

# **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
<b>Departmental</b>		
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
<b>Total departmental resourcing</b>	–	<b>75,537</b>
<b>Total resourcing for the Office of the Special Investigator</b>	–	<b>75,537</b>
	2020–21	2021–22
<b>Average staffing level (number)</b>	<b>73</b>	<b>190</b>

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) Excludes 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
<b>Program 1.1: Independent Investigation</b>					
Departmental expenses					
Departmental appropriation	29,170	68,167	–	–	–
Expenses not requiring appropriation in the Budget year (a)	2,280	3,634	–	–	–
<b>Departmental total</b>	<b>31,450</b>	<b>71,801</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total expenses for program 1.1</b>	<b>31,450</b>	<b>71,801</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	29,170	68,167	–	–	–
Expenses not requiring appropriation in the Budget year (a)	2,280	3,634	–	–	–
<b>Departmental total</b>	<b>31,450</b>	<b>71,801</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total expenses for Outcome 1</b>	<b>31,450</b>	<b>71,801</b>	<b>–</b>	<b>–</b>	<b>–</b>

	2020–21	2021–22
<b>Average staffing level (number)</b>	<b>73</b>	<b>190</b>

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.

<b>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.</b>		
<b>Program 1.1: Independent Investigation</b>		
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).		
<b>Delivery</b>	Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none"> <li>Establishing appropriate mechanisms to independently review the findings of the Inspector-General of the Australian Defence Force (IGADF) Afghanistan Inquiry and triage that material</li> <li>Investigating and gathering evidence in relation to alleged criminal offences within OSI's remit</li> <li>Developing and referring (as appropriate) briefs of evidence in respect of alleged criminal offences to the CDPP.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance measures (a)</b>	<b>Actual achievement/targets</b>
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.
<b>Purposes</b>	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.	
<b>Material changes to Program 1.1 resulting from the following measures: Nil.</b>		

(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
<b>EXPENSES</b>					
Employee benefits	17,164	40,102	–	–	–
Suppliers	11,983	28,013	–	–	–
Depreciation and amortisation (a)	2,280	3,634	–	–	–
Other expenses	23	52	–	–	–
<b>Total expenses</b>	<b>31,450</b>	<b>71,801</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net (cost of)/contribution by services</b>	<b>(31,450)</b>	<b>(71,801)</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue from Government	29,170	68,167	–	–	–
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,280)</b>	<b>(3,634)</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,280)</b>	<b>(3,634)</b>	<b>–</b>	<b>–</b>	<b>–</b>

#### 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
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
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)	–	–	–	–	–
<b>Total comprehensive income/(loss) – as per the statement of comprehensive income</b>	<b>(2,280)</b>	<b>(3,634)</b>	<b>–</b>	<b>–</b>	<b>–</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	–	–	–	–	–
<b>Total financial assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>10,142</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>
<b>Total assets</b>	<b>10,142</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>
<b>Net assets</b>	<b>10,142</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
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)
<b>Total parent entity interest</b>	<b>10,142</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>
<b>Total equity</b>	<b>10,142</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>	<b>13,878</b>

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

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	29,170	68,167	–	–	–
<b>Total cash received</b>	<b>29,170</b>	<b>68,167</b>	–	–	–
<b>Cash used</b>					
Employees	17,164	40,102	–	–	–
Suppliers	11,983	28,013	–	–	–
Other	23	52	–	–	–
<b>Total cash used</b>	<b>29,170</b>	<b>68,167</b>	–	–	–
<b>Net cash from/(used by) operating activities</b>	<b>–</b>	<b>–</b>	–	–	–
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	12,422	7,370	–	–	–
<b>Total cash used</b>	<b>12,422</b>	<b>7,370</b>	–	–	–
<b>Net cash from/(used by) investing activities</b>	<b>(12,422)</b>	<b>(7,370)</b>	–	–	–
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	12,422	7,370	–	–	–
<b>Total cash received</b>	<b>12,422</b>	<b>7,370</b>	–	–	–
<b>Net cash from/(used by) financing activities</b>	<b>12,422</b>	<b>7,370</b>	–	–	–
<b>Net increase/(decrease) in cash held</b>	<b>–</b>	<b>–</b>	–	–	–
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>–</b>	<b>–</b>	–	–	–

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	–	–	–	–	–
Equity injections – Bill 2	12,422	7,370	–	–	–
<b>Total new capital appropriations</b>	<b>12,422</b>	<b>7,370</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	12,422	7,370	–	–	–
<b>Total items</b>	<b>12,422</b>	<b>7,370</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	12,422	7,370	–	–	–
Funded by capital appropriation – DCB	–	–	–	–	–
Funded internally from departmental resources	–	–	–	–	–
<b>TOTAL</b>	<b>12,422</b>	<b>7,370</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	12,422	7,370	–	–	–
<b>Total cash used to acquire assets</b>	<b>12,422</b>	<b>7,370</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

Prepared on Australian Accounting Standards basis.

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