

Australian Secret Intelligence Service

Entity resources and planned performance

Australian Secret Intelligence Service

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Australian Secret Intelligence Service

Section 1: Entity overview and resources

1.1 Strategic direction statement

In 2026–27, the Australian Secret Intelligence Service (ASIS) will continue to enhance government understanding of the overseas environment affecting Australia’s vital interests. ASIS will take appropriate action, consistent with applicable legislation, to protect and promote Australia’s vital interests through the provision of unique foreign intelligence services as directed by the Government.

The primary functions of ASIS are:

- to obtain, in accordance with the Government’s requirements, intelligence about the capabilities, intentions or activities of people or organisations outside Australia;
- to communicate, in accordance with the Government’s requirements, such intelligence;
- to provide assistance to the Australian Defence Force in support of military operations and to cooperate with the Australian Defence Force on intelligence matters;
- to conduct counter-intelligence activities;
- to liaise with intelligence or security services, or other authorities, of other countries;
- to cooperate with and assist the Australian Signals Directorate, the Australian Geospatial-Intelligence Organisation, the Australian Security Intelligence Organisation and other Commonwealth and State authorities in the performance of their functions; and
- to undertake such other activities as the responsible minister directs relating to the capabilities, intentions or activities of people or organisations outside Australia.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Secret Intelligence Service resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	187,082	190,454
Departmental appropriation (b)	492,523	517,325
s74 External Revenue (c)	30,998	31,638
Departmental capital budget (d)	62,325	50,546
Equity injection (e)	73,905	65,011
Total departmental annual appropriations	846,833	854,974
Total departmental resourcing	846,833	854,974

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

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

- a) *Appropriation Bill (No. 1) 2026–2027.*
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- d) Departmental Capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- e) *Appropriation Bill (No. 2) 2026–2027.*

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
Program 1.1: Secret intelligence					
Departmental expenses					
Departmental appropriation (a)	369,392	387,993	367,371	351,837	359,930
s74 External Revenue (b)	23,249	23,729	24,275	25,271	26,652
Expenses not requiring appropriation in the Budget year (c)	43,283	47,208	54,192	58,430	66,198
Departmental total	435,924	458,930	445,838	435,538	452,780
Total expenses for program 1.1	435,924	458,930	445,838	435,538	452,780
Program 1.2: Other services					
Departmental expenses					
Departmental appropriation (a)	123,131	129,331	122,456	117,279	119,976
s74 External Revenue (b)	7,749	7,910	8,091	8,423	8,884
Expenses not requiring appropriation in the Budget year (c)	14,427	15,736	18,064	19,476	22,066
Departmental total	145,307	152,977	148,611	145,178	150,926
Total expenses for program 1.2	145,307	152,977	148,611	145,178	150,926

Table continued on the next page.

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation (a)	492,523	517,325	489,827	469,116	479,906
s74 External Revenue (b)	30,998	31,638	32,366	33,694	35,536
Expenses not requiring appropriation in the Budget year (c)	57,710	62,944	72,256	77,906	88,264
Departmental total	581,231	611,907	594,449	580,716	603,706
Total expenses for Outcome 1	581,231	611,907	594,449	580,716	603,706

a) Excludes departmental capital budget (DCB).

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

c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses.

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

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
EXPENSES					
Total expenses (a)	581,231	611,907	594,449	580,716	603,706
LESS:					
OWN-SOURCE INCOME					
Own-source revenue	30,998	31,638	32,366	33,694	35,536
Total own-source revenue	30,998	31,638	32,366	33,694	35,536
Net (cost of)/contribution by services	(550,233)	(580,269)	(562,083)	(547,022)	(568,170)
Revenue from Government	492,523	517,325	489,827	469,116	479,906
Surplus/(deficit) attributable to the Australian Government	(57,710)	(62,944)	(72,256)	(77,906)	(88,264)

Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(57,710)	(62,944)	(72,256)	(77,906)	(88,264)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (b)	57,710	62,944	72,256	77,906	88,264
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

a) Includes depreciation on ROU assets.

b) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
ASSETS					
Financial assets	204,536	206,627	208,757	210,978	213,265
Non-financial assets	422,006	475,066	561,663	634,460	698,678
Total assets	626,542	681,693	770,420	845,438	911,943
LIABILITIES					
Payables	110,909	111,828	112,764	113,768	114,815
Interest bearing liabilities	12,408	12,855	13,302	13,749	14,196
Provisions	74,536	75,708	76,902	78,119	79,359
Total liabilities	197,853	200,391	202,968	205,636	208,370
Net assets	428,689	481,302	567,452	639,802	703,573
EQUITY*					
Parent entity interest					
Contributed equity	821,078	936,635	1,095,041	1,245,297	1,397,332
Reserves	110,042	110,042	110,042	110,042	110,042
Retained surplus (accumulated deficit)	(502,431)	(565,375)	(637,631)	(715,537)	(803,801)
Total parent entity interest	428,689	481,302	567,452	639,802	703,573
Total equity	428,689	481,302	567,452	639,802	703,573

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(502,431)	110,042	-	821,078	428,689
Adjusted opening balance	(502,431)	110,042	-	821,078	428,689
Comprehensive income					
Surplus/(deficit) for the period	(62,944)	-	-	-	(62,944)
Total comprehensive income	(62,944)	-	-	-	(62,944)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	65,011	65,011
Departmental Capital Budget (DCB)	-	-	-	50,546	50,546
Sub-total transactions with owners	-	-	-	115,557	115,557
Estimated closing balance as at 30 June 2027	(565,375)	110,042	-	936,635	481,302
Closing balance attributable to the Australian Government	(565,375)	110,042	-	936,635	481,302

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received	521,404	546,872	520,063	500,589	513,155
Cash used	521,404	546,872	520,063	500,589	513,155
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	136,230	115,557	158,406	150,256	152,035
Net cash from/(used by) investing activities	(136,230)	(115,557)	(158,406)	(150,256)	(152,035)
FINANCING ACTIVITIES					
Cash received	136,230	115,557	158,406	150,256	152,035
Cash used	-	-	-	-	-
Net cash from/(used by) financing activities	136,230	115,557	158,406	150,256	152,035
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	97,710	97,710	97,710	97,710	97,710
Cash and cash equivalents at the end of the reporting period	97,710	97,710	97,710	97,710	97,710

Prepared on Australian Accounting Standards basis.