

AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY

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AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There have been no changes to the Australian Fisheries Management Authority's strategic direction statement since the 2018-19 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

These tables detail the resourcing for the Australian Fisheries Management Authority at 2018–19 Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018–19 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4) 2018–19, Special Appropriations and Special Accounts.

Table 1.1: Australian Fisheries Management Authority – Resource Statement as at 2018–19 Additional Estimates – February 2019

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
<u>Departmental</u>				
Annual appropriations – ordinary annual services				
Departmental appropriation ^(a)	20,514	20,517	172	20,689
Section 74 external revenue ^(b)	2,733	2,851	-	2,851
Prior year appropriations available ^(c)	14,238	8,261	-	8,261
Total departmental annual appropriations	37,485	31,629	172	31,801
Special accounts^(d)				
Appropriation receipts ^(e)	21,068	20,581	-	20,581
Non-appropriation receipts	14,238	14,300	-	14,300
Total special account	35,306	34,881	-	34,881
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	(21,068)	(20,581)	-	(20,581)
Total departmental resourcing	51,723	45,929	172	46,101
<u>Administered</u>				
Annual appropriations – ordinary annual services^(a)				
Outcome 1	5,424	5,506	-	5,506
Total administered annual appropriations	5,424	5,506	-	5,506
Total administered resourcing	5,424	5,506	-	5,506
Total resourcing for AFMA	57,147	51,435	172	51,607
			2017–18	2018–19
Average staffing level (number)			177	177

(a) *Appropriation Act (No. 1) 2018–19* and *Appropriation (Bill No. 3) 2018–19*.

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

(c) These amounts reflect opening special account balances only.

Continued on following page

Table 1.1: Australian Fisheries Management Authority – Resource Statement as at 2018–19 Additional Estimates – February 2019 (continued)

- (d) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 2018–19, Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (e) Amounts credited to the special account(s) from entity AFMA's annual appropriations.

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

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

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Australian Fisheries Management Authority – measures since 2018–19 Budget

The Australian Fisheries Management Authority does not have any 2018–19 MYEFO measures.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail changes in resourcing for the Australian Fisheries Management Authority, by outcome. The table show variations since the 2018–19 Budget due to new measures (as per Table 1.2) and variations due to other factors, such as movements of funds, reclassifications, reallocations and adjustments due to the efficiency dividend and changes in economic parameters.

Table 1.3: Additional Estimates and other variations to outcomes since 2018–19 Budget

Outcome 1 – Departmental	2018–19	2019–20	2020–21	2021–22
	\$'000	\$'000	\$'000	\$'000
Movement of Funds				
Australian Fisheries Management Authority	1.1	172	-	-
Net impact on appropriations for Outcome 1 (departmental)		172	-	-

Prepared on a Government Finance Statistics (fiscal) basis

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table shows Additional Estimates sought for the Australian Fisheries Management Authority through Appropriation Bills (No. 3) and (No. 4) 2018–19.

Table 1.4: Appropriation Bill (No. 3) 2018–19

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY					
Departmental programs					
Outcome 1					
Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia's marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.	20,514	20,517	20,689	172	-
Total	20,514	20,517	20,689	172	-
Total additional Departmental Bill No. 3				172	

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to the Australian Fisheries Management Authority's outcome and program structure since the 2018–19 Portfolio Budget Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Linked programs

There have been no changes to linked programs for Outcome 1 since the 2018–19 Portfolio Budget Statements.

Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2018–19 Portfolio Budget Statements.

Budgeted expenses

Table 2.1.1 (below) 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: Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia's marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.					
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.1: Australian Fisheries Management Authority					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) ^(a)					
Illegal Foreign Fishing Vessel Caretaking and Disposal	1,102	5,506	5,594	5,689	5,838
Departmental expenses					
Departmental appropriation ^(a)					
Special account	24,109	24,825	22,570	22,807	23,491
Special account					
AFMA Special account					
Expenses not requiring appropriation in the Budget year ^(b)	14,081	14,300	14,729	15,626	17,074
	991	1,599	1,573	1,711	1,511
Total expenses for program 1.1	40,283	46,230	44,466	45,833	47,914
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) ^(a)					
	1,102	5,506	5,594	5,689	5,838
Departmental expenses					
Departmental appropriation ^(a)					
Special account	24,109	24,825	22,570	22,807	23,491
Special account					
AFMA Special account					
Expenses not requiring appropriation in the Budget year ^(b)	14,081	14,300	14,729	15,626	17,074
	991	1,599	1,573	1,711	1,511
Total expenses for Outcome 1	40,283	46,230	44,466	45,833	47,914
Average staffing level (number)					
	2017–18	2018–19			
	177	177			

(a) Expenses funded from both 'ordinary annual services' (Appropriation Act No. 1 and Bill No. 3) and 'revenue from independent sources' (section 74 of the PGPA Act).

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

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: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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 Fisheries Management Authority.

Table 3.1: Estimates of special account flows and balances

		Opening balance 2018–19	Receipts 2018–19	Payments 2018–19	Adjustments 2018–19	Closing balance 2018–19
		<i>2017–18</i>	<i>2017–18</i>	<i>2017–18</i>	<i>2017–18</i>	<i>2017–18</i>
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Departmental</u>						
AFMA Services for Other Entities and Trust Moneys Special Account	1	254	-	-	-	254
		-	255	(1)	-	254
Special Account by Act – AFMA Special Account	1	14,238	34,977	(41,208)	-	8,007
		-	-	-	-	-
Total Special Accounts 2018–19 MYEFO estimates		14,492	34,977	(41,208)	-	8,261
<i>Total Special Accounts 2017–18 actual</i>		-	<i>255</i>	<i>(1)</i>	-	<i>254</i>

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Major changes since the 2018–19 PBS include the reporting of actual results for 2017–18 and a movement of funds increasing AFMA’s 2018–19 Departmental Capital Budget by \$172,000.

Other changes from the 2018–19 PBS include the reclassification of AFMA’s special account balances from receivables to cash and cash equivalents for consistency with annual reporting requirements and recognising Departmental Services for Other Entities and Trust Monies (SOETM) on the balance sheet as cash and cash equivalents.

3.2.2 Budgeted financial statements tables

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	20,666	21,383	21,593	22,018	22,671
Supplier expenses	17,524	17,742	15,706	16,415	17,894
Depreciation and amortisation	991	1,599	1,573	1,711	1,511
Total expenses	39,181	40,724	38,872	40,144	42,076
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,368	2,423	2,471	2,571	2,728
Rental income	696	428	144	144	144
Levies and licence fees provided via crediting right to special account	14,081	14,300	14,729	15,626	17,074
Total own-source revenue	18,145	17,151	17,344	18,341	19,946
Gains					
Other	43	45	45	45	45
Total gains	43	45	45	45	45
Total own-source income	18,188	17,196	17,389	18,386	19,991
Net cost of (contribution by) services	20,993	23,528	21,483	21,758	22,085
Revenue from Government	20,049	19,908	19,910	20,047	20,574
Surplus (deficit) attributable to the Australian Government	(944)	(3,620)	(1,573)	(1,711)	(1,511)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income (loss)	(944)	(3,620)	(1,573)	(1,711)	(1,511)
Total comprehensive income (loss) attributable to the Australian Government	(944)	(3,620)	(1,573)	(1,711)	(1,511)
Note: Impact of net cash appropriation arrangements					
	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	(944)	(3,620)	(1,573)	(1,711)	(1,511)
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	991	1,599	1,573	1,711	1,511
Total comprehensive income (loss) – as per the statement of comprehensive income	(47)	2,021	-	-	-

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	14,238	8,261	7,879	7,879	7,879
Trade and other receivables	1,672	1,418	1,418	1,418	1,418
Total financial assets	15,910	9,679	9,297	9,297	9,297
Non-financial assets					
Land and buildings	2,175	4,271	3,675	3,089	2,503
Property, plant and equipment	578	2,027	1,890	1,681	1,483
Intangibles	390	225	222	146	271
Other	234	234	234	234	234
Total non-financial assets	3,377	6,757	6,021	5,150	4,491
Total assets	19,287	16,436	15,318	14,447	13,788
LIABILITIES					
Payables					
Suppliers	2,744	2,744	2,744	3,126	3,508
Accrued expenses	670	670	670	670	670
Total payables	3,414	3,414	3,414	3,796	4,178
Provisions					
Employee provisions	5,261	5,261	5,261	5,261	5,261
Total provisions	5,261	5,261	5,261	5,261	5,261
Total liabilities	8,675	8,675	8,675	9,057	9,439
Net assets	10,612	7,761	6,643	5,390	4,349
EQUITY*					
Parent entity interest					
Contributed equity	12,200	12,969	13,424	13,882	14,352
Reserves	4,199	4,199	4,199	4,199	4,199
Retained surplus (accumulated deficit)	(5,787)	(9,407)	(10,980)	(12,691)	(14,202)
Total Equity	10,612	7,761	6,643	5,390	4,349

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

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2018–19)

	Retained earnings	Revaluation Asset Reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(5,787)	4,199	12,200	10,612
Adjusted opening balance	(5,787)	4,199	12,200	10,612
Comprehensive income				
Surplus (deficit) for the period	(3,620)	-	-	(3,620)
Total comprehensive income	(3,620)	-	-	(3,620)
of which:				
Attributable to the Australian Government	(3,620)	-	-	(3,620)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCBs)	-	-	769	769
Sub-total transactions with owners	-	-	769	769
Estimated closing balance as at 30 June 2019	(9,407)	4,199	12,969	7,761
Closing balance attributable to the Australian Government	(9,407)	4,199	12,969	7,761

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	3,498	3,105	2,615	2,715	2,872
Appropriations	34,132	19,908	19,910	20,047	20,574
Other	13,997	14,300	14,729	15,626	17,074
Total cash received	51,627	37,313	37,254	38,388	40,520
Cash used					
Employees	20,740	21,383	21,593	22,018	22,671
Suppliers	16,545	17,697	15,661	15,988	17,467
Total cash used	37,285	39,080	37,254	38,006	40,138
Net cash from (used by) operating activities	14,342	(1,767)	-	382	382
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	462	4,979	837	840	852
Total cash used	462	4,979	837	840	852
Net cash from (used by) investing activities	(462)	(4,979)	(837)	(840)	(852)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	(60)	769	455	458	470
Total cash received	(60)	769	455	458	470
Net cash from (used by) financing activities	(60)	769	455	458	470
Net increase (decrease) in cash held	13,820	(5,977)	(382)	-	-
Cash and cash equivalents at the beginning of the reporting period	418	14,238	8,261	7,879	7,879
Cash and cash equivalents at the end of the reporting period	14,238	8,261	7,879	7,879	7,879

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	465	769	455	458	470
Total capital appropriations represented by:	465	769	455	458	470
Total new capital appropriations represented by:					
Purchase of non-financial assets	462	769	455	458	470
Total items	462	769	455	458	470
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	-	143	-	-	-
Funded by capital appropriation – DCB ^(b)	417	4,210	382	382	382
Funded internally from departmental resources ^(c)	45	626	455	458	470
TOTAL	462	4,979	837	840	852
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	462	4,979	837	840	852
Total cash used to acquire assets	462	4,979	837	840	852

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

(b) Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).

(c) Includes the following sources of funding:

- annual and prior year appropriations;
- internally developed assets;
- section 74 Retained revenue receipts;
- proceeds from the sale of assets; and
- the AFMA Special Account under section 94B of the *Fisheries Administration Act 1991*.

Prepared on Australian Accounting Standards basis.

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Table 3.7: Statement of asset movements (Budget year 2018–19)

	Land	Buildings	Other property, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018						
Gross book value	975	1,533	875	6,290	2	9,675
Accumulated depreciation/amortisation and impairment	-	(333)	(297)	(5,900)	(2)	(6,532)
Opening net book balance	975	1,200	578	390	-	3,143
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase – appropriation ordinary annual services ^(a)	-	2,780	1,749	450	-	4,979
Total additions	-	2,780	1,749	450	-	4,979
Other movements						
Depreciation/amortisation expense	-	(684)	(300)	(615)	-	(1,599)
Total other movements	-	(684)	(300)	(615)	-	(1,599)
As at 30 June 2019						
Gross book value	975	4,313	2,624	6,740	2	14,654
Accumulated depreciation/amortisation and impairment	-	(1,017)	(597)	(6,515)	(2)	(8,131)
Closing net book balance	975	3,296	2,027	225	-	6,523

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2018–19* for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Supplier	1,102	5,506	5,594	5,689	5,838
Total expenses administered on behalf of Government	1,102	5,506	5,594	5,689	5,838
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue administered on behalf of Government	-	-	-	-	-
Total own-source income administered on behalf of Government	-	-	-	-	-
Net Cost of (contribution by) services	1,102	5,506	5,594	5,689	5,838
Surplus (Deficit)	(1,102)	(5,506)	(5,594)	(5,689)	(5,838)
Total comprehensive income (loss)	(1,102)	(5,506)	(5,594)	(5,689)	(5,838)

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Receivables	272	1,058	1,844	1,844	1,844
Total financial assets	272	1,058	1,844	1,844	1,844
Total assets administered on behalf of Government	272	1,058	1,844	1,844	1,844
LIABILITIES					
Payables					
Suppliers	57	57	57	57	57
Total payables	57	57	57	57	57
Total liabilities administered on behalf of Government	57	57	57	57	57
Net assets/(liabilities)	215	1,001	1,787	1,787	1,787

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	191	-	-	-	-
Total cash received	191	-	-	-	-
Cash used					
Suppliers	191	5,506	5,594	5,689	5,838
Total cash used	191	5,506	5,594	5,689	5,838
Net cash from (used by) operating activities	(191)	(5,506)	(5,594)	(5,689)	(5,838)
Net increase (decrease) in cash held	(191)	(5,506)	(5,594)	(5,689)	(5,838)
Cash from Official Public Account for:					
– Appropriations	-	5,506	5,594	5,689	5,838
Cash and cash equivalents at end of reporting period	(191)	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Statement of administered asset movements (Budget year 2018–19)

The schedule of administered asset movements on behalf of Government is nil.