



Budget 2021–22

Portfolio Budget Statements 2021–22 Budget Related Paper No. 1.8

Home Affairs Portfolio

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

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THE HON KAREN ANDREWS MP
MINISTER FOR HOME AFFAIRS

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Budget Statements in support of the 2021–22 Budget for the Home Affairs Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, reading 'Karen Andrews'.

The Hon Karen Andrews MP
Minister for Home Affairs

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

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

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

**User Guide
to the
Portfolio Budget Statements**

User guide

The purpose of the 2021–22 *Portfolio Budget Statements* (PBS) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the Portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

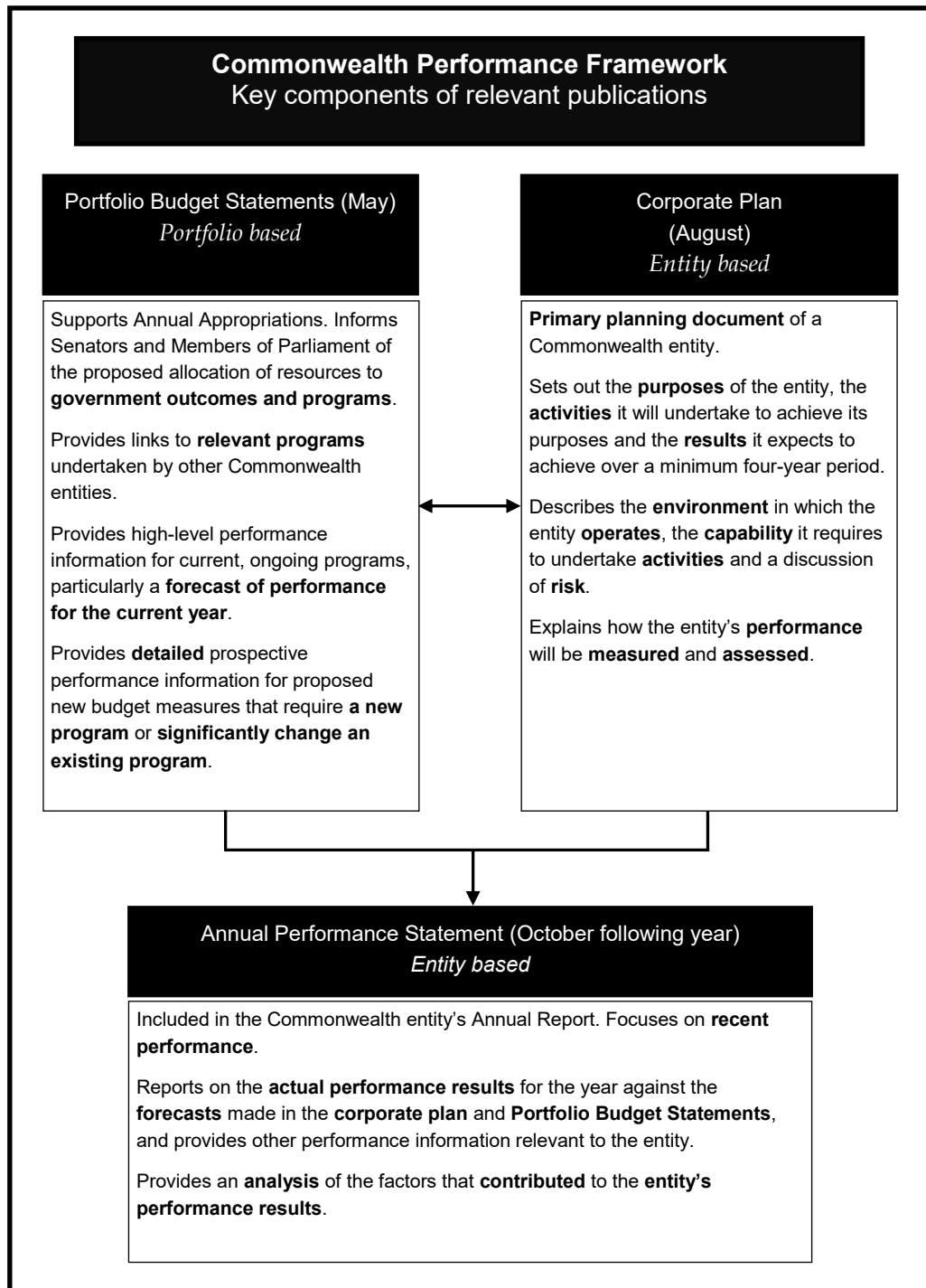
A key role of the PBS is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2021–22 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2021–22 for the parliamentary departments). In this sense, the PBS are Budget-related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

The Commonwealth Performance Framework

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



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Portfolio Overview

Home Affairs Portfolio overview

Ministers and Portfolio responsibilities

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

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

The Portfolio constitutes a number of Commonwealth law enforcement, intelligence and policy entities, and includes:

- The Department of Home Affairs
- The Australian Border Force (ABF)
- The Australian Criminal Intelligence Commission (ACIC)
- The Australian Federal Police (AFP)
- The Australian Institute of Criminology (AIC)
- The Australian Security Intelligence Organisation (ASIO)
- The Australian Transaction Reports and Analysis Centre (AUSTRAC)
- The Office of the Special Investigator (OSI).

The Portfolio has a central role in delivering the Government's agenda to achieve a prosperous, secure and united Australia. The Portfolio's unique capabilities, powers and activities support the delivery of the Government's international and domestic policy and operational priorities. The Portfolio has diverse responsibilities in delivering the security and social cohesion that underwrite Australia's economic prosperity. These include managing and responding to civil contingencies and national emergencies, domestic elements of national security, critical infrastructure, including transport security, federal law enforcement, criminal justice, cyber security, intelligence, border control, immigration and citizenship, humanitarian issues, multicultural affairs and trade related functions.

Portfolio Overview

The Portfolio facilitates legitimate trade and manages Australia's migration program so that it delivers economic and social benefits to communities and businesses across Australia. While the COVID-19 pandemic has impacted migration, the Portfolio's ongoing work will ensure that Australia is positioned to enjoy the benefits of an open economy and society once borders re-open.

Working with domestic and international partners, the Portfolio protects Australia from diverse and evolving threats from within and outside our borders. The Portfolio provides operational and intelligence capabilities, underpinning the systems and frameworks that enable coordinated national efforts to mitigate risks to the community, democratic institutions, businesses and critical infrastructure.

The Portfolio has policy and programmatic responsibility for:

- Commonwealth law enforcement and countering transnational and serious organised crime
- counter-terrorism
- cybersecurity policy and coordination
- counter-foreign interference
- transport and civil maritime security
- emergency management and critical infrastructure protection
- border protection and the facilitation of trade and travel
- immigration and citizenship
- multiculturalism and social cohesion.

For information on resourcing across the Portfolio, please refer to Part 1: Agency Financial Resourcing in *Budget Paper No. 4: Agency Resourcing*.

Figure 1: Home Affairs Portfolio structure and outcomes

<p>Minister for Home Affairs The Hon Karen Andrews MP</p> <p>Minister for Agriculture, Drought and Emergency Management The Hon David Littleproud MP</p> <p>Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs The Hon Alex Hawke MP</p> <p>Assistant Minister for Customs, Community Safety and Multicultural Affairs The Hon Jason Wood MP</p>	
<p>Department of Home Affairs Secretary: Mr Michael Pezzullo AO</p> <p>Australian Border Force Commissioner: Mr Michael Outram APM</p> <p>Outcome 1 Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.</p> <p>Outcome 2 Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.</p> <p>Outcome 3 Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.</p>	
<p>Australian Criminal Intelligence Commission Chief Executive Officer: Mr Michael Phelan APM</p> <p>Outcome 1 To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.</p>	
<p>Australian Federal Police Commissioner: Mr Reece P Kershaw APM</p> <p>Outcome 1 Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.</p> <p>Outcome 2 A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.</p> <p>Outcome 3 Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.</p>	
<p>Australian Institute of Criminology Director: Mr Michael Phelan APM</p> <p>Outcome 1 Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.</p>	

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

Australian Security Intelligence Organisation Director-General of Security: Mr Mike Burgess	
Outcome 1	To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.

Australian Transaction Reports and Analysis Centre Chief Executive Officer: Ms Nicole Rose PSM	
Outcome 1	The protection of the financial system from criminal abuse through actionable financial intelligence, risk-based regulation, and collaboration with domestic and international partners.

Office of the Special Investigator Director-General: Mr Chris Moraitis PSM	
Outcome 1	Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.

Entity resources and planned performance

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Department of Home Affairs

Entity resources and planned performance

Department of Home Affairs

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Department of Home Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Home Affairs (the Department), and the Australian Border Force (ABF), are responsible for the centralised coordination and strategic leadership of the Home Affairs Portfolio. Its guiding purpose is to enable a prosperous, secure and united Australia. Prosperity, security and unity are inextricably linked and interdependent – success in one, depends on success in the others.

The Department and ABF work with Home Affairs' Portfolio agencies – the Australian Federal Police, the Australian Criminal Intelligence Commission, the Australian Security Intelligence Organisation and the Australian Transaction Reports and Analysis Centre – to protect Australia from national security and criminal threats, to manage migration, facilitate trade and travel, secure Australia's border, protect national sovereignty, secure critical infrastructure and systems of national significance and prepare for and respond to national emergencies, such as flood, fire and non-health aspects of pandemics.

In 2020 and 2021, the Department played a lead role in protecting Australian communities by coordinating the whole-of-government response to the non-health aspects of COVID-19, such as supply chains, essential services and transport links. The Department will continue its disaster management response role in the emergency management continuum, contributing to building Australia's resilience.

The Department is delivering on key Government priorities, such as the safe re-opening of Australian borders to international travel, ensuring that security and trust are built into the foundations of Australia's digital economy and that effective migration, trade and travel are able to support critical sectors of the economy.

The pandemic accelerated growth of the digital economy, and with it, came heightened risks, such as cyber threats and child safety risks. To protect our critical systems, the Department, in concert with other relevant agencies, is leading Australia's approach to cyber security. The Cyber Security Strategy, released in 2020, will see \$1.67 billion invested to uplift cyber security, protect critical infrastructure and ensure law enforcement have the capabilities necessary to detect, target, investigate and disrupt cybercrime. As part of initiatives under the 2020 Cyber Security Strategy, the Department is leading work to ensure the security of critical infrastructure and systems of national significance, and working to lift cyber security across the entire Australian digital economy to create a more secure digital environment for all Australians. The Department continues to work with owners, operators and state and territory regulators to identify and mitigate risks across all critical infrastructure sectors to ensure they are resilient in the face of all hazards.

Without strong national security, the economic recovery and the cohesion of Australian society would be at risk. Social cohesion is critical to Australia's prosperity, stability and competitiveness. The Department is helping to reinforce social cohesion through a diverse range of initiatives – engagement with culturally diverse communities, the provision of translation services, adult English training, citizenship services, countering misinformation and disinformation, countering foreign interference, countering violent extremism and terrorism. The Department has delivered key elements of the Government's \$71 million package of social cohesion initiatives, such as support for humanitarian entrants and newly arrived migrants.

Terrorism is an enduring security threat and the challenges it presents have evolved. Australia's counter-terrorism capability has been strengthened with the Department bringing citizenship, social cohesion, counter foreign interference and counter terrorism together to enable more seamless work with Australia's diverse communities.

The Australian Government has taken significant steps to counter foreign interference by investing in counter foreign interference capabilities, while simultaneously strengthening the legislative framework. This included creating new criminal offences and increasing transparency around foreign influence-related activities.

The Department leads Australian Government efforts to respond to criminal actors in Australia and internationally. The Department continues to fight crime and counter sophisticated criminal actors, working with industry and government agencies in Australia and overseas to deter and disrupt criminal activities, combat the black economy and prevent migrant worker exploitation. The Department is also working to bolster the powers of law enforcement agencies, including through agreements to allow cross border access to data, enhancing agencies' capability to fight crime on the Dark Web, and delivering the National Criminal Intelligence System.

The 2021-22 Budget contains measures to enhance the Portfolio's security and law enforcement capabilities, ensuring the viability and sustainability of operational agencies' intelligence capabilities and increasing the impact of intelligence agencies' work to reduce security threats and harms to the nation. These enhancements range from the criminal intelligence capability of the Australian Criminal Intelligence Commission to operational and capability enhancements for the Australian Security Intelligence Organisation. This will allow the Government to counter enduring and emerging threats from states, terrorists, ideologically motivated violent extremists and transnational serious and organised criminals.

Border security is also critical to maintain Australia's sovereignty and security by ensuring that Australia's border protection regime continues to suppress the people smuggling threat through a robust commitment to maritime surveillance and response capability. In the 2021-22 Budget, the Airline Liaison Program measure will support international airlines and partners to implement COVID-19 safe travel requirements to assist with reopening the international border.

The Department contributes directly to prosperity through migration and trade facilitation. The 2021-22 migration program will continue migration settings at 2020-21 levels which support economic recovery and promote population stabilisation and social cohesion. As well as maintaining a planning ceiling of 160,000 places, there will be a continued focus on skilled migrants who fill critical needs and those who introduce investment and innovation into the local economy.

The Global Business and Talent Attraction Taskforce, for example, was established to attract high-yield businesses and exceptionally talented individuals to Australia, along with their ideas, networks and capital to help drive innovation and job creation. An increased partner allocation will support the reunification of Australians with their immediate family members and provide increased certainty for those waiting onshore. With forward estimates providing for up to 13,750 places in 2021-22 under the humanitarian program, Australia remains one of the most generous humanitarian resettlement countries in the world.

A Simplified Trade System will simplify international trade for Australia's 387,000 importers and 53,000 exporters. In the 2021-22 Budget, the Government is continuing to invest in cutting red tape for businesses through its simplification of trade regulation which will further reduce costs and expedite trade.

COVID-19 has shifted Australia's strategic environment and had a direct and indirect impact on the economy, society and national security. The Department's Budget measures contribute to the Government's efforts to grow the economy, keep people safe and keep Australians together.

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, whilst 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: Home Affairs resource statement – Budget estimates for 2021–22 as at Budget May 2021

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	362,880	344,360
Departmental appropriation (c)	2,707,630	2,735,626
s74 external revenue (d)	253,913	219,677
Departmental capital budget (e)	157,364	156,620
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	104,593	95,388
Equity injection	78,514	92,498
Total departmental annual appropriations	3,664,894	3,644,169
Total departmental resourcing	3,664,894	3,644,169
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	900,642	891,723
Outcome 1	195,341	147,438
Outcome 2	1,514,828	1,255,336
Outcome 3	654,935	845,593
Administered capital budget (g)	21,307	21,554
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	2,356	13,257
Administered assets and liabilities	8,877	7,554
Total administered annual appropriations	3,298,286	3,182,455
Total administered special appropriations (h)	1,229,174	650,000
Special accounts (i)		
Opening balance	6,483	6,483
Non-appropriation receipts	21,962	29,317
Total special account receipts	28,445	35,800
Total administered resourcing	4,555,905	3,868,255
Total resourcing for the Department of Home Affairs	8,220,799	7,512,424
	2020–21	2021–22
Average staffing level (number)	14,072	14,645

Third-party payments from and on behalf of other entities

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)	39,232	120,000
Payments made by other entities on behalf of the Department	648,566	203,358
Payments made to other entities for the provision of services (disclosed above)	19,140	8,082
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	58,050	57,832

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

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

- (a) Appropriation Bill (No. 1) 2021–22.
- (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, excluding resources received free of charge.
- (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) 2021–22.
- (g) Administered capital budgets are not separately identified in Appropriation 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 drawdowns from special appropriations to make payments on behalf of another entity.
- (i) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, 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.

1.3 Budget measures

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

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Receipt measures						
Extending the automotive research and development tariff concession	3.3					
Administered receipt		(100)	(400)	(400)	(400)	(400)
Departmental receipt		—	—	—	—	—
Total		(100)	(400)	(400)	(400)	(400)
Migration — additional flexibility for temporary visa holders to work in the agriculture sector	3.3					
Administered receipt		*	*	*	*	*
Departmental receipt		—	—	—	—	—
Total		*	*	*	*	*
Migration Program — 2021-22 planning levels (a)	2.2					
Administered receipt		—	(90,000)	..	..	..
Departmental receipt		—	—	—	—	—
Total		—	(90,000)	..	..	..
Sponsored Parent (Temporary) Visas — extension of validity period (a)	2.2					
Administered receipt		—	..	..	..	..
Departmental receipt		—	—	—	—	—
Total		—	..	..	..	..
Women's Safety (a)	2.3					
Administered receipt		—	..	..	..	..
Departmental receipt		—	—	—	—	—
Total		—	..	..	..	..
Total receipt measures						
Administered		(100)	(90,400)	(400)	(400)	(400)
Departmental		—	—	—	—	—
Total		(100)	(90,400)	(400)	(400)	(400)

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Payment measures						
Adult Migrant English Program — new delivery model	2.3 & 2.5					
Administered payment		nfp	nfp	nfp	nfp	nfp
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Airline Liaison Officer Program	3.2					
Administered payment		—	—	—	—	—
Departmental payment		—	3,846	3,846	—	—
Total		—	3,846	3,846	—	—
Building Australia's Resilience	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	37,123	21,734	16,199	16,255
Total		—	37,123	21,734	16,199	16,255
Child Migrant Litigation Claims — contribution	1.2					
Administered payment		nfp	nfp	nfp	nfp	nfp
Departmental payment		—	—	—	—	—
Total		nfp	nfp	nfp	nfp	nfp
Commonwealth's Deregulation Agenda	1.1					
Administered payment		—	—	—	—	—
Departmental payment		—	—	—	—	—
Total		—	—	—	—	—
Confiscated Assets Account	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	—	—	—	—
Total		—	—	—	—	—
COVID-19 Response Package — vaccine purchases and rollout (b)	3.2					
Administered payment		840	1,679	—	—	—
Departmental payment		3,671	7,884	—	—	—
Total		4,511	9,563	—	—	—
Cross-border access to serious crimes data	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	523	446	453	461
Total		—	523	446	453	461

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook
(MYEFO) (continued)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Digital Economy Strategy	1.2 & 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	6,870	9,438	8,557	8,607
Total		–	6,870	9,438	8,557	8,607
Disaster Recovery Funding Arrangements	1.6					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Future Maritime Surveillance and Response Capability	3.2					
Administered payment		–	–	–	–	–
Departmental payment		–	14,155	–	–	–
Total		–	14,155	–	–	–
Global Service Centre — continuation	2.2					
Administered payment		–	–	–	–	–
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Immigration Detention Network	3.5					
Administered payment		195,584	254,140	–	–	–
Departmental payment		6,176	8,703	–	–	–
Total		201,760	262,843	–	–	–
Migration Litigation and Merits Review	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	5,488	7,715	7,752	7,798
Total		–	5,488	7,715	7,752	7,798
Migration Program — 2021-22 planning levels (c)	2.3					
Administered payment		–	21,416	21,233	7,638	4,897
Departmental payment		–	–	–	–	–
Total		–	21,416	21,233	7,638	4,897
National Security Oversight Arrangements	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	(861)	(992)	(1,079)	(1,071)
Total		–	(861)	(992)	(1,079)	(1,071)

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
National Strategy to Prevent and Respond to Child Sexual Abuse (d)	1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	2,731	2,991	2,987	3,125
Total		–	2,731	2,991	2,987	3,125
Protecting Critical Infrastructure and Systems of National Significance	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	23,859	18,518	–	–
Total		–	23,859	18,518	–	–
Regional Cooperation Arrangements in Indonesia	1.5					
Administered payment		–	38,066	–	–	–
Departmental payment		–	–	–	–	–
Total		–	38,066	–	–	–
Simplified Trade System	3.2					
Administered payment		–	–	–	–	–
Departmental payment		–	9,934	–	–	–
Total		–	9,934	–	–	–
Sponsored Parent (Temporary) Visas — extension of validity period (c)	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Women's Safety (c)	2.3					
Administered payment		–	8,700	8,700	8,700	–
Departmental payment		–	1,457	1,568	187	–
Total		–	10,157	10,268	8,887	–
Total payment measures						
Administered		196,424	324,001	29,933	16,338	4,897
Departmental		9,847	121,712	65,264	35,056	35,175
Total		206,271	445,713	95,197	51,394	40,072

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

Note: 2020-21 is still under the old outcome/programme structure, and the figures are for comparison purposes only.

(a) These measures can also be found in the payment measures.

(b) This measure was published in the 2020-21 Portfolio Additional Estimates Statements with the title, *COVID-19 Vaccine Implementation and Rollout* as a decision announced after the publication of the 2020-21 Mid-Year Economic and Fiscal Outlook.

(c) These measures can also be found in the receipt measures.

(d) The lead entity for the measure, *National Strategy to Prevent and Respond to Child Sexual Abuse* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet 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 which 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 PBS are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures described in the PBS 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-variation-2020-21.pdf>

The most recent annual performance statement can be found at: <https://www.homeaffairs.gov.au/reports-and-pubs/Annualreports/home-affairs-annual-report-2019-20.pdf>

Table 2.1 Changes to the outcome and program structures since the last portfolio statement

Outcome changes

New Outcome 1	<i>Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.</i>
Description of change:	New outcome, created for Budget 2021–22, supersedes the old Outcome 1.
Old Statement:	<i>Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement, and managing its border, including managing the stay and departure of all non-citizens.</i>
New Outcome 2	<i>Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.</i>
Description of change:	New outcome, created for Budget 2021–22, supersedes the old Outcome 2.
Old Statement:	<i>Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and the provision of refugee and humanitarian assistance and settlement and migrant services.</i>
New Outcome 3	<i>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.</i>
Description of change:	New outcome, created for Budget 2021–22, supersedes the old Outcome 3.
Old Statement:	<i>Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue.</i>

Table 2.1 Changes to the outcome and program structures since the last portfolio statement (continued)

Program changes

Program No.	Program title	Description of change
1.1	Transport Security	PBS program reference amended from 1.6.
1.2	National Security and Criminal Justice (a)	PBS program reference amended from 1.7.
1.3	Cyber Security	PBS program reference amended from 1.8.
1.4	Counter Terrorism	PBS program reference amended from 1.9.
1.6	Emergency Management (a)	PBS program reference and title amended from 1.10 Australian Government Disaster Financial Support Payments.
2.1	Migration	PBS program reference amended from 2.2.
2.2	Visas	PBS program reference amended from 2.3.
2.3	Refugee, Humanitarian Settlement and Migrant Services	PBS program reference amended from 2.4.
2.4	IMA Offshore Management	PBS program reference amended from 1.4.
2.5	Multicultural Affairs and Citizenship	PBS program reference amended from 2.1.
3.1	Trade Facilitation and Industry Engagement	PBS program reference amended from 3.2.
3.2	Border Management	PBS program reference amended from 1.2.
3.3	Border-Revenue Collection	PBS program reference amended from 3.1.
3.4	Border Enforcement	PBS program reference amended from 1.1.
3.5	Onshore Compliance and Detention	PBS program reference amended from 1.3.

(a) The administered and departmental funding related to Emergency Management Australia will be reallocated from Program 1.2 to Program 1.6 in the 2021-22 Mid-Year Economic and Fiscal Outlook context.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.

Linked programs

Attorney-General's Department

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

Program 1.2: Attorney-General's Department Operating Expenses – National Security, Integrity and International

Contribution to Outcome 1 made by linked program

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

Australian Criminal Intelligence Commission

Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked program

The Australian Criminal Intelligence Commission (ACIC) 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.

Australian Federal Police

Program 1.1: Federal Policing – Investigations

Program 3.1: Specialist Protective Services

Program 3.2: International Police Assistance and External Territories

Contribution to Outcome 1 made by linked program

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

<p>Australian Security Intelligence Organisation Program 1.1: Security Intelligence</p> <p>Contribution to Outcome 1 made by linked program The Australian Security Intelligence Organisation collects, investigates and assesses intelligence on potential threats to Australia, its people and its interests. ASIO provides advice, reports and services to the Australian Government, government agencies and industry to assist them to effectively manage security risks and disrupt activities that threaten Australia's security.</p>
<p>Australian Transaction Reports and Analysis Centre Program 1.1: AUSTRAC</p> <p>Contribution to Outcome 1 made by linked program The Australian Transaction Reports and Analysis Centre works collaboratively with agencies in the law enforcement and national security sectors to protect the financial system from criminal abuse through actionable financial intelligence.</p>
<p>Department of Defence Program 1.3: Defence Contribution to National Support Tasks in Australia Program 2.1: Strategic Policy and Intelligence</p> <p>Contribution to Outcome 1 made by linked program Defence supports Commonwealth and State/Territory Governments with emergency and non-emergency tasks through the provision of capabilities and/or expertise. The Australian Signals Directorate within the Defence Portfolio provides foreign signals intelligence, cyber security and offensive cyber operations.</p>
<p>Department of Foreign Affairs and Trade Program 1.1: Foreign Affairs and Trade Operations Program 2.1: Consular Services Program 2.2: Passport Services</p> <p>Contribution to Outcome 1 made by linked programs The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to address national security threats, including counter people-smuggling and human trafficking.</p>

<p>Department of Industry, Science, Energy and Resources</p> <p>Program 1.4: Growing a stronger Northern Australian economy</p> <p>Program 2.1: Reducing Australia's greenhouse gas emissions</p> <p>Program 2.2: Developing clean energy technology</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Industry, Science, Energy and Resources and the Department of Home Affairs work collaboratively to support the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia's energy supply, efficiency, quality, performance and productivity.</p>
<p>Department of Social Services</p> <p>Program 2.1: Families and Communities</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Social Services administers the Support for Trafficked People Program. This program provides assistance to all victims of slavery and slavery-like offences identified and referred by the Australian Federal Police and supports implementation of the whole-of-government <i>National Action Plan to Combat Modern Slavery</i> 2020-25 coordinated by the Department of Home Affairs.</p>
<p>Department of the Prime Minister and Cabinet</p> <p>Program 1.1: Prime Minister and Cabinet</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of the Prime Minister and Cabinet provides policy advice in key areas, including the Government's strategic priorities and major domestic, international and national security matters.</p>
<p>Department of the Treasury</p> <p>Program 1.9: National Partnership Payments to the States</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of the Department of Home Affairs. The payments relate to 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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Transport Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,654	1,537	1,557	1,068	1,084
Expenses not requiring appropriation in the Budget year (a)	—	—	—	—	—
Administered total	1,654	1,537	1,557	1,068	1,084
Departmental expenses					
Departmental appropriation	32,889	31,979	32,173	32,087	32,271
s74 external revenue (b)	142	121	119	118	118
Expenses not requiring appropriation in the Budget year (a)	1,625	1,912	1,976	1,979	2,017
Departmental total	34,656	34,012	34,268	34,184	34,406
Total expenses for program 1.1	36,310	35,549	35,825	35,252	35,490
Program 1.2: National Security and Criminal Justice (c)					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	65,720	45,134	41,437	40,461	39,658
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	900	—	—	—	—
Special accounts					
<i>Proceeds of Crime Act 2002</i>	21,962	29,317	31,671	20,501	20,501
<i>Services for Other Entities and Trust Moneys</i>	—	—	—	—	—
Expenses not requiring appropriation in the Budget year (a)	918	668	805	964	1,183
Administered total	89,500	75,119	73,913	61,926	61,342
Departmental expenses					
Departmental appropriation	135,770	159,571	128,416	99,421	100,034
s74 external revenue (b)	54,751	40,985	37,457	37,853	37,853
Expenses not requiring appropriation in the Budget year (a)	5,264	11,501	12,629	12,967	13,375
Departmental total	195,785	212,057	178,502	150,241	151,262
Total expenses for program 1.2	285,285	287,176	252,415	212,167	212,604

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	10,110	10,251	10,394	10,530
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	–	10,110	10,251	10,394	10,530
Departmental expenses					
Departmental appropriation	14,444	12,232	11,470	10,589	10,758
s74 external revenue (b)	21	18	17	17	17
Expenses not requiring appropriation in the Budget year (a)	422	479	497	509	524
Departmental total	14,887	12,729	11,984	11,115	11,299
Total expenses for program 1.3	14,887	22,839	22,235	21,509	21,829
Program 1.4: Counter Terrorism					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	17,244	27,250	15,452	15,797	16,119
Expenses not requiring appropriation in the Budget year (a)	40	–	–	–	–
Administered total	17,284	27,250	15,452	15,797	16,119
Departmental expenses					
Departmental appropriation	9,065	19,598	8,953	8,987	9,023
s74 external revenue (b)	6,541	2,350	2,349	2,349	2,349
Expenses not requiring appropriation in the Budget year (a)	76	113	123	107	101
Departmental total	15,682	22,061	11,425	11,443	11,473
Total expenses for program 1.4	32,966	49,311	26,877	27,240	27,592
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	70,436	67,189	29,589	30,122	30,785
Special accounts					
<i>Services for Other Entities and Trust Monies</i>	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	70,436	67,189	29,589	30,122	30,785
Departmental expenses					
Departmental appropriation	32,925	32,123	32,390	32,548	32,739
s74 external revenue (b)	4,190	3,790	3,789	3,788	3,788
Expenses not requiring appropriation in the Budget year (a)	1,266	1,327	1,341	1,318	1,314
Departmental total	38,381	37,240	37,520	37,654	37,841
Total expenses for program 1.5	108,817	104,429	67,109	67,776	68,626

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.6: Emergency Management (c)					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	18,440	–	–	–	–
Special appropriations					
<i>Disaster Recovery Allowance</i>	31,812	–	–	–	–
<i>Disaster Recovery Payment</i>	411,462	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	1,377	–	–	–	–
Administered total	463,091	–	–	–	–
Total expenses for program 1.6	463,091	–	–	–	–
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	173,494	151,220	98,286	97,842	98,176
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	900	–	–	–	–
<i>Disaster Recovery Allowance</i>	31,812	–	–	–	–
<i>Disaster Recovery Payment</i>	411,462	–	–	–	–
Special accounts					
<i>Proceeds of Crime Act 2002</i>	21,962	29,317	31,671	20,501	20,501
<i>Services for Other Entities and Trust Monies</i>	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	2,335	668	805	964	1,183
Administered total	641,965	181,205	130,762	119,307	119,860
Departmental expenses					
Departmental appropriation	225,093	255,503	213,402	183,632	184,825
s74 external revenue (b)	65,645	47,264	43,731	44,125	44,125
Expenses not requiring appropriation in the Budget year (a)	8,653	15,332	16,566	16,880	17,331
Departmental total	299,391	318,099	273,699	244,637	246,281
Total expenses for Outcome 1	941,356	499,304	404,461	363,944	366,141

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Movement of administered funds between years (d)	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Outcome 1:					
1.1 Transport Security	(1,004)	500	504	–	–
1.2 National Security and Criminal Justice	(2,082)	1,232	750	200	(100)
Total movement of administered funds	(3,086)	1,732	1,254	200	(100)

	2020–21	2021–22
Average staffing level (number)	848	1,072

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

Note: 2020-21 is still under the old outcome/programme structure, and the figures are for comparison purposes only.

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, resources received free of charge, write-down and impairment, offset by lease payments.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) The administered and departmental funding related to Emergency Management Australia will be reallocated from Program 1.2 to Program 1.6 in the 2021-22 Mid-Year Economic and Fiscal Outlook context.
- (d) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 below details the performance measure for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.		
Program 1.1 Transport Security (a) The program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
Delivery	Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none">• deliver 100 per cent of compliance activities within the National Compliance Plan (NCP) to ensure regulated industry participants comply with their obligations• deliver identity security reforms to strengthen key regulatory settings• improve transport security legislation to ensure it is proportionate to the risks being regulated• review regulatory settings to ensure that they effectively counter contemporary security risks• work with international partners to influence global standards and improve the transport security capability of our regional partners.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Effective Transport security regulation, policy coordination and advice prevents and protects Australia from security incidents effecting the movement of people and goods	Deliver 100 per cent of compliance activities within the National Compliance Plan (NCP)— <i>Achieving</i>
2021–22	Effective transport security regulation, policy coordination and advice prevents and protects Australia from security incidents affecting the movement of people and goods	100 per cent of the National Compliance Plan is delivered <i>and where non-compliance is identified, compliance or enforcement action is taken to address security outcomes</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	
Material changes to Program 1.1 resulting from the following measures: Nil.		

(a) Formerly Program 1.6 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new, refined or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Department of Home Affairs Budget Statements

Program 1.2 National Security and Criminal Justice (a) This program contributes to building a safe and secure Australia by providing comprehensive policy and planning development, at strategic and operational levels, on national security, elements of criminal justice and law enforcement related functions.		
Delivery	Mechanisms through which program 1.2 will be delivered include: <ul style="list-style-type: none">• provide services to support an inclusive, safe and secure Australia• facilitate a proactive approach to managing national security risks to critical infrastructure and implementing resiliency requirements• targeting high priority areas, including disruption of criminal business models, effective use of intelligence and countering child exploitation• work with domestic and international partners to combat transnational, serious and organised crime.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Effective policy development, coordination and industry regulation safeguards Australia's critical infrastructure against sabotage, espionage and coercion. Effectively monitor and disrupt transnational, serious and organised crime to protect and preserve Australia's community and our partners	100 per cent of Foreign Investment Review Board cases referred to Home Affairs are responded to within agreed timeframes— <i>Achieving</i> 100 per cent of capability plans outlining compliance with telecommunication interception obligations are reviewed within statutory timeframes, consistent with s198 of the <i>Telecommunications (Interception and Access) Act 1979</i> — <i>Achieving</i>
2021–22	Effective policy development, coordination and industry regulation safeguards Australia's critical infrastructure against sabotage, espionage and coercion. Effectively monitor and disrupt transnational, serious and organised crime to protect and preserve Australia's community and our partners	100 per cent of Foreign Investment Review Board cases referred are responded to within agreed timeframes 100 per cent of capability plans outlining compliance with telecommunication interception obligations are reviewed within statutory timeframes, consistent with s198 of the <i>Telecommunications (Interception and Access) Act 1979</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	
Material changes to Program 1.2 resulting from the following measures: Nil.		

(a) Formerly Program 1.7 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Department of Home Affairs Budget Statements

Program 1.3 Cyber Security (a) This program contributes to building a safe and secure Australia by developing and managing cyber security strategy, policy and coordination to make Australia a cyber-resilient nation.		
Delivery	Mechanisms through which program 1.3 will be delivered include: <ul style="list-style-type: none">• provide policy advice to continually transform Australia's cyber security landscape• implement the <i>Australia's 2020 Cyber Security Strategy</i>.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Effective cyber security strategies, policies, and advice protects and advances Australia's interest	Demonstrated progress against key initiatives within the <i>2020 Cyber Security Strategy—Achieving</i>
2021–22	Effective cyber security strategies, policies, and advice protects and advances Australia's interests	Demonstrated progress against key initiatives within the <i>2020 Cyber Security Strategy</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	
Material changes to Program 1.3 resulting from the following measures: Nil.		

(a) Formerly Program 1.8 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Department of Home Affairs Budget Statements

Program 1.4 Counter Terrorism (a) 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.		
Delivery	Mechanisms through which program 1.4 will be delivered include: <ul style="list-style-type: none">• build partnerships and coordinate Australia's counter-terrorism efforts across preparedness, prevention, response and recovery spectrums• deliver national counter-terrorism strategy, legislation, operational capability and coordination activities that anticipate and respond to an evolving threat environment• contribute to the whole-of-Government risk management of terrorists, including managing Australian's of counter-terrorism interest offshore• manage the High Risk Terrorism Offenders cohort.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Counter Terrorism priorities, legislation and programs enhances our capacity to detect and respond to potential terror threats	An annual program of exercises, procurement and training is delivered, and builds counter-terrorism capability across Australia— <i>Achieving</i>
2021–22	Counter Terrorism priorities, legislation and programs enhances our capacity to detect and respond to potential terror threats	An annual program of exercises, procurement and training is delivered and builds counter- terrorism capability across Australia
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	
Material changes to Program 1.4 resulting from the following measures: Nil.		

(a) Formerly Program 1.9 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Program 1.5 Regional Cooperation Protect Australia’s sovereignty, security and safety by strengthening relationships with partner governments to detect, deter, influence and respond to transnational crime issues, and countering terrorism offshore; improve migration and border management capabilities; and working collaboratively with international organisations, including the International Organisation for Migration (IOM), providing services for irregular migrants including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime.		
Delivery	Mechanisms through which program 1.5 will be delivered include: <ul style="list-style-type: none">strengthening relationships with partner governments to improve global migration outcomes and protect Australians from national security and criminal threatsenhancing illegal systems and processes, policy development and emergency management to better support capability development of regional/international partners to address national security and transnational crimedetect, deter, influence and respond to transnational crime issues and countering terrorism offshoreworking collaboratively with international organisations providing services for irregular migrantssupporting the Bali Process by co-managing and contributing to the Regional Support Office, which implements a range of practical initiatives to combat people smuggling, human trafficking and transnational crimesupporting, through the International Organisation for Migration (IOM), the management of potential illegal immigrations in Indonesia under the Regional Cooperation Arrangement (RCA) programworking collaboratively with the international community to enhance the migration, identity, immigration intelligence and border management capabilities of partner governmentsenhancing international systems, information sharing and analytical capabilities to support better threat and risk assessments in the flow of people and goods.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (a)
2020–21	Effective Transport security regulation, policy coordination and advice prevents and protects Australia from security incidents effecting the movement of people and goods	Transport security in key regional partners is improved through delivery of the Capacity Building Plan— <i>Achieving</i>
2021–22	Effective Transport security regulation, policy coordination and advice prevents and protects Australia from security incidents effecting the movement of people and goods	Transport security in key regional partners is improved through delivery of <i>all scheduled activities in line with</i> Capacity Building Plan <i>targets</i> .
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation. Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs. 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.	
Material changes to Program 1.5 resulting from the following measures: Nil		

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Department of Home Affairs Budget Statements

Program 1.6 Emergency Management (a) This program contributes to building a safe and secure Australia by coordinating the national response to disasters.		
Delivery	Mechanisms through which program 1.6 will be delivered include: <ul style="list-style-type: none">• working across Government to prepare for and respond to, and coordinate the Australian Government response to significant to catastrophic and/or concurrent crises• deliver a National Common Operating Picture for the Australian Government and decision makers• collaborating with states and territories, industry, critical infrastructure owners and operators to enhance national coordination.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Effective emergency management capability and programs enhances Australia's ability to reduce the impact of threats on Australian communities	Advice regarding domestic disaster assistance requests is provided to Government within set timeframes— <i>Achieving</i>
2021–22	Effective all-hazards coordination and response activities enhances Australia's ability to respond to crises and critical disruptions and reduces the impact on Australia and the community	<i>Enhanced national coordination of emergency management response efforts through the management of cross jurisdictional fora</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	
Material changes to Program 1.6 resulting from the following measures: Nil.		

(a) Formerly Program 1.10 Australian Government Disaster Financial Support Payments in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.

Linked programs

Department of Education, Skills and Employment

Program 3.1: Building Skills and Capability

Program 4.1: Employment Services

Contribution to Outcome 2 made by linked program

The Department of Education, Skills and Employment works with the Department of Home Affairs to provide clearer pathways and improved access to training for eligible migrants and humanitarian entrants. The Department of Education, Skills and Employment 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.

Department of Foreign Affairs and Trade

Program 1.1: Foreign Affairs and Trade Operations

Program 2.1: Consular Services

Program 2.2: Passport Services

Contribution to Outcome 2 made by linked programs

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.

Department of Health

Program 1.2: Mental Health

Contribution to Outcome 2 made by linked program

The Department of Health contributes to supporting permanently-resettled humanitarian entrants and those on certain visa products living in the Australian community through the provision of the Program of Assistance for Survivors of Torture and Trauma.

Services Australia

Program 1.1: Services to the Community – Social Security and Welfare

Contribution to Outcome 2 made by linked program

Services Australia supports individuals, families and communities to achieve greater self-sufficiency by providing access to payments and services on behalf of government. This includes providing assistance to people living in the community while their immigration status is resolved.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	217,559	222,637	187,105	172,140	219,062
s74 external revenue (a)	47,322	50,194	50,939	51,702	51,702
Expenses not requiring appropriation in the Budget year (b)	32,089	35,314	37,230	38,626	40,246
Departmental total	296,970	308,145	275,274	262,468	311,010
Total expenses for program 2.1	296,970	308,145	275,274	262,468	311,010
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	–	–	–	–	–
Departmental expenses					
Departmental appropriation	379,304	325,427	283,143	270,890	318,321
s74 external revenue (a)	29,603	32,811	32,795	32,781	32,781
Expenses not requiring appropriation in the Budget year (b)	32,798	37,252	39,466	40,958	42,780
Departmental total	441,705	395,490	355,404	344,629	393,882
Total expenses for program 2.2	441,705	395,490	355,404	344,629	393,882
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	428,963	573,680	479,210	440,172	457,906
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	428,963	573,680	479,210	440,172	457,906
Departmental expenses					
Departmental appropriation	165,006	147,901	149,448	150,473	151,159
s74 external revenue (a)	11,380	11,277	11,268	11,261	11,261
Expenses not requiring appropriation in the Budget year (b)	5,586	6,766	7,088	7,159	7,368
Departmental total	181,972	165,944	167,804	168,893	169,788
Total expenses for program 2.3	610,935	739,624	647,014	609,065	627,694

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 2.4: IMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	703,239	731,230	226,478	220,153	225,102
Expenses not requiring appropriation in the Budget year (b)	54,040	40,625	41,813	42,525	43,249
Administered total	757,279	771,855	268,291	262,678	268,351
Departmental expenses					
Departmental appropriation	56,392	34,581	35,538	35,700	35,951
s74 external revenue (a)	219	186	184	181	181
Expenses not requiring appropriation in the Budget year (b)	4,889	5,214	5,310	5,338	5,402
Departmental total	61,500	39,981	41,032	41,219	41,534
Total expenses for program 2.4	818,779	811,836	309,323	303,897	309,885
Program 2.5: Multicultural Affairs and Citizenship					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,634	14,326	430	436	443
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	13,634	14,326	430	436	443
Departmental expenses					
Departmental appropriation	94,480	103,960	81,193	86,242	81,304
s74 external revenue (a)	935	1,027	1,022	1,019	1,019
Expenses not requiring appropriation in the Budget year (b)	8,713	10,128	11,014	11,679	12,434
Departmental total	104,128	115,115	93,229	98,940	94,757
Total expenses for program 2.5	117,762	129,441	93,659	99,376	95,200
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,145,836	1,319,236	706,118	660,761	683,451
Expenses not requiring appropriation in the Budget year (b)	54,040	40,625	41,813	42,525	43,249
Administered total	1,199,876	1,359,861	747,931	703,286	726,700
Departmental expenses					
Departmental appropriation	912,741	834,506	736,427	715,445	805,797
s74 external revenue (a)	89,459	95,495	96,208	96,944	96,944
Expenses not requiring appropriation in the Budget year (b)	84,075	94,674	100,108	103,760	108,230
Departmental total	1,086,275	1,024,675	932,743	916,149	1,010,971
Total expenses for Outcome 2	2,286,151	2,384,536	1,680,674	1,619,435	1,737,671

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 2:					
2.3 Refugee, Humanitarian Settlement and Migrant Services	(63,900)	63,900	–	–	–
Total movement of administered funds	(63,900)	63,900	–	–	–

	2020–21	2021–22
Average staffing level (number)	4,804	4,932

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

Note: 2020-21 is still under the old outcome/programme structure, and the figures are for comparison purposes only.

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, resources received free of charge, write-down and impairment, offset by lease payments.

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

Table 2.2.3: Performance measure for Outcome 2

Table 2.2.3 below details the performance measure for each program associated with Outcome 2. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
Program 2.1 Migration (a)		
Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
Delivery	Mechanisms through which program 2.1 will be delivered include: <ul style="list-style-type: none">• delivering the migration program within planning levels set by the Government, and maintain program integrity and intention• supporting Australia's economy by focusing on attracting the best and brightest migrants from around the world• targeting and facilitating the relocation of high-yield businesses to Australia• finalising visa applications within applicable standards and according to priority processing directions.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Migration and visa programs support an open, prosperous and united Australia	Visa policy settings deliver positive labour market outcomes— <i>Achieving</i>
2021–22	Migration and visa programs support an open, prosperous and united Australia	Visa policy settings deliver positive labour market outcomes
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	
Material changes to Program 2.1 resulting from the following measures: Nil.		

(a) Formerly Program 2.2 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Program 2.2 Visas (a) 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.		
Delivery	Mechanisms through which program 2.2 will be delivered include: <ul style="list-style-type: none">• supporting Australia's economic development and needs through sustainable growth in temporary visa programs• ensuring temporary entry programs include controls to minimise health risks or costs to the Australian community• ensuring permanent and temporary entry does not increase risks to the security and good order of Australia or undermine the integrity of visa programs, through the application of public interest criteria, character provisions and cancellation powers• increasing the use of biometrics and identity management services to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest• pursuing system and capability improvements in order to effectively manage the growth in temporary entry caseloads• finalising visa applications within applicable standards and according to priority processing directions.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Migration and visa programs support an open, prosperous and united Australia	Increased efficiency and effectiveness in visa application processing— <i>Achieving</i>
2021–22	Migration and visa programs support an open, prosperous and united Australia	Increased efficiency and effectiveness in visa application processing
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	
Material changes to Program 2.2 resulting from the following measures: Nil.		

(a) Formerly Program 2.3 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Program 2.3 Refugee, Humanitarian Settlement and Migrant Services (a)		
The effective management and delivery of Australia’s Humanitarian Program reflects government priorities and Australia’s international protection obligations and settlement support services assists eligible migrants to participate in the Australian community.		
Delivery	Mechanisms through which program 2.3 will be delivered include: <ul style="list-style-type: none">contributing to the resettlement of refugees and those in humanitarian need through the delivery of the Humanitarian Programresettling humanitarian entrants living in protracted or refugee-like situations who are in need of protectionproviding visa pathways to those needing Australia’s protection, including through the use of temporary visas for those who sought protection in Australia after arriving in an illegal mannerdelivering settlement support services to refugees and vulnerable migrants to build skills and knowledge to socially and economically participate in the Australian communitycontinuing 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.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Refugee and humanitarian programs reflect Government priorities and international protection obligations through providing settlement support whilst contributing to global resettlement	The humanitarian program is delivered within the planning ceiling and consistent with priorities set by the Government— <i>Not Achieving</i> A qualitative assessment demonstrates continuous improvement in settlement support services to assist recently-arrived humanitarian entrants and other vulnerable migrants to fully participate in the Australian community— <i>Achieving</i>
2021–22	Refugee and humanitarian programs reflect Government priorities and international protection obligations through providing settlement support whilst contributing to global resettlement	The humanitarian program is delivered within the planning ceiling and consistent with priorities set by the Government <i>Demonstrated improvement in settlement support services assists eligible migrants to participate in the Australian community</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	
Material changes to Program 2.3 resulting from the following measures: Nil.		

(a) Formerly Program 2.4 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Program 2.4 IMA Offshore Management (a) To protect Australia’s sovereignty, security and safety by supporting regional processing and settlement countries (partner countries) to implement the memoranda of understanding agreed with Australia, including building regional processing country capability to manage regional processing and settlement arrangements.		
Delivery	Mechanisms through which program 2.4 will be delivered include: <ul style="list-style-type: none">• supporting partner countries to determine the refugee status of transferees• supporting partner countries to manage regional processing facilities and services, including health, welfare and settlement services (as required), to transferees under regional processing arrangements• capacity and capability development for partner countries through training and mentoring, to support their independent management of regional processing arrangements• supporting partner countries to provide durable migration options to transferees through resettlement, voluntarily return, and removal (for those found not to be refugees).	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Effective regional processing and resettlement deters irregular migration	Demonstrated positive impacts in supporting regional processing countries identify durable migration pathways for transferees— <i>Achieving</i>
2021–22	Effective regional processing and resettlement deters irregular migration	Demonstrated <i>effort</i> in supporting regional processing countries identify durable migration pathways for transferees
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	
Material changes to Program 2.4 resulting from the following measures: Nil.		

(a) Formerly Program 1.4 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

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Program 2.5 Multicultural Affairs and Citizenship (a) To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
Delivery	Mechanisms through which program 2.5 will be delivered include: <ul style="list-style-type: none">• delivery of the immigration, multicultural and citizenship programs within the parameters set by the Government• supporting a strong and cohesive Australian society through the promotion of a unifying citizenship• strengthening the integrity and efficiency of immigration systems to attract quality applicants and meet the needs of the Australian community and economy• promoting the value of multiculturalism and Australian citizenship.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Community engagement and effective citizenship and multicultural programs support and enhance social cohesion	Citizenship Program contributes to social cohesion — <i>Achieving</i>
2021–22	Community engagement and effective citizenship and multicultural programs support and enhance social cohesion	<i>Effective delivery of the</i> Citizenship Program contributes to social cohesion
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	
Material changes to Program 2.5 resulting from the following measures: Nil.		

(a) Formerly Program 2.1 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

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

Australian Federal Police

Program 1.1: Federal Policing – Investigations

Program 3.1: Specialist Protective Services

Program 3.2: International Police Assistance and External Territories

Contribution to Outcome 3 made by linked program

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

Australian Fisheries Management Authority

Program 1.1: Australian Fisheries Management Authority

Contribution to Outcome 3 made by linked program

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

Australian Maritime Safety Authority

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

Contribution to Outcome 3 made by linked program

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

<p>Australian Taxation Office</p> <p>Program 1.1: Australian Taxation Office</p> <p>Contribution to Outcome 3 made by linked programs</p> <p>On behalf of the Australian Taxation Office, the Department of Home Affairs, administers the Tourist Refund Scheme and collects border revenue for Goods and Services Tax, Wine Equalisation Tax and Luxury Car Tax.</p>
<p>Australian Trade and Investment Commission</p> <p>Program 1.1: Promotion of Australia's export and other international economic interests</p> <p>Contribution to Outcome 3 made by linked program</p> <p>The Australian Trade and Investment Commission (Austrade) cooperates with the Department of Home Affairs by providing advice on visa policy where this affects trade, tourism, international education and investment.</p>
<p>Civil Aviation Safety Authority</p> <p>Program 1.1: Civil Aviation Safety Authority</p> <p>Contribution to Outcome 3 made by linked program</p> <p>The Civil Aviation Safety Authority is responsible for the civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. The implementation and enforcement of safety standards supports the work the Department of Home Affairs undertakes in processing aircraft crossing the border, and in its role of fostering aviation security.</p>
<p>Department of Agriculture, Water and the Environment</p> <p>Program 1.4: Conservation of Australia's Heritage and Environment</p> <p>Program 1.6: Management of Hazardous Wastes, Substances and Pollutants</p> <p>Program 4.1: Biosecurity and Export Services</p> <p>Program 4.2: Plant and Animal Health</p> <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Agriculture, Water and the Environment (DAWE) and the Department of Home Affairs work together to prevent illegal wildlife trade, control transboundary movements of hazardous wastes and their disposal, and share information on imports of products subject to air quality standards.</p> <p>DAWE manages biosecurity and imported food risks to ensure the safe movement into and out of Australia of people, animals, plants, food and cargo. DAWE also provides certification of exports to meet importing countries' requirements.</p>

<p>Department of Defence</p> <p>Program 1.3: Defence Contribution to National Support Tasks in Australia</p> <p>Program 2.1: Strategic Policy and Intelligence</p> <p>Contribution to Outcome 3 made by linked program</p> <p>The Department of Defence (Defence) supports Home Affairs through tasks that include: planning and conduct of operations to provide security of Australia's maritime borders from unauthorised maritime arrivals, exports, illegal exploitation of natural resources, and other maritime threats to Australian sovereignty, including counter-terrorism responses. Defence contributes to Maritime Border Command tasking through Operation Resolute, providing maritime surveillance and response assets that are tasked routinely in accordance with the Government's priorities.</p>
<p>Department of Foreign Affairs and Trade</p> <p>Program 1.1: Foreign Affairs and Trade Operations</p> <p>Program 2.1: Consular Services</p> <p>Program 2.2: Passport Services</p> <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people-smuggling and human trafficking. DFAT also negotiates, finalises and implements Australia's free trade agreement (FTA) agenda and explores opportunities for FTAs with other trading partners. DFAT provides high-quality consular and passport services that support international traveller facilitation.</p>
<p>Department of Health</p> <p>Program 1.8: Health Protection, Emergency Response and Regulation</p> <p>Contribution to Outcome 3 made by linked program</p> <p>The Department of Health works with the Department of Home Affairs to protect the health of the Australian community by managing health risks pre-border, including providing communicable disease advice to the Department of Home Affairs to inform pre-migration screening policies.</p>
<p>Department of the Treasury</p> <p>Program 1.1: Department of the Treasury</p> <p>Contribution to Outcome 3 made by linked programs</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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 3.1: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation	44,022	42,399	42,289	42,488	42,738
s74 external revenue (a)	227	193	190	188	188
Expenses not requiring appropriation in the Budget year (b)	2,968	3,281	3,332	3,193	3,143
Departmental total	47,217	45,873	45,811	45,869	46,069
Total expenses for program 3.1	47,217	45,873	45,811	45,869	46,069
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	848	1,716	8	8	8
Administered total	848	1,716	8	8	8
Departmental expenses					
Departmental appropriation	346,029	319,512	282,643	293,093	294,943
s74 external revenue (a)	3,421	1,935	1,915	1,899	1,899
Expenses not requiring appropriation in the Budget year (b)	48,886	52,762	53,844	54,266	55,032
Departmental total	398,336	374,209	338,402	349,258	351,874
Total expenses for program 3.2	399,184	375,925	338,410	349,266	351,882
Program 3.3: Border Revenue Collection					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	4,286	4,286	4,286	4,286	4,286
Administered total	4,286	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	12,079	11,785	11,884	11,754	11,699
s74 external revenue (a)	63,808	63,685	63,380	63,289	63,289
Expenses not requiring appropriation in the Budget year (b)	19,524	29,981	32,150	31,932	33,042
Departmental total	95,411	105,451	107,414	106,975	108,030
Total expenses for program 3.3	99,697	109,737	111,700	111,261	112,316
Program 3.4: Border Enforcement					
Departmental expenses					
Departmental appropriation	910,945	968,554	848,852	842,641	845,519
s74 external revenue (a)	16,904	9,938	7,266	7,234	7,139
Expenses not requiring appropriation in the Budget year (b)	115,784	126,203	129,980	131,517	133,640
Departmental total	1,043,633	1,104,695	986,098	981,392	986,298
Total expenses for program 3.4	1,043,633	1,104,695	986,098	981,392	986,298

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 3.5: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	872,156	864,759	593,681	606,203	619,188
Expenses not requiring appropriation in the Budget year (b)	58,103	68,090	71,268	73,220	75,252
Administered total	930,259	932,849	664,949	679,423	694,440
Departmental expenses					
Departmental appropriation	309,745	292,274	287,507	288,152	289,888
s74 external revenue (a)	1,370	1,167	1,150	1,136	1,136
Expenses not requiring appropriation in the Budget year (b)	38,441	42,413	42,904	42,681	43,667
Departmental total	349,556	335,854	331,561	331,969	334,691
Total expenses for program 3.5	1,279,815	1,268,703	996,510	1,011,392	1,029,131
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	873,004	866,475	593,689	606,211	619,196
Expenses not requiring appropriation in the Budget year (b)	62,389	72,376	75,554	77,506	79,538
Administered total	935,393	938,851	669,243	683,717	698,734
Departmental expenses					
Departmental appropriation	1,622,820	1,634,524	1,473,175	1,478,128	1,484,787
s74 external revenue (a)	85,730	76,918	73,901	73,746	73,651
Expenses not requiring appropriation in the Budget year (b)	225,603	254,640	262,210	263,589	268,524
Departmental total	1,934,153	1,966,082	1,809,286	1,815,463	1,826,962
Total expenses for Outcome 3	2,869,546	2,904,933	2,478,529	2,499,180	2,525,696
	2020–21	2021–22			
Average staffing level (number)	8,420	8,641			

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

Note: 2020-21 is still under the old outcome/programme structure, and the figures are for comparison purposes only.

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, resources received free of charge, write-down and impairment, offset by lease payments.

Table 2.3.3: Performance measure for Outcome 3

Table 2.3.3 below details the performance measure for each program associated with Outcome 3. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.		
Program 3.1 Trade Facilitation and Industry Engagement (a)		
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.		
Delivery	Mechanisms through which program 3.1 will be delivered include: <ul style="list-style-type: none">• development and delivery of portfolio strategy, legislation and policy, to support the facilitation of legitimate movement• provision of tariff classification, valuation and rules of origin advice services to importers and exporters• delivering the Australian Trusted Trader Program• advancing customs and border modernization initiatives including a Simplified Trade System• provision of expert advice, support and guidance material for industry to support import and export of legitimate goods.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Effective trade and travel policy and regulation settings contributes to Australia’s economic prosperity	Number of businesses accredited as Australian Trusted Traders (ATTs) increases compared to the previous year— <i>Not Achieving</i>
2021–22	Effective trade and travel policy and regulation settings contributes to Australia’s economic prosperity	<i>Administration of the Australian Trusted Trader program contributes to Australia’s economic prosperity, including through reduced regulatory burden and delivery of quality assurance and compliance activities</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	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.	
Material changes to Program 3.1 resulting from the following measures: Nil.		

(a) Formerly Program 3.2 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Program 3.2 Border Management (a) 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.		
Delivery	Program 3.2 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none">• development and delivery of portfolio strategy, legislation and policy; issuing broker, depot and warehouse licenses• working with partner agencies to influence and develop policy and regulatory models in relation to community protection and consumer safety• effective management of migration, traveller and cargo processes and information systems• provision of migration, travel and import and export data and statistics• undertaking effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Effective trade and travel policy and regulation settings contributes to Australia’s economic prosperity	Facilitation in trade, cargo and traveller streams is maintained or improved compared to previous reporting periods— <i>Not Achieving</i>
2021–22	Effective trade and travel policy and regulation settings contributes to Australia’s economic prosperity	Facilitation in trade, cargo and traveller streams is maintained or improved compared to previous reporting periods
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	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.	
Material changes to Program 3.2 resulting from the following measures: Nil.		

(a) Formerly Program 1.2 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Department of Home Affairs Budget Statements

Program 3.3 Border—Revenue collection (a)		
To advance Australia's economic interests through the effective collection and administration of customs duty and border charges.		
Delivery	Mechanisms through which program 3.3 will be delivered include: <ul style="list-style-type: none">• providing assurance that border revenue administered by the Department of Home Affairs and revenue collected on behalf of other agencies is correctly assessed, reported and paid• providing assurance that revenue is protected by ensuring the correct application of refunds, concession and exemptions• undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations• collecting and administering the Passenger Movement Charge• administering the Tourist Refund Scheme.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b) (c)
2020–21	Border revenue laws and processes increases revenue collection and reduces revenue evasion	Total revenue collected from customs duty, Import Processing Charge and Passenger Movement Charge achieves Portfolio Additional Estimates Statements (PAES)— <i>Not Achieving</i>
2021–22	Administration of border revenue laws and processes supports effective revenue collection and reduced revenue evasion	<i>Effective revenue collection and reduced revenue evasion contributes to Australia's economic prosperity</i>
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	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.	
Material changes to Program 3.3 resulting from the following measures: Nil.		

(a) Formerly Program 3.1 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Program 3.4 Border Enforcement (a)		
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 coordination of whole-of-government efforts to detect and deter illegal activity in the maritime domain.		
Delivery	Mechanisms through which program 3.4 will be delivered include: <ul style="list-style-type: none">• processing international air and sea passengers and crew• providing eligible travellers with the option for self-processing and clearance through automated border control at a range of Australian international airports and seaports• undertaking inspection and examination activity in the international mail, air cargo and sea cargo environments, to detect and prevent the import or export of prohibited items and control the movement of restricted items• processing vessels crossing the border• conducting land-based patrol and surveillance of the waterfront, remote areas and regional ports, including through the deployment of mobile teams• investigating and potentially prosecuting breaches of Australian border laws• coordinating whole-of-government efforts to mitigate, or eliminate, the 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.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Border security and contemporary maritime surveillance activities reduce the number of people and goods crossing Australian Borders that pose a risk	100 per cent of identified disruptive or non-compliant activities occurring in the Australian Maritime Domain were subject to a prioritised, risk-based law enforcement response— <i>Achieving</i>
2021–22	Border security and contemporary maritime surveillance activities supports the identification and referral of people and goods crossing Australian Borders that pose a risk	100 per cent of identified disruptive or non-compliant activities occurring in the Australian Maritime Domain were subject to a prioritised, risk-based law enforcement response
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	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.	
Material changes to Program 3.4 resulting from the following measures: Nil		

(a) Formerly Program 1.1 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Department of Home Affairs Budget Statements

Program 3.5 Onshore Compliance and Detention (a) 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, and resolving the immigration status of the legacy cohort of IMAs.		
Delivery	Program 3.5 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none">• promoting voluntary compliance by Australian employers with employer sanctions legislation through the provision of targeted education and engagement activities• providing services that facilitate status resolution, including voluntary return to the person's country of origin and, where appropriate, reintegration assistance packages• providing health and other support services for non-citizens awaiting status resolution where appropriate• managing detention centres for the purposes of accommodating individuals that pose a risk to the community, while their status is being resolved.	
Performance information		
Year	Performance criteria	Actual Achievement/Targets (b)
2020–21	Enforcing the integrity of Australia's migration system and compliance with Australia's migration laws pre, at and post the border	Number of critical incidents in immigration detention facilities decreases compared to previous reporting periods— <i>Achieving</i>
2021–22	Enforcing the integrity of Australia's migration system and compliance with Australia's migration laws pre, at and post the border	The number of critical incidents in immigration detention facilities decreases compared to previous reporting periods
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes	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.	
Material changes to Program 3.5 resulting from the following measures: Nil.		

(a) Formerly Program 1.3 in the Home Affairs Portfolio 2020–21 Portfolio Budget Statements.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.2 Explanatory notes and analysis of budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021–22 budget year, including the impact of budget measures and resourcing on financial statements.

Departmental

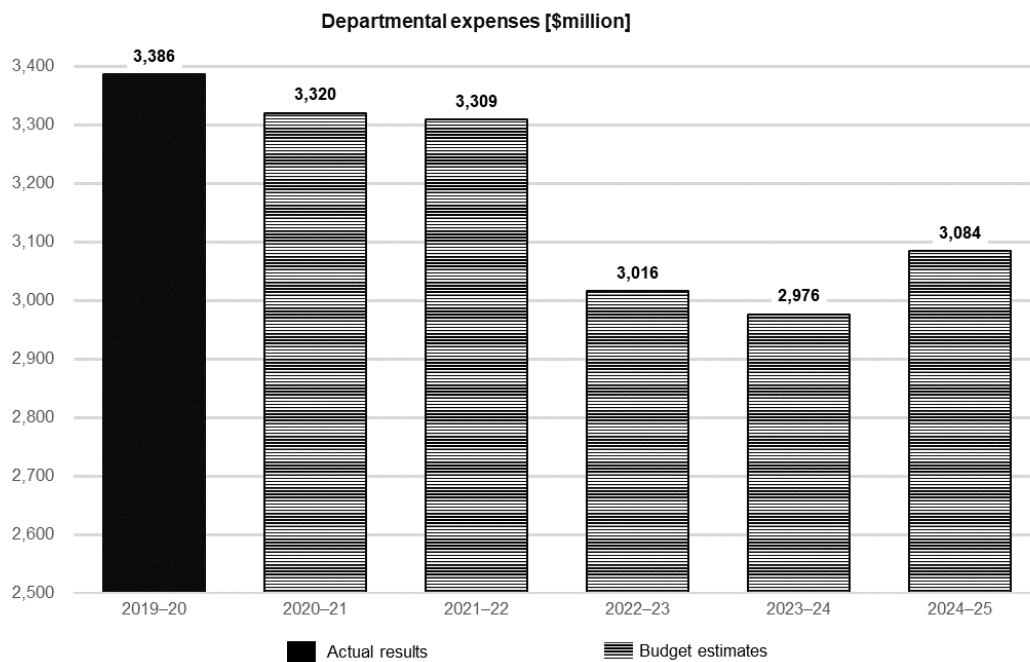
Budgeted departmental comprehensive income statement

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

Expenses

In 2021–22, total departmental expenses (**Figure 1**) are expected to decrease from \$3,319.8 million in 2020–21 to \$3,308.9 million, a decrease of \$11.0 million.

Figure 1: Total departmental expenses as at 2021–22 Budget



Revenue

The total departmental revenue is expected to decrease from \$3,015.8 million in 2020–21 to \$2,945.5 million in 2021–22. The decrease of \$70.3 million is due to a decrease in revenue from Government (appropriation revenue) of \$36.1 million, and a decrease in the Department's own-source income of \$34.2 million.

Budgeted departmental balance sheet

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

In 2021–22, total departmental assets are expected to increase from \$4,424.5 million in 2020–21 to \$5,484.1 million. The movement of \$1,059.6 million is due to an increase of \$1,090.5 million in non-financial assets, offset with a decrease of \$30.8 million in financial assets.

Departmental liabilities are expected to increase from \$3,289.8 million in 2020–21 to \$4,459.2 million, an increase of \$1,169.4 million due to an increase in lease interest bearing liabilities.

Budgeted departmental statement of cash flows

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

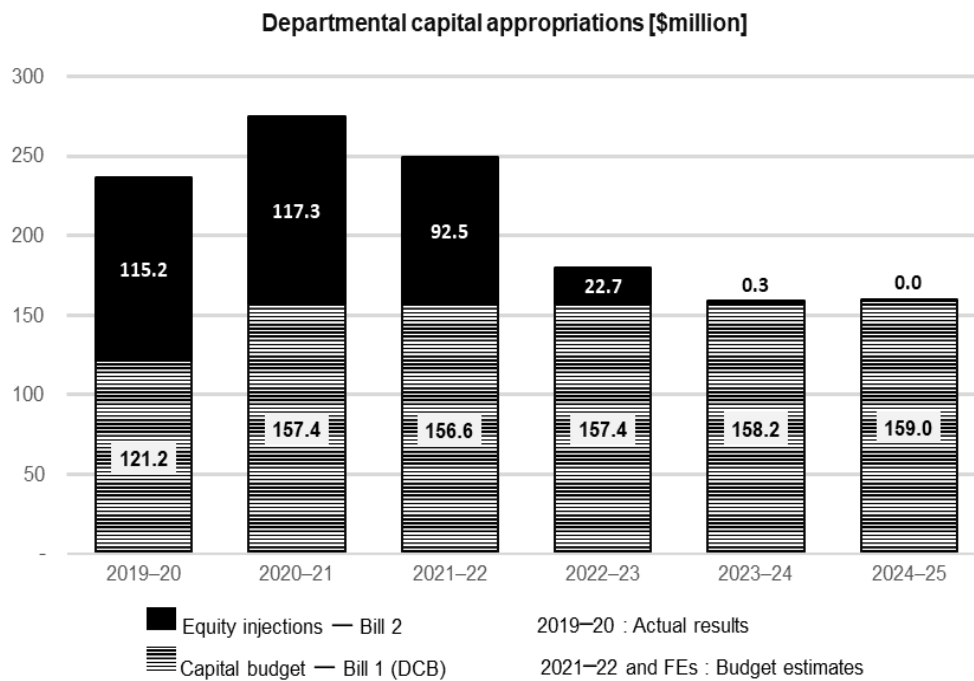
The budgeted cash flow reflects the impact of new measures, changes to own source revenue and changes in expenses and capital investment as reported in the income statement and balance sheet at Tables 3.1 and 3.2.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure.

Total departmental capital appropriations (**Figure 2**) have decreased in 2021–22 by \$25.5 million as a result of capital measures and estimate variations included in Section 1.

Figure 2: Total departmental capital appropriations as at 2021–22 Budget



Statement of asset movements

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

The increase of \$1,090.5 million in the estimated net book balance from 1 July 2021 to 30 June 2022 is due to the net impact of asset purchases of \$1,726.1 million, offset by depreciation, amortisation and other lease movement of \$635.7 million.

Administered

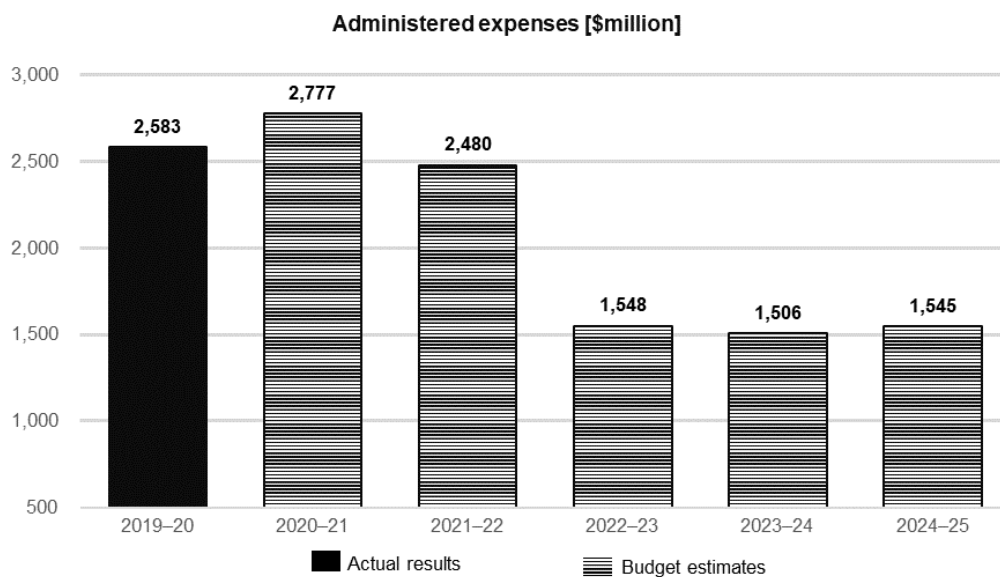
Schedule of budgeted income and expenses administered on behalf of Government

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

Expenses

In 2021–22, administered expenses (Figure 3) are expected to decrease from \$2,777.2 million in 2020–21 to \$2,479.9 million, a decrease of \$297.3 million. The major change in the budgeted administered expenses are attributable to the new measures and estimate variations included in Section 1, offset by a \$3.7 million decrease in depreciation and amortisation and write-down and impairment of assets expenses.

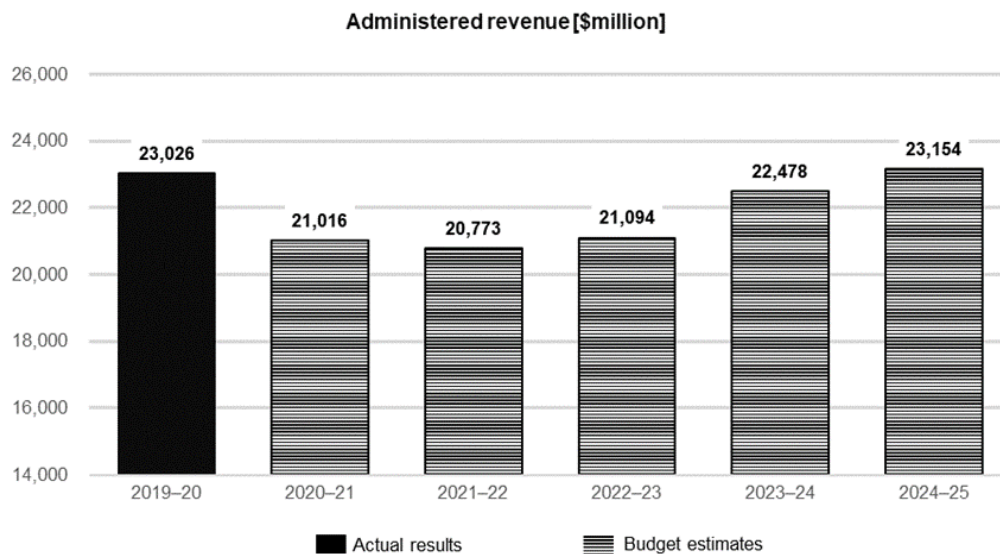
Figure 3: Administered expenses as at 2021–22 Budget



Revenue

In 2021-22, the Department will administer the collection of revenue (**Figure 4**) on behalf of the Government of an estimated \$20,773.1 million, which is a decrease of \$242.5 million compared to the estimated actual of \$21,015.5 million in 2020-21.

Figure 4: Administered revenue as at 2021-22 Budget



In 2021-22, the Department is estimated to collect \$20,670.5 million in taxation revenue, which is a decrease of \$237.0 million from \$20,907.5 million in 2020-21. The decrease is primarily due to a decrease of \$410.0 million in Customs duty collections, mainly the Exercise Equivalent Goods imports, offset with an increase in other taxes of \$173.0 million.

In 2021-22, the Department will administer the collection of non-taxation revenue on behalf of Government of an estimated \$102.6 million, which is a decrease of \$5.4 million from the \$108.0 million in 2020-21.

Schedule of budgeted assets and liabilities administered on behalf of Government

This schedule reports assets and liabilities administered by the Department on behalf of the Government.

In 2021-22, total administered assets are expected to decrease by \$145.8 million from \$1,211.6 million in 2020-21 to \$1,065.8 million. The movement is due to the decrease in non-financial assets of \$69.7 million, mainly driven by the depreciation in buildings and other property, plant and equipment, and a decrease in financial assets of \$76.1 million.

Schedule of budgeted administered cash flows

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

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure.

Total capital appropriations have decreased by \$19.0 million in the 2021–22 financial year as a result of capital measures and estimate variations included in Section 1.

Statement of administered asset movements

This statement reports the budgeted movements by asset class of administered non-financial assets during the 2021–22 financial year.

The decrease of \$69.7 million in the estimated net book balance from 1 July 2021 to 30 June 2022 is due to an increase in expected asset purchases of \$35.8 million, offset by depreciation and amortisation expense of \$105.5 million.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	1,560,257	1,490,267	1,362,504	1,344,605	1,592,641
Suppliers	1,125,910	1,148,016	964,379	929,459	778,109
Depreciation and amortisation (a)	605,318	635,653	646,662	661,987	675,673
Finance costs	25,756	32,642	40,296	38,363	35,953
Write-down and impairment of assets	–	–	–	–	–
Other expenses	2,578	2,278	1,887	1,835	1,838
Total expenses	3,319,819	3,308,856	3,015,728	2,976,249	3,084,214
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	239,572	203,867	205,534	207,949	207,949
Rental income	4,005	3,979	3,980	3,980	3,980
Other	11,606	13,101	5,596	4,156	4,061
Total own-source revenue	255,183	220,947	215,110	216,085	215,990
Gains					
Sale of assets	–	–	–	–	–
Foreign exchange gains	1	–	–	–	–
Other gains	–	–	–	–	–
Total gains	1	–	–	–	–
Total own-source income	255,184	220,947	215,110	216,085	215,990
Net (cost of)/contribution by services	(3,064,635)	(3,087,909)	(2,800,618)	(2,760,164)	(2,868,224)
Revenue from Government	2,760,654	2,724,533	2,423,004	2,377,205	2,475,409
Surplus/(deficit) attributable to the Australian Government	(303,981)	(363,376)	(377,614)	(382,959)	(392,815)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	(303,981)	(363,376)	(377,614)	(382,959)	(392,815)

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations (a)	13,079	–	–	–	–
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (b)	(298,236)	(324,325)	(340,502)	(353,477)	(367,476)
Plus: depreciation/amortisation expenses for right of use (ROU) (b)	(307,082)	(311,328)	(306,160)	(308,510)	(308,197)
Less: principal repayments on leased assets (c)	288,258	272,277	269,048	279,028	282,858
Total comprehensive income/(loss) – as per the statement of comprehensive income	(303,981)	(363,376)	(377,614)	(382,959)	(392,815)

Prepared on Australian Accounting Standards basis.

(a) Funding provided for the establishment of international border clearance capabilities for emerging international airports and ports, and remote piloted aircraft system. Please refer to Table 3.5: Departmental capital budget statement.

(b) 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.

(c) Applies leases under AASB 16 Leases.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,490	11,590	11,590	11,590	11,590
Trade and other receivables	452,843	417,950	417,950	417,950	417,950
Other financial assets	11,817	11,817	11,817	11,817	11,817
Total financial assets	472,150	441,357	441,357	441,357	441,357
Non-financial assets					
Land	21,893	47,231	45,868	44,505	43,142
Buildings	2,536,380	2,525,817	2,349,999	2,232,299	2,086,425
Property, plant and equipment	767,511	1,895,249	1,796,901	1,601,631	1,372,983
Intangibles	517,696	465,641	393,827	319,187	237,194
Inventories	21,166	21,166	21,166	21,166	21,166
Other non-financial assets	87,680	87,680	87,680	87,680	87,680
Total non-financial assets	3,952,326	5,042,784	4,695,441	4,306,468	3,848,590
Total assets	4,424,476	5,484,141	5,136,798	4,747,825	4,289,947
LIABILITIES					
Payables					
Suppliers	211,820	211,820	211,820	211,820	211,820
Other payables	45,771	45,771	45,771	45,771	45,771
Total payables	257,591	257,591	257,591	257,591	257,591
Interest bearing liabilities					
Leases	2,466,057	3,635,448	3,485,557	3,321,032	3,096,991
Total interest bearing liabilities	2,466,057	3,635,448	3,485,557	3,321,032	3,096,991
Provisions					
Employee provisions	516,392	516,392	516,392	516,392	516,392
Other provisions	49,761	49,761	49,761	49,761	49,761
Total provisions	566,153	566,153	566,153	566,153	566,153
Total liabilities	3,289,801	4,459,192	4,309,301	4,144,776	3,920,735
Net assets	1,134,675	1,024,949	827,497	603,049	369,212

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EQUITY (a)					
Parent entity interest					
Contributed equity	3,591,309	3,845,005	4,025,167	4,183,678	4,342,656
Reserves	310,992	310,992	310,992	310,992	310,992
Retained surplus (accumulated deficit)	(2,767,626)	(3,131,048)	(3,508,662)	(3,891,621)	(4,284,436)
Total parent entity interest	1,134,675	1,024,949	827,497	603,049	369,212
Total equity	1,134,675	1,024,949	827,497	603,049	369,212

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2021–22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(2,767,626)	310,992	3,591,309	1,134,675
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(2,767,626)	310,992	3,591,309	1,134,675
Comprehensive income				
Other comprehensive income	–	–	–	–
Surplus/(deficit) for the period	(363,376)	–	–	(363,376)
Total comprehensive income	(363,376)	–	–	(363,376)
of which:				
Attributable to the Australian Government	(363,376)	–	–	(363,376)
Transactions with owners				
Distributions to owners				
Returns of capital:				
Restructuring	(46)	–	–	(46)
Contributions by owners				
Equity injection – appropriation	–	–	97,076	97,076
Departmental capital budget (DCB)	–	–	156,620	156,620
Sub-total transactions with owners	(46)	–	253,696	253,650
Estimated closing balance as at 30 June 2022	(3,131,048)	310,992	3,845,005	1,024,949
Closing balance attributable to the Australian Government	(3,131,048)	310,992	3,845,005	1,024,949

Prepared on Australian Accounting Standards basis

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,093,705	2,979,103	2,636,844	2,592,020	2,690,129
Sale of goods and rendering of services	223,828	206,658	207,151	153,335	153,335
Net GST received	107,702	92,850	89,248	88,233	106,543
Other	82,895	70,449	62,945	61,480	61,385
Total cash received	3,508,130	3,349,060	2,996,188	2,895,068	3,011,392
Cash used					
Employees	1,560,257	1,490,267	1,362,504	1,344,605	1,592,641
Suppliers	1,296,161	1,297,026	1,108,613	1,016,422	883,382
Interest payments on lease liability	25,756	32,642	40,296	38,363	35,953
s74 external revenue transferred to the OPA	253,913	219,677	213,840	214,815	214,720
Other	2,578	2,278	1,887	1,835	1,838
Total cash used	3,138,665	3,041,890	2,727,140	2,616,040	2,728,534
Net cash from/(used by) operating activities	369,465	307,170	269,048	279,028	282,858
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	–	–	–	–	–
Total cash received	–	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	349,356	284,489	180,162	158,511	158,978
Total cash used	349,356	284,489	180,162	158,511	158,978
Net cash from/(used by) investing activities	(349,356)	(284,489)	(180,162)	(158,511)	(158,978)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	270,065	253,696	180,162	158,511	158,978
Other	–	7,490	–	–	–
Total cash received	270,065	261,186	180,162	158,511	158,978
Cash used					
Principal payments on lease liability	288,258	272,277	269,048	279,028	282,858
Other	–	7,490	–	–	–
Total cash used	288,258	279,767	269,048	279,028	282,858
Net cash from/(used by) financing activities	(18,193)	(18,581)	(88,886)	(120,517)	(123,880)
Net increase/(decrease) in cash held	1,916	4,100	–	–	–
Cash and cash equivalents at the beginning of the reporting period	5,574	7,490	11,590	11,590	11,590
Cash and cash equivalents at the end of the reporting period	7,490	11,590	11,590	11,590	11,590

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	157,364	156,620	157,420	158,187	158,953
Equity injections – Bill 2	117,279	92,498	22,742	324	25
Total new capital appropriations	274,643	249,118	180,162	158,511	158,978
<i>Provided for:</i>					
Purchase of non-financial assets	274,643	249,118	180,162	158,511	158,978
Total items	274,643	249,118	180,162	158,511	158,978
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	178,913	127,869	22,742	324	25
Funded by capital appropriation – DCB (b)	157,364	156,620	157,420	158,187	158,953
Funded internally from departmental resources (c)	13,079	–	–	–	–
TOTAL	349,356	284,489	180,162	158,511	158,978
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	349,356	284,489	180,162	158,511	158,978
Total cash used to acquire assets	349,356	284,489	180,162	158,511	158,978

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) Funded by own-source revenue (collected under section 74 of the PGPA Act).

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	20,491	321,529	797,256	1,560,920	2,700,196
Gross book value – ROU assets	4,454	2,647,212	371,583	–	3,023,249
Accumulated depreciation/amortisation and impairment	–	(62,101)	(165,119)	(1,043,224)	(1,270,444)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,052)	(370,260)	(236,209)	–	(609,521)
Opening net book balance	21,893	2,536,380	767,511	517,696	3,843,480
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	76,059	118,497	89,933	284,489
By purchase – appropriation equity – ROU assets	26,940	162,453	1,252,275	–	1,441,668
From acquisition of entities or operations (including restructuring)	–	–	(46)	–	(46)
Total additions	26,940	238,512	1,370,726	89,933	1,726,111
Other movements					
Depreciation/amortisation expense	–	(53,518)	(128,819)	(141,988)	(324,325)
Depreciation/amortisation on ROU assets	(1,602)	(195,557)	(114,169)	–	(311,328)
ROU - Remeasurement	–	–	–	–	–
Total other movements	(1,602)	(249,075)	(242,988)	(141,988)	(635,653)
As at 30 June 2022					
Gross book value	20,491	397,588	915,707	1,650,853	2,984,639
Gross book value – ROU assets	31,394	2,809,665	1,623,858	–	4,464,917
Accumulated depreciation/amortisation and impairment	–	(115,619)	(293,938)	(1,185,212)	(1,594,769)
Accumulated depreciation/amortisation and impairment – ROU assets	(4,654)	(565,817)	(350,378)	–	(920,849)
Closing net book balance	47,231	2,525,817	1,895,249	465,641	4,933,938

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021–22.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Suppliers	1,870,776	2,067,834	1,203,312	1,168,891	1,185,376
Personal benefits	619,744	163,708	106,756	106,863	106,123
Grants	164,894	131,655	116,716	106,580	126,848
Depreciation and amortisation (a)	109,199	105,481	109,984	112,807	118,594
Finance costs	1,489	112	112	112	112
Write-down and impairment of assets	11,000	11,000	11,000	11,000	8,188
Other expenses	132	127	56	57	53
Total expenses administered on behalf of Government	2,777,234	2,479,917	1,547,936	1,506,310	1,545,294
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	18,829,450	18,419,450	17,589,450	18,009,450	18,579,450
Other taxes	2,078,060	2,251,015	3,400,196	4,378,769	4,492,106
Total taxation revenue	20,907,510	20,670,465	20,989,646	22,388,219	23,071,556
Non-taxation revenue					
Revenue from contracts with customers	58,177	55,677	55,677	52,096	52,096
Interest	1,375	–	–	–	–
Other revenue	48,487	46,928	49,088	37,918	30,292
Total non-taxation revenue	108,039	102,605	104,765	90,014	82,388
Total own-source revenue administered on behalf of Government	21,015,549	20,773,070	21,094,411	22,478,233	23,153,944
Gains					
Other gains	–	–	–	–	–
Total gains administered on behalf of Government	–	–	–	–	–

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total own-sourced income administered on behalf of Government	21,015,549	20,773,070	21,094,411	22,478,233	23,153,944
Net (cost of)/contribution by services	(18,238,315)	(18,293,153)	(19,546,475)	(20,971,923)	(21,608,650)
Surplus/(deficit) before income tax	18,238,315	18,293,153	19,546,475	20,971,923	21,608,650
Surplus/(deficit) after income tax	18,238,315	18,293,153	19,546,475	20,971,923	21,608,650
Total comprehensive income/(loss)	18,238,315	18,293,153	19,546,475	20,971,923	21,608,650

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. For information regarding ACBs, please refer to Table 3.10: Administered capital budget statement.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	146,788	146,685	146,685	146,685	146,685
Taxation receivables	192,192	177,192	227,192	243,402	243,004
Trade and other receivables	93,858	32,865	32,865	32,865	32,865
Total financial assets	432,838	356,742	406,742	422,952	422,554
Non-financial assets					
Land	62,275	62,275	62,275	62,275	62,275
Buildings	517,067	471,182	420,743	366,828	311,552
Property, plant and equipment	191,591	168,010	133,215	99,526	61,790
Intangibles	480	291	99	183	234
Other non-financial assets	256	256	256	256	256
Total non-financial assets	771,669	702,014	616,588	529,068	436,107
Assets held for sale	7,075	7,075	7,075	7,075	7,075
Total assets administered on behalf of Government	1,211,582	1,065,831	1,030,405	959,095	865,736
LIABILITIES					
Payables					
Suppliers	333,705	333,705	333,705	333,705	333,705
Personal benefits	20,721	20,721	20,721	20,721	20,721
Grants	5,192	5,192	5,192	5,192	5,192
Other payables	56,761	56,761	56,761	56,761	56,761
Total payables	416,379	416,379	416,379	416,379	416,379
Interest bearing liabilities					
Leases	9,822	9,822	9,822	9,822	9,822
Total interest bearing liabilities	9,822	9,822	9,822	9,822	9,822
Provisions					
Other provisions	12,185	12,185	12,185	12,185	12,185
Total provisions	12,185	12,185	12,185	12,185	12,185
Total liabilities administered on behalf of Government	438,386	438,386	438,386	438,386	438,386
Net assets/(liabilities)	773,196	627,445	592,019	520,709	427,350

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	70,824	70,233	86,634	66,316	52,096
Interest	1,375	–	–	–	–
Taxes	20,900,281	20,681,179	20,935,360	22,367,723	23,067,668
Net GST received	204,408	130,537	116,427	117,049	117,409
Other	41,773	40,214	42,374	31,204	26,390
Total cash received	21,218,661	20,922,163	21,180,795	22,582,292	23,263,563
Cash used					
Grant	164,894	131,655	116,716	106,580	126,848
Personal benefits	619,744	163,708	106,756	106,863	106,123
Suppliers	2,087,831	2,212,927	1,350,696	1,300,160	1,302,785
Interest payments on lease liability	112	112	112	112	112
Other	132	127	56	57	53
Total cash used	2,872,713	2,508,529	1,574,336	1,513,772	1,535,921
Net cash from/(used by) operating activities	18,345,948	18,413,634	19,606,459	21,068,520	21,727,642
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	–	–	–	–	–
Repayments of advances and loans	17,992	–	–	–	–
Total cash received	17,992	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	29,220	33,126	21,858	22,587	22,933
Advances and loans made	19,159	–	–	–	–
Total cash used	48,379	33,126	21,858	22,587	22,933
Net cash from/(used by) investing activities	(30,387)	(33,126)	(21,858)	(22,587)	(22,933)

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital injections	48,379	33,126	21,858	22,587	22,933
Total cash received	48,379	33,126	21,858	22,587	22,933
Cash used					
Principal payments on lease liability	2,700	2,700	2,700	2,700	2,700
Other	–	103	–	–	–
Total cash used	2,700	2,803	2,700	2,700	2,700
Net cash from/(used by) financing activities	45,679	30,323	19,158	19,887	20,233
Net increase/(decrease) in cash held	18,361,240	18,410,831	19,603,759	21,065,820	21,724,942
Cash and cash equivalents at beginning of reporting period	146,788	146,788	146,685	146,685	146,685
Cash from Official Public Account for:					
– Appropriations	3,450,802	2,986,819	2,047,981	2,014,702	2,050,711
Total cash from Official Public Account	3,450,802	2,986,819	2,047,981	2,014,702	2,050,711
Cash to Official Public Account for:					
– Appropriations	(21,812,042)	(21,397,753)	(21,651,740)	(23,080,522)	(23,775,653)
Total cash to Official Public Account	(21,812,042)	(21,397,753)	(21,651,740)	(23,080,522)	(23,775,653)
Cash and cash equivalents at end of reporting period	146,788	146,685	146,685	146,685	146,685

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (ACB)	21,315	21,554	21,858	22,587	22,933
Administered assets and liabilities – Bill 2	26,820	7,554	–	–	–
Total new capital appropriations	48,135	29,108	21,858	22,587	22,933
Provided for:					
Purchase of non-financial assets	26,445	29,108	21,858	22,587	22,933
Other items	21,690	–	–	–	–
Total items	48,135	29,108	21,858	22,587	22,933
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	24,289	7,554	–	–	–
Funded by capital appropriation – ACB (b)	24,090	25,572	21,858	22,587	22,933
TOTAL	48,379	33,126	21,858	22,587	22,933
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	48,379	33,126	21,858	22,587	22,933
Total cash used to acquire assets	48,379	33,126	21,858	22,587	22,933

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) Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2021–22)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	62,275	610,524	220,698	1,661	895,158
Gross book value – ROU assets	–	673	14,552	–	15,225
Accumulated depreciation/amortisation and impairment	–	(93,971)	(38,318)	(1,181)	(133,470)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(159)	(5,341)	–	(5,500)
Opening net book balance	62,275	517,067	191,591	480	771,413
CAPITAL ASSET ADDITIONS					–
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	19,883	13,240	3	33,126
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	–	19,959	15,864	3	35,826
Other movements					
Depreciation/amortisation expense	–	(65,765)	(36,776)	(192)	(102,733)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
Total other movements	–	(65,844)	(39,445)	(192)	(105,481)
As at 30 June 2022					
Gross book value	62,275	630,407	233,938	1,664	928,284
Gross book value – ROU assets	–	749	17,176	–	17,925
Accumulated depreciation/amortisation and impairment	–	(159,736)	(75,094)	(1,373)	(236,203)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(238)	(8,010)	–	(8,248)
Closing net book balance	62,275	471,182	168,010	291	701,758

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No.2) 2021–22.

Australian Criminal Intelligence Commission

**Entity resources and planned
performance**

Australian Criminal Intelligence Commission

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Australian Criminal Intelligence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Criminal Intelligence Commission (ACIC) is Australia's national criminal intelligence agency. The purpose of the ACIC is to protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.

The ACIC's vision is 'An Australia hostile to criminal exploitation'. The ACIC achieves this by collecting, analysing and disseminating criminal intelligence; sharing information to support police partners through our national policing systems and services; and supporting employment and entitlement decisions through delivery of background checking services.

The ACIC is developing the National Criminal Intelligence System (NCIS) capability to provide the first truly national and unified picture of criminal activities.

To achieve the ACIC's purpose and vision, and in response to the criminal risks facing Australia, the ACIC will deliver on the following four strategic objectives:

- Be the criminal intelligence partner of choice.
- Provide comprehensive policing information to our partners.
- Keep the community safe.
- Deliver a sustainable agency.

The Australian Government has provided funding for the ACIC to deliver several policy initiatives to combat transnational serious and organised crime, support law enforcement nationally, including:

- delivery of criminal intelligence operational capability, including support for the ACIC's unique coercive powers
- support to ensure the delivery of the NCIS.

The ACIC will continue to strengthen the value of accurate and timely background information to inform decision-making and improve community safety and pursue legislative change to enable it to meet contemporary requirements.

ACIC Budget Statements

The ACIC's Corporate Plan outlines the key activities and capability investments that the ACIC is making to support achieving the ACIC's purpose and strategic objectives. The ACIC continues to make investments in its tradecraft capability, services and partnerships; people and culture; and its operating framework and technology. These investments are guided by, and in response to, the complex environment in which the ACIC operates. More details can be found at www.acic.gov.au.

1.2 Entity resource statement

Table 1.1 shows the total 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, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ACIC resource statement – Budget estimates for 2021–22 as at Budget May 2021

	2020–21 <i>Estimated actual</i> \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	67,066	56,573
Departmental appropriation (b)	95,786	127,474
s74 external revenue (c)	21,376	12,412
Departmental capital budget (d)	2,599	2,589
Annual appropriations – other services – non-operating (e)		
Equity injection	6,681	6,160
Total departmental annual appropriations	193,508	205,208
Special accounts (f)		
Opening balance	121,079	95,915
Appropriation receipts (g)	10,917	24,001
Non-appropriation receipts	104,849	109,539
Total special accounts	236,845	229,455
<i>Less departmental appropriations drawn from annual appropriations and credited to special accounts</i>	10,917	24,001
Total departmental resourcing	419,436	410,662

	2020–21	2021–22
Average staffing level (number) (h)	705	851

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

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

(a) Appropriation Bill (No. 1) 2021–22.

(b) Excludes departmental capital budget (DCB).

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

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Appropriation Bill (No. 2) 2021–22.

(f) For further information on special accounts, please refer to *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.

(g) Amounts credited to the special account from ACIC's annual appropriations.

(h) Average staffing level figures exclude the employees seconded to the Australian Institute of Criminology (AIC).

1.3 Budget measures

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

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Payment measures						
Australian Criminal Intelligence Commission — additional capability	1.1					
Departmental payment		–	38,023	–	–	–
Total		–	38,023	–	–	–
Confiscated Assets Account	1.1					
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Cross-border access to serious crimes data (a)	1.1					
Departmental payment		–	137	258	263	260
Total		–	137	258	263	260
National Strategy to Prevent and Respond to Child Sexual Abuse (b)	1.1					
Departmental payment		–	–	1,250	1,254	1,259
Total		–	–	1,250	1,254	1,259
Total payment measures						
Departmental		–	38,160	1,508	1,517	1,519
Total		–	38,160	1,508	1,517	1,519

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

(a) The lead entity for the measure, *Cross-border access to serious crimes data* is the Department of Home Affairs. The full measure description and package details appear in Budget Paper No. 2 under the Home Affairs Portfolio.

(b) The lead entity for the measure, *National Strategy to Prevent and Respond to Child Sexual Abuse* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet 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 PBS are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in the PBS 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 ACIC can be found at: <https://www.acic.gov.au/publications/corporate-documents/corporate-plan>.

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

Table 2.1 Changes to the outcome since the last portfolio statement**Outcome changes**

New Outcome 1	<i>To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.</i>
Description of change:	New outcome, created for Budget 2021–22, supersedes the old Outcome 1.
Old Statement:	<i>To make Australia safer through improved national ability to discover, understand and respond to current and emerging crime threats and criminal justice issues, including the ability to connect police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services.</i>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Australian Federal Police Program 1.1: Federal Policing – Investigations
Australian Security Intelligence Organisation Program 1.1: Security Intelligence
Australian Signals Directorate Program 1.1: Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations
Australian Taxation Office Program 1.1: Australian Taxation Office
Australian Transaction Reports and Analysis Centre Program 1.1: AUSTRAC
Department of Home Affairs Program 1.2: National Security and Criminal Justice Program 1.3: Cyber Security Program 1.4: Counter Terrorism Program 3.2: Border Management
Contribution to Outcome 1 made by linked programs The Australian Criminal Intelligence Commission 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.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Australian Criminal Intelligence Commission					
Departmental expenses					
Departmental appropriation	95,786	127,474	91,727	94,961	95,847
s74 external revenue (a)	19,826	10,740	4,562	1,717	1,562
Special accounts					
National Policing Information Systems and Services Special Account	126,201	127,245	126,062	117,203	119,430
Expenses not requiring appropriation in the Budget year (b)	8,511	9,333	9,345	9,069	8,142
Departmental total	250,324	274,792	231,696	222,950	224,981
Total expenses for program 1.1	250,324	274,792	231,696	222,950	224,981
	2020–21	2021–22			
Average staffing level (number) (c)	705	851			

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

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

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

(c) Average staffing level figures exclude the employees seconded to the AIC.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.	
Program 1.1: Australian Criminal Intelligence Commission	
<p>The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.</p>	
Delivery	<p>The ACIC undertakes its functions as set out in its enabling legislation (<i>Australian Crime Commission Act 2002</i>). The ACIC works with multiple partners and stakeholders to achieve its outcome, including state, territory and federal police, Commonwealth Government agencies, international law enforcement and intelligence agencies, research bodies, academia, private sector organisations and the community.</p> <p>The functions that are undertaken include:</p> <ul style="list-style-type: none"> • conducting investigations and intelligence operations into federally relevant criminal activity • maintaining a national database of criminal information and intelligence • providing and maintaining national information capabilities and services to support policing and law enforcement • providing strategic criminal intelligence assessments and advice on national criminal intelligence priorities • providing nationally coordinated criminal history checks.

Performance information		
Year	Performance criteria (a)	Actual achievement/targets (b)
2020–21	The ACIC discovers current and evolving criminal threats to Australia.	The ACIC's discovery of new and emerging criminal targets and activities is in line with 4-year historical average. Supported by qualitative examples – <i>Likely to meet</i> . <i>ACIC continues to discover and monitor current and evolving criminal threats to Australia.</i>
	The ACIC produces criminal intelligence products to better inform partners and stakeholder agencies.	The number of criminal intelligence products is in line with the 4-year average and is spread across priority crime themes. Supported by qualitative examples – <i>Likely to meet</i> . <i>Quantitative performance analysis indicate that results are consistent with or higher than our 4-year average performance targets.</i>
	The ACIC informs partners of the current and evolving criminal threats to Australia.	ACIC is receiving requests for information, and disseminating intelligence and information to a range of stakeholders in line with the 4-year average – <i>Likely to meet</i> .
	ACIC intelligence facilitates a response to criminal activity affecting Australia.	Number of disruptions recorded, referrals to partners and joint projects initiated benchmarked against the 4-year average. Supported by qualitative examples – <i>Partially meeting</i> . <i>Quantitative performance analysis indicates that results are consistent with or higher than our 4-year average performance targets.</i>

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Performance information (continued)		
2020–21 (continued)	ACIC intelligence is helping to make Australia more hostile to crime.	Case study of an intelligence product we have developed that has resulted in an operational outcome, or a legislative, policy or regulatory reform – <i>Likely to meet.</i>
	Stakeholders agree that ACIC intelligence is meaningful and useful.	80% of stakeholders agree that ACIC intelligence identifies changes within the criminal environment and provides a comprehensive understanding of crime impacting Australia; supported by the number of requests for additional disclosures – <i>Likely to meet.</i> <i>Quantitative results indicate that stakeholders find our intelligence meaningful and useful.</i>
	ACIC information systems are available when required by partner agencies.	ACIC systems meet board agreed benchmarks for availability – <i>Likely to meet.</i> <i>ACIC systems are meeting board agreed benchmarks for availability.</i>
	ACIC information systems are used by partner agencies.	Number of users and number of searches performed benchmarked against the 4-year average – <i>Partially meeting.</i> <i>Quantitative results indicate that we are meeting about half of our 4-year average system performance targets.</i>
	ACIC information systems provide useful information to police partners.	Positive data matches benchmarked against the 4-year average – <i>Likely to meet.</i> <i>Mid-year performance analysis indicates that for all measurable services, our results are consistent with the 4-year average.</i>

Performance information (continued)		
2020–21 (continued)	ACIC continues to enhance information systems.	Case study of an enhancement to an information system. – <i>Likely to meet. Mid-year performance analysis indicates that we are delivering system enhancements.</i>
	Stakeholders are satisfied that the national policing information systems are meaningful and fit for purpose.	90% of stakeholders agree or strongly agree that ACIC national policing information systems were of value to their work; 80% of stakeholders agree or strongly agree that ACIC national policing information systems are reliable; 80% of stakeholders agree or strongly agree that ACIC national policing information systems meet the needs of their organisation – <i>Unlikely to meet. The target was intended to be a stretch target we are working towards achieving.</i>
	The National Police Checking Service is available to conduct checks as requested.	National Police Checking Service Support System meets the board agreed benchmark for availability – <i>Likely to meet.</i>
	ACIC delivers timely information to support employment decisions.	Time taken to perform urgent and non-urgent checks meets board agreed benchmarks – <i>Partially meeting. Mid-year performance analysis indicates that we are on track to meet the non-urgent benchmark. An increase in urgent checks during the first half of the financial year means we are unlikely to meet the benchmark for urgent checks.</i>
	National Police Checking Service accredited bodies are fulfilling their obligations to ensure an accurate and reliable service.	ACIC undertakes compliance audit of accredited bodies; ACIC provides information sessions to accredited bodies – <i>Likely to meet.</i>

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Performance information (continued)		
2021–22	The ACIC discovers <i>and targets</i> current and evolving criminal threats to Australia.	≥ 4-year average ≥ 1 qualitative example
	The ACIC produces criminal intelligence products to better inform partners and stakeholder agencies.	≥ 4-year average ≥ 3 qualitative examples
	The ACIC informs partners of the current and evolving criminal threats to Australia.	≥ 4-year average
	ACIC intelligence facilitates a response to criminal activity affecting Australia.	≥ 4-year average ≥ 1 qualitative example
	ACIC intelligence is helping to make Australia more hostile to crime.	Case study
	Stakeholders agree that ACIC intelligence is meaningful and useful.	80%
	ACIC information systems are available when required by partner agencies.	Board agreed benchmarks
	ACIC information systems are used by partner agencies.	≥ 4-year average
	ACIC information systems provide useful information to police partners.	≥ 4-year average
	ACIC continues to enhance information systems.	Case study
	Stakeholders are satisfied that the national policing information systems are meaningful and fit for purpose.	90% 80%
	The National Police Checking Service is available to conduct checks as requested.	Board agreed benchmarks
	The ACIC contributes to community safety by delivering timely information to support employment decisions.	Board agreed benchmarks
	National Police Checking Service accredited bodies are fulfilling their obligations to ensure an accurate and reliable service.	Compliance audits undertaken
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes (c)	The purpose of the ACIC is to protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.	
Material changes to Program 1.1 resulting from the following measures: Nil.		

(a) New or modified performance measures that reflect new or materially changed programs are shown in *italics*.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

(c) Refers to updated purposes that will be reflected in the 2021–22 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 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

Income Statement

In 2021-22, the estimated appropriation revenue is \$127.5 million. This is an increase of \$31.7 million from the 2020-21 appropriation. The increase is primarily attributed to new measures as detailed in table 1.2.

The ACIC's estimated actual operating result in 2020-21 is a \$19.0 million deficit, excluding unfunded depreciation expense and the impact from the Lease Accounting Standard. This result is due to \$31.3 million approved loss for National Criminal Intelligence Systems Tranche One program, offset by an estimated \$8.0 million in higher than anticipated revenue related to the National Police Information Systems and Services Special Account and \$4.4 million surplus created from revenue received for capital investments.

The budgeted losses in budget and forward year are a result of the Government's decision to support the development of the National Criminal Intelligence System (NCIS).

Balance Sheet

There is a decrease in ACIC's financial assets and an increase in non-financial assets in 2021-22, consistent with the Government's decision to fund the NCIS from the National Police Information Systems and Services Special Account.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	93,714	108,987	102,105	101,822	102,250
Suppliers	126,150	129,686	92,784	85,442	89,388
Depreciation and amortisation (a)	29,890	35,632	36,428	35,411	33,170
Finance costs	570	487	379	275	173
Total expenses	250,324	274,792	231,696	222,950	224,981
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	126,225	121,951	119,568	119,282	121,635
Other	2,655	2,655	2,655	2,655	2,655
Total own-source revenue	128,880	124,606	122,223	121,937	124,290
Total own-source income	128,880	124,606	122,223	121,937	124,290
Net (cost of)/contribution by services	(121,444)	(150,186)	(109,473)	(101,013)	(100,691)
Revenue from Government	95,786	127,474	91,727	94,961	95,847
Surplus/(deficit) attributable to the Australian Government	(25,658)	(22,712)	(17,746)	(6,052)	(4,844)
Total comprehensive income/(loss)	(25,658)	(22,712)	(17,746)	(6,052)	(4,844)
Total comprehensive income/(loss) attributable to the Australian Government	(25,658)	(22,712)	(17,746)	(6,052)	(4,844)

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**

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(18,961)	(15,509)	(10,960)	–	–
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	5,856	6,678	6,690	6,414	5,487
Plus: depreciation/amortisation expenses for right of use (ROU) (b)	12,787	12,261	10,733	10,432	9,208
Less: principal repayments on leased assets (b)	11,946	11,736	10,637	10,794	9,851
Total comprehensive income/(loss) – as per the statement of comprehensive income	(25,658)	(22,712)	(17,746)	(6,052)	(4,844)

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)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	99,751	82,555	78,545	85,079	91,523
Trade and other receivables	66,032	66,067	66,098	66,098	66,098
Other financial assets	523	523	523	523	523
Total financial assets	166,306	149,145	145,166	151,700	158,144
Non-financial assets					
Land and buildings	61,626	48,801	37,151	25,737	15,973
Property, plant and equipment	36,648	32,631	29,898	28,749	26,892
Intangibles	51,743	60,082	55,424	50,012	43,115
Other non-financial assets	9,448	9,448	9,448	9,448	9,448
Total non-financial assets	159,465	150,962	131,921	113,946	95,428
Total assets	325,771	300,107	277,087	265,646	253,572
LIABILITIES					
Payables					
Suppliers	21,531	21,531	21,531	21,531	21,531
Other payables	7,381	7,381	7,381	7,381	7,381
Total payables	28,912	28,912	28,912	28,912	28,912
Interest bearing liabilities					
Leases	59,498	47,762	37,125	26,331	16,480
Total interest bearing liabilities	59,498	47,762	37,125	26,331	16,480
Provisions					
Employee provisions	30,603	30,603	30,603	30,603	30,603
Other provisions	6,911	6,946	6,977	6,977	6,977
Total provisions	37,514	37,549	37,580	37,580	37,580
Total liabilities	125,924	114,223	103,617	92,823	82,972
Net assets	199,847	185,884	173,470	172,823	170,600
EQUITY (a)					
Parent entity interest					
Contributed equity	79,330	88,079	93,411	98,816	101,437
Reserves	16,963	16,963	16,963	16,963	16,963
Retained surplus (accumulated deficit)	103,554	80,842	63,096	57,044	52,200
Total parent entity interest	199,847	185,884	173,470	172,823	170,600
Total equity	199,847	185,884	173,470	172,823	170,600

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2021–22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	103,554	16,963	79,330	199,847
Adjusted opening balance	103,554	16,963	79,330	199,847
Comprehensive income				
Surplus/(deficit) for the period	(22,712)	–	–	(22,712)
Total comprehensive income	(22,712)	–	–	(22,712)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	6,160	6,160
Departmental capital budget (DCB)	–	–	2,589	2,589
Sub-total transactions with owners	–	–	8,749	8,749
Estimated closing balance as at 30 June 2022	80,842	16,963	88,079	185,884
Closing balance attributable to the Australian Government	80,842	16,963	88,079	185,884

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	106,278	127,439	91,696	94,961	95,847
Sale of goods and rendering of services	126,225	121,951	119,568	119,282	121,635
Total cash received	232,503	249,390	211,264	214,243	217,482
Cash used					
Employees	93,714	108,987	102,105	101,822	102,250
Suppliers	123,460	126,996	90,098	82,787	86,733
Interest payments on lease liability	570	487	379	275	173
Other	10,527	–	–	–	–
Total cash used	228,271	236,470	192,582	184,884	189,156
Net cash from/(used by) operating activities	4,232	12,920	18,682	29,359	28,326
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	26,730	27,129	17,387	17,436	14,652
Total cash used	26,730	27,129	17,387	17,436	14,652
Net cash from/(used by) investing activities	(26,730)	(27,129)	(17,387)	(17,436)	(14,652)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,280	8,749	5,332	5,405	2,621
Total cash received	9,280	8,749	5,332	5,405	2,621
Cash used					
Principal payments on lease liability	11,946	11,736	10,637	10,794	9,851
Total cash used	11,946	11,736	10,637	10,794	9,851
Net cash from/(used by) financing activities	(2,666)	(2,987)	(5,305)	(5,389)	(7,230)
Net increase/(decrease) in cash held	(25,164)	(17,196)	(4,010)	6,534	6,444
Cash and cash equivalents at the beginning of the reporting period	124,915	99,751	82,555	78,545	85,079
Cash and cash equivalents at the end of the reporting period	99,751	82,555	78,545	85,079	91,523

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	2,599	2,589	2,600	2,611	2,621
Equity injections – Bill 2	6,681	6,160	2,732	2,794	–
Total new capital appropriations	9,280	8,749	5,332	5,405	2,621
Provided for:					
Purchase of non-financial assets	9,280	8,749	5,332	5,405	2,621
Total items	9,280	8,749	5,332	5,405	2,621
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	13,631	10,479	2,732	2,794	–
Funded by capital appropriation – DCB (b)	2,599	2,589	2,600	2,611	2,621
Funded internally from departmental resources (c)	10,500	14,061	12,055	12,031	12,031
TOTAL	26,730	27,129	17,387	17,436	14,652
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	26,730	27,129	17,387	17,436	14,652
Total cash used to acquire assets	26,730	27,129	17,387	17,436	14,652

Prepared on Australian Accounting Standards basis.

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

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

(c) Includes current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB), internally developed assets and s74 external revenue.

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	22,499	43,949	113,780	180,228
Gross book value – ROU assets	68,358	14,575	–	82,933
Accumulated depreciation/amortisation and impairment	(9,544)	(16,142)	(62,037)	(87,723)
Accumulated depreciation/amortisation and impairment – ROU assets	(19,687)	(5,734)	–	(25,421)
Opening net book balance	61,626	36,648	51,743	150,017
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	–	6,160	6,160
By purchase – appropriation ordinary annual services (b)	–	2,589	–	2,589
By purchase – other	–	4,441	13,939	18,380
Total additions	–	7,030	20,099	27,129
Other movements				
Depreciation/amortisation expense	(3,169)	(8,442)	(11,760)	(23,371)
Depreciation/amortisation on ROU assets	(9,656)	(2,605)	–	(12,261)
Total other movements	(12,825)	(11,047)	(11,760)	(35,632)
As at 30 June 2022				
Gross book value	22,499	50,979	133,879	207,357
Gross book value – ROU assets	68,358	14,575	–	82,933
Accumulated depreciation/amortisation and impairment	(12,713)	(24,584)	(73,797)	(111,094)
Accumulated depreciation/amortisation and impairment – ROU assets	(29,343)	(8,339)	–	(37,682)
Closing net book balance	48,801	32,631	60,082	141,514

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021–22.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021–22 for depreciation/amortisation expenses, DCB or other operational expenses.

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
- 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. The current Direction was issued on 16 December 2020. It revoked the Direction issued in 2014, and complements the Direction issued on 8 August 2019 relating to investigative action involving unauthorised disclosures to media organisations. The Direction outlines the Government's expectations and priorities for the AFP, and reiterates the need for the AFP to direct its resourcing against the highest criminal threats. For more details see <https://www.afp.gov.au/sites/default/files/PDF/MinisterialDirection-2020.pdf>.

In response, the AFP Commissioner provided a Statement of Intent to the Minister, which outlines the AFP's intended strategies to deliver on the Direction, being: countering terrorism and foreign interference, combatting child exploitation, transnational serious and organised crime, cybercrime, fraud and anti-corruption. The Statement of Intent articulates the focus of the AFP on taking deliberate actions to

maximise its impact on the criminal environment and on keeping Australians safe from criminal harm. It summarises expectations across national and international policing and investigations, ACT policing and specialist protective services. For more details see <https://www.afp.gov.au/about-us/governance-and-accountability/ministerial-direction>.

The Direction and Statement form part of the robust governance for the AFP's new funding model, approved by the Government in the 2020-21 Budget. Both instruments will guide the AFP to deploy its resources to best deliver on the above priorities, while ensuring it remains agile and delivers operational strategies and methodologies to address emerging threats. These instruments complement the AFP's ongoing successes and underscore the Government's confidence and value in the AFP in outsmarting and tackling serious crime.

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. For more details see <https://www.afp.gov.au/about-us>.

The AFP will deliver operational impacts and social value in line with the AFP Act as articulated in its revised three outcome structure. The revised structure more clearly delineates AFP's national and international investigative and policing services through Outcomes 1 and 2, from its specialist protective and other operational services which now constitute Outcome 3. The new structure provides enhanced transparency and accountability to Government by clearly articulating the division of resources associated with the AFP's different services and outcomes. This clarity additionally assists the AFP in tailoring recruitment, training and further developing employees within their functions, to increase the quality of its staff and ensure the organisation is delivering maximum impact to the threat environment.

Outcome 1 aims to reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity. Its scope has been refined to solely focus on federal provision of services through Program 1.1 Federal Policing – Investigations.

Outcome 2 provides a safe and secure environment through Program 2.1 ACT Community Policing, which delivers policing services in the Australian Capital Territory on behalf of the Australian Capital Territory Government. Funding 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.

Outcome 3 safeguards Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and

international missions. Outcome 3 delivers specialist protective services through Program 3.1 Specialist Protective Services and policing for external territories and international development missions through Program 3.2 International Police Assistance and External Territories. The creation of Outcome 3 is necessitated as the threat level to Australian interests has increased, as have expectations on the AFP to continue delivering specialist protective services and international police assistance.

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 continue to be addressed in the most appropriate and effective manner, and in line with the priorities outlined in the Ministerial Direction and Statement of Intent.

In line with the Ministerial Direction and Statement of Intent, the AFP will continue to direct its resources to maximise efforts against the highest criminal threats. The AFP will lead a national child protection capability uplift to bolster frontline law enforcement efforts to prevent, disrupt, investigate and combat online child sexual abuse. In line with the Government's priority to respond to COVID-19, the AFP will increase its efforts in Howard Springs to bring Australian's home.

A primary focus is ensuring the AFP is fit-for-purpose against increasingly sophisticated and evolving criminal threats, now and into the future. This will be achieved through having the required technical capabilities and legislative frameworks to effectively undertake complex investigative activities with national and international stakeholders, now and into the future.

These reforms will enable the AFP to continue responding to urgent demands posed by the highest criminal threats in the COVID-19 environment. 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.

The introduction of Outcome 3 altered some of the previous 2020-21 performance measures. Program 1.1 performance measures remain largely the same as outlined in the 2020-21 PBS, except the transfer of Avoidable Incidents and Response Times measures to the new Program 3.1. Program 1.2 from the 2020-21 PBS was removed and reinstated as Program 3.2. Outcome 2 performance measures remain the same as 2020-21.

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, whilst 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 2021–22 as at Budget May 2021

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	221,513	219,798
Departmental appropriation	1,157,544	1,217,030
s74 external revenue (c)	314,293	314,296
Departmental capital budget (d)	81,353	81,008
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available (b)	47,713	47,713
Equity injection	21,689	25,799
Total departmental annual appropriations	1,844,105	1,905,644
Special accounts (f)		
Opening balance	12,103	12,103
Appropriation receipts (g)	5,249	5,232
Non-appropriation receipts	11,383	12,499
Total special accounts	28,735	29,834
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(16,632)</i>	<i>(17,731)</i>
Total departmental resourcing	1,856,208	1,917,747
Administered		
Annual appropriations – ordinary annual services (a)		
Outcome 1	9,609	988
Outcome 3	–	5,524
Total administered annual appropriations	9,609	6,512
Total administered special appropriations (h)	50	50
Total administered resourcing	9,659	6,562
Total resourcing for AFP (i)	1,865,867	1,924,309

Table 1.1: AFP resource statement – Budget estimates for 2021–22 as at Budget May 2021 (continued)

	2020–21	2021–22
Average staffing level (number)	6,787	7,077
All figures shown above are GST exclusive – these may not match figures in the cash flow statement. Prepared on a resourcing (i.e. appropriations available) basis. Note: 2020/21 departmental appropriation excludes \$0.399m and equity injection excludes \$4.138m as Bills 3 and 4 have not yet received royal assent at the time of publishing.		
(a) Appropriation Bill (No. 1) 2021–22.		
(b) Excludes \$11.031m subject to administrative quarantine by Finance or withheld under section 51 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).		
(c) Estimated external revenue receipts under section 74 of the PGPA Act.		
(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.		
(e) Appropriation Bill (No. 2) 2021–22.		
(f) 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 <i>Budget Paper No. 4 – Agency Resourcing</i> . 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.		
(g) Amounts credited to the special account(s) from AFP's annual and special appropriations.		
(h) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.		
(i) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:		
	2020–21 <i>Estimated actual \$'000</i>	2021–22 Estimate \$'000
Total resources provided for in current year Budget	1,596,641	1,656,798
Prior year appropriations available	269,226	267,511
Total net resourcing for AFP	1,865,867	1,924,309

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 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Payment measures						
Confiscated Assets Account	1.1 & 3.1					
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
COVID-19 Response Package — extension	3.1					
Departmental payment		2,612	6,377	–	–	–
Total		2,612	6,377	–	–	–
National Strategy to Prevent and Respond to Child Sexual Abuse (a)	1.1 & 3.1					
Departmental payment		–	3,637	12,571	9,588	9,625
Total		–	3,637	12,571	9,588	9,625
Total payment measures						
Departmental		2,612	10,014	12,571	9,588	9,625
Total		2,612	10,014	12,571	9,588	9,625

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

(a) The lead entity for the measure, *National Strategy to Prevent and Respond to Child Sexual Abuse* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet 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 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/corporateplan.

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

Table 2.1 Changes to the outcome and program structures since the last portfolio statement

Outcome changes

New Outcome 1	<i>Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.</i>
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Description of change: New outcome, created for Budget 2021–22, supersedes the old Outcome 1.

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

New Outcome 3	<i>Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.</i>
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Description of change: New outcome, created for Budget 2021–22.

Program changes

Program No.	Program title	Description of change
1.1	Federal Policing – Investigations	Renamed program from Federal Policing and National Security.
3.1	Specialist Protective Services	New program created.
3.2	International Police Assistance and External Territories	Transferred from Outcome 1 and renamed program from International Police Assistance.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Australian Criminal Intelligence Commission (ACIC)

Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked program

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

Australian Financial Security Authority (AFSA)

Program 1.1: Personal Insolvency and Trustee Services

Contribution to Outcome 1 made by linked program

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

Australian Security Intelligence Organisation (ASIO)

Program 1.1: Security Intelligence

Contribution to Outcome 1 made by linked program

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

Australian Taxation Office (ATO)

Program 1.1: Australian Taxation Office

Contribution to Outcome 1 made by linked program

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

Australian Transaction Reports and Analysis Centre (AUSTRAC)

Program 1.1: AUSTRAC

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)</p> <p>Program 1.1: Foreign Affairs and Trade Operations</p> <p>Program 1.2: Official Development Assistance</p> <p>Program 2.1: Consular Services</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The AFP relies on foreign policy and engagement through DFAT to shape its offshore programs. In other ways, DFATs system of offshore representation and protocols, as well as processes for managing passports and Australian's safety offshore influences AFP methods of engagement with partners at Post.</p>
<p>Department of Home Affairs</p> <p>Program 1.2: National Security and Criminal Justice</p> <p>Program 1.4: Counter Terrorism</p> <p>Program 1.5: Regional Cooperation</p> <p>Program 3.4: Border Enforcement</p> <p>Contribution to Outcome 1 made by linked program</p> <p>AFP works closely with members of the Home Affairs Portfolio. Border Force is a key partner, as illegal importation of drugs, people and security at designated airports are AFP responsibilities and complement Border Force's activities. The AFP also engages in Home Affairs policy work to further legislative reforms and national strategies enhancing the AFP's tools and response to national policing or security issues.</p>
<p>Office of the Director of Public Prosecutions (CDPP)</p> <p>Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The AFP relies on the CDPP as its main source of legal representation when it charges offenders and seeks to bring them before court.</p>
<p>Office of the Special Investigator (OSI)</p> <p>Program 1.1: Independent Investigation</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The OSI will work with the AFP to investigate the commission of criminal offences under Australian law arising from or related to any breaches of the Laws of Armed Conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Federal Policing – Investigations					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	988	988	993	1,005	1,019
Special appropriations					
<i>Special appropriation s77</i>	50	50	–	–	–
Administered total	1,038	1,038	993	1,005	1,019
Departmental expenses					
Departmental appropriation	970,235	628,161	612,252	604,244	594,724
s74 external revenue (a)	118,886	52,369	48,623	40,921	35,474
Special accounts					
Services for other entities and trust monies	16,666	17,713	16,374	12,493	12,460
Expenses not requiring appropriation in the Budget year (b)	92,731	82,968	84,081	88,540	89,355
Departmental total	1,198,518	781,211	761,330	746,198	732,013
Total expenses for program 1.1	1,199,556	782,249	762,323	747,203	733,032
	2020–21	2021–22			
Average staffing level (number)	5,893	3,479			

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

Note: 2020-21 is still under the old outcome/program structure, and the figures are for comparison purposes only.

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

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: Reduce criminal and national security threats to Australia’s collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.		
Program 1.1: Federal Policing – Investigations		
This program aims to 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 investigations, counter-terrorism, and joint taskforces with Commonwealth, state, territory and private-sector partners.	
Performance information		
Year	Performance measures (a)	Estimated actual achievement/ Targets (b) (c)
2020-21	High Community confidence	75% – <i>Achievement TBC (d)</i>
	Return on Investment – transnational	>1 – <i>Achieving</i>
	Return on Investment – assets confiscation	>1 – <i>Achieving</i>
	Prevention case studies	Successful preventions – <i>Achieving</i>
	Disruption case studies	Successful disruptions – <i>Achieving</i>
	Disruption count	206 – <i>Achieving</i>
	Avoidable incidents	<2 – <i>Achieving</i>
	Response case studies	Successful response – <i>Achieving</i>
	Response times	
	Priority 1 – within 10 minutes	90% – <i>Achieving</i>
	Priority 2 - within 20 minutes	90% – <i>Achieving</i>
	Priority 3 - within 120 minutes	95% – <i>Achieving</i>
	Priority 4 - within 24 hours	95% – <i>Achieving</i>
Enforcement case studies	Successful enforcement – <i>Achieving</i>	
Prosecution success rate	95% – <i>Achieving</i>	

Performance information (continued)		
2021-22	High Community confidence	75%
	Return on Investment – transnational	>1
	Return on Investment – assets confiscation	>1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Disruption count	41
	Response case studies	Successful response
	Enforcement case studies	Successful enforcement
	Prosecution success rate	95%
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	As Australia’s national policing agency, the AFP protects Australians and Australian interests.	
Material changes to Program 1.1 resulting from the following measures: Nil.		

- (a) Response times and avoidable incidents – These measures have previously been reported in Program 1.1 and have now moved to Program 3.1 from 2021-22 onwards.
- (b) Performance measures and targets for 2020-21 reflect the expected performance results. Actual results will be included in the 2020-21 Annual Report.
- (c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.
- (d) Community confidence estimated actual achievement cannot be determined as the 2020-21 survey has not been distributed at the time of publishing.

2.2 Budgeted expenses and performance for Outcome 2

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 2.1: ACT Community Policing					
Departmental expenses					
s74 external revenue (a)	179,437	176,213	181,715	181,751	181,749
Expenses not requiring appropriation in the Budget year (b)	8,498	8,606	8,715	8,826	8,938
Departmental total	187,935	184,819	190,430	190,577	190,687
Total expenses for program 1.1	187,935	184,819	190,430	190,577	190,687

	2020–21	2021–22
Average staffing level (number)	894	917

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

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

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

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 below details the performance measures for each program associated with Outcome 2. It also summarises how each program is delivered and where 2021-22 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 Community Policing The AFP provides community policing services in the Australian Capital Territory, which deliver in partnership with government and community agencies support for: enforcement of the law, emergency management and community safety; efforts to counter victim-based crime and road trauma, building community resilience against crime and working with the community to prevent and disrupt crime.		
Delivery	ACT Policing delivers a high-quality and effective policing service to the people of the ACT in accordance with the Policing Arrangement between the Commonwealth and ACT governments. Priorities for ACT Policing are set by the ACT Minister for Police and Emergency Services through the Ministerial Direction.	
Performance information		
Year	Performance measures	Estimated actual achievement/ Targets (a) (b)
2020-21	Enforcement case study	Successful enforcement – <i>Achieving</i>
	Prevention case study	Successful prevention – <i>Achieving</i>
	Response case study	Successful response – <i>Achieving</i>
2021-22	Enforcement case study	Successful enforcement
	Prevention case study	Successful prevention
	Response case study	Successful response
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	To provide policing in the Australian Capital Territory.	
Material changes to Program 2.1 resulting from the following measures: Nil.		

(a) Performance measures and targets for 2020-21 reflect the expected performance results. Actual results will be included in the 2020-21 Annual Report.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.

Linked programs

Department of Foreign Affairs and Trade (DFAT)

Program 1.1: Foreign Affairs and Trade Operations

Program 1.2: Official Development Assistance

Contribution to Outcome 3 made by linked program

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 and Australian's safety offshore influences AFP methods of engagement with partners at Post.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.					
Program 3.1: Specialist Protective Services					
Departmental expenses					
Departmental appropriation	–	438,365	432,804	421,873	422,002
s74 external revenue (a)	–	70,599	61,821	64,113	66,474
Expenses not requiring appropriation in the Budget year (b)	–	11,998	11,933	12,066	12,105
Departmental total	–	520,962	506,558	498,052	500,581
Total expenses for program 3.1	–	520,962	506,558	498,052	500,581
Program 3.2: International Police Assistance and External Territories					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,621	5,524	3,455	3,495	3,545
Administered total	8,621	5,524	3,455	3,495	3,545
Departmental expenses					
Departmental appropriation	181,455	142,911	144,886	154,095	167,001
s74 external revenue (a)	13,245	12,845	7,029	7,164	7,301
Expenses not requiring appropriation in the Budget year (b)	5,325	5,503	5,596	12,731	12,821
Departmental total	200,025	161,259	157,511	173,990	187,123
Total expenses for program 3.2	208,646	166,783	160,966	177,485	190,668
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,621	5,524	3,455	3,495	3,545
Administered total	8,621	5,524	3,455	3,495	3,545
Departmental expenses					
Departmental appropriation	181,455	581,276	577,690	575,968	589,003
s74 external revenue (a)	13,245	83,444	68,850	71,277	73,775
Expenses not requiring appropriation in the Budget year (b)	5,325	17,501	17,530	24,797	24,926
Departmental total	200,025	682,221	664,070	672,042	687,704
Total expenses for Outcome 3	208,646	687,745	667,525	675,537	691,249

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2020–21	2021–22
Average staffing level (number)	–	2,681

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

Note: 2020-21 is still under the old outcome/program structure, and the figures are for comparison purposes only.

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

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

Table 2.3.3: Performance measures for Outcome 3

Table 2.3.3 below details the performance measures for each program associated with Outcome 3. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.		
Program 3.1: Specialist Protective Services		
This program provides police-based protective services to enhance: the rule of law, national stability, workings of key institutions; international relations, national security at designated airports, high profile residential and dignitary locations, specialised events, and protection for official persons.		
Delivery	This program delivers protective policing services for, and anticipates criminal and security threats against airports and designated officials, establishments, and precincts in cooperation with international, Commonwealth, state, territory and private-sector partners.	
Performance information		
Year	Performance measures (a)	Targets (b)
2021-22	Response times	
	Priority 1 – within 10 minutes	90%
	Priority 2 – within 20 minutes	90%
	Priority 3 – within 120 minutes	95%
	Priority 4 – within 24 hours	95%
	Avoidable incidents	<2
	Prevention case studies	Successful preventions
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	Provide specialist protective services to people and property.	

(a) Program 3.1 is derived in part from the previous Program 1.1 to provide better transparency of AFP activities, from 2021-22 only. For performance information for 2020-21 please refer to Program 1.1.

(b) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Table 2.3.3: Performance measures for Outcome 3 (continued)

Program 3.2: International Police Assistance and External Territories		
This program provides policing services and/or support for Australia's external territories and to other nations to enhance the rule of law internationally and general security against transnational criminals. This is facilitated through the AFP's official development assistance in the Indo-Pacific region, the AFP's contribution to United Nation's missions, training programs for police and community policing in Australia's external territories.		
Delivery	This program provides a range of policing and/or policing support services to deliver community policing for external Australian territories and build offshore police agencies' engagement and capabilities to combat transnational and local crime.	
Performance information		
Year	Performance measures (a)	Estimated actual achievement/ Targets (b) (c)
2020-21	Mission/external territories performance evaluation per the AFP Corporate Plan 2020-21	Evaluations complete and recommendations addressed – <i>Achieving</i>
	Return on Investment – international	>1 – <i>Achieving</i>
	Prevention case studies	Successful preventions – <i>Achieving</i>
	Disruption case studies	Successful disruptions – <i>Achieving</i>
2021-22	Mission/external territories performance evaluation per the AFP Corporate Plan 2021-22	Evaluations complete and recommendations addressed
	Return on Investment – international	>1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	To support international policing services and provide security against transnational crime.	

(a) Program 3.2 is derived in part from the previous Program 1.2 to provide better transparency of AFP activities.

(b) Performance measures and targets for 2020-21 reflect the expected performance results. Actual results will be included in the 2020-21 Annual Report

(c) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 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

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

In 2021-22 the AFP is budgeting for a surplus of \$3.7 million, adjusted for depreciation and amortisation expense and principal repayments on leased assets.

Total departmental expenses are expected to increase from \$1,586.5 million in 2020-21 to \$1,648.3 million in 2021-22. The increase is mainly due to an increase in departmental appropriation.

Own-source revenue is expected to increase from \$325.3 million in 2020-21 to \$326.8 million in 2021-22. The increase of \$1.5 million is mainly due to year-on-year increases in existing contracts.

Balance Sheet

Total assets are expected to increase from \$2,059.6 million in 2020-21 to \$2,077.1 million in 2021-22. The movement of \$17.5 million is due to an increase in non-financial assets.

Total liabilities are expected to decrease from \$1,603.7 million in 2020-21 to \$1,603.2 million 2021-22, a decrease of \$0.5 million.

Capital Budget Statement

Capital appropriations are expected to decrease in 2021-22 by \$0.6 million as a result of movements in existing capital measures.

Administered

Total estimated expenses administered on behalf of government for 2021-22 are expected to decrease by \$3.1 million due to a terminating measure.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	982,799	1,018,057	1,019,325	1,012,603	1,028,588
Suppliers	371,511	398,295	363,625	351,570	336,189
Depreciation and amortisation (a)	208,502	208,725	209,706	221,470	222,453
Finance costs	23,666	23,174	23,174	23,174	23,174
Total expenses	1,586,478	1,648,251	1,615,830	1,608,817	1,610,404
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	321,097	322,433	308,125	302,743	300,760
Rental income	3,814	3,966	4,124	4,287	3,339
Other	396	396	396	396	396
Total own-source revenue	325,307	326,795	312,645	307,426	304,495
Gains					
Other	6,247	6,336	6,425	6,516	6,608
Total gains	6,247	6,336	6,425	6,516	6,608
Total own-source income	331,554	333,131	319,070	313,942	311,103
Net (cost of)/contribution by services	(1,254,924)	(1,315,120)	(1,296,760)	(1,294,875)	(1,299,301)
Revenue from Government	1,156,972	1,214,651	1,195,149	1,181,538	1,185,020
Surplus/(deficit) attributable to the Australian Government	(97,952)	(100,469)	(101,611)	(113,337)	(114,281)
Total comprehensive income/(loss) attributable to the Australian Government	(97,952)	(100,469)	(101,611)	(113,337)	(114,281)

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**

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	6,006	3,712	3,551	3,589	3,628
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	(107,237)	(107,352)	(107,856)	(113,907)	(114,412)
Plus: depreciation/amortisation expenses for right of use (ROU) (b)	(101,265)	(101,373)	(101,850)	(107,563)	(108,041)
Less: principal repayments on leased assets (b)	104,544	104,544	104,544	104,544	104,544
Total comprehensive income/(loss) – as per the statement of comprehensive income	(97,952)	(100,469)	(101,611)	(113,337)	(114,281)

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)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,490	25,869	25,869	25,869	25,869
Trade and other receivables	239,103	239,180	239,739	240,336	240,972
Other financial assets	11,609	9,230	9,230	9,230	9,230
Total financial assets	274,202	274,279	274,838	275,435	276,071
Non-financial assets					
Land and buildings	1,369,180	1,372,027	1,374,507	1,366,027	1,363,356
Property, plant and equipment	295,179	303,837	296,341	292,539	286,213
Intangibles	91,087	97,035	94,987	97,461	97,169
Inventories	6,198	6,198	6,198	6,198	6,198
Other non-financial assets	23,757	23,757	23,757	23,757	23,757
Total non-financial assets	1,785,401	1,802,854	1,795,790	1,785,982	1,776,693
Total assets	2,059,603	2,077,133	2,070,628	2,061,417	2,052,764
LIABILITIES					
Payables					
Suppliers	65,443	65,443	65,443	65,443	65,443
Other payables	36,179	35,736	35,736	35,736	35,736
Total payables	101,622	101,179	101,179	101,179	101,179
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	417,219	417,219	417,219	417,219
Other provisions	38,223	38,223	38,223	38,223	38,223
Total provisions	455,442	455,442	455,442	455,442	455,442
Total liabilities	1,603,656	1,603,213	1,603,213	1,603,213	1,603,213
Net assets	455,947	473,920	467,415	458,204	449,551
EQUITY (a)					
Parent entity interest					
Contributed equity	1,551,350	1,669,792	1,764,898	1,869,024	1,974,652
Reserves	147,347	147,347	147,347	147,347	147,347
Retained surplus (accumulated deficit)	(1,242,750)	(1,343,219)	(1,444,830)	(1,558,167)	(1,672,448)
Total parent entity interest	455,947	473,920	467,415	458,204	449,551
Total equity	455,947	473,920	467,415	458,204	449,551

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2021–22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(1,242,750)	147,347	1,551,350	455,947
Adjusted opening balance	(1,242,750)	147,347	1,551,350	455,947
Comprehensive income				
Surplus/(deficit) for the period	(100,469)	–	–	(100,469)
Total comprehensive income	(100,469)	–	–	(100,469)
of which:				
Attributable to the Australian Government	(100,469)	–	–	(100,469)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	37,434	37,434
Departmental capital budget (DCB)	–	–	81,008	81,008
Sub-total transactions with owners	–	–	118,442	118,442
Estimated closing balance as at 30 June 2022	(1,343,219)	147,347	1,669,792	473,920
Closing balance attributable to the Australian Government	(1,343,219)	147,347	1,669,792	473,920

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,460,389	1,518,782	1,515,256	1,488,267	1,496,148
Sale of goods and rendering of services	325,280	326,399	312,249	307,030	304,099
Net GST received	32,148	32,670	29,900	29,900	29,900
Other	396	396	396	396	396
Total cash received	1,818,213	1,878,247	1,857,801	1,825,593	1,830,543
Cash used					
Employees	982,392	1,018,500	1,019,325	1,012,603	1,028,588
Suppliers	365,956	391,959	387,100	374,954	359,481
Interest payments on lease liability	23,174	23,174	23,174	23,174	23,174
s74 external revenue transferred to the OPA	332,505	334,499	320,666	307,326	311,764
Total cash used	1,704,027	1,768,132	1,750,265	1,718,057	1,723,007
Net cash from/(used by) operating activities	114,186	110,115	107,536	107,536	107,536
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	151,140	121,634	98,098	107,118	108,620
Total cash used	151,140	121,634	98,098	107,118	108,620
Net cash from/(used by) investing activities	(151,140)	(121,634)	(98,098)	(107,118)	(108,620)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	141,546	118,442	95,106	104,126	105,628
Total cash received	141,546	118,442	95,106	104,126	105,628
Cash used					
Principal payments on lease liability	104,544	104,544	104,544	104,544	104,544
Total cash used	104,544	104,544	104,544	104,544	104,544
Net cash from/(used by) financing activities	37,002	13,898	(9,438)	(418)	1,084
Net increase/(decrease) in cash held	48	2,379	–	–	–
Cash and cash equivalents at the beginning of the reporting period	23,442	23,490	25,869	25,869	25,869
Cash and cash equivalents at the end of the reporting period	23,490	25,869	25,869	25,869	25,869

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	81,353	81,008	81,406	81,722	82,940
Equity injections – Bill 2	26,060	25,799	13,700	22,403	23,066
Total new capital appropriations	107,413	106,807	95,106	104,125	106,006
<i>Provided for:</i>					
Purchase of non-financial assets	107,413	106,807	95,106	104,125	106,006
Total items	107,413	106,807	95,106	104,125	106,006
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	60,193	37,434	13,700	22,403	22,688
Funded by capital appropriation – DCB (b)	81,353	81,008	81,406	81,722	82,940
Funded internally from departmental resources (c)	9,594	3,192	2,992	2,992	2,992
TOTAL	151,140	121,634	98,098	107,117	108,620
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	151,140	121,634	98,098	107,117	108,620
Total cash used to acquire assets	151,140	121,634	98,098	107,117	108,620

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act Nos. 2/4/6 appropriations and special capital appropriations.

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

(c) Includes 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 departmental asset movements (Budget year 2021–22)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	2,400	413,251	300,038	213,273	928,962
Gross book value – ROU assets	270	1,185,052	50,168	–	1,235,490
Accumulated depreciation/amortisation and impairment	–	(35,236)	(39,907)	(122,186)	(197,329)
Accumulated depreciation/amortisation and impairment – ROU assets	(99)	(196,458)	(15,120)	–	(211,677)
Opening net book balance	2,571	1,366,609	295,179	91,087	1,755,446
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	33,081	60,375	28,178	121,634
By purchase – appropriation equity – ROU assets	55	97,743	6,746	–	104,544
Total additions	55	130,824	67,121	28,178	226,178
Other movements					
Depreciation/amortisation expense	–	(31,819)	(53,188)	(22,230)	(107,237)
Depreciation/amortisation on ROU assets	(53)	(96,160)	(5,275)	–	(101,488)
Total other movements	(53)	(127,979)	(58,463)	(22,230)	(208,725)
As at 30 June 2022					
Gross book value	2,400	446,332	360,413	241,451	1,050,596
Gross book value – ROU assets	325	1,282,795	56,914	–	1,340,034
Accumulated depreciation/amortisation and impairment	–	(67,055)	(93,095)	(144,416)	(304,566)
Accumulated depreciation/amortisation and impairment – ROU assets	(152)	(292,618)	(20,395)	–	(313,165)
Closing net book balance	2,573	1,369,454	303,837	97,035	1,772,899

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021–22.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Suppliers	9,659	6,562	4,448	4,500	4,564
Total expenses administered on behalf of Government	9,659	6,562	4,448	4,500	4,564
Net (cost of)/contribution by services	9,659	6,562	4,448	4,500	4,564
Total comprehensive income/(loss)	(9,659)	(6,562)	(4,448)	(4,500)	(4,564)

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 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)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	12	8	7	7	7
Total cash received	12	8	7	7	7
Cash used					
Suppliers	9,659	6,562	4,448	4,500	4,564
Net GST paid	12	8	7	7	7
Total cash used	9,671	6,570	4,455	4,507	4,571
Net cash from/(used by) operating activities	(9,659)	(6,562)	(4,448)	(4,500)	(4,564)
Net increase/(decrease) in cash held	(9,659)	(6,562)	(4,448)	(4,500)	(4,564)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
– Appropriations	9,659	6,562	4,448	4,500	4,564
Total cash from Official Public Account	9,659	6,562	4,448	4,500	4,564
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Australian Institute of Criminology

**Entity resources and planned
performance**

Australian Institute of Criminology

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Australian Institute of Criminology

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

- human trafficking and slavery
- deaths in custody
- fraud against the Commonwealth
- drug use of police detainees
- homicide
- identity crime.

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

- transnational and serious and organised crime
- illicit drugs
- economic crime
- violence against women and children
- Indigenous over-representation in the criminal justice system.

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

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

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

1.2 Entity resource statement

Table 1.1 shows the total 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, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: AIC resource statement – Budget estimates for 2021–22 as at Budget May 2021

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	19	19
Departmental appropriation (b)	4,616	5,030
Departmental capital budget (c)	22	22
Total departmental annual appropriations	4,657	5,071
Special accounts (d)		
Opening balance	3,172	3,172
Non-appropriation receipts	2,077	1,503
Total special accounts	5,249	4,675
Total departmental resourcing	9,906	9,746
Average staffing level (number)	22	37

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

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

(a) Appropriation Bill (No. 1) 2021–22.

(b) Excludes departmental capital budget (DCB).

(c) 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'.

(d) For further information on special accounts, please refer to *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.

1.3 Budget measures

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

**Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Payment measures						
Confiscated Assets Account	1.1					
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
National Strategy to Prevent and Respond to Child Sexual Abuse (a)	1.1					
Departmental payment		–	300	700	844	501
Total		–	300	700	844	501
Strengthening Counter-Fraud Arrangements — extension (b)	1.1					
Departmental payment		–	107	107	107	108
Total		–	107	107	107	108
Total payment measures						
Departmental		–	407	807	951	609
Total		–	407	807	951	609

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

(a) The lead entity for the measure, *National Strategy to Prevent and Respond to Child Sexual Abuse* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet Portfolio.

(b) The lead entity for the measure, *Strengthening Counter-Fraud Arrangements — extension* 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.

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 PBS 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 the PBS will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

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

The most recent annual performance statement can be found at: <https://www.aic.gov.au/publications/annualreport/annualreport-23>.

Table 2.1 Changes to the outcome since the last portfolio statement

Outcome changes

New Outcome 1	<i>Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.</i>
Description of change:	New outcome, created for Budget 2021–22, supersedes the old Outcome 1.
Old Statement:	<i>Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre.</i>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Australian Criminal Intelligence Commission

Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked programs

The ACIC CEO is also Director of the Australian Institute of Criminology (AIC). While the AIC operates independently, it is located with the ACIC to ensure criminological research and evidence remains central to law enforcement's collective response to crime. The AIC's corporate services are provided by the ACIC.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	4,616	5,030	5,451	5,613	5,289
Special accounts					
Criminology Research Special Account	2,077	1,503	819	636	636
Expenses not requiring appropriation in the Budget year (a)	76	76	80	84	72
Departmental total	6,769	6,609	6,350	6,333	5,997
Total expenses for program 1.1	6,769	6,609	6,350	6,333	5,997
	2020–21	2021–22			
Average staffing level (number)	22	37			

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

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.		
Program 1.1: Australian Institute of Criminology		
The objective of program 1.1 is to inform policy and practice that seeks to reduce crime and promote justice by undertaking, funding and disseminating research and related information. This also includes the support of research that is relevant to current and future public policy issues and the funding of quality criminological research through an annual Criminology Research Grants program.		
Delivery	Delivery of this program includes: <ul style="list-style-type: none">• undertaking impartial, policy-relevant research to inform policy and practice in the crime and criminal justice sectors;• working cooperatively with the Department of Home Affairs, portfolio and other federal agencies, and state and territory government agencies, as the Australian Government's national research centre on crime and justice;• administering an effective and efficient annual Criminology Research Grants program that results in policy-relevant research of value to the nation; and• actively disseminating research findings to policy makers, practitioners and the general public, across Australia and internationally, in a timely manner.	
Performance information		
Year	Performance measures	Actual achievement/ targets (a)
2020–21	Trends and Issues (T&I) papers and Research Reports are peer reviewed to ensure the quality of the AIC's research outputs.	Target: 100% Indicative result: 100%
	Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially.	Target: on schedule Indicative result: on schedule
	Peer-reviewed T&I and Research Report papers to be published each year.	Target: 25 Indicative result: 42
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports—to be published each year.	Target: 25 Indicative result: 25
	Evidence that AIC research has contributed to Australian government policy making.	Qualitative case-studies Indicative result: 2 case studies
	Roundtables, workshops, seminars and other forums to be held annually.	Target: at least 10 Achievement: 10

Performance information (continued)		
2021–22	Trends and Issues (T&I) papers and Research Reports are peer reviewed to ensure the quality of the AIC's research outputs.	100%
	Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially.	On schedule
	Peer-reviewed T&I and Research Report papers to be published each year.	25
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports—to be published each year.	25
	Evidence that AIC research has contributed to Australian government policy making.	Qualitative case-studies
	Roundtables, workshops, seminars and other forums to be held annually.	At least 10
2022–23 and beyond	As per 2021–22	As per 2021–22
Purposes (b)	The purpose of the Australian Institute of Criminology (AIC) is to inform crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.	

(a) Due to the ongoing nature of the program, it is not appropriate to set an expected date of achievement.

(b) Refers to updated purposes that will be reflected in the 2021–22 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 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

The 2020–21 and forward years budgeted operating result, excluding unfunded depreciation, is a break-even position.

The AIC's appropriation income in 2021–22 has increased from 2020–21 by \$0.4 million primarily due to the new measures listed in Table 1.2.

The AIC's own-source revenue in 2021–22 is budgeted to decrease from the previous year by \$0.6 million to \$1.5 million, primarily as a result of the finalisation of externally-funded research projects.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	2,521	3,135	3,381	3,512	3,416
Suppliers	4,211	3,437	2,928	2,776	2,548
Depreciation and amortisation (a)	37	37	41	45	33
Total expenses	6,769	6,609	6,350	6,333	5,997
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,037	1,453	769	586	586
Royalties	40	50	50	50	50
Other	39	39	39	39	39
Total own-source revenue	2,116	1,542	858	675	675
Total own-source income	2,116	1,542	858	675	675
Net (cost of)/contribution by services	(4,653)	(5,067)	(5,492)	(5,658)	(5,322)
Revenue from Government	4,616	5,030	5,451	5,613	5,289
Surplus/(deficit) attributable to the Australian Government	(37)	(37)	(41)	(45)	(33)
Total comprehensive income/(loss)	(37)	(37)	(41)	(45)	(33)
Total comprehensive income/(loss) attributable to the Australian Government	(37)	(37)	(41)	(45)	(33)

Note: Impact of net cash appropriation arrangements

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	–	–	–	–	–
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	37	37	41	45	33
Total comprehensive income/(loss) – as per the statement of comprehensive income	(37)	(37)	(41)	(45)	(33)

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.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,172	3,172	3,172	3,172	3,172
Trade and other receivables	69	69	69	69	69
Total financial assets	3,241	3,241	3,241	3,241	3,241
Non-financial assets					
Property, plant and equipment	804	789	770	747	736
Other non-financial assets	70	70	70	70	70
Total non-financial assets	874	859	840	817	806
Total assets	4,115	4,100	4,081	4,058	4,047
LIABILITIES					
Payables					
Suppliers	614	614	614	614	614
Other payables	1,417	1,417	1,417	1,417	1,417
Total payables	2,031	2,031	2,031	2,031	2,031
Total liabilities	2,031	2,031	2,031	2,031	2,031
Net assets	2,084	2,069	2,050	2,027	2,016
EQUITY (a)					
Parent entity interest					
Contributed equity	1,269	1,291	1,313	1,335	1,357
Reserves	861	861	861	861	861
Retained surplus (accumulated deficit)	(46)	(83)	(124)	(169)	(202)
Total parent entity interest	2,084	2,069	2,050	2,027	2,016
Total equity	2,084	2,069	2,050	2,027	2,016

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2021–22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(46)	861	1,269	2,084
Adjusted opening balance	(46)	861	1,269	2,084
Comprehensive income				
Surplus/(deficit) for the period	(37)	–	–	(37)
Total comprehensive income	(37)	–	–	(37)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	22	22
Sub-total transactions with owners	–	–	22	22
Estimated closing balance as at 30 June 2022	(83)	861	1,291	2,069
Closing balance attributable to the Australian Government	(83)	861	1,291	2,069

Prepared on Australian Accounting Standards basis

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,616	5,030	5,451	5,613	5,289
Sale of goods and rendering of services	2,037	1,453	769	586	586
Other	40	50	50	50	50
Total cash received	6,693	6,533	6,270	6,249	5,925
Cash used					
Employees	2,521	3,135	3,381	3,512	3,416
Suppliers	4,172	3,398	2,889	2,737	2,509
Total cash used	6,693	6,533	6,270	6,249	5,925
Net cash from/(used by) operating activities	–	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	22	22	22	22	22
Total cash used	22	22	22	22	22
Net cash from/(used by) investing activities	(22)	(22)	(22)	(22)	(22)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22	22	22	22	22
Total cash received	22	22	22	22	22
Net cash from/(used by) financing activities	22	22	22	22	22
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	3,172	3,172	3,172	3,172	3,172
Cash and cash equivalents at the end of the reporting period	3,172	3,172	3,172	3,172	3,172

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	22	22	22	22	22
Total new capital appropriations	22	22	22	22	22
<i>Provided for:</i>					
Purchase of non-financial assets	22	22	22	22	22
Total items	22	22	22	22	22
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	22	22	22	22	22
TOTAL	22	22	22	22	22
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	22	22	22	22	22
Total cash used to acquire assets	22	22	22	22	22

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2021		
Gross book value	907	907
Accumulated depreciation/amortisation and impairment	(103)	(103)
Opening net book balance	804	804
Capital asset additions		
Estimated expenditure on new or replacement assets		
By purchase – appropriation ordinary annual services (a)	22	22
Total additions	22	22
Other movements		
Depreciation/amortisation expense	(37)	(37)
Total other movements	(37)	(37)
As at 30 June 2022		
Gross book value	929	929
Accumulated depreciation/amortisation and impairment	(140)	(140)
Closing net book balance	789	789

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021–22 for depreciation/amortisation expenses, DCB or other operational expenses.

Australian Security Intelligence Organisation

**Entity resources and planned
performance**

Australian Security Intelligence Organisation

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Australian Security Intelligence Organisation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Security Intelligence Organisation (ASIO) protects Australia and Australians from threats to their security. ASIO will advance this purpose during 2021-22 through a series of key priorities:

- Counter-terrorism
- Counter-espionage and foreign interference
- Border security

Australia's security environment is complex, challenging and changing.

The threat of terrorism remains at PROBABLE. There are individuals and groups that have the capability and intent to conduct terrorism onshore. The threat is significant and is not going away.

The threat from religiously motivated violent extremists is enduring and we will continue to see violent ideologies inspiring attacks. In addition, the threat from ideologically motivated violent extremists is not diminishing, and may well grow. Ideological extremists are now more reactive to world events, with the online environment providing a platform for sharing ideology and spreading propaganda.

Australia is currently facing a heightened threat of foreign espionage and interference. Foreign intelligence services are seeking to penetrate government, defence, academia and business to steal classified information, military capabilities, policy plans and sensitive research and innovation. They are targeting all levels of government, intimidating members of diaspora communities and seeking to interfere in our democratic institutions.

In parallel, a range of threats, including people smuggling activities, continue to challenge Australia's border integrity.

The COVID-19 environment is presenting new threats to consider. Some adversaries are seeking to undermine and exploit Australia's economic recovery. Extremists are trying to encourage social divisions, and foreign intelligence services are seeking intelligence about Australia's key export, technology and research industries. ASIO's response to these security threats will be critical as Australia emerges from the COVID crisis, with security underpinning the recovery.

In this context, ASIO's work to protect Australia and Australians from security threats is critically important.

- ASIO will counter terrorism by protecting Australians from religiously motivated and ideologically motivated violent extremism. The organisation will continue to collect intelligence within Australia and overseas, analyse and investigate terrorist threats, work with partners to strengthen public safety and intervene to disrupt attacks.
- ASIO will counter espionage and foreign interference by protecting Australia from threats posed by foreign intelligence services seeking to undermine Australia's democratic systems and institutions. ASIO will collect intelligence and investigate threats targeting Australian interests. The organisation will continue to provide trusted advice to Government and industry, and work to disrupt and deter those attempting to undermine our national interests through foreign interference and espionage.
- ASIO will continue to support whole-of-government efforts to protect Australia's border integrity. The organisation will provide analysis of, and security advice on, complex visa applications and other movements of goods and people, to assist our partners to maintain the integrity of Australia's border protection programs.

Given the evolving nature of the security environment, ASIO must adapt quickly because our success—and Australia's security—depends on it. ASIO will continue to invest in its capabilities—it's people, practices and technology—to meet future operational challenges and opportunities.

ASIO will keep working collaboratively with intelligence and law enforcement partners, including the Home Affairs portfolio, the Office of National Intelligence and the National Intelligence Community.

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, whilst the 'Budgeted expenses by Outcome 1' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ASIO resource statement – Budget estimates for 2021–22 as at Budget May 2021

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	110,758	113,602
Departmental appropriation (c)	455,198	475,602
s74 external revenue (d)	23,971	24,478
Departmental capital budget (e)	72,282	44,279
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	7,520	10,442
Equity injection	10,456	48,501
Total departmental annual appropriations	680,185	716,904
Total departmental resourcing	680,185	716,904
Total resourcing for ASIO	680,185	716,904
	2020–21	2021–22
Average staffing level (number)	1,875	2,152

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

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

(a) Appropriation Bill (No. 1) 2021–22.

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

(c) Excludes departmental capital budget (DCB).

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

(e) Appropriation Bill No. 3 not yet received at time of publishing. 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) 2021–22.

1.3 Budget measures

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

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Payment measures						
Australian Security Intelligence Organisation — additional funding	1.1					
Administered payment		—	—	—	—	—
Departmental payment		—	69,057	106,855	115,645	121,862
Total		—	69,057	106,855	115,645	121,862
Total payment measures						
Administered		—	—	—	—	—
Departmental		—	69,057	106,855	115,645	121,862
Total		—	69,057	106,855	115,645	121,862

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*. It is anticipated that the performance measure 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 ASIO can be found at:
<https://asio.gov.au/corporate-plan.html>

The most recent annual performance statement can be found at:
<https://asio.gov.au/asio-report-parliament.html>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government					
	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Security Intelligence					
Departmental expenses					
Departmental appropriation	455,198	475,602	501,774	506,748	513,541
s74 external revenue (a)	24,120	24,579	24,376	24,840	28,032
Expenses not requiring appropriation in the Budget year (b)	113,390	115,056	110,940	103,046	98,445
Departmental total	592,708	615,237	637,090	634,634	640,018
Total expenses for program 1.1	592,708	615,237	637,090	634,634	640,018

	2020–21	2021–22
Average staffing level (number)	1,875	2,152

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.		
Program 1.1: Security Intelligence		
ASIO operates a single program – Security Intelligence – focussed on delivering Outcome 1.		
Delivery	Collecting, investigating and assessing intelligence on potential threats to Australia's security. Providing advice to the Australian Government, government agencies and industry to assist them to effectively manage security risks and disrupt activities that threaten Australia's security.	
Performance information		
Year	Performance measures (a)	Actual achievement/targets
2020–21	Advice that assists the Australian Government, government agencies and industry to manage security risks and disrupt activities that threaten Australia's security.	<p>In 2020-21, ASIO continued to provide intelligence and advice that assists the Australian Government and government agencies manage security risks posing threats to Australia and Australians.</p> <p>Key focus areas included counter-terrorism, counter-espionage and foreign interference, and border integrity.</p> <p>ASIO's intelligence and advice has helped raise awareness of emerging security risks and threats, including the impact that COVID-19 has had on the security environment.</p> <p>ASIO intelligence and advice has enabled disruption operations against threats to Australian interests, including activities:</p> <ul style="list-style-type: none">• that led to the arrest and prosecution of individuals for terrorism offences; and• that proactively disrupted harmful espionage and foreign interference (EFI) threats to Australian interests.

ASIO Budget Statements

Performance information (continued)		
2020–21 (continued)		<p>ASIO advice has informed the development of security-related policy and risk mitigation strategies across government, helping build national resilience to serious security threats. These activities included providing:</p> <ul style="list-style-type: none">• visa and security access assessments to assist the Departments of Home Affairs, Foreign Affairs and Trade, Australian Federal Police, and other relevant agencies to manage security risks;• personnel security assessments to support whole-of-government security vetting processes; and• security advice to assist Commonwealth, State and Territory agencies and industry to protect information, facilities and critical infrastructure.
2021–22	As per 2020-21	ASIO's intelligence and advice has impact on stakeholders' policy development and operational decision making, and ASIO is seen as an effective national security partner.
2022–23 and beyond	As per 2021-22	As per 2021-22
Purposes	ASIO protects Australia and Australians from threats to their security.	
Material changes to Program 1.1 resulting from the following measures: Nil		

(a) Detailed performance measures are set out in ASIO's 2021-25 corporate plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 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

In 2021-22 ASIO is budgeting to receive departmental appropriations of \$475.6 million, an increase of \$20.4 million from 2020-21. This includes new measures for ASIO to sustain its operations and to enhance its capabilities to operate in a more complex threat environment and to future-proof its ability to respond to security challenges posed by rapid technological change. Other movements for measures previously announced, whole-of-government savings, efficiencies and parameter adjustments are embedded within appropriation income across years.

ASIO is budgeting capital outlays of \$102.9 million in 2021-22 in line with ASIO's asset replacement and capability development program. The funding includes additional supplementary appropriation for the *Australian Security Intelligence Organisation – additional funding* measure.

ASIO received approval for a movement of \$23.3 million in Act 1 appropriation from 2020-21 into 2021-22 and 2022-23. This movement is reflected in Table 3.5.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	278,799	297,605	306,161	317,298	328,405
Suppliers	158,329	158,996	174,984	167,853	165,258
Depreciation and amortisation (a)	147,552	151,023	148,474	142,395	138,847
Finance costs	8,028	7,613	7,471	7,088	7,508
Total expenses	592,708	615,237	637,090	634,634	640,018
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	22,314	22,739	23,194	23,658	26,850
Other	1,806	1,840	1,182	1,182	1,182
Total own-source revenue	24,120	24,579	24,376	24,840	28,032
Gains					
Other	145	145	165	165	165
Total gains	145	145	165	165	165
Total own-source income	24,265	24,724	24,541	25,005	28,197
Net (cost of)/contribution by services	(568,443)	(590,513)	(612,549)	(609,629)	(611,821)
Revenue from Government	455,198	475,602	501,774	506,748	513,541
Surplus/(deficit) attributable to the Australian Government	(113,245)	(114,911)	(110,775)	(102,881)	(98,280)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(113,245)	(114,911)	(110,775)	(102,881)	(98,280)
Total comprehensive income/(loss) attributable to the Australian Government	(113,245)	(114,911)	(110,775)	(102,881)	(98,280)

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**

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	–	–	–	–	–
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	(100,153)	(103,550)	(100,991)	(94,971)	(92,000)
Plus: depreciation/amortisation expenses for right of use (ROU) (b)	(47,399)	(47,473)	(47,483)	(47,424)	(46,847)
Less: principal repayments on leased assets (b)	34,307	36,112	37,699	39,514	40,567
Total comprehensive income/(loss) – as per the statement of comprehensive income	(113,245)	(114,911)	(110,775)	(102,881)	(98,280)

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)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	15,247	12,874	12,874	18,498	18,498
Trade and other receivables	116,984	107,076	97,515	95,481	92,981
Other financial assets	652	652	652	662	662
Total financial assets	132,883	120,602	111,041	114,641	112,141
Non-financial assets					
Land and buildings	674,719	625,909	550,391	505,149	457,708
Property, plant and equipment & intangibles	214,642	229,247	285,958	303,371	323,175
Other non-financial assets	36,646	39,542	40,188	41,238	41,238
Total non-financial assets	926,007	894,698	876,537	849,758	822,121
Total assets	1,058,890	1,015,300	987,578	964,399	934,262
LIABILITIES					
Payables					
Suppliers	8,428	8,347	10,307	11,499	9,191
Other payables	14,695	15,490	19,298	20,256	20,064
Total payables	23,123	23,837	29,605	31,755	29,255
Interest bearing liabilities					
Leases	585,671	563,498	528,269	497,403	461,186
Total interest bearing liabilities	585,671	563,498	528,269	497,403	461,186
Provisions					
Employee provisions	95,063	95,063	96,521	99,021	99,021
Other provisions	7,225	7,225	7,225	7,225	7,225
Total provisions	102,288	102,288	103,746	106,246	106,246
Total liabilities	711,082	689,623	661,620	635,404	596,687
Net assets	347,808	325,677	325,958	328,995	337,575
EQUITY (a)					
Parent entity interest					
Contributed equity	1,008,014	1,100,794	1,211,850	1,317,768	1,424,628
Reserves	90,373	90,373	90,373	90,373	90,373
Retained surplus (accumulated deficit)	(750,579)	(865,490)	(976,265)	(1,079,146)	(1,177,426)
Total parent entity interest	347,808	325,677	325,958	328,995	337,575
Total equity	347,808	325,677	325,958	328,995	337,575

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2021–22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(750,579)	90,373	1,008,014	347,808
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(750,579)	90,373	1,008,014	347,808
Comprehensive income				
Other comprehensive income	–	–	–	–
Surplus/(deficit) for the period	(114,911)	–	–	(114,911)
Total comprehensive income	(114,911)	–	–	(114,911)
of which:				
Attributable to the Australian Government	(114,911)	–	–	(114,911)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	48,501	48,501
Departmental capital budget (DCB)	–	–	44,279	44,279
Sub-total transactions with owners	–	–	92,780	92,780
Estimated closing balance as at 30 June 2022	(865,490)	90,373	1,100,794	325,677
Closing balance attributable to the Australian Government	(865,490)	90,373	1,100,794	325,677

Prepared on Australian Accounting Standards basis

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	473,632	507,257	542,211	534,112	541,073
Sale of goods and rendering of services	22,215	22,638	27,194	23,603	26,850
Net GST received	22,213	17,236	14,894	14,278	17,071
Other	1,756	1,840	682	1,147	1,182
Total cash received	519,816	548,971	584,981	573,140	586,176
Cash used					
Employees	277,813	296,618	304,703	313,648	328,405
Suppliers	182,496	179,154	190,899	182,324	181,472
Interest payments on lease liability	8,028	7,613	7,471	7,088	7,508
s74 external revenue transferred to the OPA	22,291	24,478	27,876	24,750	28,032
Other	192	192	192	192	192
Total cash used	490,820	508,055	531,141	528,002	545,609
Net cash from/(used by) operating activities	28,996	40,916	53,840	45,138	40,567
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	85,498	102,879	127,197	105,918	106,860
Total cash used	85,498	102,879	127,197	105,918	106,860
Net cash from/(used by) investing activities	(85,498)	(102,879)	(127,197)	(105,918)	(106,860)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	89,796	95,702	111,056	105,918	106,860
Total cash received	89,796	95,702	111,056	105,918	106,860
Cash used					
Principal payments on lease liability	34,307	36,112	37,699	39,514	40,567
Total cash used	34,307	36,112	37,699	39,514	40,567
Net cash from/(used by) financing activities	55,489	59,590	73,357	66,404	66,293
Net increase/(decrease) in cash held	(1,013)	(2,373)	–	5,624	–
Cash and cash equivalents at the beginning of the reporting period	16,260	15,247	12,874	12,874	18,498
Cash and cash equivalents at the end of the reporting period	15,247	12,874	12,874	18,498	18,498

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	82,262	44,279	44,375	53,456	54,376
Equity injections – Bill 2	10,456	48,501	66,681	52,462	52,484
Total new capital appropriations	92,718	92,780	111,056	105,918	106,860
<i>Provided for:</i>					
Purchase of non-financial assets	92,718	92,780	111,056	105,918	106,860
Total items	92,718	92,780	111,056	105,918	106,860
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	15,054	51,423	66,681	52,462	52,484
Funded by capital appropriation – DCB (b)	70,444	51,456	60,516	53,456	54,376
TOTAL	85,498	102,879	127,197	105,918	106,860
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	85,498	102,879	127,197	105,918	106,860
Total cash used to acquire assets	85,498	102,879	127,197	105,918	106,860

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act Nos. 2/4/6 appropriations and special capital appropriations.

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

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Buildings \$'000	Other property, plant and equipment, computer software and Intangibles \$'000	Total \$'000
As at 1 July 2021			
Gross book value	148,091	443,629	591,720
Gross book value – ROU assets	637,255	16,775	654,030
Accumulated depreciation/amortisation and impairment	(21,807)	(240,357)	(262,164)
Accumulated depreciation/amortisation and impairment – ROU assets	(88,820)	(5,405)	(94,225)
Opening net book balance	674,719	214,642	889,361
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation equity (a)	392	51,031	51,423
By purchase – appropriation ordinary annual services (b)	249	51,207	51,456
By purchase – appropriation ordinary annual services – ROU assets	13,730	209	13,939
Assets received as gifts/donations	–	–	–
Total additions	14,371	102,447	116,818
Other movements			
Depreciation/amortisation expense	(18,589)	(84,961)	(103,550)
Depreciation/amortisation on ROU assets	(44,592)	(2,881)	(47,473)
Total other movements	(63,181)	(87,842)	(151,023)
As at 30 June 2022			
Gross book value	148,732	545,867	694,599
Gross book value – ROU assets	650,985	16,984	667,969
Accumulated depreciation/amortisation and impairment	(40,396)	(325,318)	(365,714)
Accumulated depreciation/amortisation and impairment – ROU assets	(133,412)	(8,286)	(141,698)
Closing net book balance	625,909	229,247	855,156

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021–22, including collection development acquisition budget.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021–22 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Australian Transaction Reports and Analysis Centre

**Entity resources and planned
performance**

Australian Transaction Reports and Analysis Centre

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Australian Transaction Reports and Analysis Centre

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transaction Reports and Analysis Centre (AUSTRAC) is Australia's financial intelligence unit and anti-money laundering and counter-terrorism financing (AML/CTF) regulator. AUSTRAC's regulation hardens the financial sector against criminal exploitation and its intelligence provides crucial information to its national security and law enforcement partners. AUSTRAC's unique value is its dual, interconnected regulation and intelligence functions, and its collaboration with industry and government partners in working toward the vision of a financial system free from criminal abuse.

AUSTRAC's purpose is to build resilience in the financial system and use financial intelligence and regulation to disrupt money laundering, terrorism financing and other serious crime. To achieve this purpose, AUSTRAC aims to:

- Discover new and emerging risks. AUSTRAC will identify new and emerging risks posed by criminal actors seeking to exploit the financial system.
- Understand its environment. AUSTRAC will develop and share a comprehensive understanding of vulnerabilities within the global financial system at risk of criminal exploitation.
- Strengthen the financial system. AUSTRAC will ensure risks within the financial system are mitigated through effective controls deployed by an engaged, capable and collaborative reporting entity community.
- Disrupt criminal abuse of the financial system. AUSTRAC will collaborate with its partners to detect, understand and disrupt criminal exploitation of the financial system.
- Optimise business. AUSTRAC will continuously evolve and adapt its business operations to improve its efficiency, effectiveness and sustainability in a dynamic operating environment.

In 2021-22, AUSTRAC remains focused on uplifting its regulatory capability to deliver improved compliance and enforcement outcomes among its reporting entities. AUSTRAC will place a renewed focus on intelligence governance to ensure standard procedures and capabilities are effective and fit for purpose. In the context of our enabling pillars of people, place and technology, AUSTRAC will work to ensure our

workforce and organisation remains agile, effective and contemporary in a post-COVID environment.

AUSTRAC's regulation of more than 16,000 individuals and businesses in the financial, bullion, gambling and digital currency exchange sectors enables the identification and disruption of money laundering and terrorism financing in the financial system. AUSTRAC's education and outreach activities provides the guidance and support these entities require to protect their businesses, products and services and the broader Australian community from criminal exploitation. AUSTRAC's compliance and enforcement work will continue to serve as a forceful and credible deterrent to serious and systemic non-compliance and to maintain public confidence in Australia's AML/CTF regulatory framework and financial system. AUSTRAC remains committed to making it simpler for reporting entities to provide financial information by investing in modern, digital technologies for data ingestion and digital engagement as well as through ongoing policy reform with the Department of Home Affairs to streamline and strengthen the AML/CTF legislative framework.

AUSTRAC works alongside domestic and international national security, law enforcement and other government agencies to provide actionable financial intelligence in support of Government priorities. In particular, we will continue to engage closely with our partners across the Home Affairs Portfolio and the National Intelligence Community to contribute our financial intelligence and expertise. AUSTRAC will continue to harness the capabilities of the members of the Fintel Alliance public-private partnership to improve our understanding of money laundering and terrorism financing risks and contribute to operational and law enforcement outcomes.

Working with international partners continues to realise strategic and operational value for AUSTRAC in understanding new threats quickly and generating timely and actionable financial intelligence. This work is enabled by overseas posted staff, international networks and our strong presence in regional and international forums, including the Financial Action Task Force, Egmont Group of Financial Intelligence Units and Asia Pacific Group on Money Laundering.

AUSTRAC remains committed to optimising the way we work through generating long-term efficiencies and uplifting agency capability. These efforts will be undertaken in close collaboration with the Home Affairs Portfolio to ensure all agencies derive the benefits associated with aligning common administrative services and maximising the collective advantage of working towards the Portfolio's outcomes.

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, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: AUSTRAC resource statement – Budget estimates for 2021–22 as at Budget May 2021

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	23,650	25,911
Departmental appropriation (b)	83,421	88,945
s74 external revenue (c)	10,490	4,015
Departmental capital budget (d)	3,019	3,004
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available	5,941	4,441
Equity injection	17,346	16,990
Total departmental annual appropriations	143,867	143,306
Total departmental resourcing	143,867	143,306
Total resourcing for AUSTRAC	143,867	143,306
	2020–21	2021–22
Average staffing level (number)	389	455

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

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

(a) Appropriation Bill (No. 1) 2021–22.

(b) Excludes departmental capital budget (DCB).

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

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Appropriation Bill (No. 2) 2021–22.

1.3 Budget measures

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

Table 1.2: Entity 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
Receipt measures						
National Strategy to Prevent and Respond to Child Sexual Abuse (a) (b)	1.1					
Administered receipt		–	725	730	734	743
Total receipt measures		–	725	730	734	743
Payment measures						
National Strategy to Prevent and Respond to Child Sexual Abuse (a) (c)	1.1					
Departmental payment		–	725	730	734	743
Total payment measures		–	725	730	734	743

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

(a) The lead entity for the measure, *National Strategy to Prevent and Respond to Child Sexual Abuse* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet Portfolio.

(b) This measure can also be found under payment measures in this table.

(c) This measure can also be found under receipt measures in this table.

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

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

Table 2.1 Changes to the outcome since the last portfolio statement

Outcome changes

Outcome 1 New Statement	<i>The protection of the financial system from criminal abuse through actionable financial intelligence, risk-based regulation, and collaboration with domestic and international partners.</i>
Description of change:	New statement, updated for Budget 2021–22, replaces the old statement.
Old Statement:	<i>The protection of the financial system from criminal abuse through actionable financial intelligence and collaboration with domestic and international partners.</i>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: The protection of the financial system from criminal abuse through actionable financial intelligence, risk-based regulation, and collaboration with domestic and international partners.

Linked programs

Department of Home Affairs Program 1.2: National Security and Criminal Justice Program 1.3: Cyber Security Program 1.4: Counter Terrorism Program 3.2: Border Management
Australian Federal Police Program 1.1: Federal Policing – Investigations Program 3.2: International Police Assistance and External Territories
Australian Criminal Intelligence Commission Program 1.1: Australian Criminal Intelligence Commission
Department of Foreign Affairs and Trade Program 1.1: Foreign Affairs and Trade Operations
Australian Taxation Office Program 1.1: Australian Taxation Office
Services Australia Program 1.1: Service to the Community – Social Security and Welfare
Contribution to Outcome 1 made by linked programs The Australian Transaction Reports and Analysis Centre contributes to the linked programs above by working collaboratively with agencies in the law enforcement, national security and other sectors to protect the financial system from criminal abuse through actionable financial intelligence.

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 departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: The protection of the financial system from criminal abuse through actionable financial intelligence, risk-based regulation, and collaboration with domestic and international partners.

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: AUSTRAC					
Departmental expenses					
Departmental appropriation	82,126	88,945	87,593	88,107	97,545
s74 external revenue (a)	6,693	4,015	1,449	448	448
Expenses not requiring appropriation in the Budget year (b)	8,408	9,117	12,039	13,250	13,080
Departmental total	97,227	102,077	101,081	101,805	111,073
Total expenses for Outcome 1	97,227	102,077	101,081	101,805	111,073

	2020–21	2021–22
Average staffing level (number)	389	455

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: The protection of the financial system from criminal abuse through actionable financial intelligence, risk-based regulation, and collaboration with domestic and international partners.		
Program 1.1: AUSTRAC		
To protect the Australian community from money laundering, terrorism financing and other serious crime, by collaborating with partners to strengthen Australia's financial sector through AUSTRAC's regulatory and intelligence programs.		
Delivery	As Australia's anti-money laundering/counter-terrorism financing regulator and financial intelligence unit, AUSTRAC: <ul style="list-style-type: none">collects and analyses financial data from financial transaction and suspicious matter reports submitted by reporting entitiesgenerates and shares critical financial intelligence to support law enforcement and national security operations in their investigations and prosecutions of serious criminal activityregulates, educates and collaborates with industry by providing information that highlights high-risk areas and supporting businesses to have the appropriate systems and controls in place to mitigate risks.	
Performance information		
Year	Performance measures	Actual achievement/targets (a)
2020–21	AUSTRAC contributes to building resilience and mitigating risk in the financial system by using its regulatory capability, and generating and sharing intelligence and insights to support the mission of its public and private partners.	In 2020-21, AUSTRAC continues to harden the financial system against money laundering and terrorism risks in the Australian financial system through its education, regulatory and enforcement activities. It has also contributed specialist financial intelligence to partner agencies domestically and abroad, including law enforcement and national security task forces, resulting in wide-ranging strategic and operational outcomes.
2021–22	AUSTRAC contributes to building resilience and mitigating risk in the financial system by using its regulatory capability, and generating and sharing intelligence and insights to support the mission of its public and private partners.	Detailed performance information and targets are published in AUSTRAC's corporate plan 2021–25.
2022–23 and beyond	As per 2021–22	As per 2021–22

Table 2.1.2: Performance measures for Outcome 1 (continued)

Performance information (continued)	
Purposes	To build resilience in the financial system and use financial intelligence and regulation to disrupt money laundering, terrorism financing and other serious crime.
Material changes to Program 1.1 resulting from the following measures: Nil.	

(a) Complete 2020–21 performance results reported in the annual performance statements in the AUSTRAC Annual Report 2020-21.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 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

Revenue from Government in 2021-22 is \$88.9 million, which is an increase of \$5.5 million when compared to 2020-21. The increase is primarily attributed to Government decisions, including the *AUSTRAC Capability Uplift* measure announced in the 2020-21 Budget and the new measure listed in Table 1.2.

Capital budget statement

The total equity injection for 2021-22 is \$17.0 million. This is made up of \$14.7 million which is included in the *AUSTRAC Capability Uplift* measure announced in the 2020-21 Budget and \$2.3 million from the *AUSTRAC – Fintel Alliance* measure announced in the 2019-20 Budget.

AUSTRAC has received approval for a movement of \$4.0 million of Act 2 appropriation from 2020-21 to 2021–22. This movement is reflected in Table 3.5.

Administered

Other revenue administered on behalf of government is projected to be \$93.3 million in 2021-22, as reported in the Table 3.7. The revenue is collected by AUSTRAC through the AUSTRAC industry contribution levy arrangement. The amount is calculated to recover AUSTRAC's operating costs, including amortisation and annual depreciation of assets.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	56,814	61,655	59,792	59,507	65,059
Suppliers	26,957	26,330	24,454	24,391	28,189
Depreciation and amortisation (a)	13,189	13,868	16,552	17,676	17,652
Finance costs	267	224	283	231	173
Total expenses	97,227	102,077	101,081	101,805	111,073
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	10,490	4,015	1,449	448	448
Total own-source revenue	10,490	4,015	1,449	448	448
Gains					
Other	160	160	160	160	160
Total gains	160	160	160	160	160
Total own-source income	10,650	4,175	1,609	608	608
Net (cost of)/contribution by services	(86,577)	(97,902)	(99,472)	(101,197)	(110,465)
Revenue from Government	83,421	88,945	87,593	88,107	97,545
Surplus/(deficit) attributable to the Australian Government	(3,156)	(8,957)	(11,879)	(13,090)	(12,920)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(3,156)	(8,957)	(11,879)	(13,090)	(12,920)
Total comprehensive income/(loss) attributable to the Australian Government	(3,156)	(8,957)	(11,879)	(13,090)	(12,920)

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**

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	4,882	(360)	(360)	(360)	(320)
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	7,676	8,423	11,226	12,578	12,757
Plus: depreciation/amortisation expenses for right of use (ROU) (b)	5,303	5,085	4,966	4,738	4,575
Less: principal repayments on leased assets (b)	4,941	4,911	4,673	4,586	4,732
Total comprehensive income/(loss) – as per the statement of comprehensive income	(3,156)	(8,957)	(11,879)	(13,090)	(12,920)

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)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	815	815	815	815	815
Trade and other receivables	30,073	25,668	25,668	25,668	25,668
Total financial assets	30,888	26,483	26,483	26,483	26,483
Non-financial assets					
Land and buildings	20,652	26,501	21,535	16,797	12,222
Property, plant and equipment	15,392	17,640	14,399	11,217	8,946
Intangibles	27,642	40,605	50,183	50,754	43,906
Other non-financial assets	2,223	2,223	2,223	2,223	2,223
Total non-financial assets	65,909	86,969	88,340	80,991	67,297
Total assets	96,797	113,452	114,823	107,474	93,780
LIABILITIES					
Payables					
Suppliers	2,111	2,111	2,111	2,111	2,111
Other payables	1,625	1,220	1,220	1,220	1,220
Total payables	3,736	3,331	3,331	3,331	3,331
Interest bearing liabilities					
Leases	21,599	27,622	22,949	18,363	13,631
Total interest bearing liabilities	21,599	27,622	22,949	18,363	13,631
Provisions					
Employee provisions	14,290	14,290	14,290	14,290	14,290
Total provisions	14,290	14,290	14,290	14,290	14,290
Total liabilities	39,625	45,243	40,570	35,984	31,252
Net assets	57,172	68,209	74,253	71,490	62,528
EQUITY (a)					
Parent entity interest					
Contributed equity	125,278	145,272	163,195	173,522	177,480
Reserves	1,737	1,737	1,737	1,737	1,737
Retained surplus (accumulated deficit)	(69,843)	(78,800)	(90,679)	(103,769)	(116,689)
Total parent entity interest	57,172	68,209	74,253	71,490	62,528
Total equity	57,172	68,209	74,253	71,490	62,528

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 2021–22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(69,843)	1,737	125,278	57,172
Adjusted opening balance	(69,843)	1,737	125,278	57,172
Comprehensive income				
Surplus/(deficit) for the period	(8,957)	–	–	(8,957)
Total comprehensive income	(8,957)	–	–	(8,957)
of which:				
Attributable to the Australian Government	(8,957)	–	–	(8,957)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	16,990	16,990
Departmental capital budget (DCB)	–	–	3,004	3,004
Sub-total transactions with owners	–	–	19,994	19,994
Estimated closing balance as at 30 June 2022	(78,800)	1,737	145,272	68,209
Closing balance attributable to the Australian Government	(78,800)	1,737	145,272	68,209

Prepared on Australian Accounting Standards basis

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	81,160	89,350	87,593	88,107	97,545
Net GST received	3,700	3,550	3,950	4,000	4,000
Other	9,001	3,610	1,449	448	448
Total cash received	93,861	96,510	92,992	92,555	101,993
Cash used					
Employees	56,814	61,655	59,792	59,507	65,059
Suppliers	26,797	26,170	24,294	24,231	28,029
Net GST paid	3,700	3,550	3,950	4,000	4,000
Interest payments on lease liability	267	224	283	231	173
Total cash used	87,578	91,599	88,319	87,969	97,261
Net cash from/(used by) operating activities	6,283	4,911	4,673	4,586	4,732
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	23,207	23,994	17,923	10,327	3,958
Total cash used	23,207	23,994	17,923	10,327	3,958
Net cash from/(used by) investing activities	(23,207)	(23,994)	(17,923)	(10,327)	(3,958)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	21,865	23,994	17,923	10,327	3,958
Total cash received	21,865	23,994	17,923	10,327	3,958
Cash used					
Principal payments on lease liability	4,941	4,911	4,673	4,586	4,732
Total cash used	4,941	4,911	4,673	4,586	4,732
Net cash from/(used by) financing activities	16,924	19,083	13,250	5,741	(774)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	815	815	815	815	815
Cash and cash equivalents at the end of the reporting period	815	815	815	815	815

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	3,019	3,004	3,018	3,033	3,048
Equity injections – Bill 2	17,346	16,990	14,905	7,294	910
Total new capital appropriations	20,365	19,994	17,923	10,327	3,958
<i>Provided for:</i>					
Purchase of non-financial assets	20,365	19,994	17,923	10,327	3,958
Total items	20,365	19,994	17,923	10,327	3,958
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	18,846	20,990	14,905	7,294	910
Funded by capital appropriation – DCB (b)	3,019	3,004	3,018	3,033	3,048
Funded internally from departmental resources (c)	1,342	–	–	–	–
TOTAL	23,207	23,994	17,923	10,327	3,958
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	23,207	23,994	17,923	10,327	3,958
Total cash used to acquire assets	23,207	23,994	17,923	10,327	3,958

Prepared on Australian Accounting Standards basis.

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

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

(c) Includes funding from s74 external revenue.

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	–	36,020	47,591	83,611
Gross book value – ROU assets	31,363	–	–	31,363
Accumulated depreciation/amortisation and impairment	–	(20,628)	(19,949)	(40,577)
Accumulated depreciation/amortisation and impairment – ROU assets	(10,711)	–	–	(10,711)
Opening net book balance	20,652	15,392	27,642	63,686
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	4,492	16,498	20,990
By purchase – appropriation ordinary annual services (b)	–	1,809	1,195	3,004
By purchase – appropriation ordinary annual services – ROU assets	10,934	–	–	10,934
Total additions	10,934	6,301	17,693	34,928
Other movements				
Depreciation/amortisation expense	–	(4,053)	(4,730)	(8,783)
Depreciation/amortisation on ROU assets	(5,085)	–	–	(5,085)
Total other movements	(5,085)	(4,053)	(4,730)	(13,868)
As at 30 June 2022				
Gross book value	–	42,321	65,284	107,605
Gross book value – ROU assets	42,297	–	–	42,297
Accumulated depreciation/amortisation and impairment	–	(24,681)	(24,679)	(49,360)
Accumulated depreciation/amortisation and impairment – ROU assets	(15,796)	–	–	(15,796)
Closing net book balance	26,501	17,640	40,605	84,746

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021–22.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021–22 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	1,300,100	100	100	100	100
Other revenue	90,840	93,342	98,563	100,426	110,302
Total non-taxation revenue	1,390,940	93,442	98,663	100,526	110,402
Total own-source revenue administered on behalf of Government	1,390,940	93,442	98,663	100,526	110,402
Total own-sourced income administered on behalf of Government	1,390,940	93,442	98,663	100,526	110,402
Net (cost of)/contribution by services	1,390,940	93,442	98,663	100,526	110,402
Total comprehensive income/(loss)	1,390,940	93,442	98,663	100,526	110,402

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	240	240	240	240	240
Other financial assets	51	51	51	51	51
Total financial assets	291	291	291	291	291
Total assets administered on behalf of Government	291	291	291	291	291
Net assets/(liabilities)	291	291	291	291	291

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fines	1,300,100	100	100	100	100
Other	90,840	93,342	98,563	100,426	110,302
Total cash received	1,390,940	93,442	98,663	100,526	110,402
Net cash from/(used by) operating activities	1,390,940	93,442	98,663	100,526	110,402
Net increase/(decrease) in cash held	1,390,940	93,442	98,663	100,526	110,402
Cash and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash to Official Public Account for:					
– Transfers to other entities (Finance – Whole of Government)	(1,390,940)	(93,442)	(98,663)	(100,526)	(110,402)
Total cash to Official Public Account	(1,390,940)	(93,442)	(98,663)	(100,526)	(110,402)
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Office of the Special Investigator

**Entity resources and planned
performance**

Office of the Special Investigator

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Office of the Special Investigator

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

The OSI was established on 4 January 2021 to:

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

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.

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

Table 1.1: OSI resource statement – Budget estimates for 2021–22 as at Budget May 2021

	2020–21 Estimated actual \$'000	2021–22 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	–	–
Departmental appropriation (c)	–	68,167
s74 external revenue (d)	–	–
Departmental capital budget (e)	–	–
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	–	–
Equity injection	–	7,370
Total departmental annual appropriations	–	75,537
Total departmental resourcing	–	75,537
Total resourcing for the Office of the Special Investigator	–	75,537
<hr/>		
	2020–21	2021–22
Average staffing level (number)	73	190

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

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

(a) Appropriation Bill (No. 1) 2021–22.

(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, excluding resources received free of charge.

(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) 2021–22.

1.3 Budget measures

The OSI has no Budget measures since the 2020-21 Portfolio Additional Estimates Statements.

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 PBS 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 the PBS 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.

As OSI was established on 4 January 2021, there is no existing annual performance statement. OSI's Corporate Plan is not available at the time of publication.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Australian Federal Police

Program 1.1: Federal Policing – Investigations

Contribution to Outcome 1 made by linked program

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Independent Investigation					
Departmental expenses					
Departmental appropriation	29,170	68,167	–	–	–
Expenses not requiring appropriation in the Budget year (a)	2,280	3,634	–	–	–
Departmental total	31,450	71,801	–	–	–
Total expenses for program 1.1	31,450	71,801	–	–	–
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	29,170	68,167	–	–	–
Expenses not requiring appropriation in the Budget year (a)	2,280	3,634	–	–	–
Departmental total	31,450	71,801	–	–	–
Total expenses for Outcome 1	31,450	71,801	–	–	–

	2020–21	2021–22
Average staffing level (number)	73	190

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

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, resources received free of charge, write-down and impairment, offset by lease payments.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Outcome 1: Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.		
Program 1.1: Independent Investigation Review and triage the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry, investigate allegations of criminal conduct, including breaches of the Laws of Armed Conflict, by Australian Defence Force personnel in Afghanistan from 2005 to 2016 and develop briefs of evidence for referral to the Commonwealth Director of Public Prosecutions (CDPP).		
Delivery	Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none">Establishing appropriate mechanisms to independently review the findings of the Inspector-General of the Australian Defence Force (IGADF) Afghanistan Inquiry and triage that materialInvestigating and gathering evidence in relation to alleged criminal offences within OSI's remitDeveloping and referring (as appropriate) briefs of evidence in respect of alleged criminal offences to the CDPP.	
Performance information		
Year	Performance measures (a)	Actual achievement/targets
2020–21	OSI has an established capability to review and triage the findings of the IGADF Afghanistan Inquiry.	Triage capability established and review of IGADF Inquiry findings commences by 30 June 2021 – <i>Achieving.</i>
2021–22	OSI has an established capability to review and triage the findings of the IGADF Afghanistan Inquiry.	Review of IGADF Afghanistan Inquiry findings ongoing.
	<i>OSI is working with the Australian Federal Police to investigate activities of Australian Defence Force personnel in Afghanistan from 2005-2016.</i>	<i>Investigations have commenced and are progressing.</i>
2022–23 and beyond	N/A.	N/A.
Purposes	To ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.	
Material changes to Program 1.1 resulting from the following measures: Nil.		

(a) New or modified performance measures that reflect new or materially changed programs are shown in *italics*.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2021–22 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

An analysis of the primary source of movements influencing the financial statements published in the 2021-22 PBS is provided below.

Departmental

Budgeted departmental comprehensive income statement

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

Expenses

In 2021-22, the OSI's total budgeted departmental expenses is expected to remain relatively stable from \$71.1 million (as published in the 2020-21 Home Affairs Portfolio Additional Estimates Statements (PAES)) to \$71.8 million. The minor increase of \$0.7 million relates to the changes to the prices and wage indices.

The total budgeted departmental expenses of \$71.8 million in 2021-22 comprises \$68.2 million in operating expenses and \$3.6 million in depreciation and amortisation expenses.

Revenue

In 2021-22, the OSI is expected to see a relatively minor increase of \$0.7 million in total departmental revenue from \$67.5 million (as published in the 2020-21 PAES) to \$68.2 million, following the changes to the prices and wage indices.

The full amount of the OSI's departmental revenue relates to revenue from Government (appropriation revenue).

OSI Budget Statements

Budgeted departmental balance sheet

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

In 2021-22, the OSI's total assets are expected to remain the same at \$13.9 million (as published in the 2020-21 PAES).

The full amount of the OSI's total assets relate to non-financial assets, such as buildings (\$2.7 million), intangible assets (\$5.7 million), property, plant and equipment (\$5.5 million).

As the OSI does not have liabilities, the amount of its total assets is also reflected in its total equity.

Budgeted departmental statement of cash flows

This statement presents the extent and nature of cash flows, grouped according to operating, investing and financing activities.

The budgeted cash flow reflects the impact of the changes to the prices and wage indices, which are also discussed above, under the headings of 'Expenses' and 'Revenue'.

Capital Budget Statement

This statement presents the OSI's forward plan for capital expenditure.

In 2021-22, the OSI's total appropriations for capital purchases remains the same at \$7.4 million (as published in the 2020-21 PAES).

Statement of asset movements

This statement presents the budgeted movements by asset class of the OSI's non-financial assets between 1 July 2021 and 30 June 2022.

The OSI's expected opening net book balance as at 1 July 2021 is \$10.1 million, which is expected to increase to \$13.9 million by 30 June 2022.

The above budgeted movement of approximately \$3.8 million is attributable to the addition of new or replacement assets in the amount of \$7.4 million (as discussed under the heading of the 'Capital Budget Statement'), offset by depreciation and amortisation expenses relating to existing assets.

3.2 Budgeted financial statements tables

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
EXPENSES					
Employee benefits	17,164	40,102	–	–	–
Suppliers	11,983	28,013	–	–	–
Depreciation and amortisation (a)	2,280	3,634	–	–	–
Other expenses	23	52	–	–	–
Total expenses	31,450	71,801	–	–	–
Net (cost of)/contribution by services	(31,450)	(71,801)	–	–	–
Revenue from Government	29,170	68,167	–	–	–
Surplus/(deficit) attributable to the Australian Government	(2,280)	(3,634)	–	–	–
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	(2,280)	(3,634)	–	–	–

Note: Impact of net cash appropriation arrangements

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	–	–	–	–	–
Plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	(2,280)	(3,634)	–	–	–
Plus: depreciation/amortisation expenses for right of use (ROU) (b)	–	–	–	–	–
Less: principal repayments on leased assets (b)	–	–	–	–	–
Total comprehensive income/(loss) – as per the statement of comprehensive income	(2,280)	(3,634)	–	–	–

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)

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	–	–	–	–	–
Total financial assets	–	–	–	–	–
Non-financial assets					
Buildings	1,836	2,721	2,721	2,721	2,721
Property, plant and equipment	4,084	5,486	5,486	5,486	5,486
Intangibles	4,222	5,671	5,671	5,671	5,671
Total non-financial assets	10,142	13,878	13,878	13,878	13,878
Total assets	10,142	13,878	13,878	13,878	13,878
Net assets	10,142	13,878	13,878	13,878	13,878
EQUITY (a)					
Parent entity interest					
Contributed equity	12,422	19,792	19,792	19,792	19,792
Retained surplus (accumulated deficit)	(2,280)	(5,914)	(5,914)	(5,914)	(5,914)
Total parent entity interest	10,142	13,878	13,878	13,878	13,878
Total equity	10,142	13,878	13,878	13,878	13,878

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2021–22)**

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021			
Balance carried forward from previous period	(2,280)	12,422	10,142
Adjusted opening balance	(2,280)	12,422	10,142
Comprehensive income			
Surplus/(deficit) for the period	(3,634)	–	(3,634)
Total comprehensive income	(3,634)	–	(3,634)
of which:			
Attributable to the Australian Government	(3,634)	–	(3,634)
Transactions with owners			
<i>Distributions to owners</i>			
<i>Contributions by owners</i>			
Equity injection – appropriation	–	7,370	7,370
Sub-total transactions with owners	–	7,370	7,370
Estimated closing balance as at 30 June 2022	(5,914)	19,792	13,878
Closing balance attributable to the Australian Government	(5,914)	19,792	13,878

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	29,170	68,167	–	–	–
Total cash received	29,170	68,167	–	–	–
Cash used					
Employees	17,164	40,102	–	–	–
Suppliers	11,983	28,013	–	–	–
Other	23	52	–	–	–
Total cash used	29,170	68,167	–	–	–
Net cash from/(used by) operating activities	–	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	12,422	7,370	–	–	–
Total cash used	12,422	7,370	–	–	–
Net cash from/(used by) investing activities	(12,422)	(7,370)	–	–	–
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,422	7,370	–	–	–
Total cash received	12,422	7,370	–	–	–
Net cash from/(used by) financing activities	12,422	7,370	–	–	–
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	2020–21 Estimated actual \$'000	2021–22 Budget \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	–	–	–	–	–
Equity injections – Bill 2	12,422	7,370	–	–	–
Total new capital appropriations	12,422	7,370	–	–	–
Provided for:					
Purchase of non-financial assets	12,422	7,370	–	–	–
Total items	12,422	7,370	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	12,422	7,370	–	–	–
Funded by capital appropriation – DCB	–	–	–	–	–
Funded internally from departmental resources	–	–	–	–	–
TOTAL	12,422	7,370	–	–	–
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	12,422	7,370	–	–	–
Total cash used to acquire assets	12,422	7,370	–	–	–

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act Nos. 4 appropriations and special capital appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	2,040	5,105	5,277	12,422
Accumulated depreciation/amortisation and impairment	(204)	(1,021)	(1,055)	(2,280)
Opening net book balance	1,836	4,084	4,222	10,142
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	1,210	3,029	3,131	7,370
Total additions	1,210	3,029	3,131	7,370
Other movements				
Depreciation/amortisation expense	(325)	(1,627)	(1,682)	(3,634)
Depreciation/amortisation on ROU assets	–	–	–	–
ROU - Remeasurement	–	–	–	–
Total other movements	(325)	(1,627)	(1,682)	(3,634)
As at 30 June 2022				
Gross book value	3,250	8,134	8,408	19,792
Accumulated depreciation/amortisation and impairment	(529)	(2,648)	(2,737)	(5,914)
Closing net book balance	2,721	5,486	5,671	13,878

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021–22.

Portfolio glossary

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

Glossary

Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Efficiency dividend	The annual reduction in funding provided for total annual net appropriation of operational expenses. All entities in the general government sector are expected to make continuing efficiency improvements in their departmental expenses.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decrease in equity, other than those relating to distributions to equity participants.
Forward estimates (FEs) period	The three years following the Budget year. For example if 2021–22 is the Budget year, 2022–23 is forward year 1, 2023–24 is forward year 2 and 2024–25 is forward year 3. This period does not include the current or Budget year.
Measure	A new policy or savings decision of the Government with financial impacts on the Government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook.
Outcomes	The Australian Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.

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

