

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26

**AGRICULTURE, FISHERIES AND FORESTRY
PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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The Department of Agriculture, Fisheries and Forestry acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.



Julie Collins MP

Minister for Agriculture, Fisheries and Forestry

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2025-26 Additional Estimates for the Agriculture, Fisheries and Forestry 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



Julie Collins MP

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nfp	not for publication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
\$b	\$ billion

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 Matthew Geysen, Chief Finance Officer, Department of Agriculture, Fisheries and Forestry on (02) 6272 3094 or alternatively externalbudgets@aff.gov.au

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 (PBS), 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 PBS 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 (No. 3) and (No. 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–26. 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 (No. 3) and (No. 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.

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Portfolio overview

Portfolio overview

The Agriculture, Fisheries and Forestry Portfolio consists of the Department of Agriculture, Fisheries and Forestry (the department) and eight portfolio entities (Figure 1 refers).

The role and responsibilities of the department and the portfolio entities have not changed since the 2025–26 Portfolio Budget Statements (PBS).

A full outline of the department’s Portfolio overview can be found in the 2025–26 PBS.

The department is receiving additional appropriations through Appropriation Bills (No. 3) and (No. 4) 2025–26.

Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure

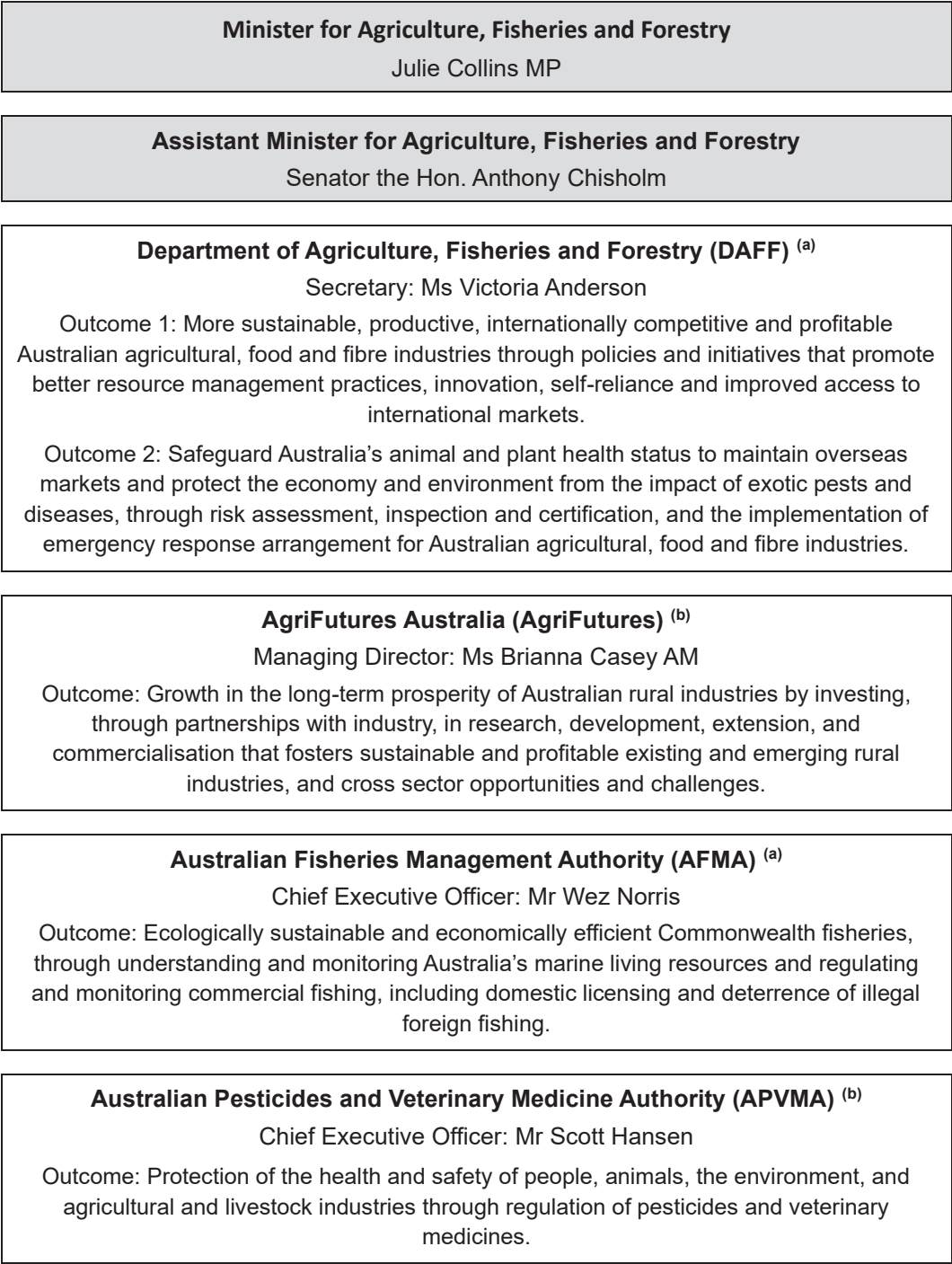


Figure 1: Agriculture, Fisheries and Forestry Portfolio structure and outcomes (continued)**Cotton Research and Development Corporation (CRDC) ^(b)**

Executive Director: Mr Allan Williams

Outcome: Adoption of innovation that leads to increased productivity, competitiveness and environmental sustainability through investment in research and development that benefits the Australian cotton industry and the wider community.

Fisheries Research and Development Corporation (FRDC) ^(b)

Managing Director: Mr Sean Sloan

Outcome: Increased economic, social and environmental benefits for Australian fishing and aquaculture, and the wider community, by investing in knowledge, innovation, and marketing.

Grains Research and Development Corporation (GRDC) ^(b)

Managing Director: Mr Nigel Hart

Outcome: New information and products that enhance the productivity, competitiveness and environmental sustainability of Australian grain growers and benefit the industry and wider community, through planning, managing and implementing investments in grains research and development.

Regional Investment Corporation (RIC) ^(b)

Chief Executive Officer: Mr John Howard

Outcome: Encourage growth, investment and resilience in Australian farm business and rural and regional communities by delivering the Commonwealth's farm business concessional loans.

Wine Australia (WA) ^(b)

Chief Executive Officer: Dr Martin Cole

Outcome: Foster and enable a competitive Australian wine industry by investing in research and development, building markets, disseminating knowledge and ensuring compliance.

(a) 'Non-corporate Commonwealth Entity' (NCCE) as defined under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(b) 'Corporate Commonwealth Entity' (CCE) as defined under the PGPA Act.

Other industry-owned and not-for-profit companies related to the portfolio

Australian industry-owned companies are independent corporate entities, established under specific legislation with expertise-based boards. The company members appoint the directors of the board. Companies are accountable to the Minister for Agriculture, Fisheries and Forestry through legislation and statutory funding agreements and are entitled to receive industry levies and matching Australian Government funding for eligible research and development (R&D) expenditure. These entities report outside the general government sector.

The following industry-owned companies provide R&D and marketing services.

- Australian Egg Corporation Limited
- Australian Livestock Export Corporation Limited
- Australian Meat Processor Corporation Limited
- Australian Pork Limited
- Australian Wool Innovation Limited
- Dairy Australia Limited
- Forest and Wood Products Australia Limited
- Horticulture Innovation Australia Limited
- Meat and Livestock Australia Limited
- Sugar Research Australia Limited

Separately, the Australian Government provides funding to the following not-for-profit, portfolio-related companies.

- Animal Health Australia
- Plant Health Australia Limited

Entity Additional Estimates Statements

Department of Agriculture, Fisheries and Forestry

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Department of Agriculture, Fisheries and Forestry

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no changes to the department's strategic direction statement since the 2025-26 PBS. A full outline of the department's strategic direction can be found in the Agriculture, Fisheries and Forestry 2025-26 PBS, and the Department of Agriculture, Fisheries and Forestry Corporate Plan 2025-26 at www.agriculture.gov.au.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Agriculture, Fisheries and Forestry 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: Department of Agriculture, Fisheries and Forestry Resource Statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget (a)</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</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)(b)				
Prior year appropriations available (c)	250,087	207,563	-	207,563
Departmental appropriation	759,460	715,729	12,113	727,842
s74 external revenue (d)	109,279	23,639	-	23,639
Departmental capital budget (e)	79,154	68,144	-	68,144
Annual appropriations - other services - non-operating (f)				
Prior year appropriation available	37,493	38,915	-	38,915
Equity injection	46,366	24,544	33,549	58,093
Total departmental annual appropriations	1,281,839	1,078,534	45,662	1,124,196
Special accounts (g)				
Opening balance	42,939	42,939	24,683	67,622
Appropriation receipts	193,830	92,413	101,410	193,823
Non-appropriation receipts	618,355	613,851	64,285	678,136
Total special accounts	855,124	749,203	190,378	939,581
<i>less departmental appropriations drawn from annual appropriations and credited to special accounts (h)</i>	<i>(142,080)</i>	<i>(92,413)</i>	<i>(101,410)</i>	<i>(193,823)</i>
Total departmental resourcing	1,994,883	1,735,324	134,630	1,869,954

Table 1.1: Department of Agriculture, Fisheries and Forestry Resource Statement – Additional Estimates for 2025–26 as at February 2026 (continued)

	<i>Actual available appropriation</i>	<i>Estimate as at Budget (a)</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>	
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	27,536	62,485	-	62,485
Outcome 1	198,369	190,520	28,666	219,186
Outcome 2	77,719	38,605	292	38,897
Annual appropriations - other services - non operating				
Prior year appropriations available (b)	160,554	21,904	-	21,904
Administered assets and liabilities	237,214	327,790	-	327,790
Total administered annual appropriations	701,392	641,304	28,958	670,262
Total administered special appropriations	1,236,880	1,204,288	50,906	1,255,194
Special accounts (g)				
Opening balance	61,927	56,782	42,069	98,851
Non-appropriation receipts	100,719	100,000	-	100,000
Total special accounts receipts	162,646	156,782	42,069	198,851
<i>less payments to corporate entities from annual/special appropriations and special accounts (i)</i>	<i>(167,010)</i>	<i>(475,883)</i>	<i>(61,198)</i>	<i>(537,081)</i>
Total administered resourcing	1,933,908	1,526,491	60,735	1,587,226
Total resourcing for the Department of Agriculture, Fisheries and Forestry	3,928,791	3,261,815	195,365	3,457,180
			<i>Actual 2024–25</i>	<i>2025–26</i>
Average staffing levels (number)			5,886	6,373

Table 1.1: Department of Agriculture, Fisheries and Forestry Resource Statement – Additional Estimates for 2025–26 as at February 2026 (continued)

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

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

- (a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and in the Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*, as well as a section 51 quarantine due to the reclassification of funding from operational to capital.
- (b) *Appropriation Act (No. 1) 2025–26* and Appropriation Bill (No. 3) 2025–26. Actual Available Appropriation column reflects the closing unspent appropriation balances from past appropriation bills as reflected in Notes 14 and 26 of the department's 2024–25 annual report.
- (c) Excludes \$70.888 million departmental and \$112.952 million administered appropriation due to an administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Estimated external revenue under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in the *Appropriation Act (No. 1)* and forms part of ordinary annual services items. Please 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) 2025–26* and Appropriation Bill (No. 4) 2025–26. Actual Available Appropriation column reflects the closing unspent appropriation balances from past appropriation bills as reflected in Notes 14 and 26 of the department's 2024–25 annual report.
- (g) 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), please see Table 3.1.
- (h) Amounts credited to the special account(s) from the department's annual appropriations or through crediting provisions in the relevant Special Account Act.
- (i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Table 1.1: Department of Agriculture, Fisheries and Forestry 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>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025–26
	<i>2024–25 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>	<i>2025–26 \$'000</i>
Payments made by other entities on behalf of the Department of Agriculture, Fisheries and Forestry	61,826	105,108	(8,795)	96,313
Payments made to other entities for the provision of services	45,445	79,458	934	80,392
Total	107,271	184,566	(7,861)	176,705
Draw-downs made on behalf of corporate entities within the portfolio				
Australian Pesticides and Veterinary Medicines Authority				
<i>Administered Appropriation Act (No. 1)</i>	2,260	7,584	(101)	7,483
Regional Investment Corporation				
<i>Administered Appropriation Act (No. 1)</i>	22,586	23,353	(468)	22,885
<i>Administered Appropriation Act (No. 2)</i>	-	338	-	338
Total draw-downs on behalf of corporate entities within the portfolio	24,846	31,275	(569)	30,706
Payments made to corporate entities within the portfolio				
AgriFutures Australia				
<i>Administered Appropriation Act (No. 1)</i>	10,435	10,645	-	10,645
Special Appropriation	33,845	33,592	44	33,636
Australian Pesticides and Veterinary Medicines Authority				
<i>Administered Appropriation Act (No. 1)</i>	151	153	-	153
Special Appropriation	43,493	46,392	(655)	45,737
Cotton R&D Corporation				
Special Appropriation	21,407	25,601	1,689	27,290
Fisheries R&D Corporation				
Special Appropriation	30,381	29,373	-	29,373
Grains R&D Corporation				
Special Appropriation	378,611	299,514	46,017	345,531
Wine Australia				
<i>Administered Appropriation Act (No. 1)</i>	10,000	-	10,000	10,000
Special Appropriation	25,478	30,613	4,103	34,716
Total payments made to corporate entities within the portfolio	553,801	475,883	61,198	537,081

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: Department of Agriculture, Fisheries and Forestry Measures since the 2025–26 Budget

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Receipt measures					
Future of the Regional Investment Corporation	1.11				
Administered receipts		(4,021)	4,720	19,302	38,341
Total		(4,021)	4,720	19,302	38,341
Primary Industries - changes to agricultural levies	1.5, 2.2				
Administered receipts		4,511	4,592	4,664	4,738
Total		4,511	4,592	4,664	4,738
Securing the Future of Agriculture Trade	OC1				
Departmental receipts		-	10,224	22,928	19,863
Total		-	10,224	22,928	19,863
Supporting Transport Priorities (a)	OC2				
Departmental receipts		-	203	2,841	3,931
Total		-	203	2,841	3,931
Total receipt measures					
Administered		490	9,312	23,966	43,079
Departmental		-	10,427	25,769	23,794
Total		490	19,739	49,735	66,873
Payment measures					
Forestry Growth Fund	1.3				
Administered payments		10,000	20,000	50,000	40,000
Total		10,000	20,000	50,000	40,000
Future of the Regional Investment Corporation	OC1				
Departmental payments		979	979	87	-
Total		979	979	87	-
Primary Industries - changes to agricultural levies	1.5,2.2				
Administered payments		4,139	4,195	4,267	4,341
Total		4,139	4,195	4,267	4,341
Rural Financial Counselling Services - additional funding	1.12				
Administered payments		999	1,026	-	-
Total		999	1,026	-	-

Table 1.2: Department of Agriculture, Fisheries and Forestry Measures since the 2025–26 Budget (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Securing the Future of Agriculture Trade (b)	OC1				
Departmental payments		10,466	55,370	51,337	30,317
Total		10,466	55,370	51,337	30,317
Supporting Farmsafe Australia	1.10				
Administered payments		500	1,000	1,000	-
Total		500	1,000	1,000	-
Supporting Transport Priorities (a)(b)	OC2				
Departmental payments		1,885	11,908	13,261	13,385
Total		1,885	11,908	13,261	13,385
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (c)	OC2				
Departmental payments		(15,173)	(24,069)	(24,364)	(24,916)
Total		(15,173)	(24,069)	(24,364)	(24,916)
Total payment measures					
Administered		15,638	26,221	55,267	44,341
Departmental		(1,843)	44,188	40,321	18,786
Total		13,795	70,409	95,588	63,127

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 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.

(b) These measures include capital funding. For details refer to Table 1.3.

(c) Measure relates to a savings identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 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 in resourcing for the Department of Agriculture, Fisheries and Forestry 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 No. 3 and No. 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					
Measures					
Forestry Growth Fund - industry growth grants	1.3	10,000	20,000	50,000	40,000
Supporting Farmsafe Australia	1.10	500	1,000	1,000	-
Rural Financial Counselling Service – additional funding	1.12	999	1,026	-	-
Movement of Funds					
Agricultural and Land Sectors - low emissions future	1.1	(1,755)	5,052	4,035	-
Agriculture 2030 - Biosecurity - for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	1.2	425	-	-	-
National Carp Control Plan (a)	1.2	-	1,838	-	-
Accelerated Adoption of Wood Processing Innovation	1.3	(1,913)	9,055	-	-
Forestry Workforce Training Program	1.3	(2,000)	2,000	-	-
Phase Out of Live Sheep Exports by Sea - transition support	1.9	500	-	-	-
Changes in Parameters					
Parameter adjustment - Additional Estimates	Various	-	(33)	69	35
Other Variations					
Agricultural and Land Sectors - low emissions future	1.1	-	-	-	300
Implementation of the Live Sheep Export Phase Out	1.9	16,480	21,580	2,440	-
International Organisations Contributions	1.13	687	-	-	-

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 1 (continued)					
Special appropriations (including Special Accounts)					
Measures					
Primary Industries – changes to agricultural levies	1.5	(744)	(794)	(794)	(794)
Movement of Funds					
<u>Drought Resilience Special Account</u>					
Building Knowledge, Skills and Capability - Climate Services for Agriculture	1.11	2,201	-	-	-
Building Knowledge, Skills and Capability - Farm Business Resilience	1.11	917	-	-	-
Drought Resilience Commercialisation Initiative	1.11	3,000	-	-	-
Drought Resilience Self Assessment Tool	1.11	430	-	-	-
First Nations Initiatives (a)	1.11	-	1,000	500	-
Future Drought Fund	1.11	1,024	300	-	-
Innovating for Transformation - Drought Resilient Landscapes (a)	1.11	-	5,613	2,709	556
Innovation for Transformation - Long Term Trials of Drought Resilient Farming Practices	1.11	7,579	4,965	2,579	2,589
Measuring Progress and Knowledge Sharing - National Enabling Activities	1.11	703	299	-	-
Partnering for Local Solutions - Drought Resilience Adoption and Innovation Hubs	1.11	350	1,746	-	-
Partnering for Local Solutions - Regional Drought Resilience Planning	1.11	783	-	-	-
Changes in Parameters					
<i>Farm Household Support Act 2014 - s105</i>					
Payments for farm household allowance	1.12	2,412	3,879	4,098	3,104

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 1 (continued)					
Other Variations					
Primary Industries Levies and Charges Variations	Various	55,674	(8,851)	14,167	21,479
<i>Public Governance, Performance and Accountability Act 2013</i> - s77 Repayments DAFF	1.10	3,000	3,000	3,000	3,000
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992</i> - s58(6) Amount payable to the APVMA	1.10	(2,029)	(3,449)	(4,847)	(7,246)
<i>Farm Household Support Act 2014</i> - s105 Payments for farm household allowance	1.12	(11,207)	(9,665)	(9,965)	(9,185)
Net impact on appropriations for Outcome 1 (administered)		88,016	59,561	68,991	53,838
Departmental					
Annual appropriations					
Measures					
Future of the Regional Investment Corporation	OC1	979	979	87	-
Securing the Future of Agricultural Trade (b)	OC1	9,328	42,672	27,241	10,454
Changes in Parameters					
Parameter adjustment - Additional Estimates	OC1	-	(160)	315	165
Other Variations					
Implementation of the Live Sheep Export Phase Out	OC1	716	1,691	1,154	183
Net impact on appropriations for Outcome 1 (departmental)		11,023	45,182	28,797	10,802
Total net impact on appropriations for Outcome 1		99,039	104,743	97,788	64,640

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					
Movement of Funds					
Australian Trade System Support - Cultivating Australia's Traceability - Promoting and Protecting Australian Premium Agriculture	2.1	3,150	-	-	-
Priorities for Australia's Biosecurity System - Environmental Protection Officer	2.1	473	-	-	-
Protecting Australia from Escalating Exotic Animal Disease Risks	2.1	777	-	-	-
Live Cattle Trade Disruptions (a)	2.1	-	366	-	-
National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export	2.1	215	-	-	-
Enhancing Australia's Biosecurity System - Priority Pest and Disease Planning and Response	2.1	220	-	-	-
Surveillance Plant	2.1	399	399	-	-
Supporting Australia's Avian Influenza Preparedness and Response	2.2	12,602	-	-	-
Plant and Biosecurity Response Reform	2.2	524	-	-	-
Changes in Parameters					
Parameter adjustment - Additional Estimates	Various	-	(26)	53	28
Other Variations					
International Organisations Contributions	2.02	292	-	-	-
Special appropriations					
Measures					
Primary Industries – changes to agricultural levies	2.2	4,883	4,989	5,061	5,135
Other Variations					
Primary Industries Levies and Charges Variations	Various	(1,083)	(962)	(826)	(33)
Net impact on appropriations for Outcome 2 (administered)		22,452	4,766	4,288	5,130

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 (continued)					
Departmental					
Annual appropriations					
Measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	OC2	(15,173)	(24,069)	(24,364)	(24,916)
Supporting Transport Priorities	OC2	1,090	11,705	10,214	9,454
Reclassification of Funds					
Simplified Targeting and Enhanced Processing Systems	OC2	(28,925)	-	-	-
Changes in Parameters					
Parameter adjustment - Additional Estimates	OC2	-	(445)	907	457
Other Variations					
Other Variations (b)	OC2	-	14,820	-	-
Special appropriations (including Special Accounts)					
Other Variations					
National Residue Survey Special Account - s64 <i>Primary Industries Levies and Charges Disbursement Act 2024</i>	OC2	(107)	(65)	(65)	(65)
Biosecurity, Imported Food and Export Certification Special Account 2020 - s78 <i>PGPA Act</i>	OC2	165,802	164,046	164,382	164,707
Net impact on appropriations for Outcome 2 (departmental)		122,687	165,992	151,074	149,637
Total net impact on appropriations for Outcome 2		145,139	170,758	155,362	154,767

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
Administered Measures and Other Variations - Draw-downs made on behalf of corporate entities within the portfolio					
<i>Australian Pesticides and Veterinary Medicines Authority</i>					
Annual appropriations					
Measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	OC1	(101)	(31)	(34)	(31)
Changes in Parameters					
Parameter adjustment - Additional Estimates	OC1	-	(2)	4	2
<i>Regional Investment Corporation (RIC)</i>					
Annual appropriations					
Measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	OC1	(468)	(1,263)	(1,372)	(1,287)
Future of the Regional Investment Corporation	OC1	-	6,122	5,565	6,023
Changes in Parameters					
Parameter adjustment - Additional Estimates	OC1	-	(19)	39	19
Net impact		(569)	4,807	4,202	4,726
	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Non-Operating - Appropriation Act (No. 2) and Bill (No. 4)					
Measures					
Future of the Regional Investment Corporation	1.11	-	333,334	333,334	333,333
Securing the Future of Agricultural Trade	OC1	1,138	2,474	1,168	-
Supporting Transport Priorities	OC2	795	-	206	-
Movement of Funds					
Regional Investment Corporation – concessional loans	1.11	115,194	-	-	-
Equity Injections	Various	28,181	11,889	-	-
Departmental Capital Budget	Various	19,660	-	-	-
Changes in Parameters					
Parameter adjustment - Additional Estimates	Various	-	(66)	135	69
Other Variations					
Other Variations	OC2	-	706	-	-
Net impact		164,968	348,337	334,843	333,402

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
Department of the Treasury National Partnership (NP) Payments Administered					
Annual appropriations					
Movement of Funds (a)					
Pest and Disease Preparedness and Response Programs	SPP188	30,000	38,000	16,419	(5,000)
Established Pest and Weed Management	SPP693	445	-	-	-
Regional Drought Resilience Planning	SPP838	700	-	-	-
Farm Business Resilience Planning	SPP840	917	-	-	-
Strengthen Australia's frontline biosecurity - traceability	SPP913	1,000	-	-	-
Partnering to Implement the National Soil Action Plan	SPP970	1,055	-	-	-
Building Resilience to manage fruit fly	SPP993	(2,400)	3,400	-	-
Support Forestry Strategy Development	SPP1029	536	624	-	-
Boosting HPAI H5N1 biosecurity response capability	SPP1059	1,591	-	-	-
Changes in Parameters					
Pest and Disease Preparedness and Response Programs	SPP188	-	(108)	126	34
Other Variations					
Pest and Disease Preparedness and Response Programs	SPP188	13,400	-	-	-
Net impact		47,244	41,916	16,545	(4,966)

(a) Includes movement of funds from 2024 –25 into the forward years.

(b) Does not include resourcing funded by external revenue.

1.5 Breakdown of Additional Estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Agriculture, Fisheries and Forestry through Appropriation Bills (No. 3) and (No. 4).

Table 1.4: Appropriation Bill (No. 3) 2025–26 – Administered

	2024–25 Available (a) \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduce Estimates \$'000
DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY					
Administered items					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	171,009	190,520	219,186	28,666	-
Outcome 2					
Safeguard Australia's animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries.	77,719	38,605	38,897	292	-
Total	248,728	229,125	258,083	28,958	-
Total additional Administered Bill (No.3)				28,958	

(a) 2024–25 available appropriation is included to allow a comparison of this year's appropriation funding which was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 3) 2025–26 – Departmental

	2024–25 Available (a) \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimate s \$'000
DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY					
Departmental programs					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	203,111	193,702	204,725	11,023	-
Outcome 2					
Safeguard Australia's animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries.	635,503	590,171	591,261	1,090	-
Total	838,614	783,873	795,986	12,113	-
Total additional Departmental Bill (No. 3)				12,113	

(a) 2024–25 available appropriation is included to allow a comparison of this year's appropriation funding which was made available for use in the previous year.

Table 1.6: Appropriation Bill (No. 4) 2025–26

	2024–25 Available (a) \$'000	2025–26 Budget \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimate s \$'000
DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY					
Non-operating					
<u>Equity injections</u>					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	2,070	-	1,138	1,138	-
Outcome 2					
Safeguard Australia's animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries.	44,296	24,544	56,955	32,411	-
Total non-operating	46,366	24,544	58,093	33,549	-
Total additional non-operating Bill (No. 4)				33,549	

(a) 2024-25 available appropriation is included to allow a comparison of this year's appropriation funding which 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

2.1.1: Linked programs

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

2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2025–26 PBS.

2.1.3: 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: More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Agricultural Adaptation					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Agriculture and Land Sectors – low emissions future (a)	1,668	7,245	8,552	7,535	300
Administered total	1,668	7,245	8,552	7,535	300
Total Program expenses	1,668	7,245	8,552	7,535	300
Program 1.2: Sustainable Management - Natural Resources					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	8,770	5,775	-	-	-
Agriculture 2030 – Soil and Stewardship:					
Implement a National Soils Science Challenge	5,000	-	-	-	-
National Carp Control Plan	-	1,839	1,838	-	-
Administered total	13,770	7,614	1,838	-	-
Total Program expenses	13,770	7,614	1,838	-	-

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.3: Forestry Industry					
Administered expenses					
<u>Ordinary annual services</u>					
<u>(Appropriation Act (No. 1) and Bill (No. 3))</u>					
A Better Plan for Forestry and Forest Products:					
Australia-wide National Institute of Forest Products Innovation					
	25,000	25,000	25,000	-	-
Forestry Workforce Training Program					
	3,500	4,000	2,000	-	-
Support Plantation Establishment					
	10,158	36,426	25,924	-	-
Accelerate Adoption of Wood Processing Innovation					
	21,292	18,980	12,195	-	-
Forestry Growth Fund - industry growth grants					
	-	10,000	20,000	50,000	40,000
Agriculture 2030 – Forestry and Fisheries – establish new Regional Forestry Hubs					
	3,600	4,000	4,000	-	-
Administered total	63,550	98,406	89,119	50,000	40,000
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Forestry Industry</i>					
	14,901	15,203	14,810	14,600	15,306
Special Appropriation total	14,901	15,203	14,810	14,600	15,306
Total Program expenses	78,451	113,609	103,929	64,600	55,306
Program 1.4: Fishing Industry					
Administered expenses					
<u>Ordinary annual services</u>					
<u>(Appropriation Act (No. 1) and Bill (No. 3))</u>					
Powering Australia – Development of Australia's Seaweed Farming					
	1,200	800	-	-	-
Fisheries Resources Research Fund					
	686	836	899	920	940
Administered total	1,886	1,636	899	920	940
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Fishing Industry</i>					
	30,381	29,373	31,240	32,497	33,376
Special Appropriation total	30,381	29,373	31,240	32,497	33,376
Total Program expenses	32,267	31,009	32,139	33,417	34,316

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.5: Horticulture Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Horticulture Industry</i>	155,732	148,049	154,089	160,705	166,473
Special Appropriation total	155,732	148,049	154,089	160,705	166,473
Total Program expenses	155,732	148,049	154,089	160,705	166,473
Program 1.6: Wool Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Wool Industry</i>	46,133	62,000	73,000	78,500	84,000
Special Appropriation total	46,133	62,000	73,000	78,500	84,000
Total Program expenses	46,133	62,000	73,000	78,500	84,000
Program 1.7: Grains Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Grains Industry</i>	378,611	345,531	305,388	306,792	314,500
Special Appropriation total	378,611	345,531	305,388	306,792	314,500
Total Program expenses	378,611	345,531	305,388	306,792	314,500
Program 1.8: Dairy Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Dairy Industry</i>	59,295	58,750	58,244	57,139	57,383
Special Appropriation total	59,295	58,750	58,244	57,139	57,383
<u>Expenses not requiring appropriation in the budget year (c)</u>					
Other expenses	779	-	-	-	-
Total	779	-	-	-	-
Total Program expenses	60,074	58,750	58,244	57,139	57,383

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.9: Meat and Livestock Industry					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Phase out of Live Sheep Exports by Sea - transition support	1,000	19,480	24,080	3,340	-
Administered total	1,000	19,480	24,080	3,340	-
<u>Special appropriations</u>					
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Meat and Livestock Industry</i>	260,400	281,920	279,959	289,859	290,635
Special Appropriation total	260,400	281,920	279,959	289,859	290,635
Total Program expenses	261,400	301,400	304,039	293,199	290,635
Program 1.10: Agricultural Resources					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Agricultural and Veterinary Chemicals Minor Use Program	151	153	157	160	164
Agriculture 2030 – Improving employment opportunities:					
Pilot AgUP program	71	-	-	-	-
Extend the Fair Farms program	684	195	195	195	195
Agriculture 2030 – Supporting Trade:					
Extend the Improved Access to Agricultural and Veterinary Chemicals program	2,000	3,500	-	3,500	-
Extend the Improved Access to Agricultural and Veterinary Chemicals program – Grants to Global Minor Use Foundation	50	50	50	50	50

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.10: Agricultural Resources					
Administered expenses					
<u>Ordinary annual services</u>					
<u>(Appropriation Act (No. 1) and Bill (No. 3))</u>					
Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector	701	-	-	-	-
AgriFutures Australia	10,435	10,645	10,910	11,173	11,418
Foundations for the Agricultural Workforce Package:					
Pilot AgCAREERSTART program	100	411	-	-	-
AgConnections	498	500	-	-	-
National Farm Safety Education Fund	125	625	1,125	1,000	-
Support for Regional Trade Events	1,700	9,843	8,603	3,654	-
Wine Tourism and Cellar Door Grant	10,000	10,000	10,000	10,000	10,000
Administered total	26,515	35,922	31,040	29,732	21,827
<u>Payments to corporate entities (Draw-down) (b)</u>					
Australian Pesticides and Veterinary Medicines Authority	2,260	7,483	1,749	1,773	1,771
Payments to corporate entities total	2,260	7,483	1,749	1,773	1,771
<u>Special appropriations</u>					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s.58(6) – amounts payable to the APVMA</i>	43,493	45,737	46,996	48,242	49,650
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.37 – Agricultural Resources</i>	124,520	137,699	131,430	130,734	130,830
Special Appropriation total	168,013	183,436	178,426	178,976	180,480
<u>Expenses not requiring appropriation in the budget year (c)</u>					
Write down and impairment of assets	769	-	-	-	-
Impairment loss on financial instruments	14	-	-	-	-
Total	783				
Total Program expenses	197,571	226,841	211,215	210,481	204,078

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.11: Drought Programs					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Future Drought Fund – Administration Costs	80	203	203	203	203
Administered total	80	203	203	203	203
<u>Payments to corporate entities</u> <u>(Draw-down) (b)</u>					
Regional Investment Corporation	22,586	22,885	24,693	24,137	24,200
Payments to corporate entities total	22,586	22,885	24,693	24,137	24,200
<u>Special account</u>					
Agriculture Future Drought Resilience Special Account	66,798	127,085	140,100	124,715	103,145
Special account total	66,798	127,085	140,100	124,715	103,145
<u>Expenses not requiring appropriation in the budget year (c)</u>					
Drought Recovery Concessional Loans Scheme – state administration	234	-	-	-	-
Farm Business Concessional Loans Scheme – discount expenses	30,660	64,579	44,437	37,822	37,838
Farm Business Concessional Loans Scheme – state administration	980	980	-	-	-
Write down and impairment of assets	301	-	-	-	-
Total	32,175	65,559	44,437	37,822	37,838
Total Program expenses	121,639	215,732	209,433	186,877	165,386

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.12: Rural Programs					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Rural Financial Counselling Service	19,965	21,112	21,443	20,906	21,353
Administered total	19,965	21,112	21,443	20,906	21,353
<u>Special appropriations</u>					
Farm Household Support Act 2014, s.105 – payments for Farm Household Allowance	62,007	96,313	113,352	124,164	94,650
Special Appropriation total	62,007	96,313	113,352	124,164	94,650
<u>Expenses not requiring</u> <u>appropriation in the budget</u> <u>year (c)</u>					
Write down and impairment of assets	388	5,706	5,706	5,706	5,706
Total	388	5,706	5,706	5,706	5,706
Total Program expenses	82,360	123,131	140,501	150,776	121,709
Program 1.13: International Market Access					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1) and</u> <u>Bill (No. 3))</u>					
Food and Agriculture Organization of the United Nations	16,482	19,922	19,922	19,922	19,922
International Agricultural Cooperation	-	-	251	256	261
International Organisations Contributions	2,177	2,903	2,268	2,324	2,377
Administered total	18,659	22,825	22,441	22,502	22,560
Total Program expenses	18,659	22,825	22,441	22,502	22,560

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 1 Departmental					
Departmental appropriation (d)	344,583	211,763	235,898	225,056	210,107
Expenses not requiring appropriation in the budget year (c)	28,719	36,476	33,305	26,868	26,876
Departmental total	373,302	248,239	269,203	251,924	236,983
Total expenses for Outcome 1	1,821,637	1,911,975	1,894,011	1,824,447	1,753,629
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))	147,093	214,443	199,615	135,138	107,183
Special appropriations	1,175,473	1,220,575	1,208,508	1,243,232	1,236,803
Special accounts	66,798	127,085	140,100	124,715	103,145
Payments to corporate entities (Draw-down)	24,846	30,368	26,442	25,910	25,971
Expenses not requiring appropriation in the Budget year (c)	34,125	71,265	50,143	43,528	43,544
Administered total	1,448,335	1,663,736	1,624,808	1,572,523	1,516,646
Departmental expenses					
Departmental appropriation (d)	344,583	211,763	235,898	225,056	210,107
Expenses not requiring appropriation in the budget year	28,719	36,476	33,305	26,868	26,876
Departmental total	373,302	248,239	269,203	251,924	236,983
Total expenses for Outcome 1	1,821,637	1,911,975	1,894,011	1,824,447	1,753,629

	2024–25	2025–26
Average staffing level (number)	814	932

- (a) Responsibility for administering the Carbon Farming Outreach Program transferred from the DCCEEW from 1 July 2025.
- (b) The APVMA and the RIC are CCEs under the PGPA Act and do not receive direct appropriations. Instead, this funding passes through the department to these entities.
- (c) 'Expenses not requiring appropriation in the budget year' are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
- (d) Departmental appropriation allocations are notional and reflect the current structure of the department. Expenses are funded from both 'ordinary annual services' Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) 2025–26 and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Movement of administered funds between years (a)					
<u>Movements of Funds</u>					
Agriculture and Land Sectors – low emissions future	(7,332)	(1,755)	5,052	4,035	-
Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	(425)	425	-	-	-
Agriculture 2030 – Soil and Stewardship: National Carp Control Plan	(1,838)	-	1,838	-	-
A Better Plan for Forestry and Forest Products: Forestry workforce training	-	(2,000)	2,000	-	-
Accelerate Adoption of Wood Processing Innovation	(7,142)	(1,913)	9,055	-	-
Phase Out of Live Sheep Exports by Sea – transition support	(500)	500	-	-	-
Total of funds moved	(17,237)	(4,743)	17,945	4,035	-
The Treasury					
<u>Movements of Funds</u>					
ACWP - Pests Animal and Weeds Management (SPP 693)	(445)	445	-	-	-
Future Drought Fund - Partnering for Local Solutions (SPP 838)	(700)	700	-	-	-
Future Drought Fund - Building Knowledge, Skills and Capability (SPP840)	(917)	917	-	-	-
Partnering to implement the National Soil Action Plan (SPP 970)	(1,055)	1,055	-	-	-
Total of SPP funds moved	(3,117)	3,117	-	-	-

(a) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

2.2 Budgeted expenses and performance for Outcome 2

2.2.1: Linked programs

There have been no changes to linked programs for Outcome 2 since the 2025–26 PBS.

2.2.2: Performance criteria

There have been no changes to performance criteria for Outcome 2 since the 2025–26 PBS.

2.2.3: 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: Budgeted expenses for Outcome 2

Outcome 2: Safeguard Australia's animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries.

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.1: Biosecurity and Export Services					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1)</u> <u>and Bill (No. 3))</u>					
Agriculture 2030 – Biosecurity – To ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest and disease outbreak:					
Foot-and-mouth Vaccine	1,656	-	-	-	-
Surveillance Plant	-	399	399	-	-
Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture					
	4,548	6,650	-	-	-
Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks:					
Protecting Australia from Escalating Exotic Animal Disease Risks	941	1,827	-	-	-
National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export	6,439	215	-	-	-
Centre of Excellence for Biosecurity Risk Analysis and Research	1,935	2,090	2,142	2,198	2,246
Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response	2,407	3,054	2,834	3,234	3,234
Indigenous Rangers Biosecurity Program	2,052	1,146	3,304	3,446	3,522

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.1: Biosecurity and Export Services					
Administered expenses					
Live Cattle Trade Disruptions	1,341	-	366	-	-
Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand	2,000	2,000	2,000	2,000	2,000
Priorities for Australia's Biosecurity System – Environmental Protection Officer	698	1,298	825	825	825
Reducing Regulatory Burden and Streamlining Audit Arrangements in the Dairy Sector	755	1,500	-	-	-
Administered total	24,772	20,179	11,870	11,703	11,827
<u>Expenses not requiring appropriation in the budget year (b)</u>					
Other expenses	25	-	-	-	-
Total	25	-	-	-	-
Total Program expenses	24,797	20,179	11,870	11,703	11,827

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.2: Plant and Animal Health					
Administered expenses					
<u>Ordinary annual services</u> <u>(Appropriation Act (No. 1)</u> <u>and Bill (No. 3))</u>					
Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever	3	235	-	-	-
Animal Biosecurity and Response Reform	825	1,131	1,158	1,185	1,211
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2,596	3,079	3,157	3,232	3,304
International Organisations Contribution – World Organisation for Animal Health	503	572	287	294	301
Other Exotic Disease Preparedness Program	740	751	767	787	804
Payment to CSIRO – contribution to the operating costs of the Australian Centre for Disease Preparedness	9,507	9,699	9,940	10,179	10,402
Plant Biosecurity and Response Reform	1,847	2,120	1,636	1,677	1,715
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	1,020	3,989	4,090	4,188	4,280
Supporting Australia's Avian Influenza Preparedness and Response	8,849	15,502	-	-	-
Administered total	25,890	37,078	21,035	21,542	22,017
<u>Expenses not requiring</u> <u>appropriation in the budget</u> <u>year (b)</u>					
Other expenses	3,140	-	-	-	-
Total	3,140	-	-	-	-

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.2: Plant and Animal Health					
<u>Special appropriations</u>					
<i>Australian Animal Health Council (Live-stock Industries) Funding Act 1996, s.5 – appropriation</i>	8,735	-	-	-	-
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s.6 – appropriation</i>	6,844	-	-	-	-
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s.10B – payments to Plant Health Australia from Emergency Plant Pest Response levies and charges</i>	3,399	-	-	-	-
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.52 – Animal Health Australia</i>	-	12,309	12,270	12,083	12,094
<i>Primary Industries Levies and Charges Disbursement Act 2024, s.62 – Plant Health Australia</i>	549	11,179	11,252	11,456	11,645
<i>Special Appropriation total</i>	19,527	23,488	23,522	23,539	23,739
Total Program expenses	48,557	60,566	44,557	45,081	45,756

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual expenses \$'000	2025–26 Revised estimates expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 2 Departmental expenses					
Departmental appropriation (a)	251,637	546,154	487,524	475,226	475,689
Expenses not requiring appropriation in the budget year (b)	36,899	43,702	39,519	34,260	36,076
Departmental total	288,536	589,856	527,043	509,486	511,765
Special accounts:					
Biosecurity, Imported Food and Export Certification Special Account 2020	793,569	648,978	663,069	672,804	682,913
National Residue Survey Special Account – s.80, PGPA Act [s.64, <i>Primary Industries Levies and Charges Disbursement Act</i> 2024]	12,513	13,158	13,351	13,191	13,183
Special Account total	806,082	662,136	676,420	685,995	696,096
Total departmental expenses for Outcome 2	1,094,618	1,251,992	1,203,463	1,195,481	1,207,861
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))	50,662	57,257	32,905	33,245	33,844
Special appropriations	19,527	23,488	23,522	23,539	23,739
Expenses not requiring appropriation in the Budget year (b)	3,165	-	-	-	-
Administered total	73,354	80,745	56,427	56,784	57,583
Departmental expenses					
Departmental appropriation (a)	251,637	546,154	487,524	475,226	475,689
Special accounts	806,082	662,136	676,420	685,995	696,096
Expenses not requiring appropriation in the Budget year (b)	36,899	43,702	39,519	34,260	36,076
Departmental total	1,094,618	1,251,992	1,203,463	1,195,481	1,207,861
Total expenses for Outcome 2	1,167,972	1,332,737	1,259,890	1,252,265	1,265,444
	2024–25	2025–26			
Average staffing level (number)	5,072	5,441			

(a) Departmental appropriation allocations are notional and reflect the current structure of the department. Expenses are funded from both 'ordinary annual services' Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) 2025–26 and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

(b) Expenses not requiring appropriation in the budget year' are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.

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
Movement of administered funds between years (a)					
<u>Movements of Funds:</u>					
Agriculture 2030 – Biosecurity – To ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest and disease outbreak	(798)	399	399	-	-
Australian Trade System Support - Cultivating Australia's Traceability - Promoting and Protecting Australian Premium Agriculture	(3,150)	3,150	-	-	-
Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks	(777)	777	-	-	-
National Livestock Traceability Reform to enhance Agricultural Biosecurity and Export	(215)	215	-	-	-
Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response	(220)	220	-	-	-
Live Cattle Trade Disruptions	(366)	-	366	-	-
Priorities for Australia's Biosecurity System – Environmental Protection Officer	(473)	473	-	-	-
Plant Biosecurity and Response Reform	(524)	524	-	-	-
Supporting Australia's Avian Influenza Preparedness and Response	(12,602)	12,602	-	-	-
Total of funds moved	(19,125)	18,360	765	-	-

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
The Treasury					
<u>Movements of Funds: (a)</u>					
Building Resilience to Manage Fruit Fly (SPP993)	(1,000)	(2,400)	3,400	-	-
Pest and Disease Preparedness and Response Programs (SPP188)	(65,690)	30,000	38,000	16,419	(5,000)
Supporting farmers to maximise farm gate output through traceability and on farm biosecurity (SPP913)	(1,000)	1,000	-	-	-
Boosting HPAI H5N1 biosecurity response capability (SPP1059)	(1,591)	1,591	-	-	-
Total of SPP funds moved	(69,281)	30,191	41,400	16,419	(5,000)

(a) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of 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 of Agriculture, Fisheries and Forestry.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
<u>Administered</u>						
Agriculture Future Drought Resilience Special Account (a)	1					
2025-2026		98,851	100,000	(127,085)	-	71,766
2024-2025		61,927	100,719	(63,795)	-	98,851
<u>Departmental</u>						
Biosecurity Imported Food and Export Certification Special Account 2020 (b)	2					
2025-2026		62,429	842,801	(842,801)	-	62,429
2024-2025		40,025	781,442	(759,038)	-	62,429
National Residue Survey Special Account (NRS) (c)	2					
2025-2026		5,193	29,158	(29,158)	-	5,193
2024-2025		2,914	30,742	(28,463)	-	5,193
Total special accounts						
2025-26 Budget estimate		166,473	971,959	(999,044)	-	139,388
<i>Total special accounts</i>						
2024-25 actual		104,866	912,903	(851,296)	-	166,473

These Administered special accounts are appropriated under Public Governance, Performance and Accountability Act 2013, section 80

(a) Agriculture Future Drought Resilience Special Account – Establishing Instrument: Future Drought Fund Act 2019, section 33. Purpose: For payments associated with projects, research, advice, service and technology that will work towards achieving drought resilience.

These Departmental special accounts are appropriated under the PGPA Act 2013, section 78 and 80, respectively.

(b) Biosecurity, Imported Food and Export Certification Special Account 2020 – Establishing Instrument: PGPA Act Determination (Biosecurity, Imported Food and Export Certification Special Account 2020). Purpose: This special account commenced on 3 September 2020. An amount equal to the closing balance of the Australian Quarantine and Inspection Service Special Account was credited into the new special account on 3 September 2020. For providing biosecurity, inspection and certification services for: passengers, cargo, mail, animals, plants and animal or plant products arriving in Australian and agricultural products and food exported from Australia.

(c) National Residue Survey Special Account – Establishing Instrument: National Residue Survey Administration Act 1992; section 6(1). Purpose: For conducting national residue surveys and to provide for collection of the National Residue Survey levy imposed by various acts. The department held \$16 million in term deposits as a result of investments made under section 58 of the PGPA Act. This includes amounts realised and automatically reinvested in term deposits.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect changes resulting from the new measures and variations as outlined in Table 1.3.

The department's revised budget and forward estimates have been prepared in accordance with Australian Accounting Standards, including AASB 16: Leases.

3.2.2 Budgeted comprehensive departmental income statements

Since PBS, estimated revenue from government in 2025-26 has decreased by \$32.0 million, due mainly to reclassification of funding of \$29.0 million to capital as well as the impact of measures and estimates variations detailed in Table 1.2 and Table 1.3.

The department is budgeting for a break-even position in 2025-26 and across the forward estimates, after adjusting for depreciation expenses.

The departmental balance sheet has incorporated the final 2024-25 financial position as published in the 2024-25 Annual Report.

3.2.3 Schedule of budgeted income and expenses administered on behalf of the Government

It is estimated the department will receive own-source revenue administered on behalf of government of \$1,031.7 million in 2025-26, an increase of \$22.0 million since PBS. The increase is mainly due to higher levy revenue estimates.

Administered expenses are estimated to be \$1,744.5 million in 2025-26, an increase of \$124.2 million since PBS. The increase largely relates to movement of funds, other variations detailed in Table 1.3 and measures listed in Table 1.2.

3.2.4 Schedule of budgeted assets and liabilities administered on behalf of the Government

The value of administered net assets as at 30 June 2026 is anticipated to be \$75.1 million higher than the estimate published in PBS. The increase is due to higher investments in corporate Commonwealth entities recognised and cash equivalents in the 2025-26 financial year. Offsetting this increase is lower loans receivables largely due to higher loan repayments recognised in 2024-25 financial year.

The schedule of budgeted assets and liabilities administered on behalf of the Government has incorporated the final 2024-25 position as published in the 2024-25 Annual Report.

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	848,423	787,225	790,947	784,371	767,632
Suppliers	481,851	591,408	569,279	563,784	577,962
Grants	2,807	4,945	4,945	4,945	4,945
Depreciation and amortisation	101,095	99,068	90,245	77,424	77,424
Finance costs	16,529	16,666	16,331	15,962	15,962
Impairment loss on financial instruments	3,536	919	919	919	919
Write-down and impairment of other assets	12,650	-	-	-	-
Other expenses	1,029	-	-	-	-
Total expenses	1,467,920	1,500,231	1,472,666	1,447,405	1,444,844
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	628,032	647,748	663,585	670,706	678,128
Interest	796	729	729	729	729
Other revenue	41,323	44,424	47,997	57,855	56,125
Total own-source revenue	670,151	692,901	712,311	729,290	734,982
Gains					
Other	10,414	-	-	-	-
Total gains	10,414	-	-	-	-
Total own-source income	680,565	692,901	712,311	729,290	734,982
Net (cost of)/contribution by services	(787,355)	(807,330)	(760,355)	(718,115)	(709,862)
Revenue from Government	759,460	727,842	688,061	657,517	647,440
Surplus/(deficit) attributable to the Australian Government	(27,895)	(79,488)	(72,294)	(60,598)	(62,422)
Changes in asset revaluation surplus	(24,946)	-	-	-	-
Total other comprehensive income	(24,946)	-	-	-	-
Total comprehensive income/(loss)	(52,841)	(79,488)	(72,294)	(60,598)	(62,422)
Total comprehensive income/(loss) attributable to the Australian Government	(52,841)	(79,488)	(72,294)	(60,598)	(62,422)

Table 3.2: Comprehensive income statement (showing net cost of services) 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 comprehensive income/(loss) - as per statement of Comprehensive income	(52,841)	(79,488)	(72,294)	(60,598)	(62,422)
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	48,256	62,417	54,310	42,793	42,793
plus: depreciation/amortisation expenses for ROU assets	16,077	36,651	35,935	34,631	34,631
less: principal repayments on leased assets (b)	(11,216)	(19,580)	(17,951)	(16,826)	(15,002)
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	276	-	-	-	-

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 depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies to leases under Australian Account Standards Board (AASB) 16 Leases. Right of Use (ROU).

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	72,754	72,754	72,754	72,754	72,754
Trade and other receivables	434,216	408,333	351,956	345,439	335,439
Other investments	16,000	16,000	16,000	16,000	16,000
Total financial assets	522,970	497,087	440,710	434,193	424,193
Non-financial assets					
Land and buildings	409,516	431,686	451,142	478,421	505,700
Property, plant and equipment	38,040	32,181	28,815	28,412	27,803
Intangibles & computer	231,783	312,918	343,312	362,007	380,512
Inventories	1,929	1,929	1,929	1,929	1,929
Prepayments	8,457	6,478	5,990	6,228	6,228
Total non-financial assets	689,725	785,192	831,188	876,997	922,172
Total assets	1,212,695	1,282,279	1,271,898	1,311,190	1,346,365
LIABILITIES					
Payables					
Suppliers	72,312	61,202	61,953	61,769	61,769
Other payables	59,429	63,807	31,281	35,510	35,510
Total payables	131,741	125,009	93,234	97,279	97,279
Interest bearing liabilities					
Leases	421,540	443,783	467,655	492,652	519,473
Total interest bearing liabilities	421,540	443,783	467,655	492,652	519,473
Provisions					
Employee provisions	236,004	243,328	240,127	239,803	239,803
Other provisions	10,786	10,786	10,786	10,786	10,786
Total provisions	246,790	254,114	250,913	250,589	250,589
Total liabilities	800,071	822,906	811,802	840,520	867,341
Net assets	412,624	459,373	460,096	470,670	479,024
EQUITY*					
Contributed equity	1,059,542	1,185,779	1,258,796	1,329,968	1,400,744
Reserves	669,732	669,731	669,731	669,731	669,731
Retained surplus / (accumulated deficit)	(1,316,650)	(1,396,137)	(1,468,431)	(1,529,029)	(1,591,451)
Total equity	412,624	459,373	460,096	470,670	479,024

Prepared on Australian Accounting Standards basis.

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

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

	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	(1,316,650)	594,205	75,527	1,059,542	412,624
Adjusted opening balance	(1,316,650)	594,205	75,527	1,059,542	412,624
Comprehensive income					
Surplus/(deficit) for the period	(79,488)	-	-	-	(79,488)
Total comprehensive income/(loss)	(79,488)	-	-	-	(79,488)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	58,093	58,093
Departmental capital budget (DCB)	-	-	-	68,144	68,144
Sub-total transactions with owners	-	-	-	126,237	126,237
Estimated closing balance as at 30 June 2026	(1,396,138)	594,205	75,527	1,185,779	459,373
Closing balance attributable to the Australian Government	(1,396,138)	594,205	75,527	1,185,779	459,373

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	799,070	743,114	732,165	664,056	657,440
Sale of goods and rendering of services	623,082	647,744	663,050	669,765	677,209
Interest	-	729	729	729	729
Net GST received	53,229	53,229	53,229	53,229	53,229
Other	43,860	43,734	47,467	57,325	55,595
Total cash received	1,519,241	1,488,550	1,496,640	1,445,104	1,444,202
Cash used					
Employees	825,340	775,523	826,674	780,466	767,632
Suppliers	606,938	653,078	620,739	616,905	630,661
Grants	3,449	4,945	4,945	4,945	4,945
Interest payments on lease liabilities	16,423	16,666	16,331	15,962	15,962
Other	8,337	-	-	-	-
Total cash used	1,460,487	1,450,212	1,468,689	1,418,278	1,419,200
Net cash from/(used by) operating activities	58,754	38,338	27,951	26,826	25,002
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	61	-	-	-	-
Proceeds from sales of financial instruments	16,000	16,000	16,000	16,000	16,000
Interest	837	-	-	-	-
Total cash received	16,898	16,000	16,000	16,000	16,000
Cash used					
Construction/purchase of property, plant and equipment	119,477	154,691	94,906	81,172	80,776
Purchase of financial instruments	16,000	16,000	16,000	16,000	16,000
Total cash used	135,477	170,691	110,906	97,172	96,776
Net cash from/(used by) investing activities	(118,579)	(154,691)	(94,906)	(81,172)	(80,776)

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations	109,701	135,933	84,906	71,172	70,776
Total cash received	109,701	135,933	84,906	71,172	70,776
Cash Used					
Principal payments on lease liabilities	25,189	19,580	17,951	16,826	15,002
Total cash used	25,189	19,580	17,951	16,826	15,002
Net cash from/(used by) financing activities	84,512	116,353	66,955	54,346	55,774
Net increase/(decrease) in cash held	24,687	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	48,067	72,754	72,754	72,754	72,754
Cash and cash equivalents at the end of the reporting period	72,754	72,754	72,754	72,754	72,754

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 - Bill (No. 1) (DCB)	79,154	68,144	67,375	69,235	70,051
Equity injections - Bill (No. 2)	46,366	58,093	5,642	1,937	725
Total new capital appropriations	125,520	126,237	73,017	71,172	70,776
<i>Provided for:</i>					
Purchase of non-financial assets	125,520	126,237	73,017	71,172	70,776
Total items	125,520	126,237	73,017	71,172	70,776
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	64,002	56,887	17,531	1,937	725
Funded by capital appropriations – DCB (b)	45,699	87,804	67,375	69,235	70,051
Funded internally from departmental resources (c)	9,776	10,000	10,000	10,000	10,000
TOTAL	119,477	154,691	94,906	81,172	80,776
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	130,044	154,691	94,906	81,172	80,776
less Work in Progress accrued at 30 June	(10,567)	-	-	-	-
Total cash used to acquire assets	119,477	154,691	94,906	81,172	80,776

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No. 4) and prior *Appropriation Act No. 2/4/6* appropriations (inclusive of Supply Act arrangements), due to approved movement of funds.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.
- (c) Includes the following sources of funding:
- internally developed assets;
 - section 74 external revenue; and
 - proceeds from the sale of assets.

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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	2,885	112,904	41,355	427,275	584,419
Gross book value - ROU assets (a)	-	413,564	15,232	-	428,796
Accumulated depreciation/ amortisation and impairment	-	(9,725)	(9,241)	(195,492)	(214,458)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(110,112)	(9,306)	-	(119,418)
Opening net book balance	2,885	406,631	38,040	231,783	679,339
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation (b)	-	23,643	8,438	122,610	154,691
By purchase – appropriation ordinary annual services – ROU (a)	-	40,132	1,691	-	41,823
Total additions	-	63,775	10,129	122,610	196,514
Other movements					
Depreciation/amortisation expense	-	(8,665)	(12,277)	(41,475)	(62,417)
Depreciation/amortisation on ROU assets	-	(32,940)	(3,711)	-	(36,651)
Total other movements	-	(41,605)	(15,988)	(41,475)	(99,068)
As at 30 June 2026					
Gross book value	2,885	136,547	49,793	549,885	739,110
Gross book value - ROU assets (a)	-	453,696	16,923	-	470,619
Accumulated depreciation/ amortisation and impairment	-	(18,390)	(21,518)	(236,967)	(276,875)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(143,052)	(13,017)	-	(156,069)
Closing net book balance	2,885	428,801	32,181	312,918	776,785

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases. Right of Use (ROU).

(b) Appropriation includes funding provided through *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26, *Appropriation Act (No. 1) 2025–26* and Appropriation Bill (No. 3) 2025–26 for depreciation/amortisation expenses, DCB 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	49,103	77,213	54,494	53,089	43,484
Personal benefits	62,007	96,313	113,352	124,164	94,650
Grants	178,769	284,310	280,688	204,821	165,938
Levy disbursements and Commonwealth contributions	1,132,993	1,147,750	1,118,678	1,142,607	1,165,892
Council of Australian Governments Reform Fund	17,334	38,242	37,438	35,188	34,750
Concessional loan discount	30,660	64,579	44,437	37,822	37,838
Write down and impairment of assets	1,472	5,706	5,706	5,706	5,706
Payments to corporate entities	45,432	30,368	26,442	25,910	25,971
Other expenses	3,919	-	-	-	-
Total expenses administered on behalf of Government	1,521,689	1,744,481	1,681,235	1,629,307	1,574,229
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	673,533	707,158	697,463	703,315	716,337
Total taxation revenue	673,533	707,158	697,463	703,315	716,337
Non-taxation revenue					
Interest	232,353	215,704	229,153	235,194	254,207
Agriculture Future Drought Resilience Special Account	100,000	100,000	100,000	100,000	100,000
Other revenue	36,330	8,836	8,836	8,836	8,836
Total non-taxation revenue	368,683	324,540	337,989	344,030	363,043
Total own-source revenue administered on behalf of Government	1,042,216	1,031,698	1,035,452	1,047,345	1,079,380
Gains					
Other Gains	9,787	-	-	-	-
Total gains administered on behalf of Government	9,787	-	-	-	-
Total own-sourced income administered on behalf of Government	1,052,003	1,031,698	1,035,452	1,047,345	1,079,380
Net cost of/(contribution by)	469,686	712,783	645,783	581,962	494,849
Surplus/(deficit)	(469,686)	(712,783)	(645,783)	(581,962)	(494,849)
Other comprehensive income					
Gains/(losses) on financial assets at fair value through other comprehensive income	150,009	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(319,677)	(712,783)	(645,783)	(581,962)	(494,849)

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					
Cash and cash equivalents	126,646	99,561	59,461	34,746	4,101
Loan receivables	2,881,805	3,305,286	3,407,418	3,506,502	3,439,868
Trade and other receivables	198,041	171,876	176,529	183,049	185,302
Investments accounted for using the equity method	1,092,571	1,092,909	1,092,909	1,092,909	1,092,909
Total financial assets	4,299,063	4,669,632	4,736,317	4,817,206	4,722,180
Non-financial assets					
Other non-financial assets	2,985	2,005	2,005	2,005	2,005
Total non-financial assets	2,985	2,005	2,005	2,005	2,005
Total assets administered on behalf of Government	4,302,048	4,671,637	4,738,322	4,819,211	4,724,185
LIABILITIES					
Payables					
Suppliers	3,411	3,411	3,411	3,411	3,411
Levy Disbursements and Commonwealth contributions	126,988	119,363	150,404	152,529	160,651
Grants	2,942	2,436	3,069	3,113	3,279
Personal benefits	1,647	1,647	1,647	1,647	1,647
Total payables	134,988	126,857	158,531	160,700	168,988
Provisions					
Loans commitments to Farm Business	1,516	25,000	25,000	25,000	25,000
Total provisions	1,516	25,000	25,000	25,000	25,000
Total liabilities administered on behalf of Government	136,504	151,857	183,531	185,700	193,988
Net assets/(liabilities)	4,165,544	4,519,780	4,554,791	4,633,511	4,530,197

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					
Taxes	666,423	707,077	697,382	703,234	716,337
Special account transfers	100,000	100,000	100,000	100,000	100,000
Net GST received	72,819	72,819	72,819	72,819	72,819
Receipts from government	43,271	-	-	-	-
Interest	1,421	-	-	-	-
Other Operating Receipts	9,978	8,836	8,836	8,836	8,836
Total cash received	893,912	888,732	879,037	884,889	897,992
Cash used					
Levy disbursements and Commonwealth contributions	1,233,301	1,349,515	1,268,875	1,248,627	1,173,967
Grants	232,221	201,737	209,074	204,639	257,144
Personal benefits	61,826	103,895	120,934	131,746	100,356
Suppliers	65,000	75,254	54,494	53,089	43,484
Payments to corporate entities	45,432	30,368	26,442	25,910	25,971
Other	17,334	-	-	-	-
Total cash used	1,655,114	1,760,769	1,679,819	1,664,011	1,600,922
Net cash from/(used by) operating activities	(761,202)	(872,037)	(800,782)	(779,122)	(702,930)
INVESTING ACTIVITIES					
Cash received					
Interest received from advances and loans	155,413	165,145	171,084	171,943	190,982
Repayments of advances and loans	187,880	79,012	242,157	255,135	423,101
Total cash received	343,293	244,157	413,241	427,078	614,083
Cash used					
Advances and loans made	223,247	465,226	333,334	333,334	333,333
Total cash used	223,247	465,226	333,334	333,334	333,333
Net cash from / (used by) investing activities	120,046	(221,069)	79,907	93,744	280,750

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<i>Net increase/(decrease) in cash held</i>	(641,156)	(1,093,106)	(720,875)	(685,378)	(422,180)
Cash and cash equivalents at beginning of reporting period	77,880	126,646	99,561	59,461	34,746
Cash from Official Public Account for:					
Appropriations	1,548,495	1,556,283	1,462,318	1,461,895	1,394,752
Administered assets and liabilities	235,000	465,226	333,334	333,334	333,333
<i>Total cash from Official Public Account</i>	1,783,495	2,021,509	1,795,652	1,795,229	1,728,085
Cash to Official Public Account for:					
- Appropriations	1,093,573	955,488	1,114,877	1,134,566	1,336,550
<i>Total cash to Official Public Account</i>	1,093,573	955,488	1,114,877	1,134,566	1,336,550
Cash and cash equivalents at end of reporting period	126,646	99,561	59,461	34,746	4,101

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered 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					
Administered Assets and Liabilities - Bill 2	237,214	327,790	333,334	333,334	333,333
Total new capital appropriations	237,214	327,790	333,334	333,334	333,333
Provided for:					
Other Items	237,214	327,790	333,334	333,334	333,333
Total items	237,214	327,790	333,334	333,334	333,333

Prepared on Australian Accounting Standards basis.