

**PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26**

HOME AFFAIRS PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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Minister for Immigration and Citizenship
Minister for Cyber Security
Minister for the Arts
Leader of the House

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2025–26 Additional Estimates for the Home Affairs Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely



Tony Burke

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
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nfp	not for publication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 Chief Finance Officer in the Department of Home Affairs on (02) 6264 1111.

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

**User guide
to the
Portfolio Additional
Estimates Statements**

User guide

The purpose of the 2025–26 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–2026. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements

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Portfolio overview

Portfolio overview

The Home Affairs Portfolio (the Portfolio) has 6 Ministers:

- The Hon Tony Burke MP, Minister for Home Affairs, Minister for Immigration and Citizenship, Minister for Cyber Security
- The Hon Dr Anne Aly MP, Minister for Multicultural Affairs
- The Hon Kristy McBain MP, Minister for Emergency Management
- The Hon Matt Thistlethwaite MP, Assistant Minister for Immigration
- The Hon Julian Hill MP, Assistant Minister for Citizenship, Customs and Multicultural Affairs.
- The Hon Josh Wilson MP, Assistant Minister for Emergency Management

The Home Affairs Portfolio comprises 7 entities:

- Department of Home Affairs
- Australian Criminal Intelligence Commission
- Australian Federal Police
- Australian Institute of Criminology
- Australian Security Intelligence Organisation
- Australian Transaction Reports and Analysis Centre
- National Emergency Management Agency.

The Portfolio's primary role is to make the nation more resilient for the future, safeguarding Australia's domestic interests from crises and threats to national security and border integrity – before, during and after emergencies and crises – while supporting a prosperous and united Australia through management of Australia's migration and citizenship programs. The Portfolio seeks to ensure every member of our community – wherever they live – can go about their lives knowing they are safe and able to participate equally in contributing to our society.

The Portfolio supports a prosperous, secure and united Australia through the management of a range of functions, including responsibility for Australia's migration program, cyber security policy, the protection of critical infrastructure, protection from criminal threats, countering terrorism, countering foreign interference and espionage and delivering Top Secret-Privileged Access vetting. In addition, the Portfolio is responsible for the Commonwealth's approach to emergency management including support for disaster preparedness, response and recovery, strengthening multiculturalism and democratic resilience, and facilitating legitimate trade and travel while maintaining the integrity of the Australian border.

The Portfolio remains central to Australia's economic prosperity, security and unity. The Portfolio will continue to support Australia's regions and drive economic growth by facilitating the flow of travellers through the international border and promoting Australia as a competitive destination for migrants, tourists and students. Working with domestic and international partners, the Portfolio protects Australia from diverse and evolving risks from within and outside our border. The Portfolio has a broad policy, regulatory and operational remit to enable coordinated national efforts to mitigate risks to the community, democratic institutions, businesses and critical infrastructure.

Figure 1: Home Affairs portfolio structure and outcomes

<p>Minister for Home Affairs, Minister for Immigration and Citizenship, Minister for Cyber Security The Hon Tony Burke MP</p> <p>Minister for Multicultural Affairs The Hon Dr Anne Aly MP</p> <p>Minister for Emergency Management The Hon Kristy McBain MP</p> <p>Assistant Minister for Immigration The Hon Matt Thistlewaite MP</p> <p>Assistant Minister for Citizenship, Customs and Multicultural Affairs The Hon Julian Hill MP</p> <p>Assistant Minister for Emergency Management The Hon Josh Wilson MP</p>	<p>Department of Home Affairs Secretary: Stephanie Foster PSM</p> <p>Australian Border Force Commissioner: Gavan Reynolds AO</p> <p>Outcome 1 Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.</p> <p>Outcome 2 Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</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: Heather Cook</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: Krissy Barrett 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 police partnerships.</p>
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Figure 1: Home Affairs portfolio structure and outcomes (continued)

<p>Australian Institute of Criminology Director: Heather Cook</p>	
Outcome 1	Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.
<p>Australian Security Intelligence Organisation Director-General of Security: Mike Burgess AM</p>	
Outcome 1	To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.
<p>Australian Transaction Reports and Analysis Centre Chief Executive Officer: Brendan Thomas</p>	
Outcome 1	The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.
<p>National Emergency Management Agency Director-General: Mr Brendan Moon AM</p>	
Outcome 1	To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

Entity additional estimates statements

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 plays a vital role in the lives of all Australians and those who seek to call this country home. Grounded in Australia's multicultural identity and democratic values, our work safeguards the security, prosperity and unity of our nation for future generations.

The Department is responsible for functions that are essential for Australia's national security, social cohesion and economic prosperity. We achieve this through: our effective coordination and delivery of migration, citizenship, humanitarian and refugee programs that contribute to nation building; our stewardship of the border and facilitation of legitimate trade and travel that underpins Australia's economic competitiveness; and our work to defend against terrorism, foreign interference and cyber criminals to protect the community and critical infrastructure from harm. Every action we take benefits those who live and work in Australia.

Priority areas for the Department include:

- supporting the Government's response to the Antisemitic Bondi Terror Attack through implementing legislative reforms, policy initiatives, and community engagement strategies to combat hate, extremism, violence and terrorism, strengthen our social cohesion, and progress firearms reforms
- leading contributions to the Royal Commission on Antisemitism and Social Cohesion by coordinating input relevant to the Department and Portfolio's responsibilities to shape meaningful reforms that strengthen protections for vulnerable communities, and counter the spread of ideologically and religiously motivated extremism in Australia
- implementing Australia's Counter-Terrorism and Violent Extremism Strategy and ensuring national security architecture contributes to domestic security, community safety and social stability
- supporting migration, humanitarian and settlement programs to meet national, economic and social interests, while planning for the skill needs of the future
- ensuring end-to-end activities across the immigration continuum, to safeguard immigration integrity and compliance, and spanning a range of risk, regulatory, programmatic and operational activities
- implementing measures to uplift Australia's cyber security arrangements in support of making Australia one of the world's leading cyber secure nations by 2030

- strengthening Australia's critical infrastructure and related cyber security by bringing government and industry closer together, and uplifting industry's capacity to prepare for and respond to critical infrastructure cyber incidents
- contributing to social cohesion and multicultural affairs outcomes through cross-cutting policy, community engagement, grants programs, and efforts to safeguard and sustain Australia's democratic and national resilience
- modernising Australia's international travel and trade systems to advance Australia's economic productivity and minimise harm
- adapting our capabilities and policy settings to counter civil maritime threats and ensure strong border protection and civil maritime security by uplifting the Australian Border Force's civil maritime capabilities and services contracts
- coordinating Australia's national efforts to anticipate, prepare, absorb, adapt and evolve from both human-induced and natural crises.

Collaboration is at the heart of everything the Department does. We partner with government, industry and the community to address emerging threats and seize opportunities. We directly engage with communities to strengthen social cohesion and democratic resilience in Australia. We work with state and territory governments and industry partners to protect Australians and businesses from criminal, terrorist and state-based actors that seek to do us harm. We cooperate with international partners across all our priority areas including to protect the border. Our capacity to bring together diverse perspectives is critical to achieve our vision for the nation.

As our security environment becomes more dynamic and diverse, the Department will continue to evolve as a forward-thinking, integrated and innovative organisation. We will invest in game-changing strategies, leverage technology, and deepen community engagement to ensure our policies and services reflect the diversity and aspirations of all Australians. With a culture of collaboration, excellence and integrity, we will build a department that meets the challenges of today and shapes the possibilities of tomorrow.

Further information about the Department's operating environment and key activities, and how it measures performance, is detailed in the Department's Corporate Plan.

1.2 Entity resource statement

The entity resource statement details the resourcing for the Department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: Home Affairs resource statement – Additional Estimates for 2025–26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024–25 \$'000	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	415,167	333,812	148,589	482,401
Departmental appropriation (c)	3,560,104	3,583,930	235,092	3,819,022
s74 external revenue (d)	294,313	228,377	21,417	249,794
Departmental capital budget (e)	157,189	165,900	299	166,199
Annual appropriations – other services – non-operating (f)				–
Prior year appropriations available (b)	76,147	76,108	17,634	93,742
Equity injection	108,343	44,098	7,544	51,642
<i>Total departmental annual appropriations</i>	4,611,263	4,432,225	430,575	4,862,800
Total departmental resourcing	4,611,263	4,432,225	430,575	4,862,800
Less prior year appropriations available	491,314	409,920	166,223	576,143
Total current departmental resourcing	4,119,949	4,022,305	264,352	4,286,657
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	1,013,903	820,178	256,254	1,076,432
Outcome 1	104,604	143,667	18,634	162,301
Outcome 2	1,314,173	1,263,823	613,913	1,877,736
Outcome 3	875,240	859,955	1,300	861,255
Administered capital budget (g)	24,765	25,374	11,937	37,311
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available (a)	8,451	42,783	(15,464)	27,319
Administered assets and liabilities	62,149	131,821	43,914	175,735
<i>Total administered annual appropriations</i>	3,403,285	3,287,601	930,488	4,218,089
Less prior year appropriations available	1,022,354	862,961	240,790	1,103,751
Total current administered annual appropriations	2,380,931	2,424,640	689,698	3,114,338
<i>Total administered special appropriations (f)</i>	<i>846,386</i>	<i>730,000</i>	<i>1,210,000</i>	<i>1,940,000</i>
Special accounts (h)				
Opening balance	5,316	5,316	–	5,316
Non-appropriation receipts	–	–	850	850
Adjustments	–	–	33,313	33,313
<i>Total special account receipts</i>	<i>5,316</i>	<i>5,316</i>	<i>34,163</i>	<i>39,479</i>
Total administered resourcing	4,254,987	4,022,917	2,174,651	6,197,568
Total resourcing for Home Affairs	8,866,250	8,455,142	2,605,226	11,060,368

Table 1.1: Home Affairs resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)**Third-party payments from and on behalf of other entities**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024–25 \$'000	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
Payments made on behalf of another entity (ATO – Tourist Refund Scheme – Section 16 Tax Administration Act)	318,718	340,000	50,000	390,000
Payments made by other entities on behalf of the Department	22,738	28,943	1,676	30,619
Payments made to other entities for the provision of services	1,240	802	144	946
Receipts received from other entities for the provision of services	61,042	61,920	655	62,575

Average staffing level (number)	Actual 2024–25	2025–26
15,543	15,750	

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

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

Note: Home Affairs has received \$21.9 million under two section 75 determinations from the Attorney-General's department. The Department also transferred out \$11.5 million under a section 75 determination to the Australia Federal Police.

- a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. The 2025–26 Budget includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No1) 2025–26 and Appropriation Bills (No.2) 2025–2026, section 75 transfer of functions and amounts subject to administrative quarantine against *Appropriation Act (No. 1) 2025–2026*.
- b) Excludes the amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*.
- g) Administered capital budgets are not separately identified in Appropriation Act (No. 1 and No. 3) and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2025–26 measures since the Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Receipt measures					
Migration – uplift of Visa Application Charge for student visas	2.2				
Administered receipts		185,000	195,000	200,000	210,000
Departmental receipts		–	–	–	–
Total		185,000	195,000	200,000	210,000
Permanent Migration Program – 2025–26 planning levels (a)	2.1, 2.3				
Administered receipts	
Departmental receipts		–	–	–	–
Total	
Supporting International Sporting Events (a)	2.2				
Administered receipts		..	–	–	–
Departmental receipts		–	–	–	–
Total		..	–	–	–
United States Global Entry Program (Phase Two) (a)	1.2				
Administered receipts		4,206	6,309	6,309	6,309
Departmental receipts		–	–	–	–
Total		4,206	6,309	6,309	6,309
Total receipt measures					
Administered		189,206	201,309	206,309	216,309
Departmental		–	–	–	–
Total		189,206	201,309	206,309	216,309

Table 1.2: Entity 2025–26 measures since the Budget (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures					
Civil Maritime Security Capabilities (b)	3.4				
Administered payments		nfp	nfp	nfp	nfp
Departmental payments		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Community Safety Measures in Response to the High Court's decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor	2.2, 2.4, 3.5				
Administered payments		284,500	(53,390)	(32,000)	(32,000)
Departmental payments		28,000	–	–	–
Total		312,500	(53,390)	(32,000)	(32,000)
Further Reducing Spending on Consultants Contractors and Labour Hire, and Non-wage Expenses (c)	Various				
Administered payments		–	–	–	–
Departmental payments		(52,298)	(104,310)	(86,866)	(76,624)
Total		(52,298)	(104,310)	(86,866)	(76,624)
Government Response to the Antisemitic Bondi Terrorist Attack	1.2				
Administered payments		7,800	32,000	34,500	27,700
Departmental payments		–	–	–	–
Total		7,800	32,000	34,500	27,700
Home Affairs Portfolio – additional resourcing	2.3				
Administered payments		7,966	–	–	–
Departmental payments		20,263	–	–	–
Total		28,229	–	–	–
Making More Services Available for Australians in myGov	1.2				
Administered payments		–	–	–	–
Departmental payments		183	565	–	–
Total		183	565	–	–

Table 1.2: Entity 2025–26 measures since the Budget (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Permanent Migration Program – 2025–26 planning levels	2.1, 2.3				
Administered payments		224	479	573	631
Departmental payments		1,275	–	–	–
Total		1,499	479	573	631
Support for Community Sector Organisations (c)	2.3				
Administered payments		–	30	15	–
Departmental payments		–	–	–	–
Total		–	30	15	–
Strengthening Community Safety	1.2				
Administered payments		8,284	11,238	2,898	–
Departmental payments		–	–	–	–
Total		8,284	11,238	2,898	–
Support for Migrant and Refugee Settlement Services	2.3				
Administered payments		–	13,896	–	–
Departmental payments		–	–	–	–
Total		–	13,896	–	–
Supporting International Sporting Events (d)	1.2				
Administered payments		–	–	–	–
Departmental payments		1,761	–	–	–
Total		1,761	–	–	–
Supporting Multicultural Communities	2.3, 2.5				
Administered payments		88,405	80,663	19,127	3,916
Departmental payments		1,505	1,236	1,252	1,100
Total		89,910	81,899	20,379	5,016

Table 1.2: Entity 2025–26 measures since the Budget (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Supporting Social Cohesion (e)	2.5				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Supporting Transport Priorities (d)	3.2				
Administered payments		–	–	–	–
Departmental payments		3,943	24,819	20,798	21,202
Total		3,943	24,819	20,798	21,202
United States Global Entry Program (Phase Two)	1.2				
Administered payments		–	–	–	–
Departmental payments		1,564	2,745	3,414	4,080
Total		1,564	2,745	3,414	4,080
Workplace Relations – additional supports (f)	2.1, 2.3				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Total payment measures					
Administered		397,179	84,916	25,113	247
Departmental		6,196	(74,945)	(61,402)	(50,242)
Total		403,375	9,971	(36,289)	(49,995)

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

- a) These measures can also be found in the payment measures summary table.
- b) The financial implications of this measure are not for publication (nfp) as disclosure would impair the Commonwealth's position in negotiating contracts with industry.
- c) The full measure descriptions appear in the 2025–26 Mid-Year Economic and Fiscal Outlook under cross portfolio.
- d) The lead entity for these measures is Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts. The full measure description and package details appear in the 2025–26 MYEFO under Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Portfolio Overview portfolio.
- e) Decision taken but not yet announced in the 2025–26 Budget. Funding of \$20 million over two years from 2025–26 has since been released from the Contingency Reserve.
- f) The lead entity for this measure is Department of Employment and Workplace Relations. The full measure description and package details appear in the 2025–26 MYEFO under the Employment and Workplace Relations Portfolio Overview portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1 Administered					
Annual appropriations					
Strengthening Community Safety	1.2	8,284	11,238	2,898	–
Government Response to the Antisemitic Bondi Terrorist Attack	1.2	7,800	32,000	34,500	27,700
Movement of funds		–	–	–	–
Changes in parameters	Various	–	149	151	172
Other variations		28,198	6,264	2,107	2,154
Net impact on appropriations for Outcome 1 (administered)		44,282	49,651	39,656	30,026
Departmental					
Annual appropriations					
Making More Services Available for Australians in myGov	1.2	183	565	–	–
Supporting International Sporting Events	1.2	1,761	–	–	–
United States Global Entry Program (Phase Two)	1.2	1,564	2,745	3,414	4,080
Movement of funds		(18,167)	2,972	8,635	10,432
Changes in parameters	Various	–	(654)	(134)	(166)
Other variations	Various	29,666	13,252	13,438	11,756
Net impact on appropriations for Outcome 1 (departmental)		15,007	18,880	25,353	26,102
Total net impact on appropriations for Outcome 1		59,289	68,531	65,009	56,128

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 2 Administered					
Annual appropriations					
Home Affairs Portfolio – additional resourcing	2.3	7,966	–	–	–
Community Safety Measures in Response to the High Court's decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor	2.4	380,000	51,610	73,000	73,000
Support for Migrant and Refugee Settlement Services	2.3	–	13,896	–	–
Supporting Multicultural Communities	2.3, 2.5	88,405	80,663	19,127	3,916
Supporting Social Cohesion	2.5	–	–	–	–
Permanent Migration Program – 2025–26 planning levels	2.1, 2.3	224	479	573	631
Support for Community Sector Organisations	2.3	–	30	15	–
Movement of funds		(125)	2,676	(2,383)	–
Changes in parameters	Various	–	101	1,153	1,200
Other variations	Various	137,443	1,560	3,060	460
Net impact on appropriations for Outcome 2 (administered)		613,913	151,015	94,545	79,207
Departmental					
Annual appropriations					
Home Affairs Portfolio – additional resourcing	2.3	20,263	–	–	–
Community Safety Measures in Response to the High Court's decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor	2.2	28,000	–	–	–
Supporting Multicultural Communities	2.5	1,505	1,236	1,252	1,100
Permanent Migration Program – 2025–26 planning levels	2.1, 2.3	1,275	–	–	–
Movement of funds		–	–	–	–
Changes in parameters	Various	–	(1,557)	(486)	(483)
Other variations	Various	62,840	–	–	–
Net impact on appropriations for Outcome 2 (departmental)		113,883	(321)	766	617
Total net impact on appropriations for Outcome 2		727,796	150,694	95,311	79,824

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 3 Administered					
Annual appropriations					
Community Safety Measures in Response to the High Court's decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor	3.5	(95,500)	(105,000)	(105,000)	(105,000)
Civil Maritime Security Capabilities	3.4	nfp	nfp	nfp	nfp
Movement of funds		–	6,834	–	2,014
Changes in parameters	Various	–	–	30	37
Other variations	Various	–	164,598	190,793	283,554
Net impact on appropriations for Outcome 3 (administered)		(95,500)	66,432	85,823	180,605
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	3.4	(52,298)	(104,310)	(86,866)	(76,624)
Civil Maritime Security Capabilities	Various	nfp	nfp	nfp	nfp
Supporting Transport Priorities	3.2	3,943	24,819	20,798	21,202
Movement of funds		–	–	–	–
Changes in parameters	Various	–	(5,055)	(1,606)	(1,600)
Other variations	Various	99,492	31,692	(58,125)	(101,316)
Net impact on appropriations for Outcome 3 (departmental)		51,137	(52,854)	(125,799)	(158,338)
Total net impact on appropriations for Outcome 3 (a)		(44,363)	13,578	(39,976)	22,267

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

a) Total net impact on appropriations does not include the nfp figures as disclosure would impair the Commonwealth's position in negotiating contracts with industry.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for the Department through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000
Administered items				
Outcome 1 – Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.	103,416	144,922	163,556	18,634
Outcome 2 – Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.	1,320,174	1,269,962	1,883,875	613,913
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.	892,816	877,935	891,172	13,237
Total administered	2,316,406	2,292,819	2,938,603	645,784
Departmental programs				
Outcome 1 – Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.	261,458	273,322	277,129	3,807
Outcome 2 – Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.	1,172,705	1,091,239	1,205,122	113,883
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.	2,283,130	2,385,269	2,502,970	117,701
Total departmental	3,717,293	3,749,830	3,985,221	235,391
Total administered and departmental	6,033,699	6,042,649	6,923,824	881,175

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000
Non-operating				
Equity injections	108,343	44,098	51,642	7,544
Administered assets and liabilities	62,149	131,821	175,735	43,914
Total non-operating	170,492	175,919	227,377	51,458
Total other services	170,492	175,919	227,377	51,458

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.

Linked programs

Changes to Outcome 1 linked programs are detailed below. Refer to the 2025–26 Home Affairs Portfolio Budget Statements for all remaining unchanged linked programs.

Australian Federal Police
Programs
<ul style="list-style-type: none">• Program 1.1: Federal Policing• Program 3.2: International Police Assistance and External Territories
Contribution to Outcome 1 made by linked programs
The Australian Federal Police (AFP) provide national policing services including investigations, as well as policing Australia's Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse organised crime and associated illicit importations and harms, terrorism and cyber threats targeting Australia's security, and protecting Australian economic and social interests.
Australian Security Intelligence Organisation
Program
<ul style="list-style-type: none">• Program 1.1: Security Intelligence
Contribution to Outcome 1 made by linked programs
The Australian Security Intelligence Organisation (ASIO) collects, investigates and assesses intelligence on potential threats to Australia, its people and its interests. ASIO provides security advice and reporting, and through the TOP SECRET-Privileged Access Vetting Authority, centrally administers the highest-level of security clearances enabling a trusted workforce access to Australia's most sensitive capabilities.

Linked programs (continue)

Department of Social Services
Program
• Program 2.1: Families and Communities
Contribution to Outcome 1 made by linked programs
<p>The Department of Social Services administers the Support for Trafficked People Program (STPP) and the Forced Marriage Specialist Support Program (FMSSP). These programs provide support to victims and survivors of modern slavery and forced marriage who are identified and referred by the Australian Federal Police, or referred through the STPP Additional Referral Pathway. People can also self-refer to the FMSSP to have their eligibility assessed directly by the Service Provider. Victims and survivors with a valid visa and those who are eligible under the Human Trafficking Visa Framework (administered by the Department of Home Affairs) can access the STPP and FMSSP.</p> <p>The Department of Social Services administers the Leaving Violence Program that provides eligible temporary visa holders who are experiencing intimate partner violence with access to financial and other supports to allow them to make the choice to leave.</p> <p>The Department of Social Services, through a Memorandum of Understanding with the Department of Home Affairs, created web-based information on the MyAus app to provide migrant and refugee people with animated, spoken, and written information about Australia's family, domestic, and sexual violence laws. This includes information on sexual assault, forced marriage, and a woman's right to be safe. The information is available in 20 languages and is tailored to women, children and the LGBTIQA+ community. The project was completed in August 2024 and the Department of Social Services will continue to promote the app to stakeholders.</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: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Transport Security					
Departmental expenses					
Departmental appropriation	33,932	34,061	34,046	34,604	35,197
s74 external revenue (b)	287	661	160	157	150
Expenses not requiring appropriation in the Budget year (a)	1,855	1,558	1,613	1,643	1,606
Departmental total	36,074	36,280	35,819	36,404	36,953
Total expenses for program 1.1	36,074	36,280	35,819	36,404	36,953

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.2: National Security and Resilience					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	12,056	50,038	55,348	45,401	35,361
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	278	–	–	–	–
Special accounts	–	22,182	9,132	–	–
Expenses not requiring appropriation in the Budget year (a)	193	21	260	517	778
Administered total	12,527	72,241	64,740	45,918	36,139
Departmental expenses					
Departmental appropriation	121,290	127,333	125,403	127,127	125,832
s74 external revenue (b)	21,879	12,228	6,320	3,360	1,971
Expenses not requiring appropriation in the Budget year (a)	12,289	9,210	14,505	17,387	17,725
Departmental total	155,458	148,771	146,228	147,874	145,528
Total expenses for program 1.2	167,985	221,012	210,968	193,792	181,667
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,879	25,881	8,706	1,918	1,916
Administered total	10,879	25,881	8,706	1,918	1,916
Departmental expenses					
Departmental appropriation	49,334	44,381	41,855	21,591	21,848
s74 external revenue (b)	4,027	1,541	694	567	183
Expenses not requiring appropriation in the Budget year (a)	1,265	1,040	52	2,627	2,601
Departmental total	54,626	46,962	42,601	24,785	24,632
Total expenses for program 1.3	65,505	72,843	51,307	26,703	26,548

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.4: Counter Terrorism					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	16,443	19,788	20,333	20,292	20,165
Expenses not requiring appropriation in the Budget year (a)	1,839	70	70	70	70
Administered total	18,282	19,858	20,403	20,362	20,235
Departmental expenses					
Departmental appropriation	9,799	28,270	10,619	10,971	11,082
s74 external revenue (b)	11,170	6,552	2,398	2,396	2,393
Expenses not requiring appropriation in the Budget year (a)	625	436	100	166	99
Departmental total	21,594	35,258	13,117	13,533	13,574
Total expenses for program 1.4	39,876	55,116	33,520	33,895	33,809
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	60,559	67,676	31,079	35,427	36,340
Expenses not requiring appropriation in the Budget year (a)	308	–	–	–	–
Administered total	60,867	67,676	31,079	35,427	36,340
Departmental expenses					
Departmental appropriation	37,059	35,575	35,417	36,020	36,584
s74 external revenue (b)	4,271	2,075	654	102	98
Expenses not requiring appropriation in the Budget year (a)	1,340	1,110	1,332	1,616	1,724
Departmental total	42,670	38,760	37,403	37,738	38,406
Total expenses for program 1.5	103,537	106,436	68,482	73,165	74,746

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	99,937	163,383	115,466	103,038	93,782
Special appropriations	278	–	–	–	–
Special accounts	–	22,182	9,132	–	–
Expenses not requiring appropriation in the Budget year (a)	2,340	91	330	587	848
Administered total	102,555	185,656	124,928	103,625	94,630
Departmental expenses					
Departmental appropriation	251,414	269,620	247,340	230,313	230,543
s74 external revenue (b)	41,634	23,057	10,226	6,582	4,795
Expenses not requiring appropriation in the Budget year (a)	17,374	13,354	17,602	23,439	23,755
Departmental total	310,422	306,031	275,168	260,334	259,093
Total expenses for Outcome 1	412,977	491,687	400,096	363,959	353,723

Movement of administered funds between years (c)	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 1:					
1.2 National Security and Resilience	3,977	432	432	431	–
1.3: Cyber Security	(7,683)	6,525	3,602	–	–
1.4: Counter Terrorism	–	–	–	650	–
1.5: Regional Cooperation	2,098	–	–	–	–
Total movement of administered funds	(1,608)	6,957	4,034	1,081	–

	2024–25	2025–26
Average staffing level (number)	960	972

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, amortisation expenses, resources free of charge, write-down impairment, offset by lease payments.
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- c) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance measure for Outcome 1

There are no changes to the Department's performance information as reported in the 2025–26 PB Statements. However, some 2025–26 performance measures and targets were refined in the Department of Home Affairs 2025–26 Corporate Plan.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.

Linked programs

There were no changes to linked programs for Outcome 2 resulting from decisions made since the 2025–26 Budget. Details of the Home Affairs' linked programs can be found in the 2025–26 Home Affairs Portfolio Budget Statements.

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: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	251,466	227,431	223,324	228,430	230,853
s74 external revenue (b)	97,887	76,039	59,583	59,566	59,526
Expenses not requiring appropriation in the Budget year (a)	31,073	23,027	24,910	23,192	25,575
Departmental total	380,426	326,497	307,817	311,188	315,954
Total expenses for program 2.1	380,426	326,497	307,817	311,188	315,954
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	65	102	105	107	107
Expenses not requiring appropriation in the Budget year (a)	352	—	—	—	—
Administered total	417	102	105	107	107
Departmental expenses					
Departmental appropriation	492,221	466,305	392,437	370,746	371,339
s74 external revenue (b)	31,611	47,411	47,344	47,325	47,279
Expenses not requiring appropriation in the Budget year (a)	43,902	32,687	35,320	33,330	34,744
Departmental total	567,734	546,403	475,101	451,401	453,362
Total expenses for program 2.2	568,151	546,505	475,206	451,508	453,469

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	793,241	791,806	664,620	560,517	541,233
Expenses not requiring appropriation in the Budget year (a)	285	–	–	–	–
Administered total	793,526	791,806	664,620	560,517	541,233
Departmental expenses					
Departmental appropriation	221,706	265,542	167,549	163,047	165,368
s74 external revenue (b)	12,054	12,186	11,627	11,611	11,573
Expenses not requiring appropriation in the Budget year (a)	12,687	9,707	8,585	8,134	8,436
Departmental total	246,447	287,435	187,761	182,792	185,377
Total expenses for program 2.3	1,039,973	1,079,241	852,381	743,309	726,610
Program 2.4: UMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	385,989	902,344	314,206	341,780	348,377
Expenses not requiring appropriation in the Budget year (a)	60,585	32,848	17,553	11,111	11,030
Administered total	446,574	935,192	331,759	352,891	359,407
Departmental expenses					
Departmental appropriation	37,584	37,662	37,584	38,202	38,892
s74 external revenue (b)	183	422	265	260	249
Expenses not requiring appropriation in the Budget year (a)	3,360	2,680	2,370	1,778	1,957
Departmental total	41,127	40,764	40,219	40,240	41,098
Total expenses for program 2.4	487,701	975,956	371,978	393,131	400,505

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.5: Multicultural Affairs and Citizenship					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	37,294	171,474	164,043	64,365	11,469
Administered total	37,294	171,474	164,043	64,365	11,469
Departmental expenses					
Departmental appropriation	114,196	134,392	104,546	99,822	94,466
s74 external revenue (b)	2,247	2,144	1,820	1,810	1,785
Expenses not requiring appropriation in the Budget year (a)	9,996	7,686	8,369	8,933	9,571
Departmental total	126,439	144,222	114,735	110,565	105,822
Total expenses for program 2.5	163,733	315,696	278,778	174,930	117,291
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,216,589	1,865,726	1,142,974	966,769	901,186
Expenses not requiring appropriation in the Budget year (a)	61,222	32,848	17,553	11,111	11,030
Administered total	1,277,811	1,898,574	1,160,527	977,880	912,216
Departmental expenses					
Departmental appropriation	1,117,173	1,131,332	925,440	900,247	900,918
s74 external revenue (b)	143,982	138,202	120,639	120,572	120,412
Expenses not requiring appropriation in the Budget year (a)	101,018	75,787	79,554	75,367	80,283
Departmental total	1,362,173	1,345,321	1,125,633	1,096,186	1,101,613
Total expenses for Outcome 2	2,639,984	3,243,895	2,286,160	2,074,066	2,013,829

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Movement of administered funds between years (c)	2024–25	2025–26	2026–27	2027–28	2028–29
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 2:					
2.3: Refugee, Humanitarian Settlement and Migrant Services	917	–	–	–	–
2.5: Multicultural Affairs and Citizenship	1,281	(12,135)	17,654	(2,383)	–
Total movement of administered funds	2,198	(12,135)	17,654	(2,383)	–
		2024–25	2025–26		
Average staffing level (number)		5,727	5,606		

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, amortisation expenses, resources free of charge, write-down impairment, offset by lease payments.
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- c) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.2.2: Performance measure for Outcome 2

Table 2.2.2 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.		
Program 2.4: UMA Offshore Management To protect Australia's sovereignty, security and safety by supporting the implementation of regional processing, and resettlement arrangements between Australia and partner countries.		
Key activities This program is linked to the key activity 'third-country resettlement' in the current Corporate Plan.		
Year	Performance measures (a)	Expected performance results
Budget year 2025–26	International capability and engagement activities and contract management support offshore regional processing.	Deliver 100% of required monthly reporting and quality review activities required under Enduring Capability subsidiary arrangements with Nauru.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 2.4 as a result of government decisions made since the 2025–26 Budget: 'Nil'		

a) Changes have been made to update the performance measure which was published in the 2025–26 Portfolio Budget Statements to reflect the Department of Home Affairs 2025–26 Corporate Plan.

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

Changes to Outcome 3 linked programs are detailed below. Refer to the 2025–26 Home Affairs Portfolio Budget Statements for all remaining unchanged linked programs.

Australian Federal Police
Programs
<ul style="list-style-type: none">• Program 1.1: Federal Policing• Program 3.1: Specialist Protective Services• Program 3.2: International Police Assistance and External Territories• Program 3.3: AFP-Nuclear Powered Submarine Program
Contribution to Outcome 3 made by linked programs
The Australian Federal Police (AFP) provide: protective services; security arrangements for declared special events and other major events; implementation of security arrangements for Australian High Office Holders, Internationally Protected Persons and Protection Establishments; counter-terrorist first response and airport policing response at designated Australian airports; national policing services including investigations, policing Australia's Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse transnational organised crime and associated illicit trades and harms, terrorism and cyber threats targeting Australia's security, and protecting Australian economic and social interests. The AFP is also responsible for building and integrating the interim AFP protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative.
Australian Fisheries Management Authority
Program
<ul style="list-style-type: none">• Program 1.1: Australian Fisheries Management Authority
Contribution to Outcome 3 made by linked programs
Australian Fisheries Management Authority (AFMA) provides the fisheries focus within the Australian Government Civil Maritime Surveillance and Response Program and is responsible for the administration of legislation governing illegal fishing in Australian waters. AFMA deters and prevents illegal foreign fishing by carrying out education programs, cooperative enforcement operations, prosecution of offenders, destruction of confiscated boats, and capacity building projects.

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

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.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 3.1: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation	57,999	62,774	49,759	46,820	47,615
s74 external revenue (b)	480	460	289	284	272
Expenses not requiring appropriation in the Budget year (a)	5,106	3,937	6,049	5,555	4,952
Departmental total	63,585	67,171	56,097	52,659	52,839
Total expenses for program 3.1	63,585	67,171	56,097	52,659	52,839
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,871	25,464	6,312	8	8
Administered total	13,871	25,464	6,312	8	8
Departmental expenses					
Departmental appropriation	512,512	490,019	500,591	476,966	456,831
s74 external revenue (b)	3,415	1,084	317	312	299
Expenses not requiring appropriation in the Budget year (a)	46,830	34,626	30,394	26,761	25,804
Departmental total	562,757	525,729	531,302	504,039	482,934
Total expenses for program 3.2	576,628	551,193	537,614	504,047	482,942

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 3.3: Border Revenue					
Administered expenses					
Expenses not requiring appropriation in the Budget year (a)	59,579	4,968	4,286	4,286	4,286
Administered total	59,579	4,968	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	(6,592)	10,218	9,759	9,964	10,142
s74 external revenue (b)	78,153	63,180	63,447	64,444	65,057
Expenses not requiring appropriation in the Budget year (a)	28,664	20,359	25,438	38,198	35,453
Departmental total	100,225	93,757	98,644	112,606	110,652
Total expenses for program 3.3	159,804	98,725	102,930	116,892	114,938
Program 3.4: Border Enforcement					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	2,915	168,414	190,793	283,554
Expenses not requiring appropriation in the Budget year (a)	–	–	–	18,751	18,751
Administered total	–	2,915	168,414	209,544	302,305
Departmental expenses					
Departmental appropriation	1,273,038	1,511,861	968,387	849,062	823,371
s74 external revenue (b)	24,616	19,807	12,281	10,159	9,980
Expenses not requiring appropriation in the Budget year (a)	103,590	77,346	73,818	66,278	70,375
Departmental total	1,401,244	1,609,014	1,054,486	925,499	903,726
Total expenses for program 3.4	1,401,244	1,611,929	1,222,900	1,135,043	1,206,031

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 3.5: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	694,979	837,506	826,233	842,004	855,258
Expenses not requiring appropriation in the Budget year (a)	54,429	50,956	55,786	49,952	51,112
Administered total	749,408	888,462	882,019	891,956	906,370
Departmental expenses					
Departmental appropriation	333,077	336,237	302,442	307,707	312,245
s74 external revenue (b)	2,033	2,454	1,540	1,514	1,451
Expenses not requiring appropriation in the Budget year (a)	31,761	23,594	22,748	21,000	21,588
Departmental total	366,871	362,285	326,730	330,221	335,284
Total expenses for program 3.5	1,116,279	1,250,747	1,208,749	1,222,177	1,241,654
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	708,850	865,885	1,000,959	1,032,805	1,138,820
Expenses not requiring appropriation in the Budget year (a)	114,008	55,924	60,072	72,989	74,149
Administered total	822,858	921,809	1,061,031	1,105,794	1,212,969
Departmental expenses					
Departmental appropriation	2,170,034	2,411,109	1,830,938	1,690,519	1,650,204
s74 external revenue (b)	108,697	86,985	77,874	76,713	77,059
Expenses not requiring appropriation in the Budget year (a)	215,951	159,862	158,447	157,792	158,172
Departmental total	2,494,682	2,657,956	2,067,259	1,925,024	1,885,435
Total expenses for Outcome 3	3,317,540	3,579,765	3,128,290	3,030,818	3,098,404

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Movement of administered funds between years (c)	2024–25	2025–26	2026–27	2027–28	2028–29
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 3:					
3.2: Border Management	5,255	8,000	–	–	–
3.5: Onshore Compliance and Detention	–	8,567	9,821	8,567	2,014
Total movement of administered funds	5,255	16,567	9,821	8,567	2,014

	2024–25	2025–26
Average staffing level (number)	8,856	9,172

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, amortisation expenses, resources free of charge, write-down impairment, offset by lease payments.
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- c) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.3.2: Performance measure for Outcome 3

There are no changes to the Department of Home Affairs' performance information as reported in the 2025–26 PB Statements. However, some 2025–26 performance measures and targets were refined in the Department of Home Affairs 2025–26 Corporate Plan.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Determination – Home Affairs SOETM Special Account 2018 – s78 PGPA Act (A)	1					
2025–26		1,524	–	–	–	1,524
2024–25		2,780	3,659	(4,915)	–	1,524
Special Account by Determination – POCA Programs Special Account 2018 – s78 PGPA Act (A)	1					
2025–26		–	850	(22,182)	33,313	11,981
2024–25		–	–	–	–	–
Special Account by Determination – Home Affairs SOETM Special Account 2018 – s78 PGPA Act (A)	3					
2025–26		2,541	–	–	–	2,541
2024–25		2,536	126	(121)	–	2,541
Total special accounts 2025–26 Budget estimate		4,065	850	(22,182)	33,313	16,046
<i>Total special accounts 2024–25 actual</i>		5,316	3,785	(5,036)	–	4,065

(A) = Administered

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental

In all budget years, the Department is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases).

Since the publication of the 2025–26 PB Statements, departmental expenses for the Department in the 2025–26 financial year have increased by \$198 million in 2025–26 and has reduced by \$332 million (including unfunded expenses) over the forward estimates period primarily due to measures and estimates variations outlined in Tables 1.2 and 1.3 respectively.

Administered

Since the publication of the 2025–26 PB Statements, administered expenses for the Department in the 2025–26 financial year have increased by \$596 million, and increased by \$788 million (including unfunded expenses) over the forward estimates period, primarily due to measures and estimates variations outlined in Tables 1.2 and 1.3 respectively.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	1,993,514	2,056,343	2,004,085	1,996,420	2,047,918
Suppliers	1,587,293	1,751,466	956,385	769,264	679,049
Depreciation and amortisation	496,524	458,314	464,916	461,401	453,420
Finance costs	41,947	39,459	39,459	51,793	63,113
Write-down and impairment of assets	41,308	—	—	—	—
Other expenses	6,691	3,726	3,215	2,666	2,641
Total expenses	4,167,277	4,309,308	3,468,060	3,281,544	3,246,141
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	288,287	237,708	198,123	196,272	196,041
Rental income	5,444	3,978	3,978	3,978	3,978
Other revenue	6,920	9,379	7,909	4,888	3,518
Total own-source revenue	300,651	251,065	210,010	205,138	203,537
Gains					
Other gains	5,381	—	—	—	—
Total gains	5,381	—	—	—	—
Total own-source income	306,032	251,065	210,010	205,138	203,537
Net (cost of)/contribution by services	(3,861,245)	(4,058,243)	(3,258,050)	(3,076,406)	(3,042,604)
Revenue from Government	3,561,146	3,812,061	3,003,718	2,821,079	2,781,665
Surplus/(deficit) attributable to the Australian Government	(300,099)	(246,182)	(254,332)	(255,327)	(260,939)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	781	—	—	—	—
Total other comprehensive income	781	—	—	—	—
Total comprehensive income/(loss) attributable to the Australian Government	(299,318)	(246,182)	(254,332)	(255,327)	(260,939)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(299,318)	(246,182)	(254,332)	(255,327)	(260,939)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	266,091	226,018	234,790	238,835	238,735
Plus: depreciation/amortisation expenses for ROU assets (b)	230,433	232,296	230,126	222,566	214,685
Less: lease principal repayments (b)	212,838	210,582	210,584	206,074	192,481
Net cash operating surplus/(deficit) (c)	(15,632)	1,550	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.
- c) 2025–26 Funding provided for ICT infrastructure costs for Sunshine Coast airport.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,126	8,126	8,126	8,126	8,126
Trade and other receivables	670,926	635,408	631,408	631,408	631,408
Other financial assets	1,223	1,223	1,223	1,223	1,223
Total financial assets	680,275	644,757	640,757	640,757	640,757
Non-financial assets					
Land and buildings	2,169,695	2,035,749	2,019,705	1,975,761	1,855,635
Property, plant and equipment	831,839	770,492	718,045	1,171,689	1,134,961
Intangibles	312,843	330,109	295,443	245,816	200,352
Inventories	14,920	14,920	14,920	14,920	14,920
Other non-financial assets	127,472	127,472	127,472	127,472	127,472
Total non-financial assets	3,456,769	3,278,742	3,175,585	3,535,658	3,333,340
Total assets	4,137,044	3,923,499	3,816,342	4,176,415	3,974,097
LIABILITIES					
Payables					
Suppliers	323,424	322,751	322,751	322,751	322,751
Other payables	92,216	92,889	92,889	92,889	92,889
Total payables	415,640	415,640	415,640	415,640	415,640
Interest bearing liabilities					
Leases	2,210,479	2,036,775	1,950,049	2,357,849	2,225,833
Total interest bearing liabilities	2,210,479	2,036,775	1,950,049	2,357,849	2,225,833
Provisions					
Employee provisions	561,035	561,035	561,035	561,035	561,035
Other provisions	70,660	70,660	70,660	70,660	70,660
Total provisions	631,695	631,695	631,695	631,695	631,695
Total liabilities	3,257,814	3,084,110	2,997,384	3,405,184	3,273,168
Net assets	879,230	839,389	818,958	771,231	700,929
EQUITY (a)					
Contributed equity	4,464,277	4,670,613	4,904,514	5,112,114	5,302,751
Reserves	599,345	599,340	599,340	599,340	599,340
Retained surplus/ (accumulated deficit)	(4,184,392)	(4,430,564)	(4,684,896)	(4,940,223)	(5,201,162)
Total equity	879,230	839,389	818,958	771,231	700,929

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(4,184,392)	599,345	4,464,277	879,230
Adjusted opening balance	(4,184,392)	599,345	4,464,277	879,230
Comprehensive income				
Surplus/(deficit) for the period	(246,182)	–	–	(246,182)
Total comprehensive income	(246,182)	–	–	(246,182)
of which:				
Attributable to the Australian Government	(246,182)	–	–	(246,182)
Transactions with owners				
Returns of capital:				
Restructuring	–	–	(11,500)	(11,500)
Equity injection – appropriation	–	–	51,642	51,642
Departmental capital budget (DCB)	–	–	166,199	166,199
Sub-total transactions with owners	–	–	206,341	206,341
Estimated closing balance as at 30 June 2026	(4,430,574)	599,345	4,670,618	839,389
Closing balance attributable to the Australian Government	(4,430,574)	599,345	4,670,618	839,389

Prepared on Australian Accounting Standards basis.

a) The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,940,586	4,082,342	3,213,957	3,024,664	2,985,138
Sale of goods and rendering of services	172,944	152,099	120,323	120,225	119,876
Net GST received	158,840	119,061	118,085	118,085	118,085
Other	99,044	97,695	88,416	83,642	82,390
Total cash received	4,371,414	4,451,197	3,540,781	3,346,616	3,305,489
Cash used					
Employees	1,920,559	2,056,343	2,004,085	1,996,420	2,047,918
Suppliers	1,752,553	1,869,256	1,073,199	886,078	795,863
Interest payments on lease liability	39,402	39,459	39,459	51,793	63,113
s74 external revenue transferred to the OPA	436,926	246,263	206,239	203,585	203,473
Other	4,221	3,726	3,215	2,666	2,641
Total cash used	4,153,661	4,215,047	3,326,197	3,140,542	3,113,008
Net cash from/ (used by) operating activities	217,753	236,150	214,584	206,074	192,481
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	55	–	–	–	–
Total cash received	55	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	253,165	243,409	237,901	207,600	190,637
Total cash used	253,165	243,409	237,901	207,600	190,637
Net cash from/ (used by) investing activities	(253,110)	(243,409)	(237,901)	(207,600)	(190,637)

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	247,109	217,841	233,901	207,600	190,637
Total cash received	247,109	217,841	233,901	207,600	190,637
Cash used					
Principal payments on lease liability	212,838	210,582	210,584	206,074	192,481
Total cash used	212,838	210,582	210,584	206,074	192,481
Net cash from/(used by) financing activities	34,271	7,259	23,317	1,526	(1,844)
Net increase/(decrease) in cash held	(1,086)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	9,212	8,126	8,126	8,126	8,126
Cash and cash equivalents at the end of the reporting period	8,126	8,126	8,126	8,126	8,126

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (departmental capital budget)	157,189	166,199	175,361	177,934	180,205
Equity injections – Act No. 2 and Bill 4	116,874	51,642	58,540	29,666	10,432
Total new capital appropriations	274,063	217,841	233,901	207,600	190,637
<i>Provided for:</i>					
Purchase of non-financial assets	274,063	217,841	233,901	207,600	190,637
Total Items	274,063	217,841	233,901	207,600	190,637
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	148,566	75,660	62,540	29,666	10,432
Funded by capital appropriation – DCB (b)	157,189	166,199	175,361	177,934	180,205
Funded internally from departmental resources (c) (d)	24,538	1,550	–	–	–
TOTAL	330,293	243,409	237,901	207,600	190,637
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	330,293	243,409	237,901	207,600	190,637
Total cash used to acquire assets	330,293	243,409	237,901	207,600	190,637

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).
- c) Funding provided for ICT infrastructure costs for Broome airport (\$22.1m) and redevelopment costs for Newcastle airport (\$2.4m).
- d) Funding provided for ICT infrastructure costs for Sunshine Coast airport in 2025–26 Budget.

Table 3.7: Statement of departmental asset movements (2025–26 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025					
Gross book value	18,727	513,601	759,831	1,743,931	3,036,090
Gross book value – right of use (ROU) assets	2,735	2,538,874	676,402	–	3,218,011
Accumulated depreciation/ amortisation and impairment	–	(70,481)	(115,618)	(1,431,088)	(1,617,187)
Accumulated depreciation/ amortisation and impairment – ROU assets	(1,134)	(832,627)	(488,776)	–	(1,322,537)
Opening net book balance	20,328	2,149,367	831,839	312,843	3,314,377
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	63,795	78,096	101,518	243,409
By purchase – appropriation equity – ROU assets	270	24,685	11,923	–	36,878
Total additions	270	88,480	90,019	101,518	280,287
Other movements					
Depreciation/amortisation expense	–	(56,965)	(84,801)	(84,252)	(226,018)
Depreciation/amortisation on ROU assets	(300)	(165,431)	(66,565)	–	(232,296)
Total other movements	(300)	(222,396)	(151,366)	(84,252)	(458,314)
As at 30 June 2026					
Gross book value	18,727	577,396	837,927	1,845,449	3,279,499
Gross book value – ROU assets	3,005	2,563,559	688,325	–	3,254,889
Accumulated depreciation/ amortisation and impairment	–	(127,446)	(200,419)	(1,515,340)	(1,843,205)
Accumulated depreciation/ amortisation and impairment – ROU assets	(1,434)	(998,058)	(555,341)	–	(1,554,833)
Closing net book balance	20,298	2,015,451	770,492	330,109	3,136,350

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*, including collection development and acquisition budget.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,770,844	2,015,344	1,754,358	1,726,881	1,821,511
Personal benefits	77,752	97,193	99,860	102,128	104,764
Grants	183,696	800,413	410,057	269,961	203,853
Depreciation and amortisation (a)	93,060	87,277	76,369	83,101	84,441
Finance costs	3	112	112	112	112
Write-down and impairment of assets	76,921	4,286	4,286	4,286	4,286
Other expenses	948	1,414	1,444	830	848
Total expenses administered on behalf of Government	2,203,224	3,006,039	2,346,486	2,187,299	2,219,815
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	11,967,791	8,219,450	8,829,450	8,109,450	7,389,450
Other taxes	5,978,003	6,442,483	6,874,644	7,134,510	7,412,598
Total taxation revenue	17,945,794	14,661,933	15,704,094	15,243,960	14,802,048
Non-taxation revenue					
Revenue from contracts with customers	135,490	152,931	163,289	164,785	167,457
Other revenue	9,264	9,882	18,164	9,032	9,032
Total non-taxation revenue	144,754	162,813	181,453	173,817	176,489
Total own-source revenue administered on behalf of Government	18,090,548	14,824,746	15,885,547	15,417,777	14,978,537
Gains					
Other gains	19,247	–	–	–	–
Total gains administered on behalf of Government	19,247	–	–	–	–

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June) (continued)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total own-source income administered on behalf of Government	18,109,795	14,824,746	15,885,547	15,417,777	14,978,537
Net cost of/ (contribution by) services	(15,906,571)	(11,818,707)	(13,539,061)	(13,230,478)	(12,758,722)
Surplus/ (deficit) before income tax	15,906,571	11,818,707	13,539,061	13,230,478	12,758,722
Surplus/ (deficit) after income tax	15,906,571	11,818,707	13,539,061	13,230,478	12,758,722
Total comprehensive income (loss) attributable to the Australian Government	15,906,571	11,818,707	13,539,061	13,230,478	12,758,722

Prepared on Australian Accounting Standards basis.

a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the administered depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11: Administered capital budget statement.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	141,102	153,083	153,083	153,083	153,083
Taxation receivables	341,356	337,070	332,784	328,498	324,212
Trade and other receivables	32,021	32,021	32,021	32,021	32,021
Total financial assets	514,479	522,174	517,888	513,602	509,316
Non-financial assets					
Land and buildings	662,360	633,504	625,649	604,325	583,331
Property, plant and equipment	304,140	446,423	639,584	758,707	793,948
Intangibles	1,827	1,422	1,001	569	127
Other non-financial assets	8,850	8,850	8,850	8,850	8,850
Total non-financial assets	977,177	1,090,199	1,275,084	1,372,451	1,386,256
Total assets administered on behalf of Government					
LIABILITIES					
Payables					
Suppliers	291,328	291,328	291,328	291,328	291,328
Personal benefits	8,759	8,759	8,759	8,759	8,759
Grants	8,596	8,596	8,596	8,596	8,596
Other payables	50,160	50,160	50,160	50,160	50,160
Total payables	358,843	358,843	358,843	358,843	358,843
Interest bearing liabilities					
Leases	196	196	196	196	196
Total interest-bearing liabilities	196	196	196	196	196
Provisions					
Other provisions	7,616	7,616	7,616	7,616	7,616
Total provisions	7,616	7,616	7,616	7,616	7,616
Total liabilities administered on behalf of Government	366,655	366,655	366,655	366,655	366,655
Net assets/(liabilities)	1,125,001	1,245,718	1,426,317	1,519,398	1,528,917

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	136,153	152,931	163,289	164,785	167,457
Taxes	17,871,917	14,661,933	15,704,094	15,243,960	14,802,048
Net GST received	104,423	128,687	125,685	125,685	125,685
Other	15,398	9,882	18,164	9,032	9,032
Total cash received	18,127,891	14,953,433	16,011,232	15,543,462	15,104,222
Cash used					
Grants	169,801	800,419	410,064	269,961	203,853
Personal benefits	85,522	97,193	99,860	102,128	104,764
Suppliers	1,797,727	2,144,031	1,880,043	1,852,566	1,947,196
Interest payments on lease liability	3	112	112	112	112
Other	41,602	1,414	1,444	830	848
Total cash used	2,094,655	3,043,169	2,391,523	2,225,597	2,256,773
Net cash from/ (used by) operating activities	16,033,236	11,910,264	13,619,709	13,317,865	12,847,449
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	60,079	197,599	258,554	177,768	95,546
Total cash used	60,079	197,599	258,554	177,768	95,546
Net cash from/ (used by) investing activities	(60,079)	(197,599)	(258,554)	(177,768)	(95,546)

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital Injection	61,385	197,599	258,554	177,768	95,546
Total cash received	61,385	197,599	258,554	177,768	95,546
Cash used					
Principal payments on lease liability	114	2,700	2,700	2,700	2,700
Total cash used	114	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	61,271	194,899	255,854	175,068	92,846
Net increase/(decrease) in cash held	16,034,428	11,907,564	13,617,009	13,315,165	12,844,749
Cash and cash equivalents at beginning of reporting period	120,669	141,102	153,083	153,083	153,083
Cash from Official Public Account for:					
– Appropriations	2,877,559	4,617,002	2,803,351	2,653,307	2,684,108
– Refunds on GST (on imports), WET and LCT	29,175	–	–	–	–
– Tourist Refund Scheme	281,185	–	–	–	–
Total cash from Official Public Account	3,187,919	4,617,002	2,803,351	2,653,307	2,684,108
Cash to Official Public Account for:					
– Appropriations	18,929,642	16,545,898	16,420,360	15,968,472	15,528,857
– Return of Tourist Refund Scheme drawings	1,353	–	–	–	–
Total cash to Official Public Account	18,930,995	16,545,898	16,420,360	15,968,472	15,528,857
Cash and cash equivalents at end of reporting period	412,021	119,770	153,083	153,083	153,083

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act 1 and Bill 3 (ACB)	24,765	37,311	26,060	26,710	27,994
Administered assets and liabilities – Act 2 and Bill 4	64,949	175,735	192,942	151,058	67,552
Total new capital appropriations	89,714	213,046	219,002	177,768	95,546
<i>Provided for:</i>					
Purchase of non-financial assets	89,714	213,046	219,002	177,768	95,546
Other Items	–	–	–	–	–
Total Items	89,714	213,046	219,002	177,768	95,546
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	64,949	155,299	232,494	151,058	67,552
Funded by capital appropriation – ACB (b)	29,030	42,300	26,060	26,710	27,994
TOTAL	93,979	197,599	258,554	177,768	95,546
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	93,979	197,599	258,554	177,768	95,546
Total cash used to acquire assets	93,979	197,599	258,554	177,768	95,546

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.
- b) Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.12: Statement of administered asset movements (2025–26 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025					
Gross book value	125,129	606,903	339,187	3,981	1,075,200
Gross book value – right of use (ROU) assets	–	834	(1)	–	833
Accumulated depreciation/ amortisation and impairment	–	(69,862)	(35,047)	(2,154)	(107,063)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(644)	1	–	(643)
Opening net book balance	125,129	537,231	304,140	1,827	968,327
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	30,671	166,876	52	197,599
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
Total additions	–	30,747	169,500	52	200,299
Other movements					
Depreciation/amortisation expense	–	(59,524)	(24,548)	(457)	(84,529)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
Total other movements	–	(59,603)	(27,217)	(457)	(87,277)
As at 30 June 2026					
Gross book value	125,129	637,574	506,063	4,033	1,272,799
Gross book value – ROU assets	–	910	2,623	–	3,533
Accumulated depreciation/amortisation and impairment	–	(129,386)	(59,595)	(2,611)	(191,592)
Accumulated depreciation/amortisation and impairment – ROU	–	(723)	(2,668)	–	(3,391)
Closing net book balance	125,129	508,375	446,423	1,422	1,081,349

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, administered capital budget or other operational expenses.
- c) Net proceeds may be returned to the Official Public Account.

Australian Criminal Intelligence Commission

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Australian Criminal Intelligence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Australian Criminal Intelligence Commission (ACIC) can be found in the 2025–26 PB Statements. There has been no change to the ACIC's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for ACIC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, and special accounts.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: ACIC resource statement – Additional Estimates for 2025–26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024–25 \$'000	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available	90,172	101,583	(26,666)	74,917
Departmental appropriation (b) (c)	145,551	158,293	608	158,901
s74 external revenue (d)	36,101	4,643	6,525	11,168
Departmental capital budget (e)	2,767	2,802	–	2,802
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available	178	10,488	(10,367)	121
Equity injection (b)	23,606	20,711	1,098	21,809
<i>Total departmental annual appropriations</i>	298,375	298,520	(28,802)	269,718
Special accounts (g)				
Opening balance	116,592	105,283	23,856	129,139
Appropriation receipts (h)	12,959	33,722	–	33,722
Non-appropriation receipts	167,538	167,232	4,509	171,741
<i>Total special accounts</i>	297,089	306,237	28,365	334,602
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(12,959)</i>	<i>(33,722)</i>	<i>–</i>	<i>(33,722)</i>
Total departmental resourcing	582,505	571,035	(437)	570,598
Total resourcing for ACIC	582,505	571,035	(437)	570,598
		Actual 2024–25	2025–26	
Average staffing level (number)		826	880	

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

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

- a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- b) Excludes \$3.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Includes measure published in the Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026*.
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No. 4) 2024–2025*.
- g) For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- h) Amounts credited to the special account from ACIC's annual appropriations.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget.

Table 1.2: Entity 2025–26 measures since the Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(3,045)	(4,348)	(4,117)	(3,936)
Total		(3,045)	(4,348)	(4,117)	(3,936)
Working With Children Checks Reform	1.1				
Departmental payments (b)		1,374	–	–	–
Total		1,374	–	–	–
Total payment measures					
Departmental		(1,671)	(4,348)	(4,117)	(3,936)
Total		(1,671)	(4,348)	(4,117)	(3,936)

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

- a) The full measure description and package details for savings from Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses appears in the Mid-Year Economic and Fiscal Outlook (MYEFO) under cross portfolio.
- b) The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in the 2025–26 MYEFO under the Attorney-General's portfolio. This measure includes capital payments of \$23.1 million over four years (\$1.1 million in 2025–26).

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ACIC at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(3,045)	(4,348)	(4,117)	(3,936)
Working With Children Checks Reform	1.1	1,374	–	–	–
Changes in parameters					
(net increase)	1.1	–	(105)	209	106
Other variations					
(net increase)	1.1	332	295	–	–
Net impact on appropriations for Outcome 1 (departmental)		(1,339)	(4,158)	(3,908)	(3,830)
Total net impact on appropriations for Outcome 1		(1,339)	(4,158)	(3,908)	(3,830)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for ACIC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced estimates \$'000
Departmental 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	148,318	161,095	161,703	608	–
Total departmental	148,318	161,095	161,703	608	–

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	23,606	20,711	21,809	1,098	–
Total non-operating	23,606	20,711	21,809	1,098	–
Total other services	23,606	20,711	21,809	1,098	–

Section 2: Revisions to outcomes and planned performance

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

There were no changes to linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the ACIC's linked programs can be found in the 2025–26 Attorney-General's PB Statements.

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

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Australian Criminal Intelligence Commission					
Departmental expenses					
Departmental appropriation	132,847	147,382	115,810	116,585	122,305
s74 external revenue (a)	10,580	12,385	11,209	8,648	8,654
Special accounts					
National Policing Information Systems and Services Special Account	172,705	198,602	159,150	158,847	155,335
Expenses not requiring appropriation in the Budget year (b)	10,381	4,929	5,104	5,104	5,104
Departmental total	326,513	363,298	291,273	289,184	291,398
Total expenses for program 1.1	326,513	363,298	291,273	289,184	291,398
Total expenses for Outcome 1	326,513	363,298	291,273	289,184	291,398
Average staffing level (number)					
	2024–25	2025–26			
			826	880	

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, audit fees, and resources received free of charge.

Table 2.1.2: Performance measure for Outcome 1

There are no changes to the ACIC's performance information as reported in the 2025–26 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by ACIC.

Table 3.1: Estimates of special account flows and balances

Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Act – National Policing Information Systems and Services Special Account – s59C <i>Australian Crime Commission Act 2002</i> (D)	1				
2025–26	129,139	205,463	(235,455)	–	99,147
2024–25	116,592	180,497	(167,950)	–	129,139
Total special accounts 2025–26 Budget estimate	129,139	205,463	(235,455)	–	99,147
<i>Total special accounts 2024–25 actual</i>	116,592	180,497	(167,950)	–	129,139

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There are no major changes to the analysis of budgeted financial statements since the 2025–26 PB Statements. Financial statements have changed to the extent identified in Table 1.3, as a result of new measures, estimates variations and application of parameters.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	129,402	138,433	129,891	133,175	137,144
Suppliers	151,475	183,975	119,452	114,482	112,727
Depreciation and amortisation	44,113	40,402	41,442	41,039	41,039
Finance costs	1,202	488	488	488	488
Write-down and impairment of assets	321	–	–	–	–
Total expenses	326,513	363,298	291,273	289,184	291,398
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	179,597	183,366	184,015	183,279	185,110
Other revenue	3,245	760	760	760	760
Total own-source revenue	182,842	184,126	184,775	184,039	185,870
Gains					
Sale of assets	89	–	–	–	–
Other gains	354	–	–	–	–
Total gains	443	–	–	–	–
Total own-source income	183,285	184,126	184,775	184,039	185,870
Net (cost of)/contribution by services	(143,228)	(179,172)	(106,498)	(105,145)	(105,528)
Revenue from Government	145,551	160,265	100,523	99,554	101,000
Surplus/(deficit) attributable to the Australian Government	2,323	(18,907)	(5,975)	(5,591)	(4,528)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(23)	–	–	–	–
Total other comprehensive income	(23)	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	2,300	(18,907)	(5,975)	(5,591)	(4,528)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/ (loss) – as per statement of comprehensive income	2,300	(18,907)	(5,975)	(5,591)	(4,528)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	7,136	3,712	3,887	3,887	3,887
Plus: depreciation/amortisation expenses for ROU assets (b)	14,565	14,474	14,229	13,826	13,826
Less: lease principal repayments (b)	15,657	13,185	13,185	13,185	13,185
Net cash operating surplus/(deficit)	8,344	(13,906)	(1,044)	(1,063)	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	133,358	103,366	97,618	89,208	89,208
Trade and other receivables	95,670	95,563	95,563	95,563	95,563
Total financial assets	229,028	198,929	193,181	184,771	184,771
Non-financial assets					
Land and buildings	48,278	62,815	53,903	59,105	46,657
Property, plant and equipment	24,641	29,723	30,222	30,734	28,995
Intangibles	149,294	181,707	185,880	190,930	190,322
Other non-financial assets	15,136	15,136	15,136	15,136	15,136
Total non-financial assets	237,349	289,381	285,141	295,905	281,110
Total assets	466,377	488,310	478,322	480,676	465,881
LIABILITIES					
Payables					
Suppliers	36,429	36,429	36,429	36,429	36,429
Other payables	8,088	8,088	8,088	8,088	8,088
Total payables	44,517	44,517	44,517	44,517	44,517
Interest bearing liabilities					
Leases	45,010	59,507	50,856	55,916	42,731
Total interest bearing liabilities	45,010	59,507	50,856	55,916	42,731
Provisions					
Employee provisions	37,480	37,480	37,480	37,480	37,480
Other provisions	1,553	1,553	1,553	1,553	1,553
Total provisions	39,033	39,033	39,033	39,033	39,033
Total liabilities	128,560	143,057	134,406	139,466	126,281
Net assets	337,817	345,253	343,916	341,210	339,600
EQUITY (a)					
Parent entity interest					
Contributed equity	128,243	154,586	159,224	162,109	165,027
Reserves	19,447	19,447	19,447	19,447	19,447
Retained surplus/ (accumulated deficit)	190,127	171,220	165,245	159,654	155,126
Total parent entity interest	337,817	345,253	343,916	341,210	339,600
Total equity	337,817	345,253	343,916	341,210	339,600

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	190,127	19,447	–	128,243	337,817
Adjusted opening balance	190,127	19,447	–	128,243	337,817
Comprehensive income					
Surplus/(deficit) for the period	(18,907)	–	–	–	(18,907)
Total comprehensive income	(18,907)	–	–	–	(18,907)
of which:					
Attributable to the Australian Government	(18,907)	–	–	–	(18,907)
Transactions with owners					
Contributions by owners					
Equity injection – appropriation	–	–	–	23,541	23,541
Departmental capital budget (DCB)	–	–	–	2,802	2,802
Sub-total transactions with owners	–	–	–	26,343	26,343
Estimated closing balance as at 30 June 2026	171,220	19,447	–	154,586	345,253
Closing balance attributable to the Australian Government	171,220	19,447	–	154,586	345,253

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	193,593	178,152	118,303	117,334	118,780
Sale of goods and rendering of services	172,572	182,909	183,558	182,822	184,653
Net GST received	17,931	12,950	12,950	12,950	12,950
Other	457	—	—	—	—
Total cash received	384,553	374,011	314,811	313,106	316,383
Cash used					
Employees	124,239	138,433	129,891	133,175	137,144
Suppliers	181,165	195,708	131,185	126,215	124,460
Interest payments on lease liability	1,121	488	488	488	488
s74 external revenue transferred to the Official Public Account (OPA)	36,876	17,780	17,780	17,780	17,780
Other	619	—	—	—	—
Total cash used	344,020	352,409	279,344	277,658	279,872
Net cash from/(used by) operating activities	40,533	21,602	35,467	35,448	36,511
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	4,388	—	—	—	—
Total cash received	4,388	—	—	—	—
Cash used					
Purchase of property, plant, and equipment and intangibles	47,237	64,752	32,668	33,558	26,244
Total cash used	47,237	64,752	32,668	33,558	26,244
Net cash from/ (used by) investing activities	(42,849)	(64,752)	(32,668)	(33,558)	(26,244)

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	26,431	26,343	4,638	2,885	2,918
Total cash received	26,431	26,343	4,638	2,885	2,918
Cash used					
Principal payments on lease liability	15,657	13,185	13,185	13,185	13,185
Total cash used	15,657	13,185	13,185	13,185	13,185
Net cash from/ (used by) financing activities	10,774	13,158	(8,547)	(10,300)	(10,267)
Net increase/ (decrease) in cash held	8,458	(29,992)	(5,748)	(8,410)	–
Cash and cash equivalents at the beginning of the reporting period	124,900	133,358	103,366	97,618	89,208
Cash and cash equivalents at the end of the reporting period	133,358	103,366	97,618	89,208	89,208

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	2,767	2,802	2,844	2,885	2,918
Equity injections – Act No. 2 and Bill 4	23,606	23,541	1,794	–	–
Total new capital appropriations	26,373	26,343	4,638	2,885	2,918
<i>Provided for:</i>					
Purchase of non-financial assets	26,373	26,343	4,638	2,885	2,918
Total items	26,373	26,343	4,638	2,885	2,918
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	23,677	23,648	1,794	–	–
Funded by capital appropriation – DCB (b)	2,767	2,802	2,844	2,885	2,918
Funded internally from departmental resources	20,793	38,302	28,030	30,673	23,326
TOTAL	47,237	64,752	32,668	33,558	26,244
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	65,269	92,434	37,202	51,803	26,244
Less: right of use (ROU) additions	(18,032)	(27,682)	(4,534)	(18,245)	–
Total cash used to acquire assets	47,237	64,752	32,668	33,558	26,244

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.7: Statement of departmental asset movements (2025–26 Budget year)

	Land & Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	22,562	32,430	223,227	278,219
Gross book value – right of use (ROU) assets	87,232	14,526	–	101,758
Accumulated depreciation/amortisation and impairment	(5,088)	(14,314)	(73,933)	(93,335)
Accumulated depreciation/amortisation and impairment – ROU assets	(56,428)	(8,001)	–	(64,429)
Opening net book balance	48,278	24,641	149,294	222,213
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	1,000	4,106	18,542	23,648
By purchase – appropriation ordinary annual services (b)	–	2,802	–	2,802
By purchase – appropriation ordinary annual services – ROU assets	27,087	595	–	27,682
By purchase – other	–	4,000	34,302	38,302
Total additions	28,087	11,503	52,844	92,434
Other movements				
Depreciation/amortisation expense	(1,214)	(4,283)	(20,431)	(25,928)
Depreciation/amortisation on ROU assets	(12,336)	(2,138)	–	(14,474)
Total other movements	(13,550)	(6,421)	(20,431)	(40,402)
As at 30 June 2026				
Gross book value	23,562	43,338	276,071	342,971
Gross book value – ROU assets	114,319	15,121	–	129,440
Accumulated depreciation / amortisation and impairment	(6,302)	(18,597)	(94,364)	(119,263)
Accumulated depreciation / amortisation and impairment – ROU assets	(68,764)	(10,139)	–	(78,903)
Closing net book balance	62,815	29,723	181,707	274,245

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections provided through *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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) has adopted a new purpose statement in 2025–26, to: defend and protect Australia and Australia’s future from domestic and global security threats. The core function, legislative environment and outcomes identified in the 2025–26 PB Statements remain unchanged, except for the addition of a new program under Outcome 3 reflects the AFP’s work in supporting Australia’s nuclear submarine capability under the AUKUS initiative.

Key initiatives include:

- Designing and delivering a protective security overlay for Submarine Rotational Force West, at HMAS Stirling under the AUKUS initiative, including funding for recruitment and associated marketing, training, onboarding, operational equipment and employee costs.
- Establishing the AFP’s law enforcement capability at Western Sydney International (Nancy-Bird Walton) Airport, including fit-out and commissioning of shared facilities and the passenger terminal, as well as ongoing occupancy costs.
- Undertaking work to strengthen the AFP’s Information and Communication Technology (ICT) capabilities.

1.2 Entity resource statement

The entity resource statement details the resourcing for the AFP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, and special accounts.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Australian Federal Police resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025–26 \$'000</i>
	<i>2024–25 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available	163,779	118,923	–	118,923
Departmental appropriation	1,551,158	1,552,291	59,650	1,611,941
s74 external revenue (c)	441,876	366,768	58,742	425,510
Departmental capital budget (b), (d)	108,239	101,080	(28,000)	73,080
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available	45,943	–	–	–
Equity injection	47,990	34,284	75,478	109,762
<i>Total departmental annual appropriations</i>	2,358,985	2,173,346	165,870	2,339,216
Special accounts (f)				
Opening balance	18,428	19,355	(927)	18,428
Appropriation receipts (g)	4,826	1,632	5,383	7,015
Non-appropriation receipts	53,450	52,158	(41,828)	10,330
<i>Total special accounts</i>	76,704	73,145	(37,372)	35,773
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(58,276)</i>	<i>(53,790)</i>	<i>36,445</i>	<i>(17,345)</i>
<i>Total departmental resourcing</i>	<i>2,377,413</i>	<i>2,192,701</i>	<i>164,943</i>	<i>2,357,644</i>
Administered				
Annual appropriations – ordinary annual services (a)				
Outcome 1	821	2,412	21,723	24,135
Outcome 3	40,226	100,933	–	100,933
<i>Total administered annual appropriations</i>	41,047	103,345	21,723	125,068
Total administered special appropriations (h)	50	50	–	50
<i>Total administered resourcing</i>	<i>41,097</i>	<i>103,395</i>	<i>21,723</i>	<i>125,118</i>
<i>Total resourcing for AFP (i)</i>	<i>2,418,510</i>	<i>2,296,096</i>	<i>186,666</i>	<i>2,482,762</i>

Table 1.1: Australian Federal Police resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

Average staffing level (number)	<i>Actual</i>	
	<i>2024–25</i>	<i>2025–26</i>
7,646		8,158

Prepared on a resourcing (i.e. appropriations available) basis.
All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.

b) Excludes \$28m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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

d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

e) *Appropriation Act (No. 2) 2024–2025* and *Appropriation Bill (No. 4) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No. 4) 2024–2025*.

f) Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.

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:

	<i>Actual available appropriation</i>	Total estimate at Additional Estimates
	<i>2024–25 \$'000</i>	<i>2025–26 \$'000</i>
Total resources provided for in current year Budget	2,208,788	2,363,839
Prior year appropriations available	209,722	118,923
Total net resourcing for AFP	2,418,510	2,482,762

Note: The Australian Federal Police has received \$11.5 million under a section 75 determination from Home Affairs.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Australian Federal Police 2025–26 measures since the Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1				
Departmental payments		(21,730)	(46,987)	(49,961)	(41,583)
Total		(21,730)	(46,987)	(49,961)	(41,583)
Government Response to the Antisemitic Bondi Terrorist Attack (b)	1.1				
Departmental payments		4,251	13,469	18,718	20,848
Total		4,251	13,469	18,718	20,848
Home Affairs Portfolio – Additional Resourcing (c)	1.1				
Departmental payments		nfp	–	–	–
Total		nfp	–	–	–
Nuclear-Powered Submarine Program – further program support (d)	3.3				
Departmental payments		49,886	87,558	–	–
Total		49,886	87,558	–	–
Supporting Transport Priorities (e)	3.1				
Departmental payments		196	5,586	16,607	17,033
Total		196	5,586	16,607	17,033
Total payment measures					
Departmental		32,603	59,626	(14,636)	(3,702)
Total		32,603	59,626	(14,636)	(3,702)

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

- The full measure description and package details for savings from Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses appears in the Mid-Year Economic and Fiscal Outlook (MYEFO) under cross portfolio.
- The lead entity for measure Government Response to the Antisemitic Bondi Terrorist Attack is Home Affairs.
- 2025–26 MYEFO measure is not for publication. The full measure description and the reason the financial impact is not for publication (NFP) for Home Affairs Portfolio – Additional Resourcing appears in 2025–26 MYEFO under Home Affairs Portfolio.
- The lead entity for measure Nuclear-Powered Submarine Program – further program support is the Department of Defence. The full measure description and package details appear in the 2025–26 MYEFO under Defence Portfolio.
- The lead entity for measure Supporting Transport Priorities is Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts. The full measure description and package details appear in the 2025–26 MYEFO under the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Portfolio Overview portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the AFP at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1 Administered					
Movement of funds	1.1				
(net increase)		2,230	–	–	–
Changes in parameters	1.1				
(net increase)		–	–	2	1
(net decrease)		–	(1)	–	–
Net impact on appropriations for Outcome 1 (administered)		2,230	(1)	2	1
Departmental					
Annual appropriations					
Home Affairs Portfolio – Additional Resourcing	1.1	nfp	–	–	–
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(21,730)	(46,987)	(49,961)	(41,583)
Government Response to the Antisemitic Bondi Terrorist Attack	1.1	4,251	13,469	18,718	20,848
Changes in parameters					
(net increase)		–	–	–	–
(net decrease)		–	–	1,678	842
Other variations					
(net increase)		–	(821)	–	–
(net decrease)		22,294	10,000	10,000	10,000
		(16,000)	(10,000)	(10,000)	(10,000)
Net impact on appropriations for Outcome 1 (departmental)		(11,185)	(34,339)	(29,565)	(19,893)
Total net impact on appropriations for Outcome 1		(8,955)	(34,340)	(29,563)	(19,892)

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

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 3					
Changes in parameters					
(net increase)		–	–	–	–
(net decrease)		–	–	275	100
Other variations		–	(114)	–	–
(net increase)		–	–	–	–
(net decrease)		19,493	–	–	–
Net impact on appropriations for Outcome 3 (administered)		19,493	(114)	275	100
Outcome 3					
Departmental					
Annual appropriations					
Nuclear-Powered Submarine Program – further program support	3.3	49,886	87,558	–	–
Supporting Transport Priorities	3.1	196	5,586	16,607	17,033
Movement of funds					
(net increase)		–	–	–	–
(net decrease)		11,500	–	–	–
Changes in parameters		–	–	–	–
(net increase)		–	–	1,720	831
(net decrease)		–	(824)	–	–
Net impact on appropriations for Outcome 3 (departmental)		61,582	92,320	18,327	17,864
Total net impact on appropriations for Outcome 3		81,075	92,206	18,602	17,964

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for the Australian Federal Police through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000
Administered items				
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.	821	2,412	4,642	2,230
Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.	40,226	100,933	120,426	19,493
Total administered	41,047	103,345	125,068	21,723
Departmental 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.	979,062	922,765	904,333	(18,432)
Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international missions.	776,940	730,606	780,688	50,082
Total departmental	1,756,002	1,653,371	1,685,021	31,650
Total administered and departmental	1,797,049	1,756,716	1,810,089	53,373

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	47,990	8,045	57,610	49,565	–
Total non-operating	47,990	8,045	57,610	49,565	–

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

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

Program changes		
Program No.	Program title	Description of change
3.3	AFP-Nuclear Powered Submarine Program	Introduction of new program under the AUKUS initiative for Outcome 3

2.2 Budgeted expenses and performance for Outcome 1

Linked programs

There were no changes to linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the AFP's linked programs can be found in the 2025–26 Attorney General's Department PB Statements.

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 2.2.1: 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.

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

c) Estimated expenses incurred in relation to receipts retained under section 74 of the PCRA Act 2013.

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non-ROU assets, and resources received free of charge.

Table 2.2.2: Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the 2025–26 Attorney-General’s Department PB Statements and the Australian Federal Police Corporate Plan 2025–26.

2.3 Budgeted expenses and performance for Outcome 2

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 2.3.1: Budgeted expenses for Outcome 2

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

	2024–25 Actual expenses	2025–26 Revised estimated expenses	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.1: ACT Community Policing					
Departmental expenses					
s74 external revenue (a)	230,026	224,091	248,416	261,323	268,198
Expenses not requiring appropriation in the Budget year (b)	12,024	13,012	13,274	13,546	13,827
Departmental total	242,050	237,103	261,690	274,869	282,025
Total expenses for program 2.1	242,050	237,103	261,690	274,869	282,025
	2024–25	2025–26			
Average staffing level (number)	1,026	1,088			

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non-ROU assets, and resources received free of charge.

Table 2.3.2: Performance measure for Outcome 2

There have been no changes to performance measures for Outcome 2 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 2 are outlined in the 2025–26 Attorney-General’s Department PB Statements and the Australian Federal Police Corporate Plan 2025–26.

2.4 Budgeted expenses and performance for Outcome 3

Linked programs

Changes to Outcome 3 Linked programs are detailed below. Refer to the 2025–26 Attorney-General's Department PB Statements for all remaining unchanged linked programs.

Linked programs

Attorney-General's Department

- Program 1.2 – Nuclear Powered Submarines

Department of Foreign Affairs and Trade

- Program 1.8 – Nuclear-powered submarine program

Department of Defence

- Program 2.16 – Nuclear-Powered Submarines

Department of Finance

- Program 2.10 – Nuclear-Powered Submarine Program Advice

Australian Submarine Agency

- Program 1.1 – Nuclear-Powered Submarines

Australian Radiation Protection and Nuclear Safety Agency

- Program 1.2 – Nuclear-Powered Submarines

Australian Nuclear Science and Technology Organisation

- Program 2 – Nuclear-Powered Submarines

Contribution to Outcome 3 made by linked programs

- building and integrating the interim AFP protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative.

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 2.4.1: Budgeted expenses 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 partnerships.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 3.1: Specialist Protective Services					
Departmental expenses					
Departmental appropriation	483,648	484,528	473,678	485,661	485,769
s74 external revenue (a)	57,685	68,395	71,095	73,901	76,818
Expenses not requiring appropriation in the Budget year (b)	4,493	3,314	2,086	1,134	827
Departmental total	545,826	556,237	546,859	560,696	563,414
Total expenses for program 3.1	545,826	556,237	546,859	560,696	563,414
Program 3.2: International Police Assistance and External Territories					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	39,205	120,426	116,744	140,033	101,176
Administered total	39,205	120,426	116,744	140,033	101,176
Departmental expenses					
Departmental appropriation	233,794	240,081	259,948	267,528	271,054
s74 external revenue (a)	16,718	20,781	17,562	17,392	11,826
Expenses not requiring appropriation in the Budget year (b)	7,537	5,850	4,892	4,078	3,479
Departmental total	258,049	266,712	282,402	288,998	286,359
Total expenses for program 3.2	297,254	387,138	399,146	429,031	387,535
Program 3.3: AFP-Nuclear Powered Submarine Program					
Departmental expenses					
Departmental appropriation	–	54,649	87,558	–	–
Expenses not requiring appropriation in the Budget year (b)	–	85	85	85	85
Departmental total	–	54,734	87,643	85	85
Total expenses for program 3.3	–	54,734	87,643	85	85

Table 2.4.1: Budgeted expenses for Outcome 3 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	39,205	120,426	116,744	140,033	101,176
Administered total	39,205	120,426	116,744	140,033	101,176
Departmental expenses					
Departmental appropriation	717,442	779,258	821,184	753,189	756,823
s74 external revenue (a)	74,403	89,176	88,657	91,293	88,644
Expenses not requiring appropriation in the Budget year (b)	12,030	9,249	7,062	5,297	4,391
Departmental total	803,875	877,683	916,903	849,779	849,858
Total expenses for Outcome 3	843,080	998,109	1,033,647	989,812	951,034

	2024–25	2025–26
Average staffing level (number)	2,624	2,871

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non-ROU assets, and resources received free of charge.

Table 2.4.2: Performance measure for Outcome 3

Table 2.4.2 below details a new program, the AFP-Nuclear Powered Submarine Program, introduced in Outcome 3, with an accompanying activity, performance measure and target, in support of Australia's nuclear-powered submarine capability under the AUKUS initiative. Refer to the 2025–26 Attorney-General's Department PB Statements or the AFP Corporate Plan 2025–26 for all remaining unchanged programs, performance measures and targets.

Outcome 3 Specialist Protective Services and International Policing Partnerships Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international police partnerships.		
Program 3.3: AFP-Nuclear Powered Submarine Program Build and integrate the interim AFP protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative.		
Key activities	Design and deliver a fit-for-purpose protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative at specified sites.	
Year	Performance measures	Expected performance results
Budget year 2025–26	Provision of interim protective security overlay provided to support visits by Ships Submersible Nuclears (SSNs).	Case study meets defined success criteria
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 3.3 as a result of government decisions made since the 2025–26 Budget: Nil		

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Australian Federal Police.

Table 3.1: Estimates of special account flows and balances

Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Determination – Australian Federal Police SOETM Special Account 2021 – s78 PGPA Act (D)	1				
2025–26	18,428	17,345	(17,345)	–	18,428
2024–25	19,355	16,860	(17,787)	–	18,428
Total special accounts 2025–26 Budget estimate	18,428	17,345	(17,345)	–	18,428
<i>Total special accounts 2024–25 actual</i>	19,355	16,860	(17,787)	–	18,428

(D) = Departmental

3.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	1,260,482	1,291,322	1,274,589	1,271,291	1,279,548
Suppliers	593,134	627,930	570,882	569,490	581,224
Grants	7,030	–	–	–	–
Depreciation and amortisation	290,268	292,313	267,200	236,214	222,725
Finance costs	35,568	34,004	31,478	29,439	27,503
Write-down and impairment of assets	4,368	–	–	–	–
Total expenses	2,190,850	2,245,569	2,144,149	2,106,434	2,111,000
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	437,523	421,888	421,515	427,475	431,886
Rental income	3,313	3,276	3,356	3,439	3,526
Other revenue	1,662	346	346	346	346
Total own-source revenue	442,498	425,510	425,217	431,260	435,758
Gains					
Sale of assets	461	–	–	–	–
Other gains	30,600	13,845	14,107	14,308	14,589
Total gains	31,061	13,845	14,107	14,308	14,589
Total own-source income	473,559	439,355	439,324	445,568	450,347
Net (cost of)/contribution by services	(1,717,291)	(1,806,214)	(1,704,825)	(1,660,866)	(1,660,653)
Revenue from Government	1,551,158	1,611,941	1,535,665	1,492,702	1,505,978
Surplus/(deficit) attributable to the Australian Government	(166,133)	(194,273)	(169,160)	(168,164)	(154,675)
Total comprehensive income/(loss) attributable to the Australian Government	(166,133)	(194,273)	(169,160)	(168,164)	(154,675)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(166,133)	(194,273)	(169,160)	(168,164)	(154,675)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	146,789	161,925	161,456	140,862	137,667
Plus: depreciation/amortisation expenses for ROU assets (b)	139,226	130,388	105,744	95,352	85,058
Less: lease principal repayments (b)	(113,592)	(98,040)	(98,040)	(68,050)	(68,050)
Net cash operating surplus/(deficit)	6,290	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	27,345	28,165	28,165	28,165	28,165
Trade and other receivables	195,840	184,986	178,694	173,694	168,748
Other financial assets	10,585	10,585	10,585	10,585	10,585
Total financial assets	233,770	223,736	217,444	212,444	207,498
Non-financial assets					
Land and buildings	1,611,242	1,551,719	1,521,164	1,468,810	1,424,971
Property, plant and equipment	221,618	278,887	283,399	236,311	186,170
Intangibles	179,149	191,506	196,411	204,962	212,140
Inventories	12,569	12,569	12,569	12,569	12,569
Other non-financial assets	53,614	53,614	53,614	53,614	53,614
Total non-financial assets	2,078,192	2,088,295	2,067,157	1,976,266	1,889,464
Total assets	2,311,962	2,312,031	2,284,601	2,188,710	2,096,962
LIABILITIES					
Payables					
Suppliers	77,374	77,374	77,374	77,374	77,374
Other payables	60,286	60,286	60,286	60,286	60,286
Total payables	137,660	137,660	137,660	137,660	137,660
Interest bearing liabilities					
Leases	1,315,247	1,315,247	1,315,247	1,315,247	1,315,247
Total interest bearing liabilities	1,315,247	1,315,247	1,315,247	1,315,247	1,315,247
Provisions					
Employee provisions	376,860	376,860	376,860	376,860	376,860
Other provisions	41,732	41,732	41,732	41,732	41,732
Total provisions	418,592	418,592	418,592	418,592	418,592
Total liabilities	1,871,499	1,871,499	1,871,499	1,871,499	1,871,499
Net assets	440,463	440,532	413,102	317,211	225,463
EQUITY (a)					
Parent entity interest					
Contributed equity	2,086,350	2,280,692	2,422,422	2,494,695	2,557,622
Reserves	205,378	205,378	205,378	205,378	205,378
Retained surplus/(accumulated deficit)	(1,851,265)	(2,045,538)	(2,214,698)	(2,382,862)	(2,537,537)
Total parent entity interest	440,463	440,532	413,102	317,211	225,463
Total equity	440,463	440,532	413,102	317,211	225,463

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(1,851,265)	205,378	–	2,086,350	440,463
Adjusted opening balance	(1,851,265)	205,378	–	2,086,350	440,463
Comprehensive income					
Surplus/(deficit) for the period	(194,273)	–	–	–	(194,273)
Total comprehensive income	(194,273)	–	–	–	(194,273)
of which:					
Attributable to the Australian Government	(194,273)	–	–	–	(194,273)
Transactions with owners					
Distributions to owners					
Restructuring	–	–	–	11,500	11,500
Contributions by owners					
Equity injection – appropriation	–	–	–	109,762	109,762
Departmental capital budget (DCB)	–	–	–	73,080	73,080
Sub-total transactions with owners	–	–	–	194,342	194,342
Estimated closing balance as at 30 June 2026	(2,045,538)	205,378	–	2,280,692	440,532
Closing balance attributable to the Australian Government	(2,045,538)	205,378	–	2,280,692	440,532

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,053,377	2,036,744	1,973,780	1,937,813	1,954,585
Sale of goods and rendering of services	423,136	425,164	424,871	430,914	435,412
Net GST received	62,917	62,221	62,221	62,221	62,221
Other	16,969	346	346	346	346
Total cash received	2,556,399	2,524,475	2,461,218	2,431,294	2,452,564
Cash used					
Employees	1,236,763	1,291,322	1,274,589	1,271,291	1,279,548
Suppliers	633,655	676,306	618,996	617,403	628,856
Interest payments on lease liability s74 external revenue transferred to the Official Public Account (OPA)	34,170	34,004	31,478	29,439	27,503
Other	511,982	413,949	431,823	440,111	443,661
Total cash used	2,423,600	2,415,581	2,356,886	2,358,244	2,379,568
Net cash from/(used by) operating activities	132,799	108,894	104,332	73,050	72,996
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	461	—	—	—	—
Total cash received	461	—	—	—	—
Cash used					
Purchase of property, plant, and equipment and intangibles	131,391	204,376	148,022	77,273	67,873
Total cash used	131,391	204,376	148,022	77,273	67,873
Net cash from/(used by) investing activities	(130,930)	(204,376)	(148,022)	(77,273)	(67,873)

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	104,327	194,342	141,730	72,273	62,927
Total cash received	104,327	194,342	141,730	72,273	62,927
Cash used					
Principal payments on lease liability	113,673	98,040	98,040	68,050	68,050
Total cash used	113,673	98,040	98,040	68,050	68,050
Net cash from/ (used by) financing activities	(9,346)	96,302	43,690	4,223	(5,123)
Net increase/ (decrease) in cash held	(7,477)	820	–	–	–
Cash and cash equivalents at the beginning of the reporting period	34,822	27,345	28,165	28,165	28,165
Cash and cash equivalents at the end of the reporting period	27,345	28,165	28,165	28,165	28,165

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	108,239	73,080	77,107	67,724	62,927
Equity injections – Act No. 2 and Bill 4	47,990	109,762	64,623	4,549	–
Total new capital appropriations	156,229	182,842	141,730	72,273	62,927
<i>Provided for:</i>					
Purchase of non-financial assets	156,229	182,842	141,730	72,273	62,927
Total items	156,229	182,842	141,730	72,273	62,927
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	37,071	109,762	64,623	4,549	–
Funded by capital appropriation – DCB (b)	82,374	73,080	77,107	67,724	62,927
Funded internally from departmental resources (c)	15,215	10,034	6,292	5,000	4,946
TOTAL	134,660	192,876	148,022	77,273	67,873
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	134,660	192,876	148,022	77,273	67,873
Total cash used to acquire assets	134,660	192,876	148,022	77,273	67,873

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).
- c) Includes s74 external receipts.

Table 3.7: Statement of departmental asset movements (2025–26 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025					
Gross book value	4,250	556,151	338,790	397,212	1,296,403
Gross book value – right of use (ROU) assets	–	1,714,514	55,718	–	1,770,232
Accumulated depreciation/ amortisation and impairment	–	(116,382)	(136,308)	–	(252,690)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(547,291)	(36,582)	(218,063)	(801,936)
Opening net book balance	4,250	1,606,992	221,618	179,149	2,012,009
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	12,379	130,467	61,530	204,376
By purchase – appropriation equity – ROU assets	–	98,040	–	–	98,040
Total additions	–	110,419	130,467	61,530	302,416
Other movements					
Depreciation/amortisation expense	–	(52,792)	(59,960)	(49,173)	(161,925)
Depreciation/amortisation on ROU assets	–	(117,150)	(13,238)	–	(130,388)
Total other movements	–	(169,942)	(73,198)	(49,173)	(292,313)
As at 30 June 2026					
Gross book value	4,250	568,530	469,257	458,742	1,500,779
Gross book value – ROU assets	–	1,812,554	55,718	–	1,868,272
Accumulated depreciation/ amortisation and impairment	–	(169,174)	(196,268)	(49,173)	(414,615)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(664,441)	(49,820)	(218,063)	(932,324)
Closing net book balance	4,250	1,547,469	278,887	191,506	2,022,112

Prepared on Australian Accounting Standards basis.

a) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	40,047	125,118	117,925	141,259	102,429
Grants	1,000	—	—	—	—
Total expenses administered on behalf of Government	41,047	125,118	117,925	141,259	102,429
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue	—	—	—	—	—
Fees and fines	2,445	—	—	—	—
Total non-taxation revenue	2,445	—	—	—	—
Total own-source revenue administered on behalf of Government	2,445	—	—	—	—
Net cost of/ (contribution by) services	38,602	125,118	117,925	141,259	102,429
Total comprehensive income (loss) attributable to the Australian Government	(38,602)	(125,118)	(117,925)	(141,259)	(102,429)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	125	125	125	125	125
Total financial assets	125	125	125	125	125
Non-financial assets					
Other non-financial assets	4,100	4,100	4,100	4,100	4,100
Total non-financial assets	4,100	4,100	4,100	4,100	4,100
Total assets administered on behalf of Government	4,225	4,225	4,225	4,225	4,225
LIABILITIES					
Payables					
Suppliers	12,796	12,796	12,796	12,796	12,796
Total payables	12,796	12,796	12,796	12,796	12,796
Total liabilities administered on behalf of Government	12,796	12,796	12,796	12,796	12,796
Net assets/(liabilities)	(8,571)	(8,571)	(8,571)	(8,571)	(8,571)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	(7)	–	–	–	–
Net GST received	264	7	7	–	–
Other	2,451	–	–	–	–
Total cash received	2,708	7	7	–	–
Cash used					
Grants	1,000	–	–	–	–
Suppliers	31,259	125,118	117,925	141,259	102,429
Net GST paid	253	7	7	–	–
Total cash used	32,512	125,125	117,932	141,259	102,429
Net cash from/(used by) operating activities	(29,804)	(125,118)	(117,925)	(141,259)	(102,429)
Net increase/(decrease) in cash held	(29,804)	(125,118)	(117,925)	(141,259)	(102,429)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	29,804	125,118	117,925	141,259	102,429
Total cash from Official Public Account	29,804	125,118	117,925	141,259	102,429
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Australian Institute of Criminology

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Australian Institute of Criminology

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Australian Institute of Criminology (AIC) can be found in the 2025–26 PB Statements. There has been no change to AIC's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for the AIC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and special accounts.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: AIC resource statement – Additional Estimates for 2025–26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024–25 \$'000	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available	9	24	(1)	23
Departmental appropriation (b)	5,484	5,453	322	5,775
Departmental capital budget (c)	23	23	–	23
<i>Total departmental annual appropriations</i>	<i>5,516</i>	<i>5,500</i>	<i>321</i>	<i>5,821</i>
Special accounts (d)				
Opening balance	4,675	3,184	1,943	5,127
Non-appropriation receipts	1,799	1,214	–	1,214
<i>Total special accounts</i>	<i>6,474</i>	<i>4,398</i>	<i>1,943</i>	<i>6,341</i>
Total departmental resourcing	11,990	9,898	2,264	12,162
Total resourcing for AIC	11,990	9,898	2,264	12,162
		Actual 2024–25	2025–26	
Average staffing level (number)		21	38	

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

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

- a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- b) Includes measure published in the Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026*.
- c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1) 2025–2026* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- d) For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget.

Table 1.2: Entity 2025–26 measures since the Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(80)	(167)	(172)	(171)
Total		(80)	(167)	(172)	(171)
Working With Children Checks Reform	1.1				
Departmental payments (b)		322	894	481	–
Total		322	894	481	–
Total payment measures					
Departmental		242	727	309	(171)
Total		242	727	309	(171)

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

- a) The full measure description and package details for savings from Further Savings to reduce External Labour and non-wage costs appears in the Mid-Year Economic and Fiscal Outlook (MYEFO) under cross portfolio. Measure relates to a decision made following 2025–26 Budget/as part of the 2025–26 MYEFO.
- b) The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in the 2025–26 MYEFO under the Attorney-General's portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for AIC at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(80)	(167)	(172)	(171)
Working With Children Checks Reform	1.1	322	894	481	–
Changes in parameters					
(net increase)	1.1	–	(5)	10	5
Net impact on appropriations for Outcome 1 (departmental)		242	722	319	(166)
Total net impact on appropriations for Outcome 1		242	722	319	(166)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for AIC through Appropriation Bill No. 3.

Table 1.4 details the Additional Estimates sought for AIC through Appropriation Bill No. 3. AIC has no additional estimates through Appropriation Bill No. 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 – Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance	5,507	5,453	5,775	322	–
Total departmental	5,507	5,453	5,775	322	–

Section 2: Revisions to outcomes and planned performance

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

There were no changes to linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the AIC's linked programs can be found in the 2025–26 Attorney-General's PB Statements.

Budgeted expenses for Outcome 1

This table shows how much AIC 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.

	2024–25 Actual expenses	2025–26 Revised estimated expenses	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	5,484	5,775	5,898	5,557	5,142
Special accounts					
Criminology Research Special Account	1,846	1,326	655	648	593
Expenses not requiring appropriation in the Budget year (a)	66	76	72	77	75
Departmental total	7,396	7,177	6,625	6,282	5,810
Total expenses for program 1.1	7,396	7,177	6,625	6,282	5,810
Total expenses for Outcome 1	7,396	7,177	6,625	6,282	5,810
<hr/>					
	2024–25	2025–26			
Average staffing level (number)	21	38			

a) Expenses not requiring appropriation in the Budget year are made up of depreciation/ amortisation expenses, write down and impairment of asset expenses, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

There are no changes to AIC's performance information as reported in the 2025–26 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by AIC.

Table 3.1: Estimates of special account flows and balances

Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Act – Criminology Research Special Account – s46 Criminology Research Act 1971 (D)					
2025–26	1	5,127	1,214	(1,326)	5,015
2024–25	1	4,676	1,799	(1,348)	5,127
Total special accounts 2025–26 Budget estimate		5,127	1,214	(1,326)	5,015
<i>Total special accounts 2024–25 actual</i>		4,676	1,799	(1,348)	5,127

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There are no major changes to the analysis of budgeted financial statements since the 2025–26 PB Statements. Total revenues and expenses have changed to the extent identified in Table 1.3, as a result of new measures and application of parameters.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	3,237	3,257	3,239	2,996	2,616
Suppliers	4,107	3,884	3,354	3,249	3,159
Depreciation and amortisation	26	36	32	37	35
Write-down and impairment of assets	26	–	–	–	–
Total expenses	7,396	7,177	6,625	6,282	5,810
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,755	1,276	605	598	543
Royalties	51	50	50	50	50
Other	41	40	40	40	40
Total own-source revenue	1,847	1,366	695	688	633
Gains					
Other gains	24	–	–	–	–
Total gains	24	–	–	–	–
Total own-source income	1,871	1,366	695	688	633
Net (cost of)/ contribution by services	(5,525)	(5,811)	(5,930)	(5,594)	(5,177)
Revenue from Government	5,484	5,775	5,898	5,557	5,142
Surplus/(deficit) attributable to the Australian Government	(41)	(36)	(32)	(37)	(35)
Total comprehensive income/(loss) attributable to the Australian Government	(41)	(36)	(32)	(37)	(35)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income/(loss) – as per statement of Comprehensive Income	(41)	(36)	(32)	(37)	(35)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	41	36	32	37	35
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,127	5,015	4,952	4,895	4,839
Trade and other receivables	465	444	444	444	444
Total financial assets	5,592	5,459	5,396	5,339	5,283
Non-financial assets					
Property, plant and equipment	559	584	577	565	555
Intangibles	8	1	–	–	–
Other non-financial assets	46	46	46	46	46
Total non-financial assets	613	631	623	611	601
Total assets	6,205	6,090	6,019	5,950	5,884
LIABILITIES					
Payables					
Suppliers	849	849	849	849	849
Other payables	2,123	2,021	1,958	1,901	1,845
Total payables	2,972	2,870	2,807	2,750	2,694
Total liabilities	2,972	2,870	2,807	2,750	2,694
Net assets	3,233	3,220	3,212	3,200	3,190
EQUITY (a)					
Parent entity interest					
Contributed equity	1,359	1,382	1,406	1,431	1,456
Reserves	713	713	713	713	713
Retained surplus/(accumulated deficit)	1,161	1,125	1,093	1,056	1,021
Total parent entity interest	3,233	3,220	3,212	3,200	3,190
Total Equity	3,233	3,220	3,212	3,200	3,190

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	1,161	713	–	1,359	3,233
Adjusted opening balance	1,161	713	–	1,359	3,233
Comprehensive income					
Surplus/(deficit) for the period	(36)	–	–	–	(36)
Total comprehensive income	(36)	–	–	–	(36)
Transactions with owners					
<i>Contributions by owners</i>					
Departmental Capital Budget (DCB)	–	–	–	23	23
Sub-total transactions with owners	–	–	–	23	23
Estimated closing balance as at 30 June 2026	1,125	713	–	1,382	3,220
Closing balance attributable to the Australian Government	1,125	713	–	1,382	3,220

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,484	5,806	5,898	5,557	5,142
Sale of goods and rendering of services	1,785	1,164	542	541	487
Net GST received	55	193	193	193	193
Other	51	50	50	50	50
Total cash received	7,375	7,213	6,683	6,341	5,872
Cash used					
Employees	3,237	3,257	3,239	2,996	2,616
Suppliers	3,687	4,037	3,507	3,402	3,312
Total cash used	6,924	7,294	6,746	6,398	5,928
Net cash from/(used by) operating activities	451	(81)	(63)	(57)	(56)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	14	54	24	25	25
Total cash used	14	54	24	25	25
Net cash from / (used by) investing activities	(14)	(54)	(24)	(25)	(25)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	14	23	24	25	25
Total cash received	14	23	24	25	25
Net cash from/(used by) financing activities	14	23	24	25	25
Net increase/(decrease) in cash held	451	(112)	(63)	(57)	(56)
Cash and cash equivalents at the beginning of the reporting period	4,676	5,127	5,015	4,952	4,895
Cash and cash equivalents at the end of the reporting period	5,127	5,015	4,952	4,895	4,839

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	23	23	24	25	25
Total new capital appropriations	23	23	24	25	25
Provided for:					
Purchase of non-financial assets	23	23	24	25	25
Total items	23	23	24	25	25
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	14	54	24	25	25
TOTAL	14	54	24	25	25
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	14	54	24	25	25
Total cash used to acquire assets	14	54	24	25	25

Prepared on Australian Accounting Standards basis.

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

Table 3.7: Statement of departmental asset movements (2025–26 Budget year)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025			
Gross book value	576	46	622
Accumulated depreciation/amortisation and impairment	(17)	(38)	(55)
Opening net book balance	559	8	567
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	54	–	54
Total additions	54	–	54
Other movements			
Depreciation/amortisation expense	(29)	(7)	(36)
Total other movements	(29)	(7)	(36)
As at 30 June 2026			
Gross book value	630	46	676
Accumulated depreciation/amortisation and impairment	(46)	(45)	(91)
Closing net book balance	584	1	585

Prepared on Australian Accounting Standards basis.

a) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Australian Security Intelligence Organisation

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Australian Security Intelligence Organisation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Australian Security Intelligence Organisation (ASIO) can be found in the 2025–26 PB Statements. There has been no change to ASIO's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for ASIO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: ASIO resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025–26 \$'000</i>
	<i>2024–25 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	178,984	174,458	62,724	237,182
Departmental appropriation	598,587	616,030	28,921	644,951
s74 external revenue (c)	110,385	21,237	11,113	32,350
Departmental capital budget (d)	63,456	60,655	(15,080)	45,575
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (b)	56,636	12,064	21,892	33,956
Equity injection	87,153	96,190	20	96,210
<i>Total departmental annual appropriations</i>	1,095,201	980,634	109,590	1,090,224
Total departmental resourcing	1,095,201	980,634	109,590	1,090,224
Total resourcing for ASIO	1,095,201	980,634	109,590	1,090,224

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

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

- a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- b) Excludes \$22.659m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Estimated external revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) *Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No.4) 2024–2025*.

1.3 Entity measures

Table 1.2 is not shown as ASIO has no measures announced since the 2025–26 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ASIO at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Movement of funds					
Net increase	1.1	(2,780)	–	1,830	1,580
Changes in parameters					
Net increase	1.1	–	(738)	1,358	693
Other variations					
Net increase	1.1	16,641	1,592	242	–
Net impact on appropriations for Outcome 1 (departmental)		13,861	854	3,430	2,273
Total net impact on appropriations for Outcome 1		13,861	854	3,430	2,273
Total decisions taken but not yet announced for all outcomes		–	–	–	–

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for ASIO through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced estimates \$'000
Departmental programs					
Outcome 1 – To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government (a)(b).	662,043	676,685	690,526	28,921	(15,080)
Total departmental	662,043	676,685	690,526	28,921	(15,080)

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

- a) Reduction reflects section 51 withholding to *Appropriation Act (No. 1) 2025–2026* due to Government decisions.
- b) Departmental capital budgets are appropriated through Appropriation Acts (No. 1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The Appropriation Bill No. 3 included a departmental capital budget component of \$45,575 (\$'000) for '2025–26 Revised', and \$15,080 (\$'000) for the 'Reduced estimates' columns.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	87,153	96,190	96,210	20	–
Total non-operating	87,153	96,190	96,210	20	–
Total other services	87,153	96,190	96,210	20	–

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance 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

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Security Intelligence					
Departmental expenses					
Departmental appropriation	598,587	644,951	625,732	572,007	581,922
s74 external revenue (a)	23,456	32,485	20,742	21,020	21,304
Expenses not requiring appropriation in the Budget year (b)	110,678	88,233	89,669	90,564	91,139
Departmental total	732,721	765,669	736,143	683,591	694,365
Total expenses for program 1.1	732,721	765,669	736,143	683,591	694,365

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

There are no changes to ASIO's performance information as reported in the 2025–26 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

ASIO has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

All statements have been updated since the publication of the 2025–26 PB Statements to reflect the actual financial results of the 2024–25 financial year.

The major changes in the budgeted statements relate to movements for estimates variations since the 2025–26 Budget.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Total expenses	732,721	765,669	736,143	683,591	694,365
LESS:					
OWN-SOURCE INCOME					
Total own-source revenue	23,456	32,485	20,742	21,020	21,304
Total gains	6,163	—	—	—	—
Total own-source income	29,619	32,485	20,742	21,020	21,304
Net (cost of)/contribution by services	(703,102)	(733,184)	(715,401)	(662,571)	(673,061)
Revenue from Government	598,587	644,951	625,732	572,007	581,922
Surplus/(deficit) attributable to the Australian Government	(104,515)	(88,233)	(89,669)	(90,564)	(91,139)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	9,979	—	—	—	—
Total comprehensive income/(loss) attributable to the Australian Government	(94,536)	(88,233)	(89,669)	(90,564)	(91,139)

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**

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(94,536)	(88,233)	(89,669)	(90,564)	(91,139)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	nfp	nfp	nfp	nfp	nfp
Plus: depreciation/amortisation expenses for ROU assets (b)	nfp	nfp	nfp	nfp	nfp
Less: lease principal repayments (b)	nfp	nfp	nfp	nfp	nfp
Net cash operating surplus/(deficit)	nfp	nfp	nfp	nfp	nfp

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses.
- b) Applies to leases under AASB 16 Leases.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets	307,628	268,426	260,848	260,848	260,848
Non-financial assets	930,476	1,052,087	1,076,413	1,072,583	1,051,238
Total assets	1,238,104	1,320,513	1,337,261	1,333,431	1,312,086
LIABILITIES					
Payables	111,218	111,218	106,620	106,620	106,620
Interest bearing liabilities	533,915	560,758	516,943	473,098	424,173
Provisions	123,788	125,802	125,802	125,802	125,802
Total liabilities	768,921	797,778	749,365	705,520	656,595
Net assets	469,183	522,735	587,896	627,911	655,491
EQUITY (a)					
Parent entity interest					
Contributed equity	1,475,345	1,617,130	1,771,960	1,902,539	2,021,258
Reserves	146,049	146,049	146,049	146,049	146,049
Retained surplus/ (accumulated deficit)	(1,152,211)	(1,240,444)	(1,330,113)	(1,420,677)	(1,511,816)
Total parent entity interest	469,183	522,735	587,896	627,911	655,491
Total equity	469,183	522,735	587,896	627,911	655,491

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 (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(1,152,211)	149,248	(3,199)	1,475,345	469,183
Adjusted opening balance	(1,152,211)	149,248	(3,199)	1,475,345	469,183
Comprehensive income					
Surplus/(deficit) for the period	(88,233)	–	–	–	(88,233)
Total comprehensive income	(88,233)	–	–	–	(88,233)
of which:					
Attributable to the Australian Government	(88,233)	–	–	–	(88,233)
Transactions with owners					
Contributions by owners					
Equity injection – appropriation	–	–	–	96,210	96,210
Departmental capital budget (DCB)	–	–	–	45,575	45,575
Sub-total transactions with owners	–	–	–	141,785	141,785
Estimated closing balance as at 30 June 2026	(1,240,444)	149,248	(3,199)	1,617,130	522,735
Closing balance attributable to the Australian Government	(1,240,444)	149,248	(3,199)	1,617,130	522,735

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	568,275	668,395	651,187	589,508	598,616
Other	41,485	49,808	38,484	38,386	37,863
Total cash received	609,760	718,203	689,671	627,894	636,479
Cash used					
Other	584,300	667,761	642,287	581,167	587,307
Total cash used	584,300	667,761	642,287	581,167	587,307
Net cash from/ (used by) operating activities	25,460	50,442	47,384	46,727	49,172
INVESTING ACTIVITIES					
Cash received					
Other	1,088	—	—	—	—
Total cash received	1,088	—	—	—	—
Cash used					
Other	140,097	183,001	157,810	130,579	118,719
Total cash used	140,097	183,001	157,810	130,579	118,719
Net cash from/ (used by) investing activities	(139,009)	(183,001)	(157,810)	(130,579)	(118,719)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	158,997	175,001	154,830	130,579	118,719
Other	26,836	27,028	—	—	—
Total cash received	185,833	202,029	154,830	130,579	118,719
Cash used					
Other	65,040	69,470	44,404	46,727	49,172
Total cash used	65,040	69,470	44,404	46,727	49,172
Net cash from/ (used by) financing activities	120,793	132,559	110,426	83,852	69,547
Net increase/ (decrease) in cash held	7,244	—	—	—	—
Cash and cash equivalents at the beginning of the reporting period	26,836	34,080	34,080	34,080	34,080
Cash and cash equivalents at the end of the reporting period	34,080	34,080	34,080	34,080	34,080

Prepared on Australian Accounting Standards basis.

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 strategic direction statement for Australian Transaction Reports and Analysis Centre (AUSTRAC) can be found in the 2025–26 PB Statements. There has been no change to AUSTRAC's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for AUSTRAC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: AUSTRAC resource statement – Additional Estimates for 2025–2026 as at February 2026

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

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

Estimate at budget includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.

- a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- b) Excludes \$0.996m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). This is the reason for the variance with the amount stated above and the 2023–24 balance for Note 3.1B Unspent Departmental Annual Appropriations in the Annual Report.
- c) Estimated external revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) *Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No.4) 2024–2025*.
- f) Estimated anticipated refunds under section 74 of the PGPA Act.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: AUSTRAC 2025–2026 measures since the Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1				
Departmental payments		(2,179)	(3,984)	(3,593)	(3,265)
Total		(2,179)	(3,984)	(3,593)	(3,265)
Total payment measures					
Departmental		(2,179)	(3,984)	(3,593)	(3,265)
Total		(2,179)	(3,984)	(3,593)	(3,265)

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

a) The full measure description and package details for savings from Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses appears in the Mid-Year Economic and Fiscal Outlook (MYEFO) under cross portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for AUSTRAC at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–2026 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1					
Administered					
Special appropriations (including special accounts)					
Other variations					
(net increase)	1.1	500	–	–	–
Net impact on appropriations for Outcome 1 (administered)		500	–	–	–
Outcome 1					
Departmental					
Annual appropriations					
Further Savings from External Labour	1.1	(2,179)	(3,984)	(3,593)	(3,265)
Changes in parameters					
(net increase/(decrease))		–	(347)	(116)	(117)
Other variations					
(net increase – reclassification to departmental appropriation (ordinary annual services))		18,066	–	–	–
(net decrease – reclassification from departmental capital budget (ordinary annual services))		(2,000)	–	–	–
(net decrease – reclassification from equity injection (non-operating))		(16,066)	–	–	–
Net impact on appropriations for Outcome 1 (departmental)		(2,179)	(4,331)	(3,709)	(3,382)
Total net impact on appropriations for Outcome 1		(1,679)	(4,331)	(3,709)	(3,382)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for AUSTRAC through Appropriation Bills Nos. 3 and 4.

Table 1.4 details the additional estimates sought for AUSTRAC through Appropriation Bill No. 3. AUSTRAC has no additional estimates through Appropriation Bill No. 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced estimates \$'000
Departmental programs					
Outcome 1: The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.					
Departmental appropriation	153,342	192,289	206,176	18,066	(4,179)
Total departmental	153,342	192,289	206,176	18,066	(4,179)
Total administered and departmental	153,342	192,289	206,176	18,066	(4,179)

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

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

2025–26 Budget includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Departmental appropriation	15,050	51,243	35,177	–	(16,066)
Total non-operating	15,050	51,243	35,177	–	(16,066)
Total other services	15,050	51,243	35,177	–	(16,066)

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

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

2025–26 Budget includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.

Linked programs

Changes to Outcome 1 linked programs are detailed below. Refer to the AUSTRAC PB Statement for all remaining unchanged linked programs.

Australian Taxation Office
Programs
• Program 1.1: Australian Taxation Office (a)
Department of Climate Change, Energy, the Environment and Water
Program
• Program 2.2: Protect Australia's cultural, historic and First Nations heritage (b)
a) Update from 'Australian Tax Office' to 'Australian Taxation Office'
b) AUSTRAC prepared its 2025–26 PB Statements as part of an early budget process. At the time, there were two joint projects between AUSTRAC and DCCEEW between 2020–2025. These projects concluded in March 2025 and AUSTRAC is updating the linked programs to reflect that there are no ongoing joint projects between AUSTRAC and DCCEEW for 2025–26.

Budgeted expenses for Outcome 1

This table shows how much AUSTRAC 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 community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: AUSTRAC					
Departmental expenses					
Departmental appropriation	150,098	204,903	114,951	116,451	117,953
s74 external revenue (a)	6,600	5,869	2,688	836	–
Expenses not requiring appropriation in the Budget year (b)	8,517	12,815	18,986	17,339	16,184
Departmental total	165,215	223,587	136,625	134,626	134,137
Total expenses for program 1.1	165,215	223,587	136,625	134,626	134,137
Average staffing level (number)		2024–25	2025–26		
				497	787

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

There are no changes to AUSTRAC's performance information as reported in the 2025–26 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

All statements have been updated since the publication of the 2025–26 PB Statements to reflect the actual financial results of the 2024–25 financial year.

The entity will receive additional departmental operating appropriation of \$15.887m across the current financial year. This additional appropriation is from permission being granted to reclassify total capital funding to operating funding by \$18.066m. A savings measure was applied to reduce the reclassified funding by \$2.179m.

The reclassification will reduce the departmental capital budget by \$2.000m and equity injection by \$16.066m.

3.1.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	96,231	125,591	83,454	85,624	88,193
Suppliers	51,317	79,278	28,693	24,983	22,845
Grants	–	–	–	–	–
Depreciation and amortisation	16,106	18,077	23,946	23,584	22,630
Finance costs	799	641	532	435	469
Write-down and impairment of assets	762	–	–	–	–
Total expenses	165,215	223,587	136,625	134,626	134,137
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	6,600	5,869	2,688	836	–
Total own-source revenue	6,600	5,869	2,688	836	–
Gains					
Other gains	135	135	135	135	135
Total gains	135	135	135	135	135
Total own-source income	6,735	6,004	2,823	971	135
Net (cost of)/contribution by services	(158,480)	(217,583)	(133,802)	(133,655)	(134,002)
Revenue from Government	150,098	204,903	114,951	116,451	117,953
Surplus/(deficit) attributable to the Australian Government	(8,382)	(12,680)	(18,851)	(17,204)	(16,049)
OTHER COMPREHENSIVE INCOME					
Transfers between equity components	99	–	–	–	–
Total other comprehensive income	99	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(8,283)	(12,680)	(18,851)	(17,204)	(16,049)

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**

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(8,283)	(12,680)	(18,851)	(17,204)	(16,049)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	11,088	13,024	18,893	18,414	17,449
Plus: depreciation/amortisation expenses for ROU assets (b)	5,018	5,053	5,053	5,170	5,181
Less: lease principal repayments (b)	5,536	5,397	5,095	6,380	6,581
Net cash operating surplus/(deficit)	2,287	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,111	3,111	3,111	3,111	3,111
Trade and other receivables	58,079	55,526	55,526	55,526	55,526
Total financial assets	61,190	58,637	58,637	58,637	58,637
Non-financial assets					
Land and buildings	28,143	26,871	20,469	23,950	17,420
Property, plant and equipment	8,894	6,502	4,633	3,606	2,944
Intangibles	47,317	71,907	61,870	50,196	38,169
Other non-financial assets	3,508	3,508	3,508	3,508	3,508
Total non-financial assets	87,862	108,788	90,480	81,260	62,041
Total assets	149,052	167,425	149,117	139,897	120,678
LIABILITIES					
Payables					
Suppliers	9,861	9,860	9,862	9,862	9,862
Other payables	5,969	5,766	5,766	5,766	5,766
Total payables	15,830	15,626	15,628	15,628	15,628
Interest bearing liabilities					
Leases	31,430	26,033	20,938	24,558	17,977
Total interest bearing liabilities	31,430	26,033	20,938	24,558	17,977
Provisions					
Employee provisions	23,574	23,878	23,878	23,878	23,878
Other provisions	100	—	—	—	—
Total provisions	23,674	23,878	23,878	23,878	23,878
Total liabilities	70,934	65,537	60,444	64,064	57,483
Net assets	78,118	101,888	88,673	75,833	63,195
EQUITY (a)					
Parent entity interest					
Contributed equity	190,476	226,926	232,562	236,926	240,337
Reserves	1,213	1,213	1,213	1,213	1,213
Retained surplus/ (accumulated deficit)	(113,571)	(126,251)	(145,102)	(162,306)	(178,355)
Total parent entity interest	78,118	101,888	88,673	75,833	63,195
Total equity	78,118	101,888	88,673	75,833	63,195

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 (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(113,571)	1,213	–	190,476	78,118
Adjusted opening balance	(113,571)	1,213	–	190,476	78,118
Comprehensive income					
Surplus/(deficit) for the period	(12,680)	–	–	–	(12,680)
Total comprehensive income	(12,680)	–	–	–	(12,680)
Transactions with owners					
<i>Contributions by owners</i>					
Equity injection	–	–	–	35,177	35,177
Departmental capital budget (DCB)	–	–	–	1,273	1,273
Sub-total transactions with owners	–	–	–	36,450	36,450
Estimated closing balance as at 30 June 2026	(126,251)	1,213	–	226,926	101,888
Closing balance attributable to the Australian Government	(126,251)	1,213	–	226,926	101,888

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	137,382	204,903	114,951	116,451	117,953
Net GST received	5,556	5,050	5,050	5,050	4,369
Other	7,981	5,869	2,688	836	–
Total cash received	150,919	215,822	122,689	122,337	122,322
Cash used					
Employees	90,220	125,591	83,454	85,624	88,193
Suppliers	51,681	79,143	28,558	24,848	22,710
Net GST paid	32	5,050	5,050	5,050	4,369
Other	799	641	532	435	469
Total cash used	142,732	210,425	117,594	115,957	115,741
Net cash from/(used by) operating activities	8,187	5,397	5,095	6,380	6,581
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	15,326	39,003	5,636	4,364	3,411
Total cash used	15,326	39,003	5,636	4,364	3,411
Net cash from/(used by) investing activities	(15,326)	(39,003)	(5,636)	(4,364)	(3,411)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	13,733	39,003	5,636	4,364	3,411
Total cash received	13,733	39,003	5,636	4,364	3,411
Cash used					
Other	5,536	5,397	5,095	6,380	6,581
Total cash used	5,536	5,397	5,095	6,380	6,581
Net cash from/(used by) financing activities	8,197	33,606	541	(2,016)	(3,170)
Net increase/(decrease) in cash held	1,058	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	2,053	3,111	3,111	3,111	3,111
Cash and cash equivalents at the end of the reporting period	3,111	3,111	3,111	3,111	3,111

Prepared on Australian Accounting Standards basis.

The 2024–25 values are as per the audited financial statements. There is a minor rounding variance between the values reported in the cash flow statement (investing activities) and the reconciliation note for the purchase of non-financial assets.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	2,047	1,273	3,319	3,368	3,411
Equity injections – Act No. 2 and Bill 4	11,686	35,177	2,317	996	–
Total new capital appropriations	13,733	36,450	5,636	4,364	3,411
<i>Provided for:</i>					
Purchase of non-financial assets	15,326	(36,450)	(5,636)	(4,364)	(3,411)
Other items	–	–	–	–	–
Total items	15,326	(36,450)	(5,636)	(4,364)	(3,411)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	(11,686)	(35,177)	(2,317)	(996)	–
Funded by capital appropriation – DCB (b)	(2,047)	(1,273)	(3,319)	(3,368)	(3,411)
Funded internally from departmental resources (c)	(1,591)	(2,553)	–	–	–
TOTAL	(15,324)	(39,003)	(5,636)	(4,364)	(3,411)
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,324	39,003	5,636	4,364	3,411
Total cash used to acquire assets	15,324	39,003	5,636	4,364	3,411

Prepared on Australian Accounting Standards basis.

The 2024–25 values are as per the audited financial statements. There is a minor rounding variance between the values reported in the cash flow statement (investing activities) and the reconciliation note for the purchase of non-financial assets.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).
- c) Includes the following s74 external receipts:
 - sponsorship, subsidy, gifts or similar contribution
 - internally developed assets and
 - proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (2025–26 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	9,053	36,804	84,830	130,687
Gross book value – right of use (ROU) assets	42,182	–	–	42,182
Accumulated depreciation / amortisation and impairment	(2,734)	(27,910)	(37,513)	(68,157)
Accumulated depreciation / amortisation and impairment – ROU assets	(20,358)	–	–	(20,358)
Opening net book balance	28,143	8,894	47,317	84,354
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	4,663	850	29,664	35,177
By purchase – appropriation ordinary annual services (b)	–	1,117	156	1,273
Funded internally from departmental resources (c)	–	–	2,553	2,553
Total additions	4,663	1,967	32,373	39,003
Other movements				
Depreciation/amortisation expense	(882)	(4,359)	(7,783)	(13,024)
Depreciation/amortisation on ROU assets	(5,053)	–	–	(5,053)
Total other movements	(5,935)	(4,359)	(7,783)	(18,077)
As at 30 June 2026				
Gross book value	13,716	38,771	117,203	169,690
Gross book value – ROU assets	42,182	–	–	42,182
Accumulated depreciation/ amortisation and impairment	(3,616)	(32,269)	(45,296)	(81,181)
Accumulated depreciation/ amortisation and impairment – ROU assets	(25,411)	–	–	(25,411)
Closing net book balance	26,871	6,502	71,907	105,280

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*, including collection development and acquisition budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.
- c) Net proceeds may be returned to the Official Public Account.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	9,768	–	–	–	–
Total expenses administered on behalf of Government	9,768	–	–	–	–
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes (a)	120,448	123,987	123,895	124,844	125,466
Total taxation revenue	120,448	123,987	123,895	124,844	125,466
Non-taxation revenue					
Fees and fines	192,270	200,100	100	100	100
Total non-taxation revenue	192,270	200,100	100	100	100
Total own-source revenue administered on behalf of Government	312,718	324,087	123,995	124,944	125,566
Total own-source income administered on behalf of Government	312,718	324,087	123,995	124,944	125,566
Net cost of/(contribution by) services	(302,950)	(324,087)	(123,995)	(124,944)	(125,566)
Surplus/(deficit) before income tax	302,950	324,087	123,995	124,944	125,566
Surplus/(deficit) after income tax	302,950	324,087	123,995	124,944	125,566
Total comprehensive income (loss) attributable to the Australian Government	302,950	324,087	123,995	124,944	125,566

Prepared on Australian Accounting Standards basis.

a) Taxes are net of anticipated refunds under section 77 Refunds of the PGPA Act. These are estimated at \$1.0m for 2025–26 and \$0.5m per annum, thereafter.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	16,924	–	–	–	–
Total financial assets	16,924	–	–	–	–
Total assets administered on behalf of Government	16,924	–	–	–	–
LIABILITIES					
Provisions					
Other provisions	7,145	–	–	–	–
Total provisions	7,145	–	–	–	–
Total liabilities administered on behalf of Government	7,145	–	–	–	–
Net assets/(liabilities)	9,779	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes (a)	200,650	123,987	123,895	124,844	125,466
Other	192,270	200,100	100	100	100
Total cash received	392,920	324,087	123,995	124,944	125,566
Cash used					
Other	600	–	–	–	–
Other taxes (a)	600	–	–	–	–
Net cash from/(used by) operating activities	393,520	324,087	123,995	124,944	125,566
Net increase/(decrease) in cash held	393,520	324,087	123,995	124,944	125,566
Cash to Official Public Account for:					
- Appropriations	–	–	–	–	–
- Special accounts	–	–	–	–	–
- Transfers to other entities (Finance – Whole-of-Government)	(393,520)	(324,087)	(123,995)	(124,944)	(125,566)
Total cash to Official Public Account	(393,520)	(324,087)	(123,995)	(124,944)	(125,566)
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

a) Taxes are net of anticipated refunds under section 77 Refunds of the PGPA Act. These are estimated at \$1.0m for 2025–26 and \$0.5m per annum, thereafter.

National Emergency Management Agency

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National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for National Emergency Management Agency (NEMA) can be found in the 2025–26 PB Statements. There has been no change to NEMA's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for NEMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, and special appropriations.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NEMA resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025–26 \$'000</i>
	<i>2024–25 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	70,179	69,785	(9,005)	60,780
Departmental appropriation (c) (d)	148,645	133,168	10,354	143,522
Departmental capital budget (e)	3,056	217	–	217
Annual appropriations – other services – non-operating (e)				–
Prior year appropriations available (b)	1,775	–	737	737
Equity injection (f)	791	–	–	–
<i>Total departmental annual appropriations</i>	224,446	203,170	2,086	205,256
Total departmental resourcing	224,446	203,170	2,086	205,256
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	124,168	21,233	21,939	43,172
Outcome 1	138,549	120,464	17,850	138,314
Annual appropriations – other services – non-operating (d)				
Prior year appropriations available (b)	40,505	20,764	9,882	30,646
Administered assets and liabilities	13,591	7,888	1,829	9,717
<i>Total administered annual appropriations</i>	316,813	170,349	51,500	221,849
<i>Total administered special appropriations</i>	–	11,000	67,000	78,000
Total administered resourcing	316,813	181,349	118,500	299,849
Total resourcing for entity NEMA	541,259	384,519	120,586	505,105
		<i>Actual 2024–25</i>	<i>2025–26</i>	
Average staffing level (number)	405		425	

Table 1.1: NEMA resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025–26 \$'000</i>
	2024–25 \$'000	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
Payments made by other entities on behalf of the NEMA (disclosed above)	900,949	127,830	75,726	203,556
Payments made to other entities for the provision of services (disclosed above)	–	17,165	(391)	16,774

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

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

- a) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- b) Excludes appropriation 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) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026
- e) DCBs are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Act (No. 2) 2025–2026* and *Appropriation Act (No. 4) 2025–2026*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No.4) 2024–2025*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2025–26 measures since the Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures					
Disaster Support (a)					
Administered payments	1.3 & 1.5	12,874	3,307	–	–
Departmental payments	1.1	10,354	177	–	–
Total		23,228	3,484	–	–
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (b) (c)					
Departmental payments	1.1	(1,922)	(6,878)	(6,950)	(6,839)
Total		(1,922)	(6,878)	(6,950)	(6,839)
Total payment measures					
Administered		12,874	3,307	–	–
Departmental		8,432	(6,701)	(6,950)	(6,839)
Total		21,306	(3,394)	(6,950)	(6,839)

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

- a) The cost of the Disaster Support measure will be partially met from the Disaster Ready Fund (\$12.5 million in 2026–27 and \$10 million in 2027–28). The Disaster Ready Fund is administered separately from NEMA's appropriation and associated budgetary estimates.
- b) The full measure description and package details for savings from Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses appears in the Mid-Year Economic and Fiscal Outlook (MYEFO) under cross portfolio.
- c) Measure relates to an election commitment/savings identified in 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for NEMA at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1 Administered					
Annual appropriations					
Disaster Support	1.3 & 1.5	12,874	3,307	–	–
Movement of funds					
(net increase)	1.2, 1.3 & 1.5	5,805	–	–	–
Changes in parameters					
(net increase)	1.3 & 1.5	–	–	98	87
(net decrease)	1.3 & 1.5	–	(11)	–	–
Other variations					
(net increase)	1.2	19,746	–	–	–
Special appropriations					
Other variations					
(net increase)	1.2	67,000	–	–	–
Net impact on appropriations for Outcome 1 (administered)		105,425	3,296	98	87
Outcome 1 Departmental					
Annual appropriations					
Disaster Support	1.1	10,354	177	–	–
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1	(1,922)	(6,878)	(6,950)	(6,839)
Changes in parameters					
(net increase)	1.1	–	–	241	122
(net decrease)	1.1	–	(119)	–	–
Net impact on appropriations for Outcome 1 (departmental)		8,432	(6,820)	(6,709)	(6,717)
Total net impact on appropriations for Outcome 1		113,857	(3,524)	(6,611)	(6,630)

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

a) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for NEMA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced estimates \$'000
Administered items					
Outcome 1 – To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.	138,549	120,464	138,314	17,850	–
Total administered	138,549	120,464	138,314	17,850	–
Departmental programs					
Outcome 1 – To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.	151,701	133,385	143,739	10,354	–
(a)					
Total departmental	151,701	133,385	143,739	10,354	–
Total administered and departmental	290,250	253,849	282,053	28,204	–

a) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Administered assets and liabilities	13,591	7,888	9,717	1,829	–
Total non-operating	13,591	7,888	9,717	1,829	–
Total other services	13,591	7,888	9,717	1,829	–

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

Linked programs

There have been no changes to linked programs for Outcome 1 since the 2025–26 PB Statements.

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: Budgeted expenses for Outcome 1

Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: NEMA – Departmental – Outcome 1					
Departmental expenses					
Departmental appropriation	153,834	143,522	114,899	115,999	117,159
s74 external revenue (a)	1,106	181	183	185	187
Expenses not requiring appropriation in the Budget year (b)	6,497	3,889	3,685	3,418	3,159
Departmental total	161,437	147,592	118,767	119,602	120,505
Total expenses for program 1.1	161,437	147,592	118,767	119,602	120,505
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	48,718	17,574	2,000	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	764,698	78,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (b)	3,255	1,911	1,873	1,836	1,799
Administered total	816,671	97,485	14,873	12,836	12,799
Total expenses for program 1.2	816,671	97,485	14,873	12,836	12,799
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	23,811	32,549	14,876	12,585	12,632
Administered total	23,811	32,549	14,876	12,585	12,632
Total expenses for program 1.3	23,811	32,549	14,876	12,585	12,632

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.4: COVID-19 Support					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	258	–	–	–	–
Administered total	258	–	–	–	–
Total expenses for program 1.4	258	–	–	–	–
Program 1.5: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	66,748	88,191	38,867	37,365	38,188
Expenses not requiring appropriation in the Budget year (b)	1,389	1,389	1,389	1,389	1,389
Administered total	68,137	89,580	40,256	38,754	39,577
Total expenses for program 1.5	68,137	89,580	40,256	38,754	39,577
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	139,277	138,314	55,743	49,950	50,820
Special appropriations	764,698	78,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (b)	4,902	3,300	3,262	3,225	3,188
Administered total	908,877	219,614	70,005	64,175	65,008
Departmental expenses					
Departmental appropriation	153,834	143,522	114,899	115,999	117,159
s74 external revenue (a)	1,106	181	183	185	187
Expenses not requiring appropriation in the Budget year (b)	6,497	3,889	3,685	3,418	3,159
Departmental total	161,437	147,592	118,767	119,602	120,505
Total expenses for Outcome 1	1,070,314	367,206	188,772	183,777	185,513

Table 2.1: Budgeted expenses for Outcome 1 (continued)

Movement of administered funds between years (c)	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward Estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward Estimate \$'000
Outcome 1:					
Program 1.2	(791)	791	–	–	–
Program 1.3	(1,302)	1,302	–	–	–
Program 1.5	(1,883)	1,883	–	–	–
Total movement of administered funds (d)	(3,976)	3,976	–	–	–
		2024–25 Average staffing level (number)	2025–26 405	425	

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, resources received free of charge, offset by lease payments.
- c) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.
- d) Total movement of funds related to expense items.

Table 2.2: Performance measure for Outcome 1

There are no changes to NEMA's performance information as reported in the 2025–26 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available in 2025–26. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2025–26.

3.1.2 Analysis of budgeted financial statements

Departmental

In all budget years, NEMA is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases).

Since the publication of the 2025–26 PB Statements, departmental expenses for NEMA in the 2025–26 financial year have increased by \$10.3 million in 2025–26 and have reduced by \$18.1 million over the forward estimates period. This is primarily due to measures and estimates variations outlined in Tables 1.2 and 1.3 respectively, with other movements relating to asset-related updates and associated depreciation expense impacts.

Administered

Since the publication of the 2025–26 PB Statements, administered expenses for NEMA in the 2025–26 financial year have increased by \$87.7 million, and increased by \$11.2 million over the forward estimates period. This is primarily due to measures and estimates variations outlined in Tables 1.2 and 1.3 respectively.

3.1.3 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	64,157	67,025	67,803	69,157	70,540
Suppliers	85,729	71,307	41,803	41,577	41,474
Depreciation and amortisation	9,223	8,104	8,155	8,022	7,811
Write-down and impairment of assets	1,157	–	–	–	–
Finance costs	1,146	1,156	1,006	846	680
Other	25	–	–	–	–
Total expenses	161,437	147,592	118,767	119,602	120,505
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Services received free of charge	179	181	183	185	187
Other revenue	927	–	–	–	–
Total own-source revenue	1,106	181	183	185	187
Gains					
Other gains	9,998	–	–	–	–
Total gains	9,998	–	–	–	–
Total own-source income	11,104	181	183	185	187
Net (cost of)/contribution by services	(150,333)	(147,411)	(118,584)	(119,417)	(120,318)
Revenue from Government	148,645	143,522	114,899	115,999	117,159
Surplus/(deficit) attributable to the Australian Government	(1,688)	(3,889)	(3,685)	(3,418)	(3,159)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	4,451	–	–	–	–
Total other comprehensive income	4,451	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	2,763	(3,889)	(3,685)	(3,418)	(3,159)

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	2,763	(3,889)	(3,685)	(3,418)	(3,159)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,743	3,743	3,794	3,794	3,794
Plus: depreciation/amortisation expenses for ROU assets (b)	5,480	4,361	4,361	4,228	4,017
Less: lease principal repayments (b)	3,883	4,215	4,470	4,604	4,652
Total comprehensive income less expense previously funded through revenue appropriations	8,103	–	–	–	–
Changes in asset revaluation reserve	(4,451)	–	–	–	–
Net cash operating surplus/(deficit)	3,652	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a DCB under Appropriation Act (No.1) or Appropriation Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Appropriation Act (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5.
- b) Applies to leases under AASB 16 Leases.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,704	4,704	4,704	4,704	4,704
Trade and other receivables	58,824	53,160	50,252	50,286	50,244
Total financial assets	63,528	57,864	54,956	54,990	54,948
Non-financial assets					
Buildings	29,402	25,041	20,680	16,452	12,435
Leasehold improvements	19,596	16,536	13,476	10,416	7,356
Plant and equipment	1,854	1,618	1,386	1,156	929
Computer software	2,449	2,730	2,449	2,168	1,887
Inventories	438	438	438	438	438
Supplier prepayments	1,746	1,746	1,746	1,746	1,746
Total non-financial assets	55,485	48,109	40,175	32,376	24,791
Total assets	119,013	105,973	95,131	87,366	79,739
LIABILITIES					
Payables					
Supplier payables	19,891	14,539	11,607	11,598	11,512
Other payables	4,452	4,651	4,675	4,718	4,762
Total payables	24,343	19,190	16,282	16,316	16,274
Interest bearing liabilities					
Leases	30,479	26,264	21,794	17,190	12,538
Total interest bearing liabilities	30,479	26,264	21,794	17,190	12,538
Provisions					
Employee provisions	16,634	16,634	16,634	16,634	16,634
Total provisions	16,634	16,634	16,634	16,634	16,634
Total liabilities	71,456	62,088	54,710	50,140	45,446
Net assets	47,557	43,885	40,421	37,226	34,293
EQUITY (a)					
Parent entity interest					
Retained surplus	21,476	17,587	13,902	10,484	7,325
Contributed equity	21,168	21,385	21,606	21,829	22,055
Asset revaluation reserve	4,913	4,913	4,913	4,913	4,913
Total parent entity interest	47,557	43,885	40,421	37,226	34,293
Total equity	47,557	43,885	40,421	37,226	34,293

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 (2025–26 Budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	21,476	4,913	21,168	47,557
Adjusted opening balance	21,476	4,913	21,168	47,557
Comprehensive income				
Surplus/(deficit) for the period	(3,889)	–	–	(3,889)
Total comprehensive income	(3,889)	–	–	(3,889)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	217	217
Sub-total transactions with owners	–	–	217	217
Estimated closing balance as at 30 June 2026	17,587	4,913	21,385	43,885
Closing balance attributable to the Australian Government	17,587	4,913	21,385	43,885

Prepared on Australian Accounting Standards basis.

a) The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	174,797	148,675	117,807	115,965	117,201
Net GST received	6,091	6,152	6,213	6,272	6,338
s74 external revenue transferred to the OPA	7,539	–	–	–	–
Total cash received	188,427	154,827	124,020	122,237	123,539
Cash used					
Employees	67,920	66,826	67,779	69,114	70,496
Suppliers	97,747	82,630	50,765	47,673	47,711
Interest payments on lease liability	1,146	1,156	1,006	846	680
s74 external revenue transferred to the OPA	13,697	–	–	–	–
Total cash used	180,510	150,612	119,550	117,633	118,887
Net cash from/(used by) operating activities	7,917	4,215	4,470	4,604	4,652
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of RoU motor vehicles	67	–	–	–	–
Total cash received	67	–	–	–	–
Cash used					
Purchase of assets	5,708	728	221	223	226
Purchase of inventory	222	–	–	–	–
Total cash used	5,930	728	221	223	226
Net cash from/(used by) investing activities	(5,863)	(728)	(221)	(223)	(226)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,525	728	221	223	226
Total cash received	5,525	728	221	223	226
Cash used					
Principal payments on lease liability	3,883	4,215	4,470	4,604	4,652
Total cash used	3,883	4,215	4,470	4,604	4,652
Net cash from/(used by) financing activities	1,642	(3,487)	(4,249)	(4,381)	(4,426)
Net increase/(decrease) in cash held	3,696	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,008	4,704	4,704	4,704	4,704
Cash and cash equivalents at the end of the reporting period	4,704	4,704	4,704	4,704	4,704

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	3,056	217	221	223	226
Equity injections – Act No. 2 and Bill 4	791	–	–	–	–
Total new capital appropriations	3,847	217	221	223	226
<i>Provided for:</i>					
Purchase of non-financial assets	3,847	217	221	223	226
Total items	3,847	217	221	223	226
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	5,708	511	–	–	–
Funded by capital appropriation – DCB (b)	222	217	221	223	226
TOTAL	5,930	728	221	223	226

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (2025–26 Budget year)

	Buildings \$'000	Plant and equipment \$'000	Computer software and intangibles \$'000	Leasehold Improvements \$'000	Total \$'000
As at 1 July 2025					
Gross book value	–	2,064	3,423	20,624	26,111
Gross book value – right of use (ROU) assets	34,433	20	–	–	34,453
Accumulated depreciation/amortisation and impairment	–	(213)	(974)	(1,028)	(2,215)
Accumulated depreciation/amortisation and impairment – ROU assets	(5,031)	(17)	–	–	(5,048)
Opening net book balance	29,402	1,854	2,449	19,596	53,301
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	–	511	–	511
By purchase – appropriation ordinary annual services (b)	–	217	–	–	217
Total additions	–	217	511	–	728
Other movements					
Depreciation/amortisation expense	–	(453)	(230)	(3,060)	(3,743)
Depreciation/amortisation on ROU assets	(4,361)	–	–	–	(4,361)
Total other movements	(4,361)	(453)	(230)	(3,060)	(8,104)
As at 30 June 2026					
Gross book value	–	2,281	3,934	20,624	26,839
Gross book value – ROU assets	34,433	20	–	–	34,453
Accumulated depreciation/amortisation and impairment	–	(666)	(1,204)	(4,088)	(5,958)
Accumulated depreciation/amortisation and impairment – ROU assets	(9,392)	(17)	–	–	(9,409)
Closing net book balance	25,041	1,618	2,730	16,536	45,925

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*, including collection development and acquisition budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Personal benefits	775,759	81,000	13,000	11,000	11,000
Grants	125,190	122,556	51,921	48,159	48,996
Depreciation and amortisation (a)	1,389	1,389	1,389	1,389	1,389
Suppliers	3,024	12,758	1,822	1,791	1,824
Finance costs	2,023	1,911	1,873	1,836	1,799
Write-down and impairment of assets	1,492	—	—	—	—
Total expenses administered on behalf of Government	908,877	219,614	70,005	64,175	65,008
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	693	1,476	1,446	1,418	1,389
Other revenue	7,467	4,725	4,725	4,725	5,370
Total non-taxation revenue	8,160	6,201	6,171	6,143	6,759
Total own-source revenue administered on behalf of Government	8,160	6,201	6,171	6,143	6,759
Gains					
Other gains	238	—	—	—	—
Total gains administered on behalf of Government	238	—	—	—	—
Total own-source income administered on behalf of Government	8,398	6,201	6,171	6,143	6,759
Net cost of/(contribution by) services	(900,479)	(213,413)	(63,834)	(58,032)	(58,249)
Total comprehensive income (loss) attributable to the Australian Government	(900,479)	(213,413)	(63,834)	(58,032)	(58,249)

Prepared on Australian Accounting Standards basis.

a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the administered depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate administered capital budget (ACB) provided through Appropriation Act (No. 1) or Appropriation Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.10.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,112	7,112	7,112	7,112	7,112
Trade and other receivables	38,709	56,031	79,326	72,876	66,554
Total financial assets	45,821	63,143	86,438	79,988	73,666
Non-financial assets					
Plant and equipment	11,988	15,024	19,220	17,831	16,442
Total non-financial assets	11,988	15,024	19,220	17,831	16,442
Total assets administered on behalf of Government	57,809	78,167	105,658	97,819	90,108
LIABILITIES					
Payables					
Suppliers	307	307	307	307	307
Grants	101	101	101	101	101
Total payables	408	408	408	408	408
Total liabilities administered on behalf of Government	408	408	408	408	408
Net assets/(liabilities)	57,401	77,759	105,250	97,411	89,700

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	9,848	10,880	5,359	5,213	5,298
Interest	451	1,186	1,162	1,139	1,116
Other operating cash received	6,044	4,725	4,725	4,725	5,370
Total cash received	16,343	16,791	11,246	11,077	11,784
Cash used					
Suppliers	2,723	12,758	1,822	1,791	1,824
Grants	142,363	133,436	57,280	53,372	54,294
Personal benefits	774,947	81,000	13,000	11,000	11,000
Total cash used	920,033	227,194	72,102	66,163	67,118
Net cash from/ (used by) operating activities	(903,690)	(210,403)	(60,856)	(55,086)	(55,334)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	6,017	5,095	4,993	4,893	4,796
Total cash received	6,017	5,095	4,993	4,893	4,796
Cash used					
Purchase of property, plant, and equipment	373	4,425	5,585	–	–
Advances and loans made	23,077	24,038	29,877	–	–
Total cash used	23,450	28,463	35,462	–	–
Net cash from/ (used by) investing activities	(17,433)	(23,368)	(30,469)	4,893	4,796
Net increase/ (decrease) in cash held	(921,123)	(233,771)	(91,325)	(50,193)	(50,538)
Cash and cash equivalents at beginning of reporting period	500	7,112	7,112	7,112	7,112
Cash from Official Public Account for:					
- Appropriations	950,674	244,777	102,205	60,950	61,820
Total cash from Official Public Account	950,674	244,777	102,205	60,950	61,820
Cash to Official Public Account for:					
- Appropriations	22,939	11,006	10,880	10,757	11,282
Total cash to Official Public Account	22,939	11,006	10,880	10,757	11,282
Cash and cash equivalents at end of reporting period	7,112	7,112	7,112	7,112	7,112

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered assets and liabilities – Act 2 and Bill 4	13,591	9,717	35,462	–	–
Total new capital appropriations	13,591	9,717	35,462	–	–
<i>Provided for:</i>					
Purchase of non-financial assets	373	4,425	5,585	–	–
Other items	23,077	24,038	29,877	–	–
Total items	23,450	28,463	35,462	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation (a)	23,450	28,463	35,462	–	–
TOTAL	23,450	28,463	35,462	–	–

Prepared on Australian Accounting Standards basis.

a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.

Table 3.11: Statement of administered asset movements (2025–26 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	–	12,019	–	12,019
Accumulated depreciation/amortisation and impairment	–	(31)	–	(31)
Opening net book balance	–	11,988	–	11,988
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	4,425	–	4,425
Total additions	–	4,425	–	4,425
Other movements				
Depreciation/amortisation expense	–	(1,389)	–	(1,389)
Total other movements	–	(1,389)	–	(1,389)
As at 30 June 2026				
Gross book value	–	16,444	–	16,444
Accumulated depreciation/amortisation and impairment	–	(1,420)	–	(1,420)
Closing net book balance	–	15,024	–	15,024

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through *Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*.

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.
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.

Term	Meaning
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 2025–26 is the Budget year, 2026–27 is forward year 1, 2027–28 is forward year 2 and 2028–29 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.

Term	Meaning
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 (hypothesized) 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.