

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’ tables 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 2022–23 as at Budget March 2022

	2021–22 <i>Estimated actual</i> \$'000	2022–23 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	5,639	5,000
Departmental appropriation (c)	44,763	55,908
s74 external revenue (d)	–	–
Departmental capital budget (e)	–	–
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	492	1,331
Equity injection	6,250	1,000
Total departmental annual appropriations	<u>57,144</u>	<u>63,239</u>
Total departmental resourcing	57,144	63,239
Total resourcing for the Office of the Special Investigator	57,144	63,239
	<u>2021–22</u>	<u>2022–23</u>
Average staffing level (number)	115	158

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

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

(a) Appropriation Bill (No. 1) 2022–23.

(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) 2022–23.

1.3 Budget measures

OSI has no new measures since the 2021–22 Mid-Year Economic and Fiscal Outlook (MYEFO).

Table 1.2: Entity 2022–23 Budget measures
Other measures not previously reported in a portfolio statement

	Program	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000
Payment measures						
Office of the Special Investigator – funding (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	56,471	–	–	–
Total		–	56,471	–	–	–
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	56,471	–	–	–
Total		–	56,471	–	–	–

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) This measure was published in the 2021–22 MYEFO.

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 PB Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Office of the Special Investigator can be found at: (<https://www.osi.gov.au/about-us-subsite/Documents/osi-corporate-plan.pdf>).

The most recent annual performance statement can be found at: (<https://www.osi.gov.au/about-us-subsite/Documents/osi-annual-report-20-21.pdf>).

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

- 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

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.					
	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
Program 1.1: Independent Investigation					
Departmental expenses					
Departmental appropriations	44,763	55,908	–	–	–
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	3,745	471	–	–	–
Departmental total	48,508	56,379	–	–	–
Total expenses for program 1.1	48,508	56,379	–	–	–
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriations	44,763	55,908	–	–	–
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	3,745	471	–	–	–
Departmental total	48,508	56,379	–	–	–
Total expenses for Outcome 1	48,508	56,379	–	–	–
	2021–22	2022–23			
Average staffing level (number)	115	158			

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, right of use of asset amortisation and resources received free of charge.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022–23 Budget measures that have created new programs or materially changed existing programs are provided.

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).		
Key activities	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • review • investigate • refer. 	
Year	Performance measures	Expected performance results
Current year 2021–22	OSI has an established capability to review and triage the findings of the IGADF Afghanistan Inquiry OSI is working with the Australian Federal Police to investigate activities of Australian Defence Force personnel in Afghanistan from 2005–2016.	Review of IGADF Afghanistan Inquiry findings ongoing. Investigations have commenced and are progressing.
Year	Performance measures	Planned performance results
Budget year 2022–23	OSI is working with the Australian Federal Police to investigate activities of Australian Defence Force personnel in Afghanistan from 2005–2016. The OSI compiles briefs of evidence in relation to any investigations considered appropriate for referral to the CDPP for assessment/prosecution.	Investigations are being undertaken and are progressing. Briefs of evidence are prepared in relation to any investigations considered appropriate for referral to the CDPP for assessment/prosecution.
Forward estimates 2023–26	As per 2022–23	As per 2022–23.
Material changes to Program 1.1 resulting from 2022–23 Budget measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2022–23 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 2022–23 PB 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 2022–23, the OSI’s total departmental expenses are expected to be \$56.4 million. This is \$7.9 million higher compared to \$48.5 million in 2021–22. The OSI’s 2022–23 expenses relate to new funding approved subsequent to the 2021–22 budget and, as a result, was not reported in the 2021–22 Home Affairs PB Statements.

The total budgeted departmental expenses of \$56.4 million in 2022–23 comprises \$52.8 million in operating expenses and \$3.6 million in depreciation and amortisation expenses.

Revenue

In 2022–23, the OSI is expected to see an increase of \$55.9 million in total departmental revenue as a result of new funding approved since 2021–22 budget. The \$55.9 million for 2022–23 includes funding following the changes to the price and wage indices.

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

Budgeted departmental balance sheet

This statement presents the financial position of the OSI, its assets and equity. For 2022–23 financial year, the OSI’s total assets are expected to decrease from \$14.5 million in 2021–22 to \$12.0 million in 2022–23 mainly due to the reduction in right of use asset balance.

The non-financial assets relate to buildings (\$4.0 million) and property, plant and equipment (\$1.2 million).

In 2022–23, the OSI's total liabilities are expected to be \$8.4 million, which mainly related to \$6.2 million in trade creditors and \$1.4 million in lease liabilities.

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 also reflects the impact of the changes to the prices and wage indices.

Capital budget statement

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

In 2022–23, the OSI's total appropriation for capital purchases are \$1.0 million.

Statement of asset movements

This statement presents the budgeted movements by asset class of the OSI's non-financial assets between 1 July 2022 and 30 June 2023.

The decrease of \$2.6 million from 1 July 2022 to 30 June 2023 is mainly due to \$3.6 million in depreciation and amortisation, partially offset by purchases of \$1.0 million in 2022–23.

3.2. Budgeted financial statements tables

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
EXPENSES					
Employee benefits	25,700	32,231	–	–	–
Suppliers	16,029	20,582	–	–	–
Depreciation and amortisation (a)	6,724	3,564	–	–	–
Finance costs	3	2	–	–	–
Other expenses	52	–	–	–	–
Total expenses	48,508	56,379	–	–	–
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	–	–	–	–	–
Rental income	–	–	–	–	–
Other	–	–	–	–	–
Total own-source revenue	–	–	–	–	–
Gains					
Sale of assets	–	–	–	–	–
Foreign exchange gains	–	–	–	–	–
Other	40	–	–	–	–
Total gains	40	–	–	–	–
Total own-source income	40	–	–	–	–
Net (cost of)/contribution by services	(48,468)	(56,379)	–	–	–
Revenue from Government	44,763	55,908	–	–	–
Surplus/(deficit) attributable to the Australian Government	(3,705)	(471)	–	–	–
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(3,705)	(471)	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(3,705)	(471)	–	–	–

Prepared on Australian Accounting Standards basis.

(a) The OSI does not receive appropriation for depreciation expense or Departmental Capital Budget (DCB) as part of net cash appropriation arrangements.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	–	–	–	–	–
Trade and other receivables	6,759	6,759	6,759	6,759	6,759
Other financial assets	–	–	–	–	–
Total financial assets	6,759	6,759	6,759	6,759	6,759
Non-financial assets					
Land	–	–	–	–	–
Buildings	6,375	4,011	4,011	4,011	4,011
Property, plant and equipment	1,402	1,202	1,202	1,202	1,202
Intangibles	–	–	–	–	–
Inventories	–	–	–	–	–
Other non-financial assets	–	–	–	–	–
Total non-financial assets	7,777	5,213	5,213	5,213	5,213
Total assets	14,536	11,972	11,972	11,972	11,972
LIABILITIES					
Payables					
Suppliers	6,242	6,242	6,242	6,242	6,242
Other payables	–	–	–	–	–
Total payables	6,242	6,242	6,242	6,242	6,242
Interest bearing liabilities					
Leases	4,524	1,431	1,431	1,431	1,431
Total interest bearing liabilities	4,524	1,431	1,431	1,431	1,431
Provisions					
Employee provisions	670	670	670	670	670
Other provisions	23	23	23	23	23
Total provisions	693	693	693	693	693
Total liabilities	11,459	8,366	8,366	8,366	8,366
Net assets	3,077	3,606	3,606	3,606	3,606
EQUITY (a)					
Parent entity interest					
Contributed equity	6,742	7,742	7,742	7,742	7,742
Reserves	–	–	–	–	–
Retained surplus (accumulated deficit)	(3,665)	(4,136)	(4,136)	(4,136)	(4,136)
Total parent entity interest	3,077	3,606	3,606	3,606	3,606
Total equity	3,077	3,606	3,606	3,606	3,606

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 2022–23)

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022			
Balance carried forward from previous period	(3,665)	6,742	3,077
Adjustment for changes in accounting policies	–	–	–
Adjusted opening balance	(3,665)	6,742	3,077
Comprehensive income			
Other comprehensive income	–	–	–
Surplus/(deficit) for the period	(471)	–	(471)
Total comprehensive income	(471)	–	(471)
Of which:			
Attributable to the Australian Government	(471)	–	(471)
Attributable to non-controlling interest	–	–	–
Transactions with owners			
Distributions to owners			
Returns on capital:			
Dividends	–	–	–
Returns of capital:			
Restructuring	–	–	–
Contributions by owners			
Equity injection – appropriation	–	1,000	1,000
Departmental capital budget (DCB)	–	–	–
Sub-total transactions with owners	–	1,000	1,000
Estimated closing balance as at 30 June 2023	(4,136)	7,742	3,606
Closing balance attributable to the Australian Government	(4,136)	7,742	3,606

Prepared on Australian Accounting Standards basis.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	66,309	55,908	–	–	–
Sale of goods and rendering of services	–	–	–	–	–
Net GST received	–	–	–	–	–
Other	–	–	–	–	–
Total cash received	66,309	55,908	–	–	–
Cash used					
Employees	25,700	32,231	–	–	–
Suppliers	15,989	20,582	–	–	–
Interest payments on lease liability	3	2	–	–	–
s74 external revenue transferred to the OPA	–	–	–	–	–
Other	52	–	–	–	–
Total cash used	41,744	52,815	–	–	–
Net cash from/(used by) operating activities	24,565	3,093	–	–	–
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	6,250	1,000	–	–	–
Total cash used	6,250	1,000	–	–	–
Net cash from/(used by) investing activities	(6,250)	(1,000)	–	–	–
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,180	1,000	–	–	–
Total cash received	18,180	1,000	–	–	–
Cash used					
Principal payments on lease liability	3,019	3,093	–	–	–
Return of contributed equity	33,476	–	–	–	–
Total cash used	36,495	3,093	–	–	–
Net cash from/(used by) financing activities	(18,315)	(2,093)	–	–	–
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)

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	–	–	–	–	–
Equity injections – Bill 2	6,250	1,000	–	–	–
Total new capital appropriations	6,250	1,000	–	–	–
Provided for:					
<i>Purchase of non-financial assets</i>	6,250	1,000	–	–	–
Total items	6,250	1,000	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	6,250	1,000	–	–	–
Funded by capital appropriation – DCB (b)	–	–	–	–	–
Funded internally from departmental resources (c)	–	–	–	–	–
TOTAL	6,250	1,000	–	–	–
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,250	1,000	–	–	–
Total cash used to acquire assets	6,250	1,000	–	–	–

Prepared on Australian Accounting Standards basis.

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

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

(d) Includes the following s74 external receipts:

- sponsorship, subsidy, gifts or similar contribution
- internally developed assets
- proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2022–23)

	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2022			
Gross book value	3,736	3,029	6,765
Gross book value – ROU assets	8,152	–	8,152
Accumulated depreciation/amortisation and impairment	(2,030)	(1,627)	(3,657)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,483)	–	(3,483)
Opening net book balance	6,375	1,402	7,777
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation equity (a)	1,000	–	1,000
By purchase – appropriation equity – ROU assets	–	–	–
From acquisition of entities or operations (including restructuring)	–	–	–
Total additions	1,000	–	1,000
Other movements			
Depreciation/amortisation expense	(300)	(200)	(500)
Depreciation/amortisation on ROU assets	(3,064)	–	(3,064)
Total other movements	(3,364)	(200)	(3,564)
As at 30 June 2023			
Gross book value	4,736	3,029	7,765
Gross book value – ROU assets	8,152	–	8,152
Accumulated depreciation/amortisation and impairment	(2,330)	(1,827)	(4,157)
Accumulated depreciation/amortisation and impairment – ROU assets	(6,547)	–	(6,547)
Closing net book balance	4,011	1,202	5,213

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022–23, including collection development acquisition budget.