Australian Government

Department of Agriculture, Fisheries and Forestry

Annual Report 2025–26



Annual Report 2025–26

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Acknowledgement of Country
We acknowledge the continuous connection of First Nations Traditional Owners and Custodians to the lands, seas and waters of Australia. We recognise their care for and cultivation of Country. We pay respect to Elders past and present, and recognise their knowledge and contribution to the productivity, innovation and sustainability of Australia's agriculture, fisheries and forestry industries.

Letter of transmittal

The Hon Julie Collins MP
Minister for Agriculture, Fisheries and Forestry
Parliament House
Canberra ACT 2600

Dear Minister

I am pleased to present the annual report for the Department of Agriculture, Fisheries and Forestry for the financial year 2025–26.

This report has been prepared in accordance with all applicable obligations under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) – including section 46(1), which requires that you table the report in parliament. The report reflects the matters dealt with and legislation administered by the department at 30 June 2026.

This report includes the department's audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the department's annual performance statements as required under paragraph 39(1)(b) of the PGPA Act.

In accordance with section 10 and as required by subsection 17AG(2) of the Public Governance, Performance and Accountability Rule 2014, I certify that:

- the department prepared fraud and corruption risk assessments and fraud and corruption control plans
- the department had appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- I took all reasonable measures to appropriately deal with fraud relating to the department.

Yours sincerely



Victoria Anderson
Secretary

10 September 2026

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Secretary's review

I am pleased to present the Department of Agriculture, Fisheries and Forestry's annual report for 2025–26, my first as Secretary.

Since returning to the department in December 2025, I again have been struck by the scale, complexity and significance of our work. It is a privilege to lead an organisation that shapes policy, regulatory and trade settings for Australia's agriculture, fisheries and forestry industries, maintains and strengthens our biosecurity system, contributes to food security, and helps build a prosperous and sustainable future for all Australians.

A year of opportunity and challenge

In 2025–26, the department worked with industry, governments and communities through a period of opportunity, pressure and change. Australia's agriculture, fisheries and forestry industries remain central to our economy, food security, regional communities and national prosperity, and continue to demonstrate adaptability, innovation and determination.

While widespread and severe drought conditions eased in South Australia, Victoria and western New South Wales, drought emerged in northern New South Wales and southern Queensland. We engaged closely with stakeholders to understand conditions and needs. In response, a new Regional Investment Corporation Drought Hardship Loan was released for those experiencing severe and prolonged drought.

Producers also navigated rising input costs and global uncertainty associated with the Middle East regional conflict. At the same time, the sector achieved a record value of production in 2025–26. That result reflects the hard work, innovation and resilience of producers, businesses and communities across the country, and the importance of practical and effective policy settings, sound regulation and collaboration.

Supporting a productive, competitive and sustainable sector

Throughout the year, the department worked with export industries by maintaining market access and delivering regulatory systems that help Australian producers compete globally. Our work on trade policy, export certification and international engagement sustained access to key markets and reinforced Australia's reputation as a trusted supplier of high-quality food and fibre. This work was supported by stronger analysis, forecasting and advice, giving government and industry the information needed to navigate market conditions, manage risks and pursue emerging opportunities.

During the year, we opened 11 new export pathways, improved access to 38 existing markets, maintained access to 5 markets and restored access to 2 markets. These outcomes included securing access for Australian blueberries to Vietnam, improving conditions for wheat exports to Indonesia, maintaining access for meat, dairy, fish, honey and bee products to the European Union, and restoring trade in rendered animal-feed products to Indonesia.

Science, data and innovation remained central to our work. Through ABARES forecasting, traceability initiatives and targeted research investments, we continued to strengthen the evidence and tools available to industry and governments. We delivered the *Agriculture and Land Sector Plan* and supported farmers through the Climate-Smart Agriculture Program, helping drive the adoption of more sustainable practices and preparation for changing climatic, market and production conditions.

Protecting Australia and building resilience

Australia's favourable pest and disease status is a national asset. It protects our environment, underpins market access and helps maintain confidence in our industries. The first confirmed detection of H5 bird flu in June 2026 demonstrated the importance of preparedness and the strength of Australia's national biosecurity response arrangements. We moved quickly to activate the Australian Government Biosecurity and Agricultural Response Plan and our Crisis and Incident Response Plan, supporting a coordinated response across governments and partner agencies. We also continued responses to other significant biosecurity risks, including plant pests and emerging pest and disease threats, working closely with states, territories and industry partners.

Food security also became a sharper focus. Australians need reliable access to safe, nutritious and affordable food, and our food system must be able to adapt to changing conditions and future risks.

During the year, we progressed the National Food Security Strategy and engaged across government, industry and the broader food system to better understand risks, strengthen supply chain resilience and identify opportunities for long-term reform. We established the National Food Council, bringing together expertise and perspectives to guide this work.

The year reinforced the importance of preparedness and coordinated action. Conflict in the Middle East affected agricultural supply chains, input costs and market stability, creating challenges for industry. The department undertook analysis, provided policy advice and engaged across government and industry, ensuring the impacts on agriculture, food systems and access to critical inputs such as fuel and fertiliser were understood and reflected in national decision-making. This work gave industry better information to prepare for and manage potential impacts on supply chains and critical inputs.

Delivering through partnership and stewardship

Partnerships are essential to how we deliver. We worked closely with states and territories, industry and international partners on biosecurity preparedness, food security, market access and climate resilience. These relationships ensure our work remains well informed, relevant and responsive to the needs of the sector and the communities we serve.

Delivering in this environment required disciplined stewardship of public resources. Within a constrained fiscal environment, we carefully prioritised effort and investment while maintaining essential services and progressing significant reform agendas. This included work to modernise export systems, progress cost recovery reforms and support the long-term sustainability of regulatory services, while continuing to meet stakeholder expectations and community needs.

Our people

Across Australia and internationally, our staff deliver an extraordinary breadth of work. Officers work in remote northern Australia and at our borders, as well as in major cities, rural locations and international posts. They bring expertise and dedication to operational, regulatory, policy, program and corporate roles.

I have been impressed by the capability, integrity and adaptability of our people. Much of what they do is highly technical, operationally challenging and delivered in demanding circumstances, yet they consistently demonstrate the professionalism and public service values Australians expect.

Looking ahead

The outlook for the sector remains positive, but uncertainty will continue to shape the operating environment. We will continue to strengthen our biosecurity system, support resilient food systems, maintain and improve market access, encourage innovation and work with industry and governments to enable productive and sustainable agricultural, fisheries and forestry industries.

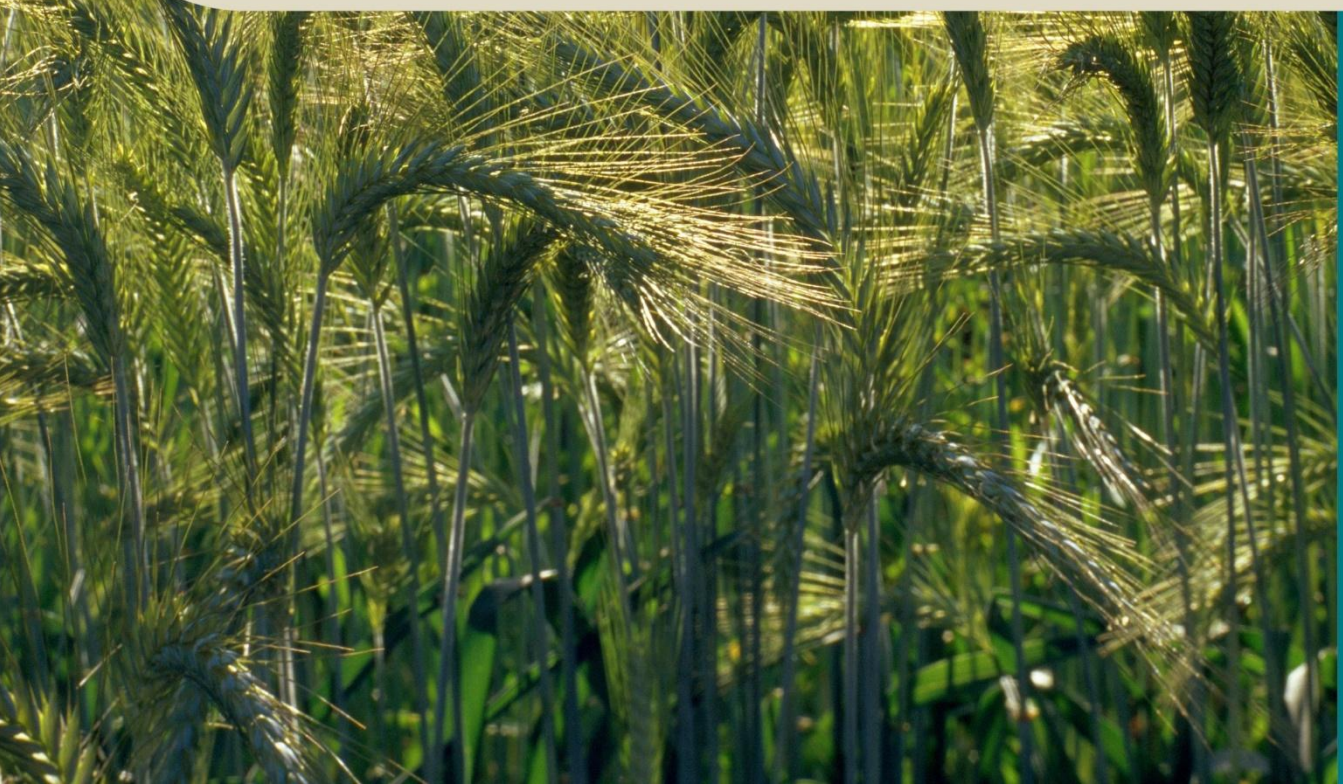
In 2026–27, we will focus on biosecurity preparedness and responses, including to threats such as H5 bird flu, progressing Feeding Australia: A National Food Security Strategy, modernising export systems, progressing cost recovery reforms, and working with industry as it adapts to changing climatic and economic conditions, including the impacts of a strengthening El Niño. As recent events have shown, new and emerging challenges can quickly reshape priorities. Meeting these challenges will rely on flexibility, expertise and responsiveness that have long been strengths of the department.

I thank our staff for their dedication and professionalism, and our stakeholders for their continued collaboration and support.

Victoria Anderson
Secretary
Department of Agriculture, Fisheries and Forestry

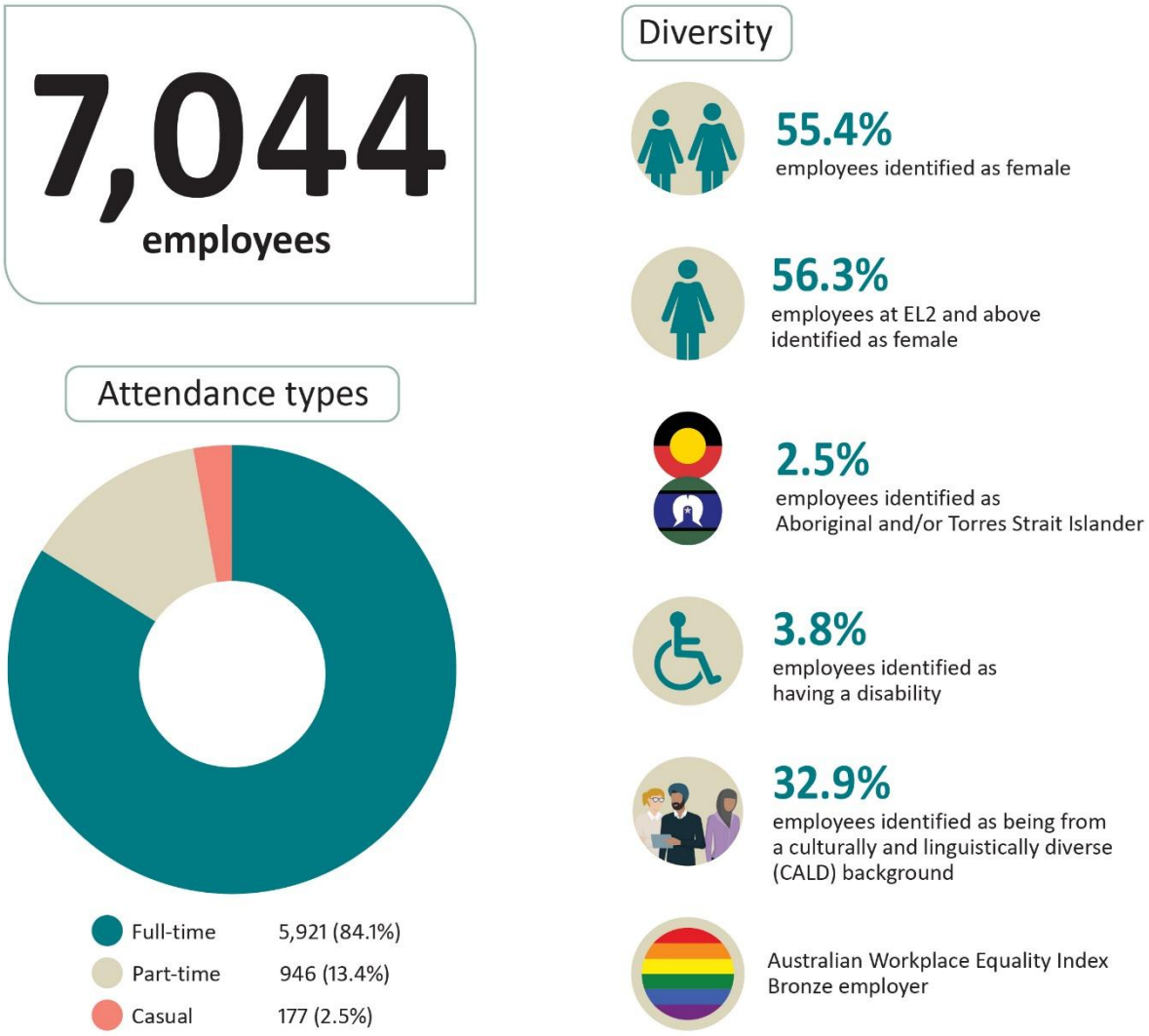


Overview



Who we are

Figure 1 Our people, at 30 June 2026



Note: The CALD metric represents the percentage of employees who reported their first language was not exclusively English and identified their main non-English language. The calculation excludes individuals who chose not to provide a response. The Australian Workplace Equality Index provides a national benchmark on lesbian, gay, bisexual, transgender and queer or questioning inclusion in the workplace in Australia.
Source: Aurion departmental system.

Our role

The Department of Agriculture, Fisheries and Forestry is the lead government agency for the agricultural sector (agricultural, fisheries and forestry industries) in Australia.

We play a vital role in advancing a more resilient, prosperous and secure Australia. We support Australia's food security, strengthen productivity, profitability and resilience in the agricultural sector and enhance our domestic and international competitiveness. We protect Australia's animal and plant health status and natural environment by preventing, preparing for and responding to biosecurity risks.

Our policies and services span the entire supply chain, helping to grow Australia's economy and enable the Australian agricultural sector to produce high-quality, more sustainable products for consumption within Australia and overseas.

We are a national regulator with responsibilities that include biosecurity and trade. We work in partnership with all levels of government and with local communities. We have scientific and technical expertise, connections with a range of domestic and international stakeholders and important partnerships across the private sector, from small agricultural businesses to multinational enterprises.

Our role is summarised by the 2 outcome statements in our Portfolio Budget Statements 2025–26:

- **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.
- **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.

Our purpose

Working together to safeguard and grow sustainable agriculture, fisheries and forestry for all Australians.

Our vision

A more sustainable and prosperous Australia through biosecurity, production and trade.

Our strategic objectives

To achieve our purpose, we focus on 3 strategic objectives:

1) **Sector growth** – Support Australia's agricultural sector to be increasingly prosperous and internationally competitive.
2) **Sector resilience and sustainability** – Increase the contribution agriculture, fisheries and forestry make to a healthy, sustainable and low-emissions environment.
3) **National biosecurity** – Strengthen our national biosecurity system to provide a risk-based approach and an appropriate level of protection to Australia's people, our environment and economy.

Our structure

We focused our programs of work through divisions organised into 4 groups, as shown in Figure 2. Our 7,044-strong workforce – diverse and spread across many locations – worked together with our stakeholders to achieve our purpose and strategic objectives.

Our executive

In 2025–26, 3 people held the role of secretary and accountable authority for the Department of Agriculture, Fisheries and Forestry:

- Adam Fennessy PSM (from 1 July to 26 September 2025)
- Justine Saunders APM (acting from 22 September to 7 December 2025)
- Victoria Anderson (from 8 December 2025).

Our secretary is responsible for the efficient and effective operation of the department, ensuring we maintain effective systems of risk oversight, management and controls in line with the PGPA Act.

Our secretary determines and communicates our risk appetite and tolerance, delegates responsibilities, allocates resources and reports on risk to the minister. The secretary's other roles include chairing the:

- Agriculture Senior Officials Committee
- Executive Board.

Our department was supported by 4 substantive deputy secretaries, who assisted the secretary to deliver our strategic objectives.

Figure 2 Executive leadership structure, at 30 June 2026



Secretary
Victoria Anderson



Deputy Secretary
Matt Lowe
Agriculture, Fisheries & Forestry Policy Group

- **ABARES**
  - Executive Director David Galeano (acting)
- **Agricultural Policy**
  - Joanna Stanion
- **Agvet Chemicals, Fisheries & Forestry**
  - Sarah-Jane McCormack
- **Farm Resilience**
  - Melissa Brown
- **Sustainability, Climate & Strategy**
  - Nick Blong



Deputy Secretary
Tina Hutchison
Agricultural Trade & Regulation Group

- **Digital Business**
  - Chief Digital & Data Officer Amanda Chalmers
- **Exports & Veterinary Services**
  - Tom Black
- **Plant & Live Animal Exports, Welfare & Regulation**
  - Andrew McDonald
- **Trade & International**
  - Dr Jared Greenville PSM



Deputy Secretary
Justine Saunders APM
Biosecurity, Operations & Compliance Group

- **Australian Chief Veterinary Office**
  - Chief Veterinary Officer Dr Beth Cookson
- **Biosecurity Animal**
  - Dr Brant Smith
- **Biosecurity Operations**
  - Monica Collins
- **Biosecurity Plant & Science Services**
  - Dr Peter Finnin
- **Biosecurity Strategy & Reform**
  - Christie Sawczuk
- **Compliance & Enforcement**
  - Graeme Grosse
- **Office of the Chief Environmental Biosecurity Officer**
  - Australian Chief Environmental Biosecurity Officer Dr Gabrielle Vivian-Smith
- **Office of the Chief Plant Protection Officer**
  - Australian Chief Plant Protection Officer Dr Rosa Crnov



Deputy Secretary, Chief Operating Officer
Kerren Crosthwaite
Strategy, Enterprise & Engagement Group

- **Finance & Investment**
  - Chief Finance Officer Matthew Geysen
- **ICT Services Division**
  - Chief Information Officer Grant Rebikoff
- **Legal**
  - Chief Counsel Cassandra Ireland PSM
- **People, Property & Security**
  - Chief People Officer Tim Simpson
- **Strategy, Performance & Engagement**
  - Michelle Wellington PSM

Our portfolio

Minister

The Hon Julie Collins MP was the Minister for Agriculture, Fisheries and Forestry and Senator the Hon Anthony Chisholm was the Assistant Minister for Agriculture, Fisheries and Forestry. The Hon Catherine King MP served as Acting Minister for Agriculture, Fisheries and Forestry from 29 July 2025 to 1 August 2025.

Figure 3 Our portfolio, at 30 June 2026





Minister
The Hon Julie Collins MP
Minister for Agriculture, Fisheries and Forestry

Assistant Minister
Senator the Hon Anthony Chisholm
Assistant Minister for Agriculture, Fisheries and Forestry

Department of state

Department of Agriculture, Fisheries and Forestry

Portfolio agencies

Australian Fisheries Management Authority

Australian Pesticides and Veterinary Medicines Authority

Regional Investment Corporation

Rural research and development corporations

Cotton Research and Development Corporation

Fisheries Research and Development Corporation

Grains Research and Development Corporation

Rural Industries Research and Development Corporation (AgriFutures Australia)

Wine Australia



Part 1: Our performance



Annual performance statements 2025–26

Department of Agriculture, Fisheries and Forestry

for the period ended 30 June 2026

Accountable authority statement

As the accountable authority for the Department of Agriculture, Fisheries and Forestry, I present the Annual performance statements 2025–26 as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these annual performance statements are based on properly maintained records, accurately reflect the department's performance and comply with subsection 39(2) of the PGPA Act.

In accordance with section 16F of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), these statements report on our performance for the financial year ending 30 June 2026, assessed against the purpose, key activities and performance measures published in:

- the Department of Agriculture, Fisheries and Forestry *Corporate Plan 2025–26*
- the Department of Agriculture, Fisheries and Forestry 2025–26 Portfolio Budget Statements

The Australian National Audit Office (ANAO) is yet to finalise its audit of the 2025–26 annual performance statements. I am aware that the ANAO may also form a view that the performance statements for certain measures do not meet the requirements of the PGPA Act.

The department will continue to improve its performance reporting, including through consideration of the ANAO's feedback.



Victoria Anderson
Secretary
Department of Agriculture, Fisheries and Forestry

10 September 2026

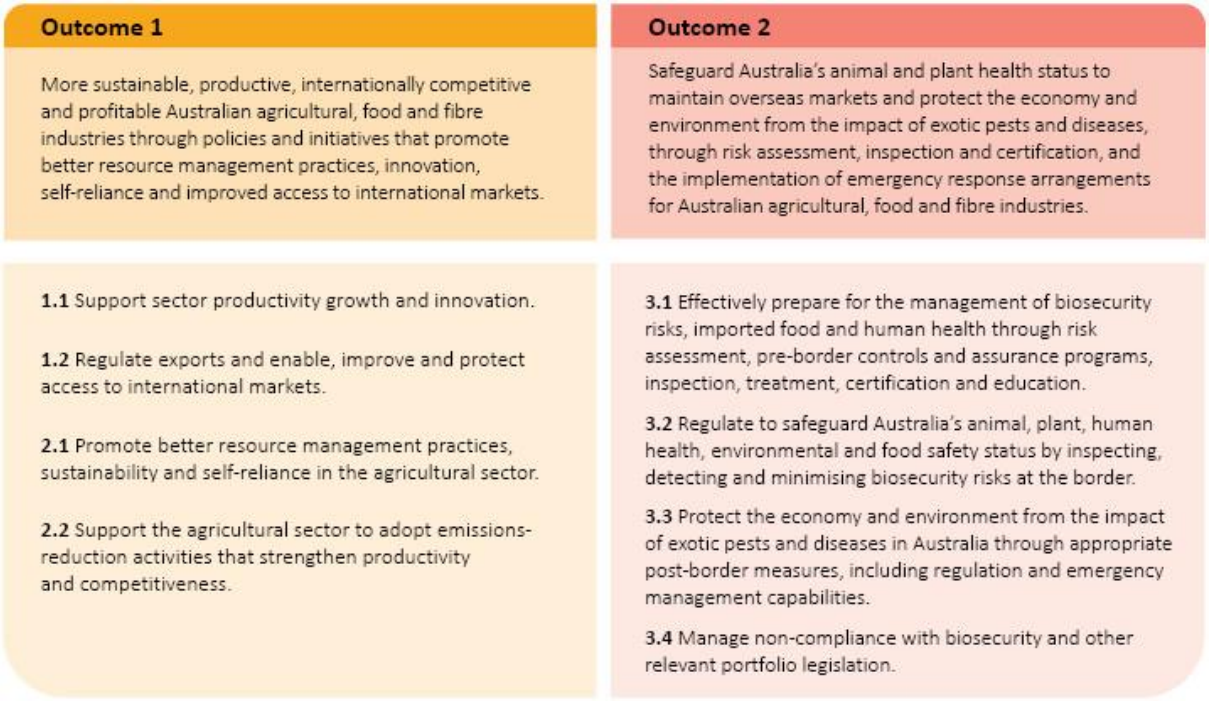
Performance overview

The Department of Agriculture, Fisheries and Forestry is the lead government agency for the agricultural sector in Australia. Our purpose is working together to safeguard and grow sustainable agriculture, fisheries and forestry for all Australians.

In 2025–26 we supported productivity growth and export opportunities for Australia's agricultural sector and encouraged better resource management practices, sustainability and self-reliance. We continued to strengthen our national biosecurity system, improved how we regulated and enhanced the efficiency of the services we provided.

We delivered our purpose through 8 key activities that describe the department's critical functions and activities. These are aligned with our 2 PBS outcomes and 3 strategic objectives. They are summarised in Figure 4 and detailed in our *Corporate Plan 2025–26*.

Figure 4 Our key activities



Each key activity is supported by one or more performance measures. Table 1 and Table 2 show we aim to have a balance of output, efficiency, effectiveness and proxy performance measures.

Table 1 PBS Outcome 1 performance measure overview

Key activity	Performance measure	Measure type	Data type	Regulatory measure
1.1 Support sector productivity growth and innovation.	SG-01 Greater growth in average agricultural productivity (adjusted for climate and weather effects) for the past 10 years compared with average annual market sector productivity growth over the same period.	Effectiveness	Quantitative	No

Key activity	Performance measure	Measure type	Data type	Regulatory measure
	SG-02 Equal or reduced cost of levies administration compared with levies disbursed.	Efficiency	Quantitative	Yes
	SG-03 The proportion of farm businesses making new capital investments.	Effectiveness	Quantitative	No
	SG-04 Encourage forestry industry investment in innovation.	Output	Quantitative	No
1.2 Regulate exports and enable, improve and protect access to international markets.	SG-05 Open, improve, maintain and restore access to a diverse range of international markets for Australian exporters of agricultural, fisheries and forestry products.	Output	Qualitative	No
	SG-06 Significant representation of Australian interests on multilateral standard-setting bodies.	Effectiveness (proxy)	Quantitative	No
	SG-07 Effective delivery of regulatory responsibilities for relevant export applications under the Export Control Act.	Effectiveness	Quantitative	Yes
	SG-08 Increase in the number of paperless exchanges for exports.	Efficiency	Quantitative	Yes
2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.	RS-01 Increased investment in activities to build economic, social and environmental resilience to drought.	Output	Quantitative	No
	RS-02 Sustainable farming practices are funded through the Climate-Smart Agriculture Program.	Output	Quantitative	No
	RS-03 The proportion of Australian Government–managed fish stocks that are sustainable.	Effectiveness	Quantitative	No
2.2 Support the agricultural sector to adopt emissions-reduction activities that strengthen productivity and competitiveness.	RS-04 Increased pathways to support the understanding and adoption of emissions-reduction opportunities, technologies and practices.	Output (composite)	Quantitative	No

Table 2 PBS Outcome 2 performance measure overview

Key activity	Performance measure	Measure type	Data type	Regulatory measure
3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.	BI-01 The import permit service standard is met.	Output (composite)	Quantitative	Yes
	BI-02 Number of pre-border biosecurity assurance arrangements established or maintained with exporting countries.	Effectiveness	Quantitative	Yes

Key activity	Performance measure	Measure type	Data type	Regulatory measure
	BI-03 Targeted public communication and engagement activities.	Output	Quantitative	No
3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.	BI-04 Effectiveness of the Compliance-Based Intervention Scheme (CBIS) for risk-based intervention.	Effectiveness	Quantitative	Yes
	BI-05 Rates of non-compliance with regulations administered by the department that apply to high-value cargo.	Effectiveness	Quantitative	Yes
	BI-06 Rates of non-compliance with regulations administered by the department that apply to international travellers.	Effectiveness	Quantitative	Yes
	BI-07 Rates of non-compliance with regulations administered by the department that apply to approved arrangements.	Effectiveness	Quantitative	Yes
3.3 Protect the economy and environment from the impact of exotic pests and diseases in Australia through appropriate post-border measures, including regulation and emergency management capabilities.	BI-08 Strengthened emergency management capabilities.	Effectiveness	Quantitative Qualitative	No
3.4 Manage non-compliance with biosecurity and other relevant portfolio legislation.	BI-09 Manage and respond to incidents of high-risk non-compliance through compliance and enforcement measures.	Output	Quantitative	Yes

Alignment with our Portfolio Budget Statements 2025–26

The key activities and associated performance measures in our Portfolio Budget Statements (PBS) 2025–26 reflect those in our *Corporate Plan 2024–25*, which was the current corporate plan when the PBS was published. In our *Corporate Plan 2025–26*, we consolidated our key activities (from 21 to 8) to align more directly with our purpose, strategic objectives and 2 PBS outcomes. Appendix A shows how our key activities and performance measures have changed since the PBS 2025–26.

Changes to our performance measures

As well as consolidating the key activities in our *Corporate Plan 2025–26*, we re-aligned performance measures under the new key activities and updated the measure numbering to reflect the new alignment.

During the year, some performance measures were updated to ensure clear, consistent and accurate reporting. Details on the changes to our performance measures between the PBS, corporate plan and annual performance statements can be found in Performance results. For a summary of the changes, see Appendix A.

Regulator performance reporting

Reporting against our regulatory performance measures supports transparency, accountability and continuous improvement. This aligns with the regulatory reporting commitments set out in our *Regulatory Statement of Intent*.

We administer regulatory functions across portfolio legislation, including the Biosecurity Act 2015, Export Control Act 2020, Illegal Logging Prohibition Act 2012 and Imported Food Control Act 1992.

Our regulatory performance measures demonstrate achievements against each of the 3 principles of regulator best practice set out in the Australian Government's resource management guide, 'Regulator Performance (RMG 128)'. These embed the principles of effective regulation set out in the APS Regulatory Policy, Practice & Performance Framework.

In 2025–26 we monitored our regulatory performance against 10 performance measures as shown in Table 1 and Table 2.

Performance summary

Our annual performance statements report on the period 1 July 2025 to 30 June 2026. They assess our performance against the 8 key activities and 21 performance measures set out in our *Corporate Plan 2025–26*.

The measure types include output, efficiency and effectiveness. Where available, results for 2024–25 are presented alongside 2025–26 results to help readers compare performance over time.

In 2025–26 we achieved 13 of the 21 performance measure targets (62%). A further 3 measures were partially achieved (14%) and 5 were not achieved (24%).

To enable a like-for-like comparison, the 2024–25 results have been mapped against the same 21 measures used in 2025–26. One measure, BI-04, was introduced in 2025–26 and therefore does not have a corresponding result for 2024–25. It is shown as 'not applicable' in the 2024–25 comparison.

Figure 5 shows the year-on-year comparison of performance results. Table 3 provides the detailed results for each performance measure.

Figure 5 Performance results overview by year

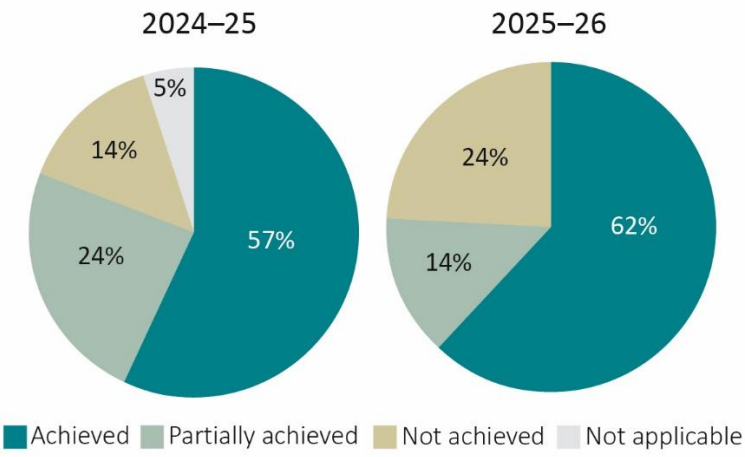


Table 3 Annual comparison of performance measure results

Key activity	Performance measure	2024–25 result	2025–26 result
1.1 Support sector productivity growth and innovation.	SG-01 Greater growth in average agricultural productivity (adjusted for climate and weather effects) for the past 10 years compared with average annual market sector productivity growth over the same period.	Achieved	**Achieved**
	SG-02 Equal or reduced cost of levies administration compared with levies disbursed.	Achieved	**Achieved**
	SG-03 Proportion of farm businesses making new capital investments.	Not achieved	**Not achieved**
	SG-04 Encourage forestry industry investment in innovation.	Not achieved	**Not achieved**
1.2 Regulate exports and enable, improve and protect access to international markets.	SG-05 Open, improve, maintain and restore access to a diverse range of international markets for Australian exporters of agricultural, fisheries and forestry products.	Achieved	**Achieved**
	SG-06 Significant representation of Australian interests on multilateral standard-setting bodies.	Achieved	**Achieved**
	SG-07 Effective delivery of regulatory responsibilities for relevant export applications under the Export Control Act.	Achieved	**Achieved**
	SG-08 Increase in the number of paperless exchanges for exports.	Achieved	**Not achieved**
2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.	RS-01 Increased investment in activities to build economic, social and environmental resilience to drought.	Partially achieved	**Partially achieved**
	RS-02 Sustainable farming practices are funded through the Climate-Smart Agriculture Program.	Partially achieved	**Partially achieved**
	RS-03 Proportion of Australian Government–managed fish stocks that are sustainable.	Achieved	**Not achieved**
2.2 Support the agricultural sector to adopt emissions-reduction activities that strengthen productivity and competitiveness.	RS-04 Increased pathways to support the understanding and adoption of emissions-reduction opportunities, technologies and practices.	Partially achieved	**Achieved**
3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.	BI-01 The import permit service standard is met.	Achieved	**Achieved**
	BI-02 Number of pre-border biosecurity assurance arrangements established or maintained with exporting countries.	Partially achieved	**Achieved**
	BI-03 Targeted public communication and engagement activities.	Achieved	**Achieved**
3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.	BI-04 Effectiveness of the Compliance-Based Intervention Scheme (CBIS) for risk-based intervention.	Not applicable – new measure for 2025–26	**Achieved**
	BI-05 Rates of non-compliance with regulations administered by the department that apply to high-value cargo.	Achieved	**Achieved**

Key activity	Performance measure	2024–25 result	2025–26 result
	BI-06 Rates of non-compliance with regulations administered by the department that apply to international travellers.	Partially achieved	**Achieved**
	BI-07 Rates of non-compliance with regulations administered by the department that apply to approved arrangements.	Not achieved	**Not achieved**
3.3 Protect the economy and environment from the impact of exotic pests and diseases in Australia through appropriate post-border measures, including regulation and emergency management capabilities.	BI-08 Strengthened emergency management capabilities.	Achieved	**Partially achieved**
3.4 Manage non-compliance with biosecurity and other relevant portfolio legislation.	BI-09 Investigate and respond to incidents of high-risk non-compliance through compliance and enforcement measures.	Achieved	**Achieved**

Performance results

PBS 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.

Connecting our performance to PBS Outcome 1

Australia's agricultural sector is central to the nation's prosperity. It drives economic growth, supports regional jobs and contributes to Australia's food and fibre security. A healthy, sustainable environment is also essential to a productive and competitive agricultural sector.

Through this outcome, we support policies, programs and regulatory settings that promote better resource management, innovation, self-reliance and improved access to international markets. This helps the sector strengthen productivity and profitability while responding to changing climate, market and trade conditions.

Our work also supports producers and industries to build resilience, improve sustainability and adopt lower-emissions practices. This helps the sector manage climate and market pressures, meet evolving consumer and trading partner expectations, and position itself for future opportunities.

There are 12 performance measures aligned to PBS Outcome 1. Eight measures relate to sector growth and 4 relate to resilience and sustainability.

Growing a productive, competitive and prosperous agricultural industry

Our 8 sector-growth measures support productivity, innovation, market access and trade efficiency. Together, they help Australian agriculture remain competitive in global markets.

Effective agricultural policy and program delivery support long-term productivity growth (SG-01), while efficient levies administration (SG-02) helps ensure industry funds are available for research and development, marketing, biosecurity activities and biosecurity responses. Capital investment by farm businesses (SG-03) provides an indication of industry confidence and the sector's capacity to

adopt new technologies and infrastructure. Investment in forestry innovation (SG-04) supports domestic production capability, more efficient use of resources and opportunities for lower-emissions production.

We also work to open, improve, maintain and restore access to international markets (SG-05), giving exporters access to diverse, stable and commercially viable trading opportunities. Through our representation on international standard-setting bodies (SG-06), we promote evidence-based trade rules and advocate for Australian interests in global standards. This supports Australia's reputation as a trusted trading partner.

Efficient and trusted export systems are also critical to competitiveness. We deliver regulatory responsibilities under the Export Control Act (SG-07), helping exporters meet market requirements without unnecessary delay. We also support trade modernisation through electronic certification and paperless exchanges (SG-08), which can provide faster, more reliable and secure assurances to trading partners.

Building a healthy, sustainable and low-emissions environment

Our 4 resilience and sustainability (RS) measures support a more resilient, sustainable and lower-emissions agricultural sector.

The Future Drought Fund (RS-01) supports preparedness, risk management and financial self-reliance so farmers and regional communities are better placed to respond to drought and climate variability. The Climate-Smart Agriculture Program (RS-02) supports farmers to build climate resilience, increase market access and achieve sustainability outcomes. Together, these measures promote better resource management and strengthen the long-term sustainability of the sector.

Our fisheries measure (RS-03) tracks the proportion of Australian Government–managed fish stocks assessed as 'not subject to overfishing', providing an indicator of sustainable fisheries management. Increased pathways to emissions-reduction opportunities, technologies and practices (RS-04) help producers understand and adopt lower-emissions approaches while maintaining productivity and competitiveness.

Together, the 12 measures show how our work supports PBS Outcome 1 by strengthening productivity, innovation, investment, market access and trade efficiency, while also improving resilience, sustainability and emissions reduction. This helps Australia's agricultural sector remain competitive, profitable and environmentally sustainable in a changing global market.

Key activity 1.1

Support sector productivity growth and innovation.

We aim to support productivity and innovation across Australia's agricultural sector by developing policies, providing funding, undertaking research, implementing programs and providing regulatory oversight.

In 2025–26 agricultural productivity growth (SG-01) was sustained at a higher rate than average annual market sector productivity growth, at 1.09% compared with 0.05%. Levies administration costs (SG-02) decreased to 0.96% of levies disbursed, supporting efficient administration and compliance.

The proportion of farm businesses making new capital investments (SG-03) decreased to 52.1%. This may reflect the combined effects of challenging seasonal conditions, farm profitability remaining below long-term averages and broader economic factors that influence investment decisions, including interest rates, input costs and future business expectations.

For forestry innovation (SG-04), $9.65 million, or 11.69%, of committed grant funding was delivered through the Accelerate Adoption of Wood Processing Innovation Program. Although the target was not met, an independent evaluation found the program is realising most of its stated objectives, particularly those related to productivity improvement and accelerated investment.

For more detail, refer to the individual performance results.

Measure SG-01

Greater growth in average agricultural productivity (adjusted for climate and weather effects) for the past 10 years compared with average annual market sector productivity growth over the same period.

Performance target	Result	2024–25 result	2025–26 result
Greater than or equal to 0% difference over past 10 years.	Achieved	0.61 percentage points higher	**1.04 percentage points higher**

Tolerances	Achieved: Average annual growth in agricultural productivity (climate-adjusted) exceeds average annual market sector productivity growth over the same period. Not achieved: Average annual growth in agricultural productivity (climate adjusted) is lower than average annual market sector productivity growth over the same period.
Sources	*Corporate Plan 2025–26*, page 22 *Portfolio Budget Statements 2025–26*, Table 2.2, page 35 Programs: 1.1, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10

Context

We support sector growth by expanding access to markets and strengthening Australia's reputation in those markets. We foster innovation by co-investing with industry in research and development, and we develop policies and manage programs that help primary producers maintain and grow productivity. Internationally, we collaborate with counterparts to share Australia's expertise in food security, productivity, trade, sustainability and climate resilience. We use agricultural productivity as a measure of our effectiveness at achieving sector growth and expanding market access. Over the long term, this measure provides an indication of production efficiency and the extent to which technological advancements support industry performance.

This measure tracks productivity over a 10-year period, offering insight into long-term trends. Productivity is best measured over long periods, as short-term fluctuations may reflect temporary factors such as changes in input and output prices rather than efficiency trends.

Analysis

In the 10 years to 2025–26, agricultural productivity growth (adjusted for climate and weather effects) averaged 1.09% per year. This was higher than market sector productivity growth over the same 10 years to 2025–26, which averaged 0.05% per year.

Productivity is influenced by many factors, including global prices, supply chains, consumer demand and trading partner decisions.

Our work contributes to agricultural productivity growth, although it is difficult to measure our exact influence. For example, in 2025–26 we provided $9.8 million through the Support Regional Trade Events Program to support events such as Hort Connections, Casino Beef Week, evokeAG and Wagin Woolorama. These events promote innovation and investment by helping businesses attract overseas customers, showcase their products and services, and build connections with other organisations. This supports uptake of new showcased technologies and expansion of trade avenues, which may increase profitability, sustainability and productivity, and benefit agribusinesses across the supply chain.

We contributed to ongoing and improved productivity through operation of a more efficient levy system, which supports industries in responding to opportunities and threats. Streamlined and modernised agricultural levies and charges legislation, which underpins the levy system, is now easier to understand and administer; more consistent across industries and research and development corporations (RDCs); and simplifies matching payments, providing more investment certainty to RDCs. The government's investment in agricultural research, development and extension through matched payments to RDCs is another way we are supporting growth in the sector's productivity.

In 2025–26 Australia chaired the International Grains Council (IGC), an intergovernmental organisation that promotes efficient grains markets through information sharing, analysis and consultation on global market and policy developments for 22 commodity markets, including cereals, oilseeds, rice and pulses. We supported Australia as Chair to champion the benefits of open grain trade by presenting information to IGC members on the impact and costs of non-tariff measures (NTMs). Australia presented recent ABARES analysis on the impact of NTMs on Australia's grains industry.

We also supported Australia to co-host the IGC Grain Forum 2026, that focused on challenges in port connectivity for grains and the need for greater harmonisation of regulatory frameworks for gene-edited crop products. Based on the success of the 2026 forum, the IGC is launching a platform of dialogue between industry and policymakers to identify opportunities for greater alignment of regulatory frameworks. These discussions focused on 2 key areas: non-tariff measures and biotechnology regulation.

We had several ongoing reform efforts that contributed to productivity, improved the efficiency and effectiveness of our regulations, and reduced the regulatory load on business. Over the period, we:

- modernised key digital systems supporting Australia's export capability through the Digital Services to Take Farmers to Markets (TFTM) program
- continued implementation of the Compliance Based Intervention Scheme (CBIS) for imports of a range of plant and animal commodities
- continued development of a revised regulatory framework, cost recovery model and digital solution for live animal exports that will consider the cessation of the live sheep by sea trade in 2028.

Methodology and data sources

We obtained climate-adjusted productivity estimates for the broadacre industry from ABARES, who publish climate-adjusted productivity statistics. The ABARES statistics are derived from model estimates under various climate scenarios, adjusting for climate and weather effects. The methodology for producing these statistics has been peer-reviewed and published in the paper Controlling for the effects of climate on total factor productivity: A case study of Australian farms.

Climate-adjusted productivity estimates measure Australia's broadacre industries, including farm businesses mainly involved in the production of crops for fodder or grain, beef, sheep or a mix of cropping and livestock.

We obtained our market sector productivity estimates from the Australian Bureau of Statistics (ABS) Estimates of Industry Multifactor Productivity.

The market sector productivity measure included 16 market sector industries as defined by the ABS using the Standard Economic Sector Classifications of Australia (SESCA) and the Australian and New Zealand Standard Industrial Classification (ANZSIC).

The 2025–26 forecasts for agricultural productivity and overall market sector productivity were based on historical growth rates and assume that productivity growth will be equal to the longer-term average.

We then compared the average annual growth rate of each series from 2016–17 to 2025–26 to compare average annual productivity growth rates.

Caveats and disclosures

The agricultural productivity result is for Australian broadacre industries only. Farm businesses engaged in other types of agricultural sector production were not included in this performance measure because climate-adjusted productivity data is not available. Broadacre industries account for about two-thirds of Australia's agricultural industry production by value and the majority of agricultural land use. As a result, broadacre industries are the primary driver of overall agricultural sector productivity.

Climate-adjusted productivity estimates largely remove the effects of climate and weather variability, revealing the underlying productivity trend. However, some residual climate and weather impacts, such as price changes, may be present in the estimates. Temporary effects such as higher prices caused by drought conditions tend to impact short-term measures of productivity. In the long term, these effects are likely to be small and difficult to measure.

Due to the time lag between measurement, data publication and the performance reporting deadline, we used a forecast for the most recent year. Consideration was not given as to whether the forecast constituted the 'likely' result but rather, ensured measurement consistency, transparency and impartiality.

Results were dependent on the accuracy of ABARES and ABS productivity statistics.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Measure SG-02

Equal or reduced cost of levies administration compared with levies disbursed.

Performance target	Result	2024–25 result	2025–26 result
Levies administration cost is less than or equal to 1.2% of levies disbursed.	Achieved	1.10%	**0.96%**

Tolerances	Achieved: Levies administration cost is less than or equal to 1.2% of levies disbursed. Not achieved: Levies administration cost is more than 1.2% of levies disbursed.
Sources	*Corporate Plan 2025–26*, page 24 *Portfolio Budget Statements 2025–26*, Table 2.2, page 35 Programs: 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 2.2

Context

We administer the agricultural levies system, a government–industry partnership. This partnership enables primary industries to collectively invest in research and development, marketing, biosecurity activities, residue testing and biosecurity responses. Our role is underpinned by the levies legislative framework.

We regularly liaise with key industry representative bodies to share insights on trends, developments and compliance matters. Through this engagement, we identify risks, develop targeted compliance projects and enhance stakeholder understanding of the levies national compliance program (NCP). The program increases staff awareness of industry-specific issues, risks and the benefits levies provide to levy payers.

We receive levies and levy return forms from collection agents, disburse the levies to designated levy recipient bodies and conduct compliance inspections to ensure the integrity of the levy system. We recover the cost of conducting these activities and seek to maintain costs of administration and compliance activities at an efficient level. This measure tracks whether levy administration costs remain at or below 1.2% of levies disbursed.

Multiple PBS programs support this measure because of the way that levy funding is collected across the agricultural sector. This measure reflects the amount disbursed in accordance with the Primary Industries Levies and Charges Disbursement Act 2024, which is why it relates to programs under Outcome 1 and Outcome 2.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We use a business improvement program to improve the capability and effectiveness of levy administration and regulation. Our operational procedures and guidelines are reviewed annually and updated under the business improvement program to support consistency across the country. We use inspection tip sheets as a reference for levies officers to perform record inspections and training. We conduct annual reviews of the NCP to assess its ongoing effectiveness and to inform future compliance activities.

These reviews improve compliance outcomes through more tailored compliance measures. We improve business outcomes through the early identification of efficiency gains and optimal resource allocation, with the aim of reducing compliance costs for industry.

2) Risk-based and data-driven – We deliver a risk-based and data-driven NCP to support levy payers to comply with legislation and provide sufficient documentation. We undertake field visits and inspect transaction records of levy collection agents across the country. Levy collection agents are assigned a risk rating via our levies information management system, which informs field visits. The NCP identifies levy collection agents who collect approximately 20% of levy revenue. We completed 450 inspections in 2025–26.

3) Collaboration and engagement – We regularly liaise with key industry representatives to share information on developments and compliance. These activities help identify industry-wide trends and risks, generating more informed strategic compliance projects. As a result, we are better able to target risk, inform industry on compliance and increase staff awareness of levy benefits. Our engagement with levy payers and collection agents provides real-time stakeholder feedback. This is used to inform our approach to helping levy agents understand their obligations and encourage compliance.

Analysis

In 2025–26 we disbursed $646.76 million in levies at a recoverable administration cost of $6.24 million, equivalent to 0.96% of levies disbursed. This was below the target of 1.2% and represented a 0.14 percentage point improvement on the 2024–25 result of 1.10%. Employee expenses remained the largest component of levies administration costs. The costs decreased in 2025–26, primarily due to lower employee expenses associated with staff vacancies.

In 2025–26 the NCP delivered positive outcomes against our operational compliance and targeted compliance programs. We identified $3.30 million in levy adjustments through these compliance activities, including $0.24 million received in 2025–26 from new participants. The outcomes comprised $1.13 million in levy overpayments and $1.93 million in levy underpayments.

Methodology and data sources

Levies cost recovery is based on the principles of activity-based costing. The framework supports transparent, equitable and consistent allocation of charges across industries.

Our departmental information systems provide data on disbursements, levy rates, levies compliance, administration activities and costs. We combine this data to attribute collection costs to respective agricultural commodities.

The total administration costs were sourced from the Activity Based Costing system and our financial management system, TechnologyOne, while levies disbursement data was generated by our levies management information system, Phoenix.

The performance result for 2025–26 was calculated by dividing the total levies administration costs by the total amount of levies disbursed.

Caveats and disclosures

Levy returns are submitted in arrears, and not all participants pay on time. This results in time lags which may affect the levies disbursed amount.

Results are comparable year-on-year as the target is measured as a percentage rather than nominal dollars, which can fluctuate. The effectiveness of levy collection – including the receipt of funds and necessary levy information from collection agents – may vary over time.

The levies disbursed figure used in this performance measure is reported on a cash basis and therefore differs from the expenditure reported in Note 17: Administered – expenses, which is prepared on an accrual basis. The accrual-based expenditure includes levies collected in June 2026 that were subsequently disbursed in July 2026.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Measure SG-03

Proportion of farm businesses making new capital investments.

Performance target	Result	2024–25 result	2025–26 result
Increase in percentage of farm businesses making new capital investments compared with previous year (based on a 5-year moving average).	Not achieved	Decrease of 0.4%	**Decrease of 1.2%**

Tolerances	Achieved: The proportion of farms making new capital investments increases (based on annual reporting of a 5-year moving average). Not achieved: The proportion of farms making new capital investments decreases or is the same (based on annual reporting of a 5-year moving average).
Sources	*Corporate Plan 2025–26*, page 25 *Portfolio Budget Statements 2025–26*, Table 2.2, page 37 Program: 1.12 Rural Programs

Context

This performance measure assesses the impact of our work on farm businesses making new capital investments, with a focus on building farmers' financial sustainability. Agricultural industry growth relies on farm businesses investing and taking advantage of new opportunities. While income and profitability affect investment decisions, government interventions that enhance farmers' confidence can also contribute.

Farmers are more likely to make new capital investments when they are confident or have positive expectations about the future. Their confidence is influenced by access to suitable skills, tools and financial resources to manage drought and other climate-related risks. Our programs support this by building skills, providing tools and improving access to financial resources. These interventions help strengthen farm business confidence and, in turn, encourage capital investment.

The Farm Management Deposits Scheme supports farmers' capacity to plan for and undertake capital investment by encouraging them to set aside cash reserves to draw on in low-income years. It also aims to support business preparedness and financial risk management by helping primary producers manage their capital and fluctuating cash flow. The additional support creates a financial

buffer for the agricultural industry, resulting in increased resilience to economic downturns, climate variability and natural disasters.

The Regional Investment Corporation (RIC) administers the Australian Government's concessional loans for farmers and farm-related small businesses. The RIC offers loan programs to support the long-term strength, resilience and profitability of eligible Australian farm businesses.

Two programs, the Farm Household Allowance (FHA) program and the Rural Financial Counselling Service (RFCS), provide assistance to those in – or at risk of – financial hardship to manage their financial situation and build their financial stability.

The FHA program offers income support allowances and professional financial assessments for farm businesses. It also provides case management, funding for skill development, access to training and professional advice to help businesses plan for the future by making sustainable improvements, or by exiting the industry.

The RFCS program delivers free, independent financial counselling to build farmers' financial knowledge and skills, helping them navigate future challenges.

Analysis

In the 5 years to 2024–25 the rolling average proportion of broadacre and dairy farms making new capital investments decreased to 52.1% (down 1.2% from 53.3% of the previous rolling year average), resulting in this performance measure not being achieved. Results are based on estimates for the year preceding the survey year. The 2025–26 result reflects the rolling average proportion of farm businesses making new capital investments over the 5 years to 2024–25.

The percentage of farm businesses making new capital investments in 2024–25 fell to 42.8% (down from 45.2% the previous year). This contributed to the decline in the overall 5-year rolling average result for 2024–25. The 2024–25 result reflected mixed performance across states and industries. Broadacre farm incomes in Australia improved in 2024–25, mainly due to higher farmgate prices for beef cattle, lambs and wool, and increased crop production in New South Wales, Queensland and Western Australia. Profitability and the average rate of return remained below long-term averages.

Table 4 New capital investments by state or territory, 5-year rolling average to 2024–25

State or territory	New capital investments	Change from 2023–24
New South Wales	52.7%	−1.3%
Victoria	51.9%	−1.1%
Queensland	49.4%	+0.9%
South Australia	52.7%	−0.8%
Western Australia	55.5%	−2.4%
Tasmania	54.9%	−3.4%
Northern Territory	46.2%	+1.7%
Overall	**52.1%**	**−1.2%**

All states, except for Queensland (0.9%) and the Northern Territory (1.7%), recorded decreases in new capital investments in the 5 years to 2024–25. Tasmania (−3.4%) and Western Australia (−2.4%)

recorded the largest decreases in farms making new capital investments. Farm cash incomes in these states remained well below the record highs seen in 2020–21 to 2022–23.

During 2024–25 western Victoria and South Australia experienced poor rainfall and crop growing conditions, which reduced crop production and negatively affected farm incomes. Regional outcomes varied depending on rainfall, production and pricing conditions. Drier seasonal conditions, particularly in South Australia and Victoria in 2024–25, continued to drive increased demand for our farm support and hardship programs in those regions.

Throughout 2025–26 more than 170 Commonwealth-funded concessional loans were delivered through the RIC, compared to more than 220 loans in 2024–25. South Australia (39.9%), New South Wales (25.8%) and Victoria (24.2%) accounted for the highest proportions of settled loans.

On 31 March 2026 a new Commonwealth-funded concessional loan – the Drought Hardship Loan – became available through the RIC. This loan supports farm businesses affected by drought for at least 24 months and we expect further impacts over the coming season. Around 40 applications were received by 30 June 2026.

At 30 June 2026 the 10-year rolling average of Farm Management Deposit Scheme account holdings remained stable, increasing by 0.3% in real terms to $7.9 billion. In comparison, over the 12 months to 30 June 2026, holdings decreased in nominal terms by 0.6%, led by a 12.1% decline in South Australia and reductions in both Victoria (2.9%) and Western Australia (4.9%).

The RFCS and FHA programs are available to eligible farm businesses experiencing hardship. To June 2026, the RFCS provided free and confidential financial counselling to over 7,490 eligible farmers, fishers, foresters and related small businesses. This is up from around 6,955 at 30 June 2025. Victoria recorded the largest increase in service uptake, at more than 15%.

In 2025–26, 4,670 farmers and their partners received support through the FHA program, up from nearly 4,150 in 2024–25. The largest increases were in South Australia (26.9%) and Victoria (25.4%).

Loans provided through the RIC can contribute to farm businesses' financial capacity to undertake new capital investments, including to help prepare for, manage through, and recover from severe external events, including drought.

In 2025–26 the Australian Government announced an additional $1 billion in new loan funding through the RIC – bringing the total support for the agriculture sector through RIC loans to over $5 billion. The government also announced the broadening of the RIC's scope to include assistance for improving climate resilience, boosting sector productivity, and supporting agriculture to be part of Australia's net-zero transition; and released the Government response to the Review of the operation of the *Regional Investment Corporation Act 2018.*

Methodology and data sources

Data for this measure was sourced from the ABARES *Australian Agricultural and Grazing Industries Survey* (AAGIS) and the *Australian Dairy Industry Survey* (ADIS). The end-to-end delivery of the survey is an involved process that requires careful planning, implementation and analysis to ensure reliable results.

ABARES farm survey data is collected via face-to-face interviews conducted by experienced survey collectors from July to December. The interview captures detailed physical and financial information on the operations of the farm business during the preceding financial year. Following survey collection, data proceeds through multiple quality assurance checks, survey weighting and publication of estimates in June. Survey data covers full financial year data and is therefore collected with a one-year lag to ensure meaningful and complete financial accounts at time of survey completion. That is, the data for any given financial year reflects the previous financial year. As a result, reported results for 2025–26 are based on farm business activity during 2024–25.

ABARES surveys are designed to be representative of the target population. For AAGIS and ADIS, the target populations are broadacre and dairy farms respectively, with an estimated value of agricultural operations (EVAO) greater than $40,000. ABARES draws a random sample of farm businesses stratified by geographical location (region), industry (ANZSIC) and financial size.

The survey design samples a higher proportion of larger farms than smaller farms. This is because larger farms are less homogeneous than smaller farms and account for a greater proportion of total farm production and variation in observed estimates. Resulting bias in the sample is corrected by calculating a weight for each sample farm. A weight is assigned to each sample unit and the set of variables used to calibrate weights varies according to farming practice in different regions.

The sample farm businesses are contacted and visited by ABARES field officers. The data collected through face-to-face interviews is entered into the Survey Collection and Management Program (SCAMP). The data relevant to this measure is collected as part of the assessment of farm assets values, including additions and disposals to those assets during the financial year.

The electronic data collection tool has built-in edit checks that prompt field officers to correct errors at the time of data collection. Further quality assurance processes are conducted post-interview to ensure the data is recorded accurately, and to consider outliers or errors.

Data is stored in the Farm Survey Database, a secure and purpose-built database within the Databricks environment. Access to the database is restricted to individuals within ABARES Farm Analysis program.

Survey estimates are produced by calculating the weighted mean of data collected in the survey.

The proportion of farms making new capital investments is derived from data collected on expenditure on capital items, specifically taking the percentage of farms where additions to capital items are greater than zero.

Caveats and disclosures

For this measure, the proportion of farm businesses making new capital investments is used as a proxy for confidence, based on the premise that farmers are more likely to invest when they feel confident about the future.

The ABARES surveys cover broadacre and dairy businesses – these represent 60% of the total farm business population. Relevant data for the remaining farm businesses was unavailable at the time of reporting.

There may be other external factors which will influence farm businesses' investment levels, such as interest rates and input prices; however, these factors are beyond our influence or control.

The use of a 5-year moving average reduces the impact of annual fluctuations from seasonal conditions and is reported as an annual result.

Results are based on estimates for the year preceding the current survey year. These estimates incorporate accounting information, which is then reconciled using production and population information from the ABS. Therefore, the proportion of farm businesses reported in 2024–25 as making new capital investments in 2023–24 is revised from 45.6% to 45.2% (decrease of 0.4 percentage points).

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Measure SG-04

Encourage forestry industry investment in innovation.

Performance target	Result	2024–25 result	2025–26 result
Deliver 20% of total committed grant funding for active grants at the end of the financial year.	Not achieved	21.14% (target was 30%)	**11.69%**

Tolerances	Achieved: 70 to 100% of grants have met their milestone requirements to enable grant payments to be made in the year. Partially achieved: 50 to 69% of grants have met their milestone requirements to enable grant payments to be made in the year. Not achieved: 0 to 49% of grants have met their milestone requirements to enable grant payments to be made in the year.
Sources	*Corporate Plan 2025–26*, page 26 *Portfolio Budget Statements 2025–26*, Table 2.2, page 37 (was measure SG-08) Program: Program 1.3 Forestry Industry

Context

Forestry and forest products play an important role in the Australian economy by supporting regional jobs and supplying timber for the construction industry. While forestry operations are regulated by state and territory or local government planning laws, we contribute through national policies, strategies and delivery of support programs.

This measure relates to our administration of the Accelerate Adoption of Wood Processing Innovation Program. The program supports wood processing businesses to adopt new or innovative technologies that enhance their medium- to long-term sustainability. By integrating innovative technologies into production, wood processing facilities will be better positioned to meet Australia's timber needs into the future.

Our program offers grant funding of up to 40% of total project costs, with the remaining 60% to be met by grantees. Between 2022–23 and 2025–26, grant funding of $82.62 million was allocated across 28 projects completed or ongoing. The funding total included payments made to terminating

grants. Grantees can use their funding to implement innovative technologies that diversify or improve efficiency in existing product lines or enhance carbon efficiency. They may also use it to carry out minor capital works necessary to support the installation of new technologies, such as upgrades to electrical systems or building infrastructure. Investment through this program aims to strengthen domestic supply of high-demand timber products, improve the use of existing timber resources and increase industry resilience to future supply chain disruptions.

Analysis

In 2025–26 grant payments totalling $9.65 million were made, representing 11.69% of committed grant funding for active grants. This was below the annual target of $16.52 million (20%) of total program funding of $82.62 million.

Although the target was not met for 2025–26, the program is realising the majority of its stated objectives, particularly those related to productivity improvement and accelerated investment. This assessment is based on an independent evaluation of the program undertaken during 2025–26 that is expected to be released in October 2026.

Several factors contributed to the below-target expenditure for 2025–26. This is consistent with the 2024–25 result where the target was also not achieved – grant expenditure of $21.29 million with a target of 30% ($30.22 million) of overall total committed grant funding for active grants of $100.7 million.

The construction market has had an effect on the implementation schedules for many grantees. In particular, several grantees slowed their projects and sought to delay completion to 2026–27. The department adjusted or deferred payments in 2025–26, reflecting an appropriate and responsible approach to managing grant funding in line with the progress of grant activities. Four grantees chose to withdraw from the program and another was terminated, which further reduced the overall committed funding level and associated expenditure.

These factors have had a direct impact on program expenditure, with both grant funding and grantee co-contribution expenditure being lower than anticipated. For 2025–26, grantees reported spending $5.80 million of funds received in the financial year and $14.87 million of their co-contribution amounts, resulting in total project expenditure of $20.67 million.

Over the life of the program, total grant funds paid to 30 June 2026 were $76.22 million, of which $60.80 million has been spent by grantees. Grantee co-contributions over the same period totalled $109.83 million, bringing total project expenditure to $170.63 million.

Noting that this measure ceases in 2025–26, there are 11 grant projects due to be finalised by 30 June 2026 with final reporting due in July 2027. As a result, final project expenditure data will not be received until after the end of this measure.

Methodology and data sources

The Accelerate Adoption of Wood Processing Innovation Program is administered by the Department of Social Services (DSS) through the Community Grants Hub (CGH). Data for this measure was sourced through, or in conjunction with, the hub.

Grantees submitted activity work plans and budgets to us in June and November, and final reports were received in July and January for projects that had ceased. Our program delegate reviewed milestones and approved funding where applicable. We notified the CGH to release payment for approved submissions, and recorded payment details provided by the CGH in our program master spreadsheet and milestone tracking sheet.

We sourced monthly Excel expenditure reports from DSS and verified their data against our records. Individual payments were cross-checked with grant agreements and approval minutes for assurance. Total grant expenditure was then compared to targets to assess whether the measure was on track. Measure data was stored on our records management system Content Manager and shared network drive.

Analysis of our measure target included how much grant funding grantees have spent, along with project co-contributions. This data was sourced directly from grantees' accepted activity work plan reports and budgets. While the measure target relates to our grant expenditure and not to grantee spending, we have included both in the analysis to provide a more holistic overview of the implementation of the program and the challenges grantees are facing.

Caveats and disclosures

This performance measure reflects payments made to grantees once their milestone reports – due in June and November – are accepted. As reports often take 2–3 months to finalise to the required standard, payments may not occur in the same quarter the milestone is due.

This measure captures expenditure under the related grant program. Due to the nature of the program, we cannot assess the funding's impact on individual businesses or the broader sector until after the grant period.

Established in 2023–24, this measure includes targets through to the program's conclusion in 2025–26. It captures 80% of total grant payments, with the remaining 20% excluded as they were administered in 2022–23 prior to the measure's establishment.

Our targets and tolerances are based on the requirement that milestone reports must be provided and accepted before payments can be made. If reports do not meet the required standards or are not submitted, payments cannot be made and this will impact our ability to meet the target. In keeping with good grant management practices, the delegate may choose to withhold funding where issues with individual projects are identified, or the grantee holds high levels of unspent grant funding. This can also impact our ability to meet the target.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Key activity 1.2

Regulate exports and enable, improve and protect access to international markets.

We aim to support Australia's reputation as a trusted producer and exporter of high-quality, safe and sustainable food and fibre. We regulate agricultural exports under the Export Control Act and associated legislation, with export services recovered through fees and charges. We enable access to new markets for producers and exporters, while improving and maintaining access to existing

markets. We also work with international trading partners to ensure trade requirements are evidence-based and practical, and invest in technologies such as electronic certification to improve export efficiency.

In 2025–26 performance under this key activity was mostly positive. We opened, improved, maintained or restored technical market access across 56 export pathways (SG-05). We represented Australia's trade interests at 53 meetings across key multilateral trade and standard-setting forums (SG-06). We also delivered export regulatory processes effectively, with 99.75% of relevant export applications finalised within legislated timeframes (SG-07). However, due to delays in critical IT upgrades, we were unable to establish any new paperless exchanges for exports (SG-08).

For more detail, refer to the individual performance results.

Measure SG-05

Open, improve, maintain and restore access to a diverse range of international markets for Australian exporters of agricultural, fisheries and forestry products.

Performance target	Result	2024–25 result	2025–26 result
The department can qualitatively describe the impact of technical market access achievements to 1) open, 2) improve, 3) maintain and 4) restore access to a diverse range of international markets. Examples are provided to demonstrate: • that market access changes have been implemented and are available to exporters • that different markets and commodities have had their technical access progressed • how these achievements grow access for Australian agricultural, fisheries and forestry exporters.	Achieved	Opened 10 new markets, improved access to 44 existing markets, maintained access to 17 markets and restored access to 8 markets.	**Opened 11 new markets, improved access to 38 existing markets, maintained access to 5 markets and restored access to 2 markets.**

Tolerances	Achieved: The department provides examples across all 4 technical market access achievement categories. Partially achieved: The department provides examples across 1 to 3 of the technical market access achievement categories. Not achieved: The department cannot provide any examples of opening, improving, maintaining or restoring access to any markets or commodities.
Sources	*Corporate Plan 2025–26*, page 28 *Portfolio Budget Statements 2025–26*, Table 2.2, page 38 (was measure SG-04) Program: 1.13 International Market Access

Context

Australia's agricultural sector must have access to international markets to achieve our objective of sector growth. Approximately 70% of agricultural sector production is exported to overseas markets, supporting food security around the world. In 2024–25 agriculture contributed 2.2% to Australia's gross domestic product, according to ABARES 2026 data.

This measure reflects our role in enabling exporters to access international markets by negotiating protocols and assurances with importing countries. We create new and improved market access by

establishing technical (non-tariff) requirements for trade. These include biosecurity treatment and testing protocols, as well as food safety labelling and certification requirements. We also act to maintain and restore existing technical access in response to trade disruptions. Once technical requirements are agreed, implementation is regulated under the Export Control Act and associated legislation. Cumulatively, these efforts ensure Australian exporters have stable, reliable and commercially viable access to international markets.

Analysis

In 2025–26 we achieved market access outcomes across all 4 technical market access categories (opening, improving, maintaining and restoring access), spanning multiple markets and commodity groups. In particular, we:

1) opened 11 new export pathways, including gaining access for Australian blueberries to Vietnam. This outcome followed 4 years of technical negotiations. Trade commenced in December 2025 and is projected to be worth approximately $22 million over 5 years.
2) improved 38 export pathways, including improving access for wheat to Indonesia through the removal of mandatory fumigation requirements. We negotiated this by compiling technical market access information, meeting with Indonesia on several occasions and consulting with domestic industry. Australia's wheat exports to Indonesia were worth $1.5 billion in 2024–25.
3) maintained 5 export pathways. For example, we revised export health certificates for edible animal products to meet new EU regulations. This involved updating and creating a substantial number of certificate templates and engaging with EU counterparts to ensure these were implemented in the required timeframe. This ensured that Australia could continue exporting meat, dairy, fish, honey and bee products to the EU – these exports were worth more than $300 million in 2024–25.
4) restored 2 export pathways, including the export of Australian rendered products for animal feed to Indonesia. We negotiated with Indonesia to reinstate this trade by providing complex technical submissions, facilitating onsite audits of rendering establishments by Indonesian government officials, and negotiating a bilateral protocol and export certification process. When trade was suspended, industry estimated this trade at more than $100 million a year.

In total, we had 56 market access achievements in 2025–26, fewer than the 79 achievements in 2024–25. The largest differences are in the number of successful actions to maintain (5, down from 17) and restore (2, down from 8) access to markets. The number of achievements does not directly reflect their value or complexity. The effort required from the department and value to Australian exporters varies considerably across each achievement. Noting this, there were external pressures to maintain and restore access to certain markets in 2024–25 that were not present in 2025–26. These included:

- H7 bird flu outbreaks from May 2024, which required direct action from the department to prevent the loss of, and to restore access to, markets for poultry and related products throughout the 2024–25 financial year
- whole-of-government efforts to regain access to the Chinese market for multiple agricultural commodities after it was lost in 2020. The vast majority of access was restored by the end of the 2024–25 financial year.

Methodology and data sources

We maintained internal registers of market access requests and negotiation status to identify finalised trade outcomes. Finalised outcomes are those where conditions of trade have been agreed with overseas trading partners and made available to Australian exporters. These were reviewed internally and recorded in a central register of trade outcomes. This review ensured all achievements were relevant, accurate and in scope for this measure. In-scope activities are grouped into 4 categories:

1) Opened new access – A commodity or product gains access to a market for the first time or regains access to a market after at least 10 years of no access.
2) Improved access – The conditions for a commodity or product entering a market are now more favourable to Australian exporters. This includes reducing the time, cost or requirements for exporters to access a given market.
3) Maintained access – Trade is threatened or ceases, but the disruption is avoided or resolved within 6 months due to our remedial actions.
4) Restored access – Trade ceases for between 6 months and 10 years due to technical market access issues (including biosecurity and food safety concerns), but we are able to restore access.

As part of the internal review, we selected qualitative examples to demonstrate market access outcomes across a diverse range of markets and commodities. Examples were chosen to represent each of the categories (new, improved, maintained, restored) and to maximise coverage of different markets and commodity types.

Caveats and disclosures

Results do not include broader activities that promote open and free trade for agricultural sector products. Out-of-scope activities include contributions to bilateral and regional trading agreements, and participation in international forums that support open and free trade. Results do not include instances where we have lost access to markets. This often occurs due to international factors outside of our influence, which are complex to measure.

While we may open, improve, maintain or restore market access by establishing agreed trade protocols, the extent to which exporters access available markets is a commercial decision for individual businesses. Factors outside our control that influence such decisions include:

- global prices, exchange rates, market conditions (including supply and demand) and other factors such as external shocks to global supply chains
- Australia's domestic market conditions, including climate, yield and domestic demand, which influence how much product is available for export.

Unilateral decisions made by trading partners may also impact on our ability to negotiate technical market access. These may be outside of our influence or remit – for example, punitive tariffs or non-tariff barriers implemented against a range of commodities, including non-agricultural products. In these instances, we may be unable to maintain access and can only focus on restoring trade.

Outcomes may be under-reported as we rely on manual processes to track and report on the progress of trade negotiations.

Changes from Corporate Plan 2025–26

Targets and tolerances have been updated to provide clearer guidance on how performance is assessed. The methodology has been updated to redefine some market access parameters.

Measure SG-06

Significant representation of Australian interests on multilateral standard-setting bodies.

Performance target	Result	2024–25 result	2025–26 result
At least one meeting, with in-person attendance, to each of the multilateral trade standard-setting bodies: FAO (IPPC & Codex), OECD, WOAH, WTO.	Achieved	48 across the 5 forums	**53 across the 5 forums**

Codex Codex Alimentarius Commission. **FAO** Food and Agriculture Organization of the United Nations. **IPPC** International Plant Protection Convention. **OECD** Organisation for Economic Co-operation and Development. **WOAH** World Organisation for Animal Health. **WTO** World Trade Organization.

Tolerances	Achieved: The department provides evidence of in-person representation on each of the multilateral trade standard-setting bodies: FAO (IPPC & Codex), OECD, WOAH, WTO. Partially achieved: The department provides evidence of in-person representation on at least one, but not all of the multilateral trade standard-setting bodies: FAO (IPPC & Codex), OECD, WOAH, WTO. Not achieved: The department does not provide any evidence of in-person representation on any of the specified international standard-setting or multilateral trade standard-setting bodies: FAO (IPPC & Codex), OECD, WOAH, WTO.
Sources	*Corporate Plan 2025–26*, page 29 *Portfolio Budget Statements 2025–26*, Table 2.2, page 38 (was measure SG-05) Program: 1.13 International Market Access

Context

Stable trade is underpinned by shared standards and mechanisms for resolving disputes. In agricultural trade specifically, alignment of food safety testing and biosecurity protocols allows food and agricultural products to transit smoothly between international markets. We need to proactively engage with international trading partners to ensure that trading protocols and standards for agriculture, fisheries and forestry products are evidence-based, fit-for-purpose and do not place unnecessary burdens on Australian exporters.

This measure uses in-person attendance at 5 key multilateral, standard-setting forums as a proxy for representation of Australia's interests internationally. These forums have been chosen because academic modelling exists to quantify the benefits of these forums for enabling fair, open and stable trade. They are:

1) The Food and Agriculture Organization of the United Nations (FAO), which manages multiple initiatives to harmonise trade and international standards. Australia engages in various FAO forums, including
    a) the International Plant Protection Convention (IPPC), which develops, adopts and promotes phytosanitary standards for trade in plants and plant products
    b) the Codex Alimentarius Commission (or Codex), which develops food safety and quality standards.

2) The Organisation for Economic Co-operation and Development (OECD), which develops standards and recommendations across a broad range of domains, including agriculture.

3) The World Organisation for Animal Health (WOAH), which supports transparent assessment of global risks to animal health and publishes health standards for international trade in animals and animal products.

4) The World Trade Organization (WTO), which provides shared trade rules and a process for settling disputes, promoting an open global trading system.

Over time, this engagement is expected to strengthen Australia's reputation as a trusted trading partner that makes valued contributions to international standards for agriculture, fisheries and forestry trade.

Analysis

In 2025–26 we had in-person representation at each of the 5 required forums, including 20 meetings with FAO (12 related to the IPPC and 8 with Codex), 16 with the OECD, 13 with WOAH and 4 with WTO. In total, we attended 53 meetings in 2025–26, compared to 48 meetings in 2024–25. It is expected that the number of meetings we attend for any given body will fluctuate from year to year as some are called on an ad hoc basis or are not repeated annually.

Notable meetings and outcomes included:

- **The WTO Committee on Sanitary and Phytosanitary Measures (SPS Committee)** – At the March and June 2026 meetings, Australia raised trade concerns with several other countries to defend its SPS measures and challenge emerging trade-restrictive policies. Members continued discussions on the trade impacts of evolving pesticide and residue policies, with broad support for science-based and risk-based approaches to food safety regulation. The SPS Committee agreed to hold future thematic sessions that reflect Australian priorities, particularly on sampling, transparency and hitchhiker pests.
- **The OECD Working Party on Agricultural Policies and Markets (APM)** – At the March and May 2026 meetings, we represented Australia, supporting work on modelling policy simulations for reforming producer support and investing in agricultural productivity growth. This work highlighted the economic, social and environmental benefits of redirecting harmful and trade-distorting agricultural subsidies towards agricultural knowledge, innovation and productivity-enhancing investments. We also contributed to discussions on modernising the OECD's Producer Support Estimate framework to better capture environmental policy design while maintaining a focus on how subsidies and other forms of government support for agriculture can distort markets. In addition, we participated in discussions on streamlining tools for measuring farm-level greenhouse gas emissions, drawing on Australia's experience in improving the consistency and comparability of on-farm emissions accounting.
- **The 93rd General Session of the World Assembly of Delegates** – WOAH's key annual meeting was attended by 130 of its 183 members. During the session, 51 international standards were adopted across the Terrestrial and Aquatic Animal Health Codes and Manuals.
  Australia supported and contributed to the development of these standards throughout the consultation period, including through interventions during the General Session. Notable standards adopted include those relating to animal welfare during slaughter, terrestrial animal

biosecurity and provisions for the salmon parasite *Gyrodactylus salaris*. Australia helped develop and support resolutions on the WOAH Governance Review Committee WOAH's 8th Strategic Plan and participated in a forum on investment in animal health and welfare. The meeting also enabled Australia to participate in 21 bilateral meetings with trading partners, strengthening relationships and providing an opportunity to discuss market access issues and shared biosecurity interests.

- **The 2025 meeting of the IPPC Strategic Planning Group (SPG)** – which provides strategic direction and advice to the IPPC's governing body, the Commission on Phytosanitary Measures (CPM). Australia contributed to strategic discussions supporting a revised format for International Standards for Phytosanitary Measures (ISPMs), an issue raised by the South West Pacific region and championed by New Zealand with Australian support. There was broad agreement that standards should be drafted in plain language, be easier to translate and better accommodate the diverse circumstances of contracting parties. The SPG identified opportunities to progress this work through the Standards Committee work plan and existing standard-setting processes, including potential updates to the IPPC style guide. It also agreed that the 20th session of the CPM would provide an important opportunity to consolidate views and build consensus on the way forward.
- **The 29th session of the Codex Committee on Fats and Oils** – which Australia attended in February 2026. Australia engages in this committee to ensure that the specifications of the olive oil standard continue to accommodate the natural variation found in olives grown in non-traditional regions such as Australia. At this forum, Australia defended against attempts to roll back the committee's earlier agreement to seek independent scientific advice, a proposal which Australia introduced and secured at the 28th session. Australia also participated in discussions about implementing World Health Organization recommendations for the reduction in trans-fatty acid intake, while ensuring the flexibility of the recommendations is maintained in the standards.

These meetings, together with others attended in 2025–26, advanced Australia's interests by supporting science-driven international standards, promoting rules-based trading relationships and strengthening Australia's reputation as a trusted trading partner.

Methodology and data sources

We maintained internal records of international multilateral engagement activities. At the end of each quarter, we summarised activities undertaken and submitted them to a central register. We then conducted an internal review to ensure all activities were in scope for this measure and accompanied by:

- the date and location of the meeting, and details of attendees
- outcomes of the meeting and a description of our role
- supporting evidence, such as registration details, meeting minutes or similar documentation.

We then assessed whether the target for in-person meetings at each of the 5 selected forums had been achieved. Examples of key meetings and outcomes were selected to support this result and to qualitatively demonstrate the value of this engagement to the Australian agricultural sector.

Caveats and disclosures

This measure uses engagement as a proxy for soft diplomacy outcomes that cannot be directly measured. 'Significant representation' is defined as in-person attendance and does not include virtual attendance or written submissions. We require evidence of in-person attendance for an activity to be counted against the target. Outcomes of the meetings attended cannot be wholly attributed to our influence as they are subject to the contributions and decisions of other trading partners.

Measurement is reliant upon line areas manually reporting and recording outcomes and may therefore be under-reported.

Changes from Corporate Plan 2025–26

The tolerances were updated for greater clarity ('the department provides evidence …' rather than 'provides examples …').

Measure SG-07

Effective delivery of regulatory responsibilities for relevant export applications under the Export Control Act.

Performance target	Result	2024–25 result	2025–26 result
More than 99% of all relevant export applications are completed within the consideration period specified by the Export Control Act.	Achieved	99.83%	**99.75%**

Tolerances	Achieved: More than 99% of all relevant export applications are completed within the consideration period specified by the Export Control Act. Partially achieved: 95% to 99% of all relevant export applications are completed within the consideration period specified by the Export Control Act. Not achieved: Less than 95% of all relevant export applications are completed within the consideration period specified by the Export Control Act.
Sources	*Corporate Plan 2025–26*, page 31 *Portfolio Budget Statements 2025–26*, Table 2.2, page 38 (was measure SG-06) Program: 1.13 International Market Access

Context

We are the identified competent authority for the purposes of regulatory decision-making for exporter applications under the Export Control Act. Exporters must apply for, and progress through, requisite regulatory processes under the Export Control Act to become approved and licensed to conduct export operations.

Successful regulatory decision-making occurs when authorised officers assess and complete relevant export applications within the specified consideration period (120 days) under the Export Control Act. Timely, streamlined and effective regulation helps exporters access markets without unnecessary delays.

This measure is designed to capture the effectiveness of our administrative obligations as a regulator of exports under the Export Control Act. It tracks 4 different types of export applications – prescribed goods under the Export Control Act – which are considered key indicators of our success. These are:

1) applying for an establishment to be registered for exports
2) applying for accreditation of a farm property to meet the requirements of the European Union Cattle Accreditation Scheme (EUCAS)
3) requesting to vary an approved arrangement an occupier of a registered establishment holds
4) obtaining a licence to export meat and meat products from Australia.

Measuring the proportion of relevant export applications assessed within the consideration period allows us to gauge our success in delivering streamlined regulation that enables industry to get their goods to market.

To facilitate trade, we demonstrate to our trading partners the integrity, safety and traceability of prescribed export agricultural commodities from Australia. We show that our regulated industry complies with traceability, sanitary and phytosanitary standards through actions such as inspections, audit procedures, seals and certifications.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We strengthened capability and regulatory culture by developing formal staff training resources, including standard operating procedures that support consistent and transparent decision-making across export regulatory functions. Continued alignment of practices across the Exports and Veterinary Services Division has improved the overall administration of export applications. System enhancements and process improvement assisted establishments to submit more accurate data. Similarly, enhancements allow regulators to accurately assess applications, provide direct feedback to applicants and expedite the assessment process. These initiatives reinforce a regulatory culture that is transparent, accountable, fair and responsive, helping build trust and confidence among exporters and trading partners.
2) Risk-based and data-driven – We use application processing data to monitor performance, identify risk levels and inform decisions on resource allocation for export regulatory services. Historical evidence and legislative knowledge aid in understanding peak periods. Other elements, such as importing-country audits can result in an influx of critical applications. As a result, establishments rely on expedient assessments for market access once audit results are finalised. Targeting key export application types critical to market access allows us to proactively identify and respond to operational pressures, changing market conditions and emerging risks that may have flow-on effects for export operations. This ensures regulatory effort is directed to areas of greatest importance while maintaining the integrity of Australia's export regulatory system.
3) Collaboration and engagement – The export applications captured by this measure are administered across several teams within the Exports and Veterinary Services Division and have been developed and refined through engagement with industry stakeholders and

regulated entities. We provide clear guidance and transparent decision-making processes, including opportunities for applicants to respond to proposed adverse decisions through mechanisms such as notices of intention in the Export Establishment Workflow system. Timely processing of applications, coupled with ongoing engagement with exporters, supports compliance, reduces regulatory uncertainty and enables efficient access to international markets.

Analysis

During 2025–26 we assessed 99.75% of valid export applications within the regulatory consideration period, exceeding the target of 99%. Of the 785 valid applications received, we did not assess 2 applications within the consideration period: one European Union Cattle Accreditation Scheme (EUCAS) application and one EX26B application.

Performance remained consistent with 2024–25, when 99.83% of valid applications were assessed within the consideration period. The result demonstrates our continued ability to deliver timely regulatory services despite ongoing changes in export market conditions and application volumes. Consistently strong performance was supported by established business processes, experienced staff, effective workflow management arrangements and ongoing monitoring of application processing performance across export regulatory functions.

The high rate of compliance with statutory and administrative processing timeframes indicates that regulatory resources continued to be deployed effectively to support exporters seeking approvals under the Export Control Act. Monitoring application volumes and processing performance throughout the year enabled us to identify and respond to operational pressures, prioritise work where required and maintain our administrative obligations across regulated export commodities.

Timely assessment of export applications contributes directly to Australia's ability to facilitate market access and maintain the confidence of exporters and international trading partners in the integrity of the export regulatory system. The result also demonstrates that regulatory requirements were administered efficiently while maintaining appropriate regulatory oversight and assurance activities.

In addition to the reported result, we also assessed another 2,558 valid applications that fell outside the scope of this measure.

Although the target was exceeded, we will continue to monitor processing performance and application trends to identify opportunities for further efficiency improvements, support ongoing capability development and maintain high levels of service delivery as export market conditions and regulatory requirements evolve.

Methodology and data sources

The measure encompasses accreditation, registration, approved arrangements and meat export commodity licences completed by our authorised officers within the valid consideration period specified by the Export Control Act. The initial consideration period starts the day after we receive a complete and valid application.

Data is extracted each quarter from a number of systems, including the 3 distinct program areas of: the EUCAS, the export meat licensing data sets and the Export Establishment Workflow.

The result is calculated by taking the total number of applications assessed on time, dividing by the total number of valid applications received, and multiplying by 100.

Each application type follows its own unique pathway; however, the common elements are:

- The submitted application is reviewed – noting that the consideration period only starts when we receive a complete and valid application. This requires an initial rapid assessment to take place before the clock commences. When an application is deemed to be not valid or incomplete it is returned to the applicant.
- The application undergoes a technical assessment.
- A fit and proper person assessment of the applicant is made, which includes a review of any debts and liabilities they may owe to the Commonwealth.
- The delegate makes their decision, the application is deemed 'assessed' and the consideration period concludes.

At any stage, the assessing officer may need to 'stop the clock' on the consideration period and return the application to the applicant to request further details or to resolve an outstanding issue. The consideration period is paused until the issue is rectified.

Caveats and disclosures

'Relevant export applications' is defined as applications that are valid and were able to be assessed by the department. It excludes incomplete applications, or applications that cannot be assessed due to the actions of the applicant.

The Export Control Act sets a 120-day initial consideration period for the 4 identified indicators. However, the total time from submission to assessment outcome can be protracted longer if the process is paused or extended – for example, when applicants must amend their application or provide additional information. This measure uses the phrase 'valid consideration period' rather than referring to '120 days' to avoid confusion.

This measure only captures valid applications which were eligible for assessment. Where an application was withdrawn, incomplete or lapsed due to actions of the applicant, it is considered out of scope for the measure. The performance measure only captures valid applications we failed to assess within the consideration period.

Changes from Corporate Plan 2025–26

Slight wording updates to the target and tolerances ('More than 99% ...' replaces 'Over 99% ...'). Updates made to the methodology and the parameters used to calculate results.

Measure SG-08

Increase in the number of paperless exchanges for exports.

Performance target	Result	2024–25 result	2025–26 result
3 or more new paperless exchanges.	Not achieved	Not applicable. New targets set for 2025–26.	**No new paperless exchanges.**

Tolerances	Achieved: An increase of 3 or more paperless exchanges compared to the previous year. Partially achieved: An increase of 1 or 2 paperless exchanges compared to the previous year. Not achieved: No new paperless exchanges compared to the previous year.
Sources	*Corporate Plan 2025–26*, page 32 *Portfolio Budget Statements 2025–26*, Table 2.2, page 38 (was measure SG-07) Program: 1.13 International Market Access

Context

We continue to drive the modernisation of our trade system, reduce regulatory burden and improve access to international markets.

Since the COVID-19 pandemic, we have been at the forefront of electronic certification (eCert) development, encouraging our trading partners to adopt eCert to modernise their border clearance processes.

An eCert allows export health, phytosanitary and other official certificates to be exchanged directly between governments in digital form, reducing the need for paper documents. This enables more efficient and consistent management of export documentation, reduces reliance on paper-based processes and allows for faster updates when certification requirements change across trading partners.

By replacing paper-based processes, eCert supports faster border clearance; reduces the risk of lost, damaged or fraudulent documents; and provides faster assurance to importing countries. It also reduces the impact of trade disruptions and strengthens confidence around food security.

Together, these benefits improve the reliability and integrity of Australia's export certification system and strengthen our reputation as a trusted and efficient trading partner, which may support greater access to international markets.

This measure was developed to track the uptake of paperless certification exchanges for export commodities through eCert and supports the ongoing modernisation of sanitary and phytosanitary (SPS) certification processes. It also contributes to the Australian Government's commitment to simplifying trade, improving regulatory efficiency and reducing regulatory burden.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – This eCert measure demonstrates commitment to continuously improving cross-border trade to strengthen our regulatory effectiveness while building greater trust with our government trading partners and delivering more efficient trade services.
2) Risk-based and data-driven – Transitioning from paper to eCert strengthens trust between governments and supports global efforts to promote legitimate trade and reduce food fraud. Directly exchanging certification data enables timely, risk-based decision-making based on verifiable information, helping to minimise the use of fraudulent documents.
3) Collaboration and engagement – Through virtual and face-to-face engagement with our trading partners, we work collaboratively in progressing to eCert. Engagement underpins the improvements to our regulatory process and the strengthened integrity that eCert provides. Collaboration also helps our government trading partners progress to eCert, which assists in our regulatory modernisation.

Analysis

The 2025–26 target was not achieved due to delays in critical IT enhancements required to support new paperless exchanges.

The enhancements were necessary as the existing system did not provide the functionality required by some trading partners to transition to paperless processes. Without these upgrades, introducing additional exchanges would have presented operational risks, limited scalability and constrained our ability to support future exchanges. As quality assurance testing could not be completed on time, no new paperless exchanges occurred. Proceeding with new paperless exchanges with trading partners before the system was ready would have risked trade disruptions.

The delay in delivering the IT enhancements impacted at least 4 potential paperless exchanges under consideration. As these exchanges were dependent on the new functionality, their planned implementation timelines were deferred. Despite these delays, significant progress was made through ongoing engagement with the affected trading partners. This work has ensured that we are positioned to proceed with 3 of the affected exchanges in the next financial year, with a fourth remaining a future opportunity.

Additionally, some trading partners experienced their own technical challenges and funding constraints which affected their ability to meet agreed timeframes. As a result, some paperless exchange work was paused because the trading partner no longer had the required funding to continue the work.

We currently have 6 paperless exchanges in place – with Canada, the European Union, Japan, New Zealand, the Philippines and the United States. The target of 3 or more new paperless exchanges each year is realistic, taking into account factors both within and outside of our control, including the pace at which trading partners progress to paperless certification. The target takes into account the recent progress made in the development of the IPPC ePhyto Solution. Engagement has commenced with 8 trading partners on potential paperless exchanges, which are at various stages of

development. Of these, 3 are well progressed and may transition to paperless exchange arrangements in 2026–27, subject to trading partner readiness and completion of required implementation activities.

Methodology and data sources

This measure tracks the number of new export commodity exchanges that transition to paperless certification through the department's eCert system each financial year.

This represents a change from previous years, when the measure focused on the proportion of electronic certificates issued. The updated approach focuses on counting new paperless exchanges established, providing a clearer view of progress in expanding paperless trade arrangements with international partners.

Data is collected on our eCert system. To calculate the result, the eCert team reviews and filters the reporting period data to identify new country and commodity exchanges that have progressed to fully paperless certification. The results are reviewed by senior staff to ensure accuracy and completeness.

Caveats and disclosures

The data relies on manual input and updates to the eCert system, and its accuracy is dependent on the timeliness and completeness of these records.

Only new export commodity exchanges that have transitioned to fully paperless certification through eCert during the reporting period are in scope for this measure. It does not capture how certification is applied for, the total number of certificates issued or the overall proportion of electronic certification across all export activity. This reflects a change from previous years, when the measure focused on the proportion of electronic certificates issued rather than the number of new paperless arrangements established.

Progress can be affected by factors outside our control. For some trading partners, multiple agencies must transition to eCert before a commodity can be fully paperless. In other cases, legislative or rule changes are required before paper certification can be retired. Changes to trading partner priorities and funding may also delay or stop eCert implementation.

Changes from Corporate Plan 2025–26

The tolerance for 'partially achieved' has been updated for clarity, from 'an increase of one or more …' to 'an increase of 1 or 2 …'. The tolerance for 'not achieved' has been updated from 'an increase of less than one' to 'no new paperless exchanges …' for better clarity.

Key activity 2.1

Promote better resource management practices, sustainability and self-reliance in the agricultural sector.

We aim to strengthen the sustainability, resilience and self-reliance of Australia's agricultural sector by supporting agricultural communities to prepare for and manage drought, including through drought policy and programs under the Future Drought Fund. We also help farmers adopt sustainable land management practices that enhance natural capital and biodiversity, and support

the sustainable management of Australian Government–managed fisheries through effective policy and legislative frameworks.

In 2025–26 performance under this key activity was mixed. The Future Drought Fund invested $60.6 million, or 58% of the $105.1 million target, to support activities that build drought resilience (RS-01). The Climate-Smart Agriculture Program delivered $76.0 million, or 91% of allocated funding, to support sustainable farming practices (RS-02). The proportion of Australian Government-managed fish stocks assessed as not subject to overfishing decreased from 76% in 2024 to 74% in 2025 (RS-03).

For more detail, refer to the individual performance results.

Measure RS-01

Increased investment in activities to build economic, social and environmental resilience to drought.

Performance target	Result	2024–25 result	2025–26 result
$105.1 million of Future Drought Fund (FDF) funding is invested.	Partially achieved	55% ($29 million of $52.9 million)	**58% ($60.6 million of $105.1 million)**

Tolerances	Achieved: 70 to 100% of financial year target funding is invested. Partially achieved: 50 to 69% of financial year target funding is invested. Not achieved: 0 to 49% of financial year target funding is invested.
Sources	*Corporate Plan 2025–26*, page 35 *Portfolio Budget Statements 2025–26*, Table 2.2, page 37 (was measure RS-03) Programs: 1.2 Sustainable Management – Natural Resources, 1.11 Drought Programs

Context

The Future Drought Fund (FDF) provides secure, continuous funding for initiatives that support farmers and regional communities to prepare for and build resilience to drought and other climate impacts. The FDF is a long-term investment that demonstrates our ongoing commitment to enhancing drought preparedness and resilience in the agricultural sector. Our approach to the delivery of FDF programs is outlined in the *Australian Government Drought Plan* and the National Drought Agreement.

FDF investments are governed by the Future Drought Fund Act 2019 and the Drought Resilience Funding Plan, which is renewed every 4 years. In 2025–26 the Future Drought Fund Drought Resilience Funding Plan 2024–2028 was the governing document. The strategic objectives of the plan are to build economic, social and environmental resilience to drought.

Investments follow a 4-year funding plan, targeting an outlay of $400 million over the period. A key objective is to strengthen the resilience of farming businesses by promoting preparedness, risk management and financial self-reliance. The FDF may allocate less funding in some years as programs are established and to maintain prudent financial management. In other years, greater investments may be made to align with the total funding available for the funding period.

Analysis

The 2025–26 target of $105.1 million was set based on funding announced for programs in the 2024–25 Budget and outlined in the Future Drought Fund Investment Strategy. The target consists of funding allocated across the FDF's priority funding program themes.

In 2025–26 the FDF invested $60.6 million, or 58% against the $105.1 million target.

Table 5 FDF allocated funding vs invested funding, 2025–26

Theme	Allocated ($m)	Invested ($m)
Partnering for Local Solutions	38.4	28.1
Partnering for First Nations Initiatives	3.0	–
Building Knowledge, Skills and Capability	34.8	13.4
Innovating for Transformation	25.0	18.9
Measuring Progress and Knowledge Sharing	3.9	0.2
Total	**105.1**	**60.6**

This result is similar to 2024–25 and reflects that several programs remained in the design and establishment phase during 2025–26. Delays in establishing programs contributed to lower expenditure against planned allocations during the year. Funding remains available for investment in future years of the Drought Resilience Funding Plan, supporting the continued delivery of drought resilience initiatives.

A further $11.3 million was invested under the FDF during 2025–26. This funding related to prior year allocations carried forward through approved movement of funds processes and therefore did not contribute to the 2025–26 target of $105.1 million.

In total, $71.9 million, including funding carried forward, was invested under the FDF in 2025–26. Programs are contributing to outcomes aligned with the fund's purpose of enhancing the public good by building drought resilience. FDF programs report progress towards outcomes through program-level monitoring, evaluation and learning plans, consistent with the Future Drought Fund Monitoring, Evaluation and Learning Framework 2024 to 2028. These reports include quantitative and qualitative data on outputs and outcomes.

Reported outcomes include strengthened regional capability, increased adoption of drought preparedness practices and improved collaboration across communities and industries. These findings are supported by published case studies and in FDF annual reports.

Independent evaluations of the FDF and its component programs are being undertaken in accordance with the evaluation schedule and will provide further evidence of outcomes and impacts. Findings from future evaluations and reviews will contribute to continuous improvement in program design, delivery and performance reporting.

Methodology and data sources

On 9 February 2024 the *Future Drought Fund Drought Resilience Funding Plan 2024–2028* came into effect. Our minister also issued the *Future Drought Fund Investment Strategy* on 23 January 2025, which provides additional information regarding activities. The investment strategy responds to a recommendation from the Productivity Commission 2023 inquiry. Australian Government approval

for spending on FDF programs is received through Budget processes. The programs, which contribute to the 2025–26 target, are reported in our Budget 2024–25 FDF fact sheet.

The Minister for Finance transfers funding each financial year from the FDF Special Account to the Agriculture Future Drought Resilience Special Account. The target is based on funding allocated for investment in that financial year through Budget processes. Unspent funding from previous financial years may also be carried forward and made available for investment through approved movement of funds processes; however, this carried-forward funding does not contribute to the target. Funding was invested in drought resilience programs as agreed through Budget processes. Each program and individual grant or arrangement was assessed for consistency with the *Future Drought Fund Drought Resilience Funding Plan 2024–2028*.

Once programs were contracted and payments were made, we sourced financial data from our financial management system (TechnologyOne). We worked with our Financial and Investment Division to maintain current and accurate summary information on FDF administered funds. This included spreadsheets used to track monthly forecast and actual expenditure by program for the financial year. This process is recorded in our standard operating procedures. We also published payment information for each program on our website as required under section 27A of the Future Drought Fund Act.

Only funding spent against the target is used to calculate the final result.

Caveats and disclosures

The 2025–26 result includes $4.5 million of accruals, which will be paid in 2026–27.

FDF investments are delivered in partnership with industry, universities, non-government organisations and state and territory governments through grants, procurement and Federation Funding Agreements. Program timelines and the timing of expenditure may be affected by the time required to design programs and assess applications, the capacity of delivery partners, and on-ground conditions and implementation challenges.

System limitations in TechnologyOne require a variety of spreadsheets to be maintained outside of the financial system to accurately manage forecasts and expenditure against the programs. These spreadsheets require manual updating by staff and this increases the chance of errors in transferring data.

The information reported in Note 26: Administered – special accounts is not comparable to the details reported for this measure. This is because the performance measure reports expenditure based on accrual accounting compared with Note 26, which reports on a cash basis.

Changes from Corporate Plan 2025–26

The methodology was updated to clarify how the results are determined.

Measure RS-02

Sustainable farming practices are funded through the Climate-Smart Agriculture Program.

Performance target	Result	2024–25 result	2025–26 result
Deliver 100% of 2025–26 funding profile according to agreed milestones for Climate-Smart Agriculture Program.	Partially achieved	80% of 2024–25 funds delivered.	**91% of 2025–26 funds delivered.**

Tolerances	Achieved: 100% of relevant financial year funding profile for Climate-Smart Agriculture Program funding delivered. Partially achieved: 80–99% of relevant financial year funding profile for Climate-Smart Agriculture Program funding delivered. Not achieved: 0–79% of relevant financial year funding profile for Climate-Smart Agriculture Program funding delivered.
Sources	*Corporate Plan 2025–26*, page 37 *Portfolio Budget Statements 2025–26*, Table 2.2, page 36 Program: 1.2 Sustainable Management – Natural Resources

Context

This measure monitors the rollout of the $302.1 million Climate-Smart Agriculture Program (CSAP) under the Natural Heritage Trust (NHT). The CSAP supports farmers to build climate resilience, increase market access and agricultural growth, and achieve sustainability outcomes.

NHT investments are governed by the Natural Heritage Trust of Australia Act 1997. Each phase of the NHT is usually funded over a 5-year cycle. The current phase commenced in 2023–24 and operates to 2027–28. The program is jointly managed by our department and the Department of Climate Change, Energy, the Environment and Water (DCCEEW).

The program is delivered over the 5 years via a series of grant and procurement investments designed to build capacity and knowledge and accelerate the uptake of sustainable practices in the agriculture sector. Funding supports trials, on-farm demonstrations and practices that address local, regional and national natural resource management and sustainable agriculture priorities, with the aim of delivering long-term sustainable agriculture outcomes.

Program investments are managed by the Australian Government and delivered by third parties, including regional natural resource management organisations, industry, research organisations and academia, non-government organisations (NGOs), community groups and First Nations organisations. On-ground challenges can influence program timeframes and therefore the timing of funding delivery.

The program complements the Partnering to Implement the National Soil Action Plan Budget measure, which establishes Federation Funding Agreement schedules with states and territories. This supports projects that make a measurable impact on the priority actions of the National Soil Action Plan 2023 to 2028.

Analysis

During 2025–26 a total of $76,071,950 was spent against the total commitment of $83,617,981 for the NHT's Climate-Smart Agriculture Program (Table 6). This represents 91% of allocated funding spent over the 2025–26 period, including accrued expenses.

Funded projects are designed to assist farmers to manage climate risks, invest in their on-farm natural capital and undertake effective natural resources management. More broadly, the program funding aims to help the sector respond to climate change, better withstand future bushfires, floods and droughts, and protect its productivity.

Since 2023–24 the program has delivered practice change across more than 360,000 hectares, treated almost 6,000 hectares for weeds and pest animals, delivered almost 1,200 engagement events, undertaken nearly 1,800 days of on-ground sustainable agriculture innovation activities and conducted more than 1,500 soil tests.

Natural disasters, severe weather and, more recently, fuel and fertiliser shortages, have at times impacted project delivery and stakeholder engagement in some regions. This is something we plan for and regularly monitor, working closely with providers to apply adaptive management strategies that support project and program outcomes.

Table 6 Climate-Smart Agriculture Program funding delivered, 2023–24 to 2025–26

Measure	Profile ($)	Delivered ($)	Delivered (%)
2025–26 Climate-Smart Agriculture Program funding	83,617,981	76,071,950	91
2024–25 Climate-Smart Agriculture Program funding	69,245,728	55,387,996	80
2023–24 Climate-Smart Agriculture Program funding	29,865,918	24,095,387	81

Methodology and data sources

The performance result includes all actual and estimated expenditure for the reporting period.

For procurement-based sub-programs, quarterly payments cannot be made until providers submit invoices. As providers have until 30 September 2026 to submit invoices, which is outside the reporting period, program delivery teams estimated quarter 4 accruals for inclusion in the result. This estimate is based on funds remaining and consultation with service providers.

Data comes from our financial management systems (FMS), which connects to the DCCEEW and the DSS Community Grants Hub (CGH) systems.

The program finance team draws reports from the FMS and compares expenditure to the financial year budget allocation.

Standard operating procedures support quality assurance. Program teams manage agreements by recommending delegate authorisations and processing payments in the FMS, while the program finance team tracks milestone payments. For procurement invoices, the program finance team reviews and verifies entries in the FMS. All grant payments are checked by CGH staff and monitored quarterly. Access to financial data is restricted to authorised staff by system owners.

Records of forecast and actual expenditure are held by program managers responsible for the delivery of Budget measures and NHT funding. These are verified against the FMS. Files are stored in accordance with our Information Management Policy.

Program teams ensure that work orders and grant payments are created and reflected in the FMS with administrative support from the program finance team. The FMS tracks all work orders and grant agreements, including the commitments, any variations and amounts expensed. Data about budget appropriations comes from the DCCEEW.

Caveats and disclosures

Program investments are delivered in partnership with regional natural resource management organisations, industry, research organisations, NGOs, community groups and First Nations organisations, through a variety of arrangements, including grants and procurements. The capacity of delivery partners and unforeseen on-ground challenges can impact program timelines and the timing of funding disbursement, and this is monitored by the department through reporting and regular management meetings.

The program is jointly managed with the DCCEEW, with support from DSS through the CGH. Program reporting depends on accurate and timely data sharing between these agencies and the department.

To align with the 2025–26 reporting timeframe, results include all expenditure, including estimated amounts for quarter 4 where invoices have not yet been received. For procurement-based programs, program teams estimate these accruals based on remaining funds and consultation with service providers, documenting the reason for each inclusion. This approach reflects procurement requirements that payments can only be made once a valid invoice is received – in line with Department of Finance contract management and financial reporting standards – while recognising that providers have until 30 September 2026 to submit their invoices.

Changes from Corporate Plan 2025–26

The methodology to determine the performance result has been updated to clarify the reporting of expenditure and accruals over the period.

Measure RS-03

The proportion of Australian Government–managed fish stocks that are sustainable.

Performance target	Result	2024–25 result	2025–26 result
The proportion of fish stocks assessed as 'not subject to overfishing' is maintained or increases year-on-year.	Not achieved	76% (increased by 2%)	**74% (decreased by 2%)**

Tolerances	Achieved: The proportion of Australian Government–managed fish stocks assessed as 'not subject to overfishing' is maintained or increases compared with the previous year. Not achieved: If the proportion of Australian Government–managed fish stocks assessed as 'not subject to overfishing' decreases compared with the previous year.
Sources	*Corporate Plan 2025–26*, page 38 *Portfolio Budget Statements 2025–26*, Table 2.2, page 36 (was measure RS-04) Program: 1.2 Sustainable Management – Natural Resources

Context

We are responsible for ensuring that Commonwealth fisheries are sustainably managed. Commonwealth fisheries are commercial fishing operations managed by the Australian Government within the Australian Fishing Zone, generally extending from 3 to 200 nautical miles from the Australian coast. We do this by developing and reviewing legislative and policy settings that are designed to maximise benefits to the Australian community from the sustainable management of these fisheries.

The Australian Fisheries Management Authority (AFMA) undertakes the day-to-day management of Commonwealth fisheries, including implementing licensing arrangements and harvest control measures. This must occur in accordance with relevant fisheries legislation and the policy settings established by us.

Our Commonwealth Fisheries Harvest Strategy Policy requires stocks to be managed within sustainable limits. This can be achieved by implementing total allowable catch limits, fishing gear restrictions and seasonal and spatial closures. AFMA selects the most appropriate control measures based on the specific needs of each fishery. The policy also articulates the Australian Government's preferred approach for stocks managed jointly by a regional fisheries management organisation (RFMO) or other international arrangement. Additional information on RFMOs can be found at our International fisheries webpage.

We lead Australia's engagement within RFMOs that manage fishery resources that migrate between the jurisdictional waters of different countries and the high seas. We work directly with the relevant RFMOs to set management measures, monitor compliance and ensure the sustainability of internationally shared fish stocks of importance to Australia. Through this engagement we help secure Australia's access to its share of these resources while promoting long-term sustainability.

This performance measure tracks stock status trends in Australian Government–managed fisheries as an indicator of sustainable management. It is informed by an independent assessment of the biological status of fish stocks undertaken by ABARES.

Analysis

In the 2025–26 reporting year, 79 out of 107 stocks (74%) were classified as 'not subject to overfishing' according to the fishing mortality metrics in the ABARES Fishery status reports 2026. This compares with 76% in 2024–25 (*Fishery status reports 2025*) and 74% in 2023–24 (*Fishery status reports 2024*). As this result was below the target, the measure was assessed as 'not achieved'.

An additional 5 stocks were assessed in 2025–26 following the splitting of previously single stocks and the addition of one new sea cucumber stock. Further details of these changes can be found in the *Fishery status reports 2026*.

Of the 107 stocks assessed, 70 occur in 9 domestic fisheries that are managed solely by AFMA, while 37 occur in 13 fisheries that are managed jointly by the Australian Government and one or more other Australian jurisdictions or other countries.

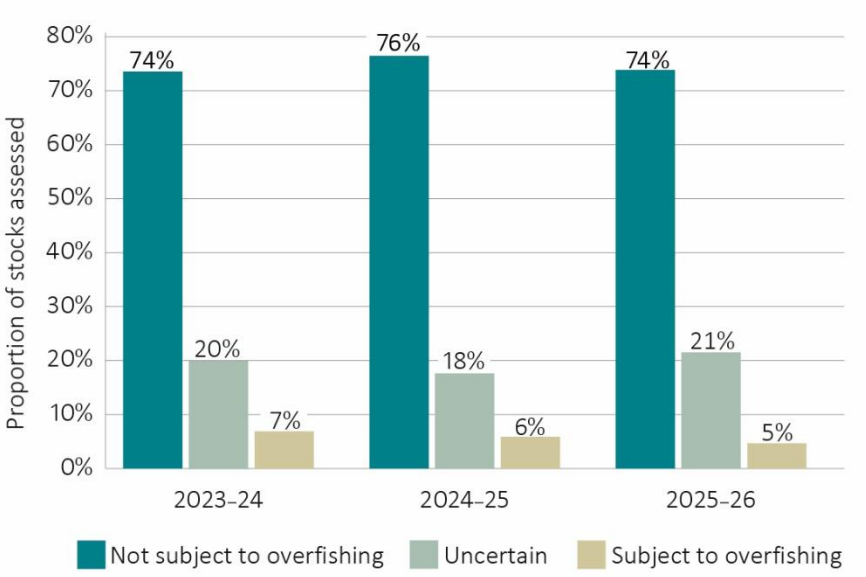
The proportion of stocks classified as 'not subject to overfishing' in the 2025–26 reporting year has declined compared with the previous reporting year because of a net increase in the proportion of stocks classified as 'uncertain'. Stocks are assessed as 'uncertain' when there is inadequate

information to determine the stock status. The increased proportion of stocks assessed as 'uncertain' is linked to a deterioration in data availability, which has been reported by ABARES in recent years. In some cases, efforts to reduce fishing mortality has consequently reduced the catch data available to support stock assessments.

Importantly, while there has been an increase in the number of stocks classified as 'uncertain', the proportion of stocks 'subject to overfishing' has decreased from 7% in 2023–24 to 6% in 2024–25 and 5% in 2025–26. Given that management measures to reduce fishing mortality can take time to implement, this trend will be monitored to assess whether management efforts are reducing the number of stocks subject to overfishing.

Stock status can be seen in Figure 6. This figure presents the broader picture, showing that while the proportion of stocks 'not subject to overfishing' has decreased in the current reporting year, the proportion of stocks 'subject to overfishing' has also been decreasing over the past 3 years.

Figure 6 Stock status of Australian government managed fish stocks, 2023–24 to 2025–26



Note: Due to rounding, the sum of individual fishery statuses may not appear to add up to 100%.

For jointly managed stocks, the proportion of stocks classified as 'not subject to overfishing' has gradually increased since 2012.

In the 2025–26 reporting year, the number of domestically managed stocks classified as 'subject to overfishing' has declined by one. School shark, which was previously classified as 'subject to overfishing', was reclassified as 'uncertain' in *Fishery Status report 2026* following new information indicating a sustained increase in stock biomass. Further work is being undertaken to reliably determine the extent of recovery.

We will continue to monitor the ongoing effectiveness of fisheries policies and programs for maintaining the sustainability of Australian Government–managed fish stocks. We have now completed the 5-yearly reviews of the *Commonwealth Fisheries Harvest Strategy Policy* and the *Commonwealth Fisheries Bycatch Policy*.

The reviews considered emerging issues that have impacted the success of rebuilding strategies for overfished stocks and uncertainty in stock assessments. This included the impacts of climate change on productivity of fish stocks, and challenges in accounting for all sources of mortality.

Specific to the 'uncertain' classification, the review considered loss of commercial catch data to support stock assessments when fisheries are closed to address stock decline. To address the decline in fishery-dependent data availability, AFMA undertakes some independent surveys and is investing in alternative methods such as aerial surveys, close-kin genetics and close-kin mark–recapture. However, collecting independent data for all fisheries is cost-prohibitive, and resources are prioritised towards higher-risk fisheries. Policies are now being revised in line with the outcomes of the review process.

Methodology and data sources

To establish the result, the proportion of fish stocks classified as 'not subject to overfishing' in the reporting year (2025–26) has been compared with the proportion reported the previous year (2024–25) to identify whether the trend has improved or declined.

The proportion of sustainable fish stocks is calculated by dividing the number of stocks assessed as 'not subject to overfishing' in the annual ABARES fishery status reports by the total number of assessed stocks. The total number of assessed stocks included stocks classified as 'not subject to overfishing', 'subject to overfishing' and those with 'uncertain' stock levels.

The performance result was calculated using data from the *Fishery status reports 2026* prepared by ABARES and compared with results from the *Fishery status reports 2025* and *Fishery status reports 2024*.

Caveats and disclosures

The most recent information available is the *Fishery status reports 2026*. These reports assess stock status using information that is available to ABARES at the time of preparation and assess the previous year's stock performance. In some instances, fishing mortality and biological status is assessed using newly available data that was not available to AFMA to inform its management decision-making for the period being assessed.

AFMA routinely responds to changes in stock status by implementing management changes for the immediate upcoming fishing season; however, these can take time to have effect.

There has previously been variability in the reporting period for status across fisheries due to differing fishing seasons which impact when new data becomes available. For example, the *Fishery status reports 2025* did not re-assess the Southern and Eastern Scalefish and Shark Fishery or the Small Pelagic Fishery because data was not available in time to enable assessments.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Key activity 2.2

Support the agricultural sector to adopt emissions-reduction activities that strengthen productivity and competitiveness.

We aim to ensure the interests of the agricultural sector are considered in Australian Government climate policies and to provide pathways that support the sector's transition to a low-emissions future. DCCEEW is responsible for Australian Government emissions-reduction strategies and policies.

In 2025–26 we achieved our target for supporting the agricultural sector to understand and adopt emissions-reduction activities (RS-04). We delivered 18 international engagement activities focused on low-emissions agriculture and delivered 100% of administered program funding to support long-term research into reducing agricultural emissions. In September 2025 the *Agriculture and Land Sector Plan* was endorsed by government. The plan was developed to help ensure Australian producers remain leaders in low-emissions production as Australia transitions to net zero.

Together, these results demonstrate our commitment to supporting the agricultural sector to contribute to Australia's low-emissions goals while remaining productive and competitive.

For more detail, refer to the performance result.

Measure RS-04

Increased pathways to support the understanding and adoption of emissions reduction opportunities, technologies and practices.

Performance target	Result	2024–25 result	2025–26 result
Overall result: Achieve all 3 targets.	Achieved	Partially achieved	**Achieved**
1) Deliver the Agriculture and Land Sector Plan to government.	Achieved	Public consultation to inform the Agriculture and Land Sector Plan continued in 2024–25.	**The *Agriculture and Land Sector Plan* was endorsed by government and published on 18 September 2025.**
2) Deliver 100% of 2025–26 funding profile according to agreed milestones for Budget measures related to emissions reduction activities.	Achieved	19.54% of 2024–25 administered funding was delivered.	**100% of the 2025–26 administered funding was delivered.**
3) Undertake 2 engagement activities with another country.	Achieved	12 engagements with another country.	**18 engagements with another country.**

Tolerances	Achieved: • Agriculture and Land Sector Plan is delivered to the government in 2025–26. • 100% of relevant financial year funding for Budget measures delivered. • Planned engagement with other countries is delivered. Partially achieved: • 80 to 99% of relevant financial year funding for Budget measures delivered. • Engagement with other countries is planned but not delivered. Not achieved: • Agriculture and Land Sector Plan not delivered in 2025–26. • 0 to 79% of relevant financial year funding for Budget measures delivered. • No engagement with other countries is planned or delivered.
Sources	*Corporate Plan 2025–26*, page 40 *Portfolio Budget Statements 2025–26*, Table 2.2, page 36 (was measure RS-01) Program: 1.2 Sustainable Management – Natural Resources

Context

The agriculture sector accounted for 18.4% of Australia's net emissions in the year to September 2025, making it an important part of the nation's efforts to mitigate the impacts of climate change and achieve net-zero goals. The Australian Government is committed to supporting the agricultural sector to sustainably reduce emissions and manage the impacts of climate change, including the challenge of increasing food production to meet global demand while reducing the impact of agricultural production on the environment.

Accelerated access to innovative technologies and farming practices will position farmers to strengthen productivity and competitiveness while contributing to Australia's net-zero goals. Actively managing emissions will also be critical to maintaining and growing export markets.

DCCEEW is the lead agency on the government's climate policies. We work with DCCEEW to deliver projects, programs and activities that support agriculture's contribution to the government's net-zero targets.

This performance measure demonstrates our contribution to assisting the agricultural sector to build an understanding of emissions reduction opportunities and adopt technologies and practices over time.

Analysis

The measure was achieved in 2025–26, with all 3 targets met.

The *Agriculture and Land Sector Plan* was endorsed by government and publicly released on 18 September 2025 in line with whole-of-government timeframes and processes. The plan will help ensure producers remain leaders in low-emissions food and fibre production as Australia transitions to net zero. It establishes a framework that enables producers and land managers to contribute to the whole-of-economy transition. It has been less than a year since the plan's release, and initial investments are in the early stages of delivery. The Budget measures reflected in the second target for this measure below represent those initial investments in the foundational areas of action of the plan. These Budget measures respond to feedback from producers, industry and researchers during the plan's stakeholder engagement process.

The second annual payment of $300,000 for our formal partnership with the Zero Net Emissions Agriculture Cooperative Research Centre (ZNE-Ag CRC) was made in October 2025, representing 100% of funding committed for 2025–26. We are one of over 70 public and private organisations partnering with the ZNE-Ag CRC, which was established in July 2024 following an $87 million Australian Government investment to drive the long-term research required to support emissions reductions from agriculture. The government's investment in the ZNE-Ag CRC will help achieve outcomes against the *Agriculture and Land Sector Plan* foundational area of supporting innovation to deliver commercially viable abatement options'. The ZNE-Ag CRC's work program is in the early stages of delivery. It is directing investment into research to identify the most promising technologies and practices to reduce agricultural emissions and integrate them into on-ground adoption and practice change.

As an investment under the *Agriculture and Land Sector Plan* foundational action area to help build understanding of emissions at the enterprise and national level', we commenced implementing the Improving Consistency of On-Farm Emissions Estimates Program. Following a competitive grant process, Agricultural Innovation Australia (AIA), in partnership with the ZNE-Ag CRC, was selected as the sole grant recipient to improve the consistency of greenhouse gas emissions estimations by third-party calculators and tools. The funding agreement with AIA was executed in September 2025 and 3 milestone payments totalling $1,945,000 (GST exclusive) were made in September and November 2025 and May 2026, representing 100% of funding. The program's administered funding profile was amended through a movement of funds confirmed in 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) to meet program delivery needs. As per the grant agreement, AIA will report to DAFF on overall outcomes achieved via a final report in July 2028. To date, AIA has delivered an application programming interface (API) and open-source calculator code to help greenhouse gas calculator and tool providers align with Greenhouse Accounting Framework tools. As a next step in improving the consistency of GHG estimations, AIA will provide an API and code to help calculator and tool providers align with DCCEEW's voluntary emissions estimation and reporting guidelines after they are released in the second half of 2026.

In the May 2026 Budget, the government reprioritised uncommitted funding for the Carbon Farming Outreach Program, resulting in no administered funding being available for it in 2025–26 or beyond. However, we continued to deliver existing program elements in 2025–26, supporting Australian farmers and land managers, including First Nations land managers, to explore options for managing emissions and storing carbon.

In 2025–26, 18 engagements focused on low-emissions agriculture occurred with other countries. We engaged in 7 bilateral policy exchanges with New Zealand, Vietnam, China and Denmark and multilaterally with a range of other organisations. These include the Trans-Tasman Technical Collaboration on Climate Change, the Global Research Alliance on Agricultural Greenhouse Gases, the United Nations Environment Programme's Climate and Clean Air Coalition Agriculture Hub, the Global Methane Hub and the Organisation for Economic Co-operation and Development. These engagements support productive and enduring international partnerships, enabling Australia to draw on international knowledge, expertise and technology. This helps Australian producers to reduce emissions and respond to climate change impacts while also benefiting partner countries.

Methodology and data sources

This performance measure has 3 targets, each with a different methodology to obtain results.

Following each major draft development, relevant information – such as government agency feedback on exposure and final drafts and major communications relating to delivery of the *Agriculture and Land Sector Plan* – was collected and stored. A designated team member reviewed records to assess whether we were on track to meet the target, verifying evidence that major drafts were developed within relevant reporting periods and the timeframe set by the Net Zero Economy Committee.

TechnologyOne reports were used to verify evidence of the relevant Budget measure's financial year-to-date administered expenditure and compare it against the forecasted funding. A movement of funds for the Improving Consistency of On-Farm Emissions Estimates Program was confirmed in the 2025–26 MYEFO process.

Following each international engagement, relevant records – such as emails confirming the engagement, meeting notes and travel arrangements – were collected and stored. A designated team member assessed progress by verifying evidence of engagement, such as meetings, workshops and conferences held.

To calculate the overall result, all 3 targets were equally weighted and a score was applied to establish if each measure criterion was achieved (2 points), partially achieved (1 point) or not achieved (0 points). The end-of-year result was based on the thresholds:

- Overall achieved = total score across the 3 targets is 6 points
- Overall partially achieved = total score across the 3 targets is 2–5 points
- Overall not achieved = total score across the 3 targets is 0–1 point.

The overall score for the measure was 6 points, giving a result of 'achieved'.

Caveats and disclosures

Activities associated with the agricultural sector make up a significant part of Australia's – and the world's – greenhouse gas emissions. While the Australian Government does not directly regulate or have responsibility for on-farm emissions management practices, it is committed to supporting the agricultural sector to sustainably reduce emissions and manage the impacts of climate change.

Many of the initiatives we deliver that will support the sector to reduce its emissions commenced in 2024–25. There are other variables that impact the pace and extent to which industry will adopt emissions reduction tools and techniques, and the consequential reduction in emissions achieved. This includes other government programs that directly or indirectly support upskilling of the agriculture industry and emissions reduction activities.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

PBS 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.

Connecting our performance to PBS Outcome 2

Australia depends on a strong, integrated biosecurity system. This system helps prevent, detect and respond to threats from pests and diseases. It supports safe trade and sustainable growth, and protects Australia's people, environment and economy.

We report against 9 biosecurity (BI) performance measures that demonstrate how we deliver a risk-based approach and provide an appropriate level of protection. These measures reflect activity across the biosecurity continuum: pre-border, at the border and post-border.

Pre-border – Preventing risks before they arrive

Before goods, people and vessels arrive at our border, proactive measures help reduce the likelihood of biosecurity threats reaching Australia. The import permit service standard (BI-01) supports prompt and consistent assessment of permit applications, balancing efficiency with appropriate risk controls. Pre-border assurance arrangements with exporting countries (BI-02) strengthen offshore management of pests and diseases and can enable faster clearance and fewer interventions at the border. Targeted public communication and engagement activities (BI-03) support our efforts by fostering shared responsibility for biosecurity across industry, travellers and the public.

At the border – Detecting and managing risks on arrival

Despite strong pre-border measures, some biosecurity risks still arrive at our ports, airports and mail facilities. We manage these risks through targeted, risk-based intervention and compliance activities. The Compliance-Based Intervention Scheme (BI-04) supports risk-based intervention in the cargo pathway by recognising compliant behaviour. We also monitor and respond to non-compliance in high-value cargo (BI-05), among international travellers (BI-06) and in approved arrangements (BI-07) through education, inspection and enforcement. For approved arrangements, we work with industry operators to share responsibility for managing biosecurity risks, while maintaining appropriate regulatory oversight and supporting efficient trade.

Post-border – Responding to and containing risks

When biosecurity risks are detected after the border, rapid and coordinated action is essential. Through our emergency management capability (BI-08), we work with industry, non-government organisations and government agencies to prepare for and respond to pest and disease outbreaks. We also manage high-risk non-compliance under biosecurity and other relevant portfolio legislation (BI-09), supporting timely regulatory action, deterring future non-compliance and maintaining confidence in Australia's biosecurity regulatory system.

Key activity 3.1

Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.

We focus on protecting Australia from biosecurity risks before they reach the border by working with international partners, importers, industry and other stakeholders to reduce the likelihood of exotic pests and diseases entering the country. This includes assessing offshore risks, setting import

conditions, developing international standards, treating goods offshore, educating stakeholders and building industry capability.

We also monitor imported food through the risk-based Imported Food Inspection Scheme to support compliance with Australian food safety standards and public health requirements. We report publicly on this activity through monthly failing food reports, annual imported food data reports and surveys, rather than through a separate performance measure.

In 2025–26 we achieved our targets for managing pre-border biosecurity risks. We processed 99% of Category 1 permit applications and 98% of Category 2 permit applications within the required timeframes (BI-01). The number of pre-border biosecurity assurance arrangements with exporting countries increased from 34 to 36, representing a 1.76 percentage point increase from the previous year and meeting the target for BI-02. In addition, we delivered 5 targeted biosecurity awareness campaigns (BI-03) designed to engage stakeholders, reinforce shared responsibility for biosecurity management and support compliance with biosecurity requirements.

Together, these results show how our pre-border activities support the management of biosecurity, food safety and human health risks before they reach Australia's border.

For more detail, refer to the individual performance results.

Measure BI-01

The import permit service standard is met.

Performance target	Result	2024–25 result	2025–26 result
Meet both targets.	Achieved	-	-
1) 90% or more of Category 1 permit applications are processed and finalised within 20 business days.		99%	**99%**
2) 50% or more of categories 2–5 applications are processed and finalised within 40 business days.		89%	**98%**

Tolerances	Achieved: Both target criteria are met. Partially achieved: One of the target criteria is met, but not both. Not achieved: Neither of the target criteria are met.
Sources	*Corporate Plan 2025–26*, page 44 *Portfolio Budget Statements 2025–26*, Table 2.4, page 48 (was measure BI-02) Program: 2.1 Biosecurity and Export Services

Context

We safeguard Australia's animal and plant health to protect Australian agriculture, trade, the economy, environment and our way of life. A critical part of biosecurity involves assessing and managing import permit applications to ensure goods are effectively regulated.

Under the Biosecurity Act, we have up to 123 business days to assess permit applications and decide whether to grant an import permit. To deliver a timely and reliable regulatory service, we set an import permit service standard for the applications:

- Category 1 – standard applications processed and finalised within 20 business days
- Category 2–5 – non-standard applications processed and finalised within 40 business days.

Timely and efficient permit assessments reduce regulatory burden, support industry compliance and build trust through sensible governance for evolving needs of safe trade. Predictable timeframes allow businesses and the community to plan import trade with confidence. Goods can be imported in a timely manner, yet are safe and trusted, while protecting the Australian economy and environment from exotic pests and diseases.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – In 2025–26 this measure was strengthened through ongoing improvements to data processes, transitioning from manual data extraction and calculation methods using SQL scripts and Microsoft Excel to a Microsoft Power BI report that refreshes daily. The move to a Power BI report provides easier tracking and review of progress against targets, supports timely resource adjustments where needed and reduces reliance on manual data extraction and calculation, lowering the risk of human error in reporting. For 2025–26 both the legacy SQL method and new Power BI report were run in parallel to validate outputs and ensure consistency of results.
2) Risk-based and data-driven – We apply risk-based decision-making throughout the import permit application assessment process while improving our overall processing timeframes. In 2025–26 the Biosecurity Import Conditions system (BICON) remained the primary system used for biosecurity risk management, processing over 22,000 permit applications and operating as the data source for this measure.
3) Collaboration and engagement – BICON continues to support effective communication and engagement with businesses and the community. During 2025–26 our biosecurity import requirements have been continuously maintained and updated as necessary to provide accessible step-by-step guidance and support for the permit application process.

Analysis

In 2025–26 we achieved the import permit service standard for both targets. A total of 99% of standard permit assessments (Category 1 permit applications) were processed and finalised within 20 business days, surpassing the target of 90% or more. For non-standard permit assessments (Category 2–5 permit applications), 98% were processed and finalised within 40 business days, exceeding the target of 50% or more.

Table 7 Biosecurity import permit service standard results

Target 2025–26	Total number finalised	Total finalised within timeframe	2025–26 result
90% or more of Category 1 permit applications are processed and finalised within 20 business days.	4,087	4,044	**99%**
50% or more of Category 2–5 applications are processed and finalised within 40 business days.	18,679	18,230	**98%**

For 2025–26 we updated the target for Category 1 permit applications from 50% or more, to 90% or more processed and finalised within 20 business days, reflecting our commitment to continuous improvement and the investment made to improve our regulatory service. The service standard for Category 2–5 applications remained unchanged from 2024–25, at 50% processed and finalised within 40 business days, recognising the greater complexity of these assessments.

We maintained high service standards while responding to several significant international animal disease outbreaks during the year. These included lumpy skin disease outbreaks in Italy and France, and foot-and-mouth disease outbreaks in Cyprus during 2025 and Greece during 2026. In response, we undertook timely risk assessments and processed substantial volumes of import permit variation applications to implement new risk management measures and protect Australia's biosecurity status. Of the 22,766 import permit applications finalised in 2025–26, 4,946 were finalised through bulk variation processes in response to significant international animal disease outbreaks, with the following breakdown of categories:

- 100% of 1,084 Category 1 standard applications met the service standard
- 100% of 3,862 Category 2–5 non-standard applications met the service standard.

The strategic investment previously made to maintain the staffing profile saw efficiency improvements and contributed to our ability to exceed the service standard target set in this reporting period. In 2025–26 staffing levels remained mostly stable for the first 6 months of the reporting period, which supported timely assessments from trained and experienced personnel. Our ability to continue achieving targets in the future remains dependent on a stable, trained workforce.

Overall, our ability to exceed our service standards for import permit applications while responding rapidly to emerging biosecurity threats demonstrates a high level of operational capability, agility and resilience. These results support the delivery of our national biosecurity objectives by ensuring import conditions and permit processing remain responsive to changing global disease risks while maintaining efficient and effective services for importers.

Methodology and data sources

BICON is the system we use to communicate import conditions and management of biosecurity risk for goods imported into Australia. Australian businesses and individuals can submit permit applications in BICON for higher biosecurity risk goods that require an import permit.

The permit application timeframe begins once an application is submitted and the relevant fees are paid. The timeframe may be paused under certain circumstances, such as when additional information is needed to support the application. Following assessment, recommendations are made

to an independent authorised delegate of the director of biosecurity. The timeframe ends when a final decision is made by the delegate on the application.

Timeframes are logged by BICON to the closest minute. Data from BICON is extracted into a data warehouse for analysis and reporting and is used to calculate whether the processing timeframes met the service standards. Results are based on a standard 8-hour business day and exclude weekends and ACT public holidays.

Caveats and disclosures

The timeframes recorded in BICON are critical to obtaining results on whether we achieved the target. Permit application timeframes may pause under certain circumstances, such as when additional information is needed to support the application.

In 2024–25 a quality assurance activity identified up to a 6.7% inaccuracy in the manual pause time usage, resulting in additional permits being reported as meeting the import permit standard. A separate system functionality issue was also identified and resolved. We have conducted quality assurance of permit assessments for 2025–26 to confirm the accuracy of results for this reporting period and found that the previously identified system functionality issue has been resolved and manual pause inaccuracy has improved from 6.7% to 2%. This has no material impact on achievement of the import permit service standard for the reporting period.

The 2025–26 target of 50% or more of Category 2–5 non-standard permit applications within timeframes was maintained due to:

- significant expected increases in the volume of permit applications
- the additional time required to recruit and train regulatory officers as they need both scientific knowledge and understanding of regulatory processes and procedures
- foot-and-mouth disease outbreaks in Europe (and the potential for ongoing spread) that impacted available resources to support permit application assessments.

For 2026–27 the target for Category 2–5 applications is to achieve 90% within the timeframe. This revised target reflects ongoing monitoring of performance and adjustments to operational strategies to support a timely and reliable regulatory service.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Measure BI-02

Number of pre-border biosecurity assurance arrangements established or maintained with exporting countries.

Performance target	Result	2024–25 result	2025–26 result
Government-to-government and/or government-to-industry arrangements with at least 17.5% of countries in the world.	Achieved	17.0%	**18.0%**

Tolerances	Achieved: A 0.5% or more increase on the previous year. Partially achieved: Between a 0% and 0.49% increase on the previous year. Not achieved: A reduction over the previous year.
Sources	*Corporate Plan 2025–26*, page 45 *Portfolio Budget Statements 2025–26*, Table 2.4, page 50 (was measure BI-03) Program: 2.2 Plant and Animal Health

Context

This measure demonstrates our commitment to safeguarding against biosecurity risks. Establishing and maintaining pre-border biosecurity arrangements helps reduce biosecurity risks before they reach Australia, preventing incursions and minimising the scale and cost of border interventions. These arrangements include both government-to-government and government-to-industry agreements. Expanding the number of countries with pre-border arrangements provides greater assurance that biosecurity risks are being effectively managed.

Offshore arrangements improve understanding of Australia's import requirements and support faster clearance of commodities at our borders. This helps minimise the risk of pests and diseases reaching Australia, protecting the economy, agricultural production and our preferred partner trading status.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We strengthened confidence in offshore treatment providers by enhancing our digital systems, improving data capture capabilities and expanding access to our schemes. Key initiatives included improvements to the treatment certificate portal, the introduction of 2 new treatment types under AusTreat (ethyl formate and controlled atmosphere), the launch of ProviderHub, and commencement of a sulfuryl fluoride methodology review. Collectively these initiatives have improved system integrity, usability and scope, increased treatment provider participation and capability, and created processing efficiencies, directly supporting the expansion of assurance arrangements.
2) Risk-based and data-driven – We targeted regulatory effort where it delivered the greatest risk reduction. In managing 96,614 treatment certificates (an increase of 55% on 2024–25), we identified 3,356 non-compliant treatments prior to arrival, enabling early intervention and preventing biosecurity risks from reaching Australia. Data was used to inform the assurance activities that were undertaken and identify areas for risk-based intervention. This demonstrates that expanding assurance coverage across countries, along with strengthened system capability, delivers measurable improvements in risk oversight and management.
3) Collaboration and engagement – We built capability and trust with key partners to support scalable assurance arrangements. Engagements with Bangladesh and Pakistan on treatment compliance, a technical workshop with the Indonesian Quarantine Authority, treatment provider information sessions, and marking 20 years of the Australian Fumigation Accreditation Scheme (AFAS) with Malaysia's Department of Agriculture have strengthened regulatory capability and relationships. This was complemented by a concerted effort to strengthen regulatory capacity through the delivery of sustainable training programs and assurance

activities in 10 countries. These partnerships underpin the expansion and sustainability of offshore treatment assurance arrangements.

Analysis

In 2025–26 the number of countries covered by pre-border biosecurity assurance arrangements increased from 34 countries (17.0%) in 2024–25 to 36 countries (18.0%) in 2025–26. This exceeded the target of government-to-government and/or government-to-industry arrangements with at least 17.5% of countries worldwide (an increase of 1% from previous year) and represents a year-on-year expansion of our offshore assurance arrangements.

A key contributor to this result was the successful establishment of AusTreat arrangements in Finland and Bangladesh. These arrangements extended Australia's pre-border assurance network and increased coverage of countries participating in approved offshore treatment schemes. The department also continued to maintain existing arrangements through assurance activities, stakeholder engagement and ongoing regulatory oversight.

The result was supported by improvements to regulatory systems and capability during 2025–26, including enhancements to the Treatment Certificate Portal, implementation of ProviderHub, undertaking reviews of existing treatment methodologies and the development of a treatment methodology for a new treatment type. These initiatives strengthened the integrity, accessibility and scalability of offshore assurance arrangements, supporting both the maintenance of existing arrangements and the establishment of new ones.

We also continued to invest in international engagement and capacity-building activities with government counterparts and industry participants. Targeted engagement, technical workshops, training programs and assurance activities helped build confidence in Australia's offshore assurance framework and supported the development of sustainable pre-border arrangements. These efforts contributed to the ongoing growth of the department's assurance footprint and the achievement of this measure.

Expanding and maintaining pre-border biosecurity assurance arrangements enables biosecurity risks to be managed offshore, reducing the likelihood of pests and diseases reaching Australia while supporting efficient border clearance processes. The increase achieved in 2025–26 demonstrates continued progress towards strengthening Australia's offshore biosecurity system and enhancing assurance across international supply chains.

Methodology and data sources

All pre-border biosecurity arrangements are published on our Treating cargo outside Australia webpage.

A government-to-government arrangement is deemed to be in place when a formal partnership between our department and the government of the exporting country has been established. All government-to-government arrangements are published on the Australian Fumigation Accreditation Scheme webpage. A government-to-industry arrangement is deemed to be in place when an agreement between our department and the respective treatment provider within the exporting country has been formalised. Treatment providers that are registered under these arrangements are published on our List of treatment providers webpage.

The result is calculated by dividing the number of countries with pre-border biosecurity assurance arrangements by the total number of countries recognised by the United Nations (currently 195), then multiplying the result by 100. The number of participating countries is derived from our List of treatment providers. Treatment providers with a status of 'approved', 'under review' or 'withdrawn' are included in the count.

Caveats and disclosures

If the total number of countries in the world changes from the previous year, the baseline percentage will be affected, making it appear as though the number of arrangements in place has changed.

Percentages are rounded down to the nearest 0.5 percentage point. Therefore, a result of 18.46% is reported as 18.0%, while last year's result of 17.44% was rounded down to 17.0%.

Changes from Corporate Plan 2025–26

Tolerance wording was updated for a clearer read. Tolerance wording for 'not achieved' has been updated from 'More than a 0% reduction ...' to 'A reduction …' for better clarity.

Measure BI-03

Targeted public communication and engagement activities.

Performance target	Result	2024–25 result	2025–26 result
Conduct at least 2 targeted biosecurity awareness campaigns per financial year.	Achieved	4	**5**

Tolerances	Achieved: At least 2 targeted campaigns (paid or unpaid) are conducted per year. Partially achieved: One targeted campaign (paid or unpaid) is conducted per year. Not achieved: No targeted campaigns are conducted.
Sources	*Corporate Plan 2025–26*, page 47 *Portfolio Budget Statements 2025–26*, Table 2.4, page 48 (was measure BI-04) Program: 2.1 Biosecurity and Export Services

Context

Everyone – whether living in Australia, travelling to the country or sending goods by post or cargo – plays a role in managing biosecurity risk. Communication and engagement activities are an important element in helping Australians understand what biosecurity risk is, their role in helping to minimise exotic pests and diseases, and what to do if they suspect a biosecurity risk.

The most effective way of managing biosecurity risk in Australia is to prevent its arrival. Well-informed audiences are a key contributor to a shared biosecurity culture where everyone plays their part to support a strong national biosecurity system.

This measure tracks the number of public awareness campaigns (communication and engagement activities as defined in the methodology) conducted to improve public compliance with biosecurity regulations. These align to the National Biosecurity Strategy and our Biosecurity 2030 Roadmap.

Analysis

In 2025–26 we conducted 5 public awareness campaigns to improve understanding and awareness of Australia's biosecurity risks and requirements, promote compliance and encourage people and organisations to take action to protect Australia's biosecurity system.

These campaigns were:

- International travellers and biosecurity awareness campaign (advertising from 30 November 2025 to 7 February 2026)
- H5 avian influenza (bird flu) preparedness and awareness public notice (advertising from 13 May 2026 to 24 June 2026)
- Khapra beetle response campaign (advertising from 19 September 2025 to 24 October 2025)
- Biosecurity Business Pledge Australia campaign (advertising from 3 May 2026 to 30 June 2026)
- Junior Biosecurity Officer Program campaign (advertising from 8 April 2026 to 27 June 2026).

The International travellers and biosecurity awareness campaign was designed to increase travellers' understanding of Australia's biosecurity requirements before arriving in Australia. International travel remains a significant pathway for biosecurity risk, and travellers play an important role in preventing risk items from entering Australia. The campaign reached over 2.3 million people and generated more than 225,000 click-throughs to our website, where travellers could access information about what can and cannot be brought into Australia. The campaign utilised social media and digital advertising, with materials translated into simplified Chinese, Hindi, Vietnamese and Filipino, to reach a diverse audience and encourage travellers to make informed decisions before and during travel.

The H5 bird flu preparedness and awareness public notice was developed to support the Highly Pathogenicity Avian Influenza (HPAI) Taskforce's preparedness and communication objectives and was informed by 2025 behavioural insights research showing low awareness of H5 bird flu and disengagement due to crisis fatigue. The campaign aimed to increase public awareness and understanding of H5 bird flu, encourage practical preparedness and reporting behaviours, and direct audiences to trusted information at birdflu.gov.au. The campaign targeted the Australian public, with an emphasis on higher-risk groups including poultry and bird owners, bird watchers and regional communities. The public notices included social media and digital advertising across Facebook, Instagram, LinkedIn, Google Search and display ads, using a suite of assets such as social tiles, short-form animations and tailored messaging. The campaign reached over 3.3 million people and generated more than 291,000 click-throughs to birdflu.gov.au.

The khapra beetle response campaign was developed to support our response to a detection of khapra beetle. The campaign used targeted communication techniques, including location- and demographic-based advertising and translated materials, to reach consumers who may have purchased affected products. The campaign reached over 2.1 million people and provided timely advice on actions consumers should take, including how to identify affected products and report potential detections.

The Biosecurity Business Pledge Australia campaign was developed to increase awareness of, and participation in, the Biosecurity Business Pledge Australia Program. The campaign targeted Australian businesses and directed audiences to a dedicated webpage where they could learn more about the program, take the pledge and join a network of organisations committed to strengthening Australia's biosecurity system. Through participation in the program, businesses are supported to embed practical biosecurity measures across their operations and supply chains, helping to reduce risks from pests and diseases. The campaign reached over 705,000 people and generated more than 24,000 click-throughs to our website, supporting increased engagement with the program.

The Junior Biosecurity Officer Program campaign was delivered to increase awareness and uptake of biosecurity education resources among educators, children and families. The campaign targeted educators with a focus on incorporating curriculum-linked biosecurity resources into classroom activities, helping primary school students learn about biosecurity risks and the role everyone plays in protecting Australia's plants, animals, food and environment. The campaign reached over 840,000 people and generated more than 37,000 click-throughs to our website, increasing engagement with biosecurity education materials.

Together, these campaigns exceeded our target to deliver at least 2 targeted public awareness campaigns. They also demonstrated our use of targeted, evidence-based communication approaches to reach key audiences, encourage engagement and support biosecurity outcomes.

Methodology and data sources

The goal of a campaign is to influence behaviour or behavioural intentions. We consider any communication activity a 'campaign' if it was a time-limited, targeted program designed to inform and educate a specific audience.

Campaigns can be paid or unpaid. Unpaid campaigns use our existing channels and resources while paid campaigns are funded by us but developed externally.

Records relating to our communication campaigns are held on internal records management software. Data relating to our unpaid campaigns was sourced from our social media management software and public website. For paid advertising campaigns, data including performance against industry benchmarks was provided by Universal McCann.

Caveats and disclosures

The definition of a campaign outlined for this measure in the methodology varies from that in the *Australian Government on information and advertising campaigns by non-corporate Commonwealth entities*. The definition is inclusive of broader advertising activities.

Changes from Corporate Plan 2025–26

The methodology has been updated to remove alignment to the *Australian Government Guidelines on Information and Advertising Campaigns by non-corporate Commonwealth entities*. The definition is inclusive of broader advertising activities.

Key activity 3.2

Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.

We manage biosecurity risks at Australia's border by enforcing the Biosecurity Act and screening and inspecting aircraft, vessels, cargo, mail and travellers. As it is not practical to inspect every arrival, we use a risk-based approach supported by technology to target resources towards the highest-risk pathways. We assess how effectively biosecurity risks and potential incursions are reduced across the largest and most significant entry points into Australia.

We have client service standards that outline the level of service stakeholders can expect from us. These standards identify client obligations and describe how individuals and businesses can expect us to process requests for information or services. We publish a separate client service standard results report to show how we are performing against these standards, rather than reporting this through a separate performance measure.

In 2025–26 performance under this key activity was mostly positive. The Compliance-Based Intervention Scheme (CBIS) effectively applied a risk-based approach to biosecurity regulation, with 29% of CBIS-processed consignment lines selected for higher intervention (BI-04). We also observed a 0.22 percentage point reduction in the non-compliance rate for high-value cargo entering Australia (BI-05). Non-compliance rates for international travellers carrying high-risk biosecurity goods remained low at 2.29% (BI-06). A sustained focus on unannounced audits of approved arrangements increased the detection of non-compliance by 4.2% (BI-07), strengthening oversight of regulated operators.

For more detail, refer to the individual performance results.

Measure BI-04

Effectiveness of the Compliance-Based Intervention Scheme (CBIS) for risk-based intervention.

Performance target	Result	2024–25 result	2025–26 result
50% or fewer of CBIS-processed consignment lines are selected for higher intervention, reflecting ongoing compliance with import conditions.	Achieved	Not applicable – new measure for 2025–26.	**29%**

Tolerances	Achieved: 50% or fewer of CBIS-processed consignment lines are selected for higher intervention, reflecting ongoing compliance with import conditions. Not achieved: 51% - 100% of CBIS-processed consignment lines are selected for higher intervention, reflecting partial or ongoing non-compliance with import conditions.
Sources	*Corporate Plan 2025–26*, page 48 *Portfolio Budget Statements 2025–26*. Not applicable. This measure replaces measure BI-06 in Table 2.4, page 50. Program: Program 2.1 Biosecurity and Export Services

Context

Under the Biosecurity Act, imported animal and plant-based commodities are subject to biosecurity intervention at the Australian border to verify compliance with import conditions. These interventions may include document assessments, physical inspections, treatments or laboratory testing.

We apply a risk-based approach to managing biosecurity and compliance risk to achieve Australia's appropriate level of protection (ALOP). The Compliance-Based Intervention Scheme (CBIS) supports this by adjusting intervention levels for eligible animal and plant-based commodities based on the compliance history of the importer or supplier. CBIS forms part of the broader regulatory system used to achieve ALOP, alongside policy settings, pre-border controls, operational processes, workforce capability and digital systems.

We measure the effectiveness of CBIS by assessing the proportion of consignments where the risk rules of CBIS have been applied (CBIS-processed) and selected consignment lines for higher intervention. This includes higher intervention applied during initial qualification, ongoing sampling to verify compliance and requalification where required. Reduced intervention levels are only available where importers or suppliers demonstrate ongoing compliance with import conditions.

A lower proportion of trade requiring higher intervention indicates more effective targeting of regulatory effort, with compliant trade benefiting from streamlined clearance processes while regulatory resources are focused on higher risk activities or consignments. This demonstrates that CBIS is functioning as intended by reducing unnecessary regulatory burden while maintaining the integrity of the biosecurity system.

This measure contributes to our objective of strengthening Australia's biosecurity system by ensuring biosecurity interventions are proportionate to risk and support achievement of ALOP. It also supports the key activity of safeguarding Australia's animal and plant health, environment and economy through effective, risk-based border interventions.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – In 2025–26 CBIS intervention levels were adjusted based on compliance history across all commodities. Importers demonstrating sustained compliance benefited from reduced intervention rates, reinforcing incentives for compliant behaviour and supporting a fair and transparent regulatory approach. By recognising and rewarding compliance with import requirements, we continue to build trust and strengthen our partnerships with industry. The CBIS program expanded in 2025–26 with the addition of 7 new commodities. Operational improvements included expanding tariff code eligibility for a single commodity and providing clearer biosecurity directions for several inspected commodities.
2) Risk-based and data-driven – CBIS continues to be data-driven and proportionate to the level of risk. The addition of 7 new commodities and refinements to existing CBIS-eligible commodities were supported by pathway analysis and statistical modelling using our import data to ensure appropriate allocation of risk-based intervention. Ongoing monitoring and analysis of compliance and intervention outcomes validated that our settings remained proportionate to risk and identified opportunities to further refine the CBIS system settings for more effective risk management.
3) Collaboration and engagement – This measure supports cooperative partnerships and communication between the department, regulated entities and other stakeholders. In 2025–26 clear communication about CBIS operations, commodity expansions and improvements supported industry to understand the regulatory requirements and the benefits of compliant

trade. Transparency in the application of CBIS supports confidence among stakeholders, including domestic industries, that biosecurity risks are being effectively managed and that compliant imports are appropriately processed.

Analysis

In 2025–26, 29% of CBIS-processed consignment lines were selected for higher intervention against a target of 50% or fewer. The performance measure target was therefore achieved for this reporting period.

The result is also supported by a consistent decrease in the proportion of consignment lines being selected for higher intervention throughout the year, from 35% in quarter 1 to 31% in quarter 2, 28% in quarter 3 and 26% in quarter 4. This downward trend indicates improved compliance across CBIS-eligible commodities and effective targeting of regulatory effort over the reporting period.

The result reflects the ongoing effectiveness of the CBIS in applying risk-based intervention. As importers and suppliers progress through initial qualification and demonstrate ongoing compliance with import conditions, intervention rates are reduced in line with CBIS settings.

Key factors contributing to the result include:

- sustained compliance across eligible commodities, allowing more trade to qualify for lower intervention rates
- the maturation of CBIS pathways, including newly added commodities that initially required higher levels of intervention but progressively transitioned to lower rates as compliance is demonstrated and maintained
- continued monitoring of the CBIS system rules and profiles, including operational improvements to existing commodities such as expanded tariff code eligibility and clearer biosecurity directions.

Overall, the result indicates that CBIS is operating effectively, with regulatory effort appropriately targeted towards higher-risk consignments while streamlining clearance for compliant trade.

Methodology and data sources

This measure assesses the effectiveness of CBIS by tracking the proportion of CBIS-processed consignment lines requiring higher levels of intervention.

Eligible animal and plant-based commodities are added to CBIS following pathway analysis and risk assessment. Statistical modelling informs CBIS settings, including the number of compliant outcomes required before intervention rates can be reduced and setting an appropriate reduced intervention rate.

CBIS operates within our Agriculture Import Management System (AIMS), which records all CBIS-processed consignment lines. It identifies whether a consignment line is selected for higher or lower intervention and records the outcome of that intervention. Compliance is determined based on pass or fail outcomes recorded by biosecurity officers.

For this measure, the performance result is the proportion of CBIS-processed consignment lines selected for higher levels of biosecurity intervention. A lower proportion indicates that compliant

trade is being managed with reduced intervention, while higher-risk consignments are appropriately targeted. Reduced intervention is only applied where importers or suppliers demonstrate and maintain ongoing compliance with biosecurity requirements.

Results are calculated using CBIS-processed consignment lines with a recorded outcome. The denominator is the total number of CBIS-processed consignment lines in the financial year with a finalised outcome ('pass', 'fail' or, where applicable, a 'release' result). The numerator is the subset of those consignment lines selected by CBIS for higher intervention at the time of importation, based on compliance history and predefined risk-based intervention settings. The result is expressed as a percentage.

Consignment lines without a finalised outcome, such as those still under assessment or determined to be ineligible for CBIS, are excluded from the calculation to ensure only complete and validated records are used.

Caveats and disclosures

Some of the data underlying this measure is derived from onshore biosecurity risk management activities, including pass and fail outcomes recorded by departmental biosecurity officers in AIMS. While the data is scrutinised to maximise accuracy, there is a risk that records may be incomplete or incorrect, and elimination of all inaccuracies cannot be guaranteed.

There may also be timing differences between data extraction and the finalisation of CBIS-processed consignment lines. These are managed by excluding consignment lines without a finalised outcome from the calculation.

Controls and validation processes are in place to identify and address data quality issues where possible.

Additionally, this measure reflects intervention settings applied under CBIS, including higher intervention during initial qualification, ongoing sampling and requalification where required. As a result, higher intervention rates may reflect appropriate risk management responses to compliance issues or emerging risks.

Changes from Corporate Plan 2025–26

The tolerances were updated to remove the option for 'partially achieved' and to adjust the tolerance ranges for 'not achieved'. A slight wording change was made to the target to align with updated tolerances. A slight adjustment was made to the methodology to strengthen the parameters around calculating results.

Measure BI-05

Rates of non-compliance with regulations administered by the department that apply to high-value cargo.

Performance target	Result	2024–25 result	2025–26 result
Reduction in high-value cargo non-compliance rate compared with 2021–22 rate of 1.33%.	Achieved	1.13% (reduction of 0.20%)	**1.11% (reduction of 0.22%)**

Tolerances	Achieved: Reduction in high-value cargo non-compliance rate. Partially achieved: No change in high-value cargo non-compliance rate. Not achieved: Increase in cargo non-compliance rate.
Sources	*Corporate Plan 2025–26*, page 49 *Portfolio Budget Statements 2025–26*, Table 2.4, page 48 (was measure BI-08) Program: 2.1 Biosecurity and Export Services

Context

Arriving cargo – including the container, goods and packaging – can present various biosecurity risks. Import requirements and procedures are designed to minimise the risk of exotic pests and diseases establishing in Australia while facilitating the efficient clearance of cargo containers and goods. We adopt a risk-based approach to managing biosecurity risks and focus our efforts on the highest-risk items to achieve an appropriate level of protection.

We ensure that fit-for-purpose biosecurity safeguards are in place for high-value cargo through strategic policies, procedures, arrangements and regulatory processes. Safeguards are closely monitored for non-compliance and, if detected, we respond proportionately.

This measure relates specifically to cargo and focuses on high-value cargo imported on a full import declaration, representing goods valued at more than A$1,000. High-value goods imported through other pathways, such as international travellers, international mail and maritime arrivals, are managed through separate regulatory arrangements and are not included in this measure.

Our onshore and offshore biosecurity controls aim to minimise biosecurity incursions that could compromise agricultural productivity and resilience. This measure is important for both detecting and managing biosecurity risk at the border.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We continuously improve our biosecurity policies and build stakeholder trust through regular and ongoing reviews and enhancements. The recently updated *Imported Inorganic Fertiliser Management Policy* was informed by significant stakeholder engagement and strengthened biosecurity management offshore while identifying efficiencies for compliant pathways. The policy outcomes were widely supported by industry, reflecting the extensive and transparent engagement undertaken throughout the policy development process.

2) Risk-based and data-driven – We use biosecurity risk and compliance data to target regulatory effort through initiatives such as CBIS and the (HCI). In June 2026, CBIS was expanded to include soaps, retail-ready cosmetics, and cephalopods for animal consumption, while HCI was expanded in December 2025 to include used machinery and machinery parts. These schemes use risk and compliance data to reduce intervention while ensuring higher-risk importers return to 100% intervention, where required.

3) Collaboration and engagement – We engage with industry and government through ongoing, targeted communication and participation in key forums. We presented at the Freight & Trade Alliance (FTA) continuing professional development (CPD) conferences to support customs

brokers in meeting their annual licensing requirements. We also contributed to the International Forwarders & Customs Brokers Association of Australia (IFCBAA) CPD conference, which covered regulated entities operating under a class 19 approved arrangement. We also presented at Australian Border Force's Australian Trusted Trader forums, which extended our engagement with unregulated entities that hold biosecurity responsibilities. These activities provide timely updates on cargo policy initiatives, legislative changes and key biosecurity risks and compliance priorities.

Analysis

In 2025–26 we achieved a high-value cargo non-compliance rate of 1.11%, a 0.22% reduction from the 2021–22 baseline of 1.33%. Accordingly, the measure was assessed as 'achieved'.

Table 8 shows the year-on-year reduction in non-compliance rate of high-value cargo since 2021–22.

Table 8 Non-compliance rate of high-value cargo imported into Australia, 2021–22 to 2025–26

Item	2021–22	2022–23	2023–24	2024–25	2025–26
Non-compliance rate of all high-value cargo imported into Australia	1.33%	1.29%	1.25%	1.13%	**1.11%**
Number of non-compliant full import declarations	56,482	54,037	52,631	49,624	**50,271**
Total number of full import declarations	4,237,475	4,188,380	4,223,931	4,380,877	**4,532,062**

Methodology and data sources

We measure the rate of non-compliance for high-value cargo by assessing whether consignments referred to us for biosecurity intervention meet Australia's biosecurity requirements.

We determine the non-compliance rate using data from:

1) The Department of Home Affairs Integrated Cargo System (ICS), which records full import declarations and referral information for cargo requiring biosecurity assessment. This system provides the total volume of high-value cargo.
2) Our Agriculture Import Management System (AIMS). This system records the outcomes of biosecurity assessments.
3) Our Incidents Client system and Biosecurity Diagnostic Database (BDD), which record detections of pests or diseases.

To measure the rate of non-compliance, we divide the number of high-value cargo consignments found to be non-compliant by the total number of high-value cargo consignments imported into Australia over the same period. This provides a percentage of consignments that are non-compliant.

Caveats and disclosures

Compliance is influenced by factors partly within our control. We offer advice, assurance and deterrence to help people understand their obligations and choose to comply with regulations. Factors outside our control include import types and volumes, changes in supply chains and environmental factors such as seasonal pests.

The quality of available data affects the extent to which we can assess the effectiveness of our regulatory arrangements. For example, we do not have full visibility of all cargo data recorded in ICS.

There is substantial volatility in cargo data for around 2 weeks after a declaration is lodged. This means that the measure result changes when calculated on different dates. In quarter 2 of 2024–25, a daily snapshot was added to the data model. This allowed us to monitor and analyse the data variability but also to replicate the results at a point in time. We estimate that final measure values change by less than 0.015% after a 16-day settling period.

Changes from Corporate Plan 2025–26

Wording changes have been made to the target and tolerances to improve readability. The phrase 'compared with the 2021–22 rate of 1.33%' has been removed from the tolerances and added to the target.

Measure BI-06

Rates of non-compliance with regulations administered by the department that apply to international travellers.

Performance target	Result	2024–25 result	2025–26 result
Post-intervention non-compliance rate for international travellers that is less than 4%.	Achieved	3.55%	**2.29%**

Tolerances	Achieved: Post-intervention non-compliance rate for international travellers is less than 4%. Partially achieved: Post-intervention non-compliance rate for international travellers is between 4% and 4.9%. Not achieved: Post-intervention non-compliance rate for international travellers is 5% or greater.
Sources	*Corporate Plan 2025–26*, page 50 *Portfolio Budget Statements 2025–26*, Table 2.4, page 49 (was measure BI-09) Program: 2.1 Biosecurity and Export Services

Note: Changes were made to the 2025–26 methodology, so the results across years are not comparable. Further explanation below.

Context

To safeguard our industries and environment, we have strong border controls to regulate the movement of goods that may harbour biosecurity pests and diseases. This performance measure demonstrates the effectiveness of biosecurity controls, including screening and interventions we apply to international travellers at the border.

Goods carried by travellers arriving in Australia are subject to biosecurity control in accordance with the Biosecurity Act. We take a tailored intervention and compliance approach to identify goods that may pose a biosecurity risk.

We aim to meet Australia's ALOP – a very low level of risk, but not zero risk – by identifying as many travellers as possible who may be carrying high-risk goods and undertaking appropriate assessment and risk management measures.

To mitigate biosecurity risk, we employ tools, including traveller declarations, real-time risk assessments by biosecurity officers, baggage screening using detector dogs and X-rays, and targeted interventions based on data analytics and intelligence. These controls are multilayered and

underpinned by the Biosecurity Act. We also educate travellers about biosecurity requirements before they arrive at the airport, through multiple avenues, including websites, in-flight messaging, airport signage and communication campaigns. Together, these activities make up the suite of biosecurity risk controls.

After a traveller is processed through the secure border area including biosecurity assessment and intervention, they are free to leave the airport with their baggage. At this point, all standard border interventions are complete. This point is considered 'post-intervention'.

The post-intervention non-compliance rate measures the proportion of arriving international travellers who enter Australia carrying goods that may harbour a biosecurity risk such as pests or diseases. It demonstrates the effectiveness of biosecurity controls and policy settings, including the screening and intervention approaches applied at Australia's international airports. Low levels of non-compliance indicate that few goods carrying potential pest or disease risks enter Australia after biosecurity controls. This directly supports our objective to maintain Australia's favourable pest and disease status while facilitating the movement of travellers.

The post-intervention non-compliance rate is calculated using data from endpoint inspection surveys conducted at all major international airports. Each day, arriving international travellers are randomly selected at airport exit points to undergo an inspection of their baggage. These survey results are used to calculate the post-intervention non-compliance rate.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We strengthened our capability and support tools for frontline officers by enhancing the Traveller and Mail System (TAMS). This included increased functionality to process groups of travellers, efficiency upgrades and improved data capture, which increased the quality of the data collected. We also mainstreamed the use of detector dog screening around baggage carousels for high-risk flights following successful trials at most international airports.
2) Risk-based and data-driven – We regulated international traveller movement in line with the risk-return approach outlined in our Traveller Intervention Policy, to achieve optimal biosecurity outcomes using available resources. Intervention data was collected in real time and analysed to inform intervention decisions and deployment of detection tools.
3) Collaboration and engagement – We educated travellers about biosecurity requirements through multiple channels, including websites, in-flight messaging, airport signage and communication campaigns. We worked together with industry and other border agencies to streamline traveller clearance and encourage compliance.

Analysis

The measure was achieved in 2025–26, with a post-intervention non-compliance rate of 2.29%, below the target threshold of 4%. The metric used to measure post-intervention non-compliance for 2025–26 has been recast and updated to focus only on high-risk goods. These are goods most likely to carry a pest or disease risk and generally require risk mitigation actions such as mandatory treatment or destruction.

In previous years, the post-intervention non-compliance rate was measured against survey inspection detections of both risk and high-risk goods. In 2024–25 the reported rate for post-intervention non-compliance was 3.55%. However, applying the new metric, which uses only high-risk goods, produces a comparative result of 2.28%.

In 2025–26 we achieved a very similar result to 2024–25, despite air traveller arrivals increasing from 22.7 million in 2024–25 to 23.4 million in 2025–26. We continued to maintain a low level of non-compliance in line with ALOP, despite an increase in biosecurity risk approaching the border.

Ongoing business improvements have been implemented to address the growth in traveller volumes and associated biosecurity risk. In 2025–26 we enhanced the tools used at airports, including by expanding the flexible deployment of detector dogs through additional screening in baggage halls and targeting of high-risk travellers. As a result, detector dog screenings increased from 678,900 in 2024–25 to 850,400 in 2025–26.

Our mobile workflow capability is now embedded in standard practice, with training and instructions continually updated to provide support to our biosecurity officers. Enhancements to data input have improved data quality, strengthening the information available for real-time risk assessments and intervention decisions. These improvements have also increased the reliability of data used for reporting.

In 2025–26 the electronic Australia Travel Declaration (ATD), developed with the Department of Home Affairs, the Australian Border Force and Qantas, was expanded to Sydney and Melbourne airports, in addition to Brisbane airport. The ATD provides travellers with biosecurity information up to 72 hours before departure to help them make informed decisions about what they can bring to Australia. This capability is planned for rollout at all international airports in 2026–27.

Methodology and data sources

This performance measure is calculated using data from endpoint inspection surveys conducted daily at all major international airports. The surveys included a sample of more than 52,000 travellers.

Each day, arriving international travellers are randomly selected at airport exit points for a survey inspection of their baggage. These travellers may have already been screened by biosecurity officers, detector dogs or X-rays, or they may have proceeded directly to an exit. The outcomes of these survey inspections, including where no biosecurity risk goods are found, are recorded electronically in real time in TAMS.

A surveyed traveller is considered non-compliant if the survey inspection identifies high-risk biosecurity material that passed through unchecked. In these cases, the goods would have entered Australia had they not been identified through the survey.

The proportion of non-compliant travellers found in the survey population is then applied to the entire traveller population, using arrival volume data provided by the Department of Home Affairs.

The methodology is derived from a performance measure designed by the Australian Centre of Excellence for Risk Analysis in 2013 and known as post-intervention compliance (PIC). The post-intervention non-compliance rate is the inverse of the PIC and estimates of the proportion of

arriving international travellers who enter Australia carrying unchecked products that may harbour a biosecurity risk such as pests, diseases and weeds.

The methodology used in 2025–26 was similar to 2024–25. However, the measure was recast to focus on undetected high-risk biosecurity goods rather than all goods. This better aligns with the actual biosecurity risk being managed at the border.

Under the revised methodology, all high-risk biosecurity goods found are included in the non-compliance measure, but goods classified as lower risk are excluded. Measuring non-compliance rates for high-risk goods provides a better measure of our performance, because our border controls, such as detector dog target odours, are tailored to identify high-risk goods under our risk-based approach.

Caveats and disclosures

Achieving our performance target may be influenced by traveller behaviour, including deliberate concealment of biosecurity risk goods to evade detection, as well as evolving global biosecurity risks, increased traveller numbers and increased risk approaching the border. A focus on specific emerging risks may improve compliance in some areas but could affect the overall non-compliance rate measured across all biosecurity risks.

The post-intervention non-compliance rate is sensitive to sampling bias in the endpoint survey. To avoid sampling bias, biosecurity officers are trained to conduct surveys in accordance with the approved methodology. Additionally, a random generator has been developed to guide sample selection and remove selection bias. This random generator has been implemented and is used by biosecurity officers at all major international airports.

Changes from Corporate Plan 2025–26

No changes were made to this measure.

Measure BI-07

Rates of non-compliance with regulations administered by the department that apply to approved arrangements.

Performance target	Result	2024–25 result	2025–26 result
Reduction in non-compliance rate for approved arrangements.	Not achieved	Increase of 3.13%	**Increase of 4.20%**

Tolerances	Achieved: The result is lower than the non-compliance rate in the previous year. Partially achieved: The result is the same as the non-compliance rate in the previous year. Not achieved: The result is higher than the non-compliance rate in the previous year.
Sources	*Corporate Plan 2025–26*, page 51 *Portfolio Budget Statements 2025–26*, Table 2.4, page 49 (was measure BI-10) Program: 2.1 Biosecurity and Export Services

Context

This measure monitors the biosecurity non-compliance risk associated with approved arrangements. Under the Biosecurity Act, we establish and maintain these arrangements to manage the risks posed by imported goods, supporting Australia's reputation as a trusted trade partner.

Approved arrangements enable industry operators handling imported goods to share responsibility for managing biosecurity risks. Approved entities conduct biosecurity activities at their own sites, using their facilities, equipment and personnel without requiring constant supervision from us.

We administer biosecurity approved arrangements through our approved arrangements program, ensuring compliance with legislative and regulatory responsibilities. We develop policy, systems and processes that support risk management and control measures. This enables biosecurity industry participants (BIP) to manage risks effectively amid increasing trade volumes, evolving pest and disease threats and the need for streamlined border clearance.

The existing audit policy requires approved arrangements to be audited annually. In practice, we apply a risk-based approach, allocating resources to higher-risk areas through targeted compliance activities and unannounced audits. In 2024–25, 36.39% of approved arrangements were audited at least once compared to 42.79% in 2025–26. Non-compliance can be influenced by factors such as trends in import types and volumes, supply chain changes, environmental factors such as seasonal pests, and/or entity behaviour. A low level of non-compliance indicates that approved facilities continue to meet their biosecurity obligations.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We built trust and supported continuous improvement by transparently engaging with industry through periodic industry notices and various scheduled and ad hoc industry forums, including regular meetings with industry peak body groups to collaborate on proposed changes to the arrangements, regulatory policy and legislation. Engaging with regulated entities when considering changes to the arrangements builds trust while also driving improvement.
2) Risk-based and data-driven – We prioritised additional compliance audits for BIPs with a recent history of serious non-compliance. This focuses our efforts towards known biosecurity risks. This risk-based approach to auditing is underpinned and informed by departmental non-compliance data.
3) Collaboration and engagement – We worked closely with the Audit and Assurance Branch and other areas to gather and assess non-compliance information. This included information relating to fitness and propriety, intelligence, enforcement activities, infringements, illegal importations and other non-compliance information holdings.

Analysis

In 2025–26 the recorded non-compliance rate increased compared to the previous year. The proportion of failed audits was 12.92%, up from 8.72% in 2024–25. The overall non-compliance rate, including audits where non-conformities were identified, was 53.44%, compared to 42.06% in the prior year.

This increase reflects a sustained focus on unannounced audits and risk-based targeting of audits. In 2025–26, 61.02% of audits were unannounced, compared with 56.20% in 2024–25. Unannounced audits provide a more accurate representation of day-to-day compliance and typically result in higher detection of non-conformities, as entities do not have the opportunity to prepare in advance.

The fail rate for unannounced audits increased from 12.13% in 2024–25 to 17.78% in 2025–26, indicating a greater detection of non-compliance through audits conducted under normal operating conditions. The fail rate for announced audits also increased, from 4.00% to 5.30% over the same period, although it remained substantially lower than the rate observed for unannounced audits.

This approach strengthens the integrity of the compliance monitoring framework and supports the regulatory objective of safeguarding Australia's biosecurity. The higher non-compliance rate should therefore be considered in the context of increased audit rigour rather than a deterioration in overall industry performance.

We will continue to refine our audit strategy, maintaining an appropriate balance between announced and unannounced audits. We will also work with industry to address recurring compliance issues identified through audits through targeted education, clearer guidance on arrangement conditions and enhanced support for higher-risk entities.

Based on the defined tolerances, the result is assessed as 'not achieved'.

Table 9 Approved arrangements audit results, 2023–24 to 2025–26

Item	Unit	2023–24	2024–25	2025–26	Difference
Approved arrangements	Number	3,183	3,138	**3,368**	**+230**
Approved arrangements audited	Number	1,267	1,142	**1,441**	**+299**
Pass	%	62.57	57.64	**45.98**	**−11.66**
Pass with non-conformities	%	31.77	33.33	**40.53**	**+7.20**
Total pass	%	94.27	90.97	**86.51**	**−4.46**
Total fail	%	5.59	8.72	**12.92**	**+4.20**
Pending	%	0.07	0.01	**0.57**	**+ 0.56**

Methodology and data sources

To assess compliance, we audited our import approved arrangements and recorded the outcomes in our Quarantine Premises Register (QPR) system. In accordance with our approved arrangements general policies, this system then attributed a pass or fail to an audit outcome based on the number and severity of the non-conformities identified.

Audit outcome data (passed, passed with non-conformity, failed and pending) was extracted from QPR data tables. The non-compliance rate of approved arrangements was calculated as the number of failed audits out of the total audits conducted.

During 2025–26 there was a change to the data source used to determine the total number of approved arrangements. Approved arrangements are now created and managed in the Biosecurity Import Information System for Approved Arrangements (BIIS AA), which has largely replaced QPR for this purpose. While audit results continued to be recorded in QPR, BIIS AA is now the primary source

of truth for approved arrangement numbers and statuses. QPR will ultimately be decommissioned. This year, we created BIIS AA data tables and models to allow for data interrogation and which were used to create a purpose-built Power BI report specifically for this measure. This report sources data from both BIIS AA and QPR.

For end-of-financial-year reporting, the total number of approved arrangements was extracted from BIIS AA using the new Power BI report. This report combined audit outcomes data from QPR with approved arrangement population data from BIIS AA. This represents a change from earlier quarters, where both audit outcomes and approved arrangements counts were extracted solely from QPR data tables using purpose-written SQL queries. This change does not materially affect comparability.

Caveats and disclosures

Audit information is manually entered into QPR by auditors and is subject to human error. Inadvertent typographical errors could occur on numbers, audit types and dates.

There is no option to manually refresh data in Power BI. Automatic data refresh occurs every 24 hours at midnight. This means that any data entered after that refresh will not be visible until after the next scheduled refresh. Parameters and/or filters can be saved and when the report is refreshed the data will automatically refresh using the same parameters.

Only compliance audits (regular audits) are in scope for this measure. Audits are conducted against all class requirements (conditions) held under arrangements. Approved arrangement class requirements specify the conditions that must be met before the relevant director will consider approving biosecurity activities under section 406 of the Biosecurity Act. These arrangements, including the conditions they encompass, are subject to audits to assess ongoing compliance.

Each quarter, quality assurance processes were applied to the extracted data to ensure the accuracy and completeness of reported results. Additional end-of-year assurance processes were conducted for the full 2025–26 year using the methodologies used in earlier quarters. This activity demonstrated negligible differences in bottom line results across those methodologies.

Changes from Corporate Plan 2025–26

Tolerance wording has been updated slightly. Methodology has been revised to account for changes to data sources and extraction processes.

Key activity 3.3

Protect the economy and environment from the impact of exotic pests and diseases in Australia through appropriate post-border measures, including regulation and emergency management capabilities.

We aim to manage exotic pests and diseases that enter Australia through appropriate post-border measures, including containment, eradication, control and emergency response activities. Our work is guided by the Australian Disaster Preparedness Framework and delivered in partnership with states, territories, industry and other stakeholders. Together, we detect and respond to incursions, plan emergency responses, and work to contain or eradicate pests and diseases, where feasible.

In 2025–26 we continued to strengthen our post-border regulation and response capabilities. While we partially achieved the target, our emergency management maturity rating increased by 19%

compared with the 2023–24 baseline (BI-08). This improvement supports Australia's preparedness to respond to exotic pests and diseases and helps protect the economy and environment.

For more detail, refer to the performance result.

Measure BI-08

Strengthened emergency management capabilities.

Performance target	Result	2024–25 result	2025–26 result
An overall maturity increase of at least 30% compared with the 2023–24 baseline result of 2.07.	Partially achieved	22% increase	**19% increase**

Tolerances	Achieved: Maturity level has increased by at least 30% compared with the 2023–24 baseline result of 2.07. Partially achieved: Maturity level has remained steady or increased by less than 30% compared with the 2023–24 baseline result of 2.07. Not achieved: Maturity level has decreased compared with the 2023–24 baseline result of 2.07.
Sources	*Corporate Plan 2025–26*, page 52 *Portfolio Budget Statements 2025–26*, Table 2.4, page 48 (was measure BI-05) Program: 2.1 Biosecurity and Export Services

Context

We have a range of emergency management responsibilities, including preparing for, responding to and recovering from exotic pests and disease outbreaks. Under the Australian Government Crisis Management Framework, we are the Australian Government Coordinating Agency for domestic biosecurity crises and a Sector Lead Agency for other crises impacting the agriculture, fisheries and forestry sector. We work closely with a range of government agencies and industry organisations on emergency preparedness, response and recovery.

We strengthen emergency management capability through training programs, exercises, lessons management and continuous improvement activities guided by our Emergency Management Capability Development Program. Our annual emergency management capability maturity assessment measures whether these activities are improving departmental capability against a baseline established in 2023–24, which measures the effectiveness across 5 core capability elements: people, resources, governance, systems and processes.

This performance measure reflects our commitment to strengthening our emergency management capabilities to support Australia to prepare for, respond to and recover from biosecurity emergencies and other hazards affecting the agricultural sector.

Analysis

The 2025–26 emergency management capability maturity assessment resulted in an overall capability maturity rating of 2.47 out of 4. This was 19% above the 2023–24 baseline result of 2.07, but below the 2025–26 target of a 30% increase. On this basis, the measure was partially achieved.

Although slightly below the 2024–25 result, the 2025–26 assessment indicates that we maintained capability at a 'developing' maturity level. The result demonstrates an emergency management capability that improved in 2024–25, was maintained in 2025–26, while also highlighting that further uplift efforts are required.

The Emergency Management Capability Development Program was designed to strengthen understanding of emergency management principles and crisis arrangements and build leadership skills for managing crises. The program reinforced training and built confidence through participation in practical exercises where participants applied knowledge and skills. Lessons management processes are now routinely integrated into exercises and response activities. Over the period, the Crisis and Incident Response Plan and the Australian Biosecurity and Agricultural Response Plan were reviewed and updated.

Staff practiced activating coordination arrangements through our annual high-risk weather season exercise (Exercise Kringle) and participated in a whole-of-government exercise focused on complex crises involving biosecurity and food security considerations (Exercise Nexus).

In 2025–26 participation in training activities was lower than the previous reporting period due to fewer training opportunities being offered. This was attributable in part to several actual responses reducing staff availability for training, and as a planned shift in the program from providing foundational knowledge to a larger audience towards more specialised training for a smaller audience.

Overall, the 2025–26 result reflects partial achievement of the target result. Uplifting capability takes sustained investment and time. Further capability improvements are expected in coming years by refining the training and exercise program, actioning identified lessons to improve emergency management arrangements and capitalising on the experience gained responding to actual incidents.

Methodology and data sources

Our emergency management capability maturity assessment process is based on the 5 core capability elements of the Australian Disaster Preparedness Framework (ADPF): people, resources, governance, systems and processes. The assessment process is informed by the *Capability Maturity Assessment Facilitators Guide*, published by the Bushfire and Natural Hazards Cooperative Research Centre (BNHCRC). This provides a repeatable and comparative approach to assessing emergency management capability over time.

In 2023–24 a baseline capability maturity level was established through facilitated workshops with staff from across the department who had knowledge or experience of our emergency management arrangements. Participants provided maturity ratings using a defined assessment rubric and qualitative observations on emergency management activities. Capability maturity ratings are 1 (informal), 2 (developing), 3 (established) and 4 (self-sustaining). Through an expert elicitation process, workshop participants provided feedback on their experience of emergency management activities and reached a consensus capability maturity rating for each of the 5 core capability elements. The consensus capability maturity ratings were circulated to participants for validation.

The capability maturity assessment process was repeated in 2024–25 and 2025–26 with additional measures introduced to reduce any perceived bias in reaching a consensus capability maturity level, including:

- an anonymous online survey during the workshops to capture initial capability maturity ratings from workshop participants
- a post-workshop anonymous survey to give participants the opportunity to confirm or contest the consensus maturity rating reached during the workshops.

Data for this measure is recorded on our emergency management capability assessment matrix, including workshop maturity ratings, survey responses and qualitative observations. Information about the capability maturity assessment methodology, data sources and results is stored in line with our records management policy and procedures.

Caveats and disclosures

A discrepancy was detected in the rounding calculation of the 2023–24 baseline result, which has now been revised to 2.07. This has not had a material impact on the results for this year or previous years.

Qualitative observations and quantitative maturity ratings data is gathered from participants during the assessment process to inform performance against the target. Input for individual capabilities is aggregated under the broader core capability elements (people, resources, governance, systems and processes).

We report a single figure that represents the overall capability maturity level. This figure is the average of the results for each of the 5 core capability elements.

The maturity rating for an individual capability element may increase or decrease between assessments. Reporting an overall average result enables us to assess changes in emergency management capability at a departmental level over time.

Bias may be introduced during the capability assessment process because it relies on a discussion of experts' opinions and judgements. This risk is mitigated by:

- using a best practice methodology endorsed by the BNHCRC
- selecting a professional facilitator to elicit responses
- selecting workshop participants based on role rather than the individual
- conducting separate workshops for each group
- communicating the purpose of the capability assessment process and the importance of honest and impartial feedback
- seeking a consensus assessment for each individual capability
- using an anonymous survey after the workshops.

The anonymous follow-up survey also gives participants the opportunity to confirm or contest the consensus maturity level and provide additional observations to validate the results obtained during the workshops.

Our capacity to undertake emergency management capability development and assessment may be affected by the need to respond to actual emergencies. In such circumstances, the resources and personnel allocated to capability development and assessment activities may be redirected to support in response operations.

Changes from Corporate Plan 2025–26

The target and tolerances were revised to account for a slight revision to the 2023–24 baseline, which is now explicitly included. The methodology and caveats were modified to account for the type of anonymous online survey used for participants to complete after the workshops.

Key activity 3.4

Manage non-compliance with biosecurity and other relevant portfolio legislation.

We manage non-compliance with portfolio legislation to reduce risk and safeguard Australia's animal and plant health status, environment, economy and trade systems. This includes breaches of the Biosecurity Act, Export Control Act, Imported Food Control Act, Illegal Logging Prohibition Act and other relevant portfolio legislation.

Our Compliance and Enforcement Division monitors, assesses and triages reports of non-compliance under this legislation according to the level of risk each case presents. Not all non-compliance is considered high risk or subject to further enforcement action. While we manage non-compliance across our portfolio legislation, this key activity focuses on our management of high-risk non-compliance. This means not all portfolio legislation may be represented in the performance result.

In 2025–26 we identified 38 high-risk non-compliance incidents under portfolio legislation that required further assessment. We took appropriate compliance and enforcement measures in response to each incident (BI-09). This result demonstrates our commitment to managing high-risk non-compliance using appropriate regulatory tools.

For more detail, refer to the performance result.

Measure BI-09

Manage and respond to incidents of high-risk non-compliance through compliance and enforcement measures.

Performance target	Result	2024–25 result	2025–26 result
100% of instances of high-risk non-compliance identified against the Biosecurity Act, Export Control Act and other relevant portfolio legislation are subject to enforcement measures.	Achieved	100%	**100%**

Tolerances	Achieved: 100% of instances of high-risk non-compliance identified against the Biosecurity Act, Export Control Act and other portfolio legislation are subjected to enforcement measures. Not achieved: Less than 100% of instances of high-risk non-compliance identified against the Biosecurity Act, Export Control Act and other portfolio legislation are subjected to enforcement measures.
Sources	*Corporate Plan 2025–26*, page 55 *Portfolio Budget Statements 2025–26*, Table 2.4, page 49 (was measure BI-12) Program: 2.1 Biosecurity and Export Services

Context

We undertake compliance and enforcement measures against instances of high-risk non-compliance contravening relevant portfolio legislation, including the Biosecurity Act, Export Control Act, Imported Food Control Act and Illegal Logging Prohibition Act. These actions strengthen our national biosecurity system, serve as a deterrent and enhance our reputation as a regulator.

By subjecting all non-compliance referrals to a risk assessment process, we can prioritise non-compliance that poses the highest risk to the Australian community and safeguard Australia's reputation as an exporter of premium produce.

We consider a range of factors when making an assessment for high-risk non-compliance, including the actual risk, the seriousness of the contravention, and the intent and frequency of the non-compliance.

Compliance and enforcement measures are applied in accordance with our published Compliance Policy. Measures can include intelligence assessments, administrative actions (education, written warnings, permit variation, suspension or revocation), civil sanctions (infringements, enforceable undertakings or civil litigation) and criminal prosecutions.

Regulatory alignment

This measure aligns with the 3 regulator best practice principles:

1) Continuous improvement and building trust – We participate in regular internal and external reviews to verify our compliance with our regulatory requirements. Non-compliance cases are recorded in the Compliance Case Management System (CCMS) and assessed using the Case Categorisation and Prioritisation Model (CCPM) – this informs decision-making by the Operations Coordination Committee (OCC). The assessment process is regularly reviewed to ensure consistency and identification of opportunities for improvement. We comply with the standards outlined in the Australian Government Investigations Standards as it relates to implementing a risk management framework.
2) Risk-based and data-driven – We use all information and data available to us, to assess non-compliance and inform the application of timely compliance and enforcement measures where the risks and impact of harm are highest.
3) Collaboration and engagement – Our collaboration and engagement are centred around the OCC's processes and procedures. The OCC works collaboratively by bringing together senior stakeholders from across the department, including those with regulatory responsibilities who refer high-risk non-compliance matters to the OCC. We partner with other Australian Government agencies to achieve regulatory outcomes, and where appropriate to do so, we

share information and conduct joint investigations with other law enforcement agencies and regulators.

Analysis

During 2025–26, 38 high-risk non-compliance incidents were subject to compliance and enforcement measures. This represents 100% of instances of high-risk non-compliance, identified against the Biosecurity Act, Export Control Act and other relevant portfolio legislation, escalated to the OCC.

Of the 38 high-risk non-compliance incidents, the enforcement measures were as follows:

- Total number of incidents referred for investigation (26)
  - formal investigation (15)
  - referred for investigation and further assessment to determine the appropriate enforcement response (4)
  - Letter of Advice issued (1)
  - Letter of Warning issued (2)
  - investigation closed (4) – because of insufficient evidence (2) and no offence detected (2)
- Of the 12 incidents referred to program area to determine appropriate response, the outcomes were
  - underwent assessment to determine appropriate response (5)
  - further monitoring/audit (1)
  - Letter of Education issued (2)
  - verbal education (1)
  - referred to external agency for action (1)
  - further information obtained, risk rating downgraded, no further action (2).

Methodology and data sources

To determine which high-risk non-compliance reports are escalated to the OCC for compliance and enforcement measures, our officers lodge non-compliance referrals into CCMS for assessment and triage. The assessment considers a range of factors, including the actual risk, the seriousness of the contravention and the intent and frequency of the non-compliance.

Instances assessed as high-risk non-compliance are then referred to the OCC and each referral is reviewed and discussed on its merits for compliance and enforcement measures. The OCC endorses the most appropriate and proportionate response to be taken. The case is then assigned in CCMS to the appropriate area(s) for actions endorsed by the OCC. The status and progress of each CCMS case is tracked and recorded in CCMS. If a CCMS case is referred for investigation, the progress is tracked through the investigations case management system, Jade.

The overall result is calculated as the proportion of all high-risk non-compliance incidents referred to OCC that are actioned. Compliance and enforcement measures were also included as part of the result.

Caveats and disclosures

This measure reports on high-risk non-compliances, including those that relate to the Biosecurity Act (including ballast water), Export Control Act, Imported Food Control Act and Illegal Logging Prohibition Act.

Non-compliance matters assessed as not high-risk are not managed through the OCC and are not reported under this measure. The result did not consider instances of non-compliance that were not referred to the Compliance and Enforcement Division. As investigations can span multiple years, matters endorsed for investigation are generally not resolved during the reporting period. The time from commencement to closure of an investigation will depend on the nature of issues under investigation and the enforcement measure that is applied.

Matters are unable to be progressed where there is a lack of evidence to prove a contravention of civil penalty or offence provision. These matters will be recorded and captured for intelligence purposes. With the exception of the CCMS, our data sources require manual extraction for reporting, and this is subject to human error and time lags.

Changes from Corporate Plan 2025–26

This measure wording was changed from ‘Investigate and respond to incidents of high-risk non-compliance through compliance and enforcement measures’ to ‘Manage and respond to incidents of high-risk non-compliance through compliance and enforcement measures’. In addition to the measure description changing, the target and tolerances were further updated to replace references to ‘enforcement actions’ with ‘enforcement measures’.

Financial performance

Introduction

During 2025–26 we advanced our financial management capability in line with the commitments in our *Corporate Plan 2025–26*. This supported effective stewardship of public resources in a complex environment shaped by evolving biosecurity risks, climate change and global trade uncertainty.

Our 2025–26 comprehensive operating result was a loss of $37.3 million. After adjusting for unfunded depreciation and amortisation, and the impact of Australian Accounting Standards Board *AASB 16 Leases*, we reported a net cash operating surplus of $16.1 million.

Our net asset position increased by $88.9 million during the financial year, primarily reflecting ongoing investment in digital, data and ICT infrastructure to improve service delivery and mitigate key operational risks.

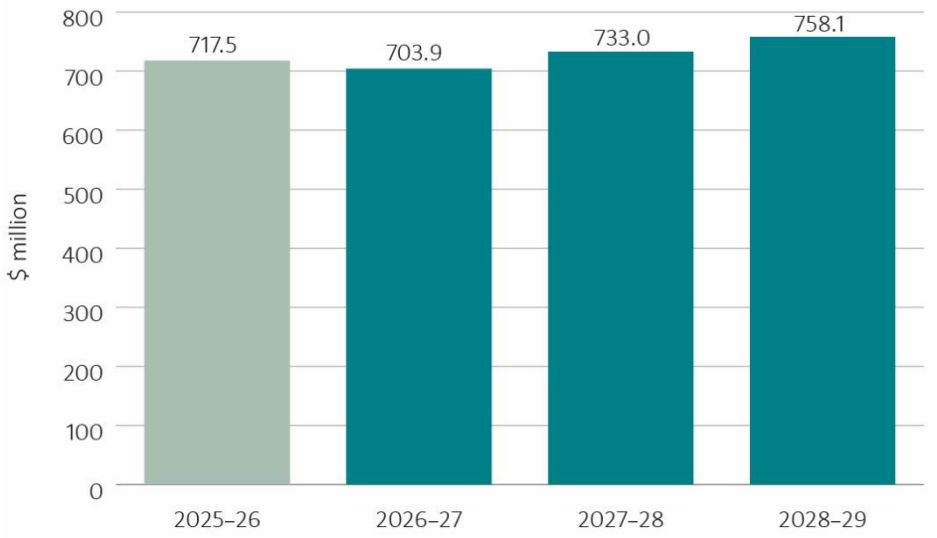
Biosecurity funding and expenditure report

The *Biosecurity funding and expenditure report 2025–26* is published on our website. It reports on the Australian Government's commitment under the sustainable biosecurity funding package announced in the 2023–24 Budget. It provides analysis of our biosecurity expenditure and details progress against the *DAFF Biosecurity 2030 Roadmap*.

Departmental revenue

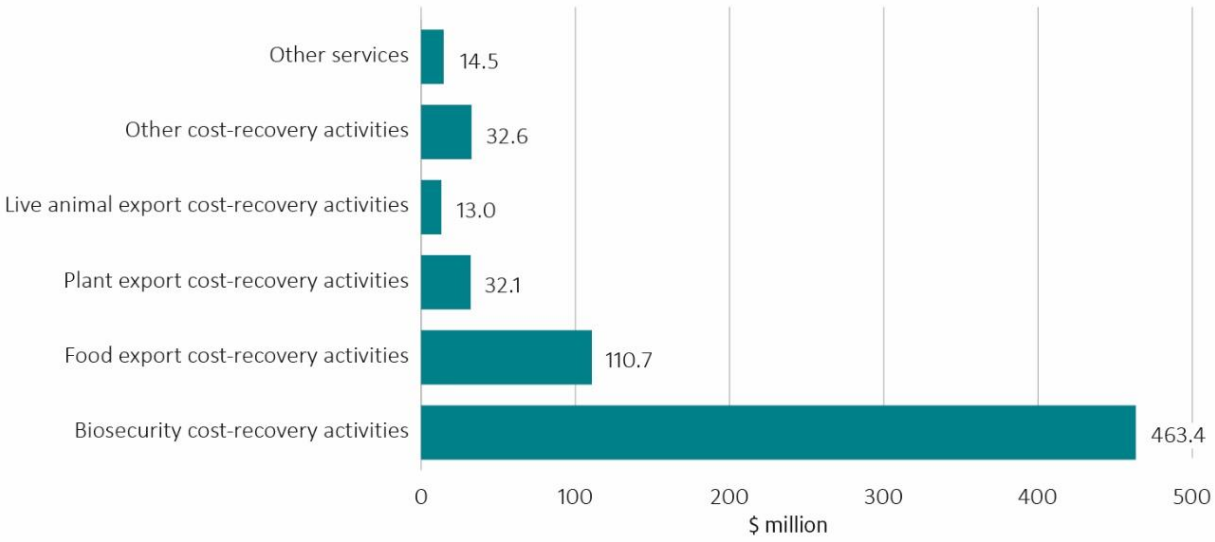
Our own-source income for 2025–26 was $717.5 million. We recognised appropriation revenue of $724.7 million. Figure 7 shows actual own-source income for 2025–26 and budgeted income from 2026–27 to 2028–29.

Figure 7 Own-source income, 2025–26 to 2028–29



Our own-source income is mainly from contracts with customers. Figure 8 shows our revenue from contracts with customers, by category.

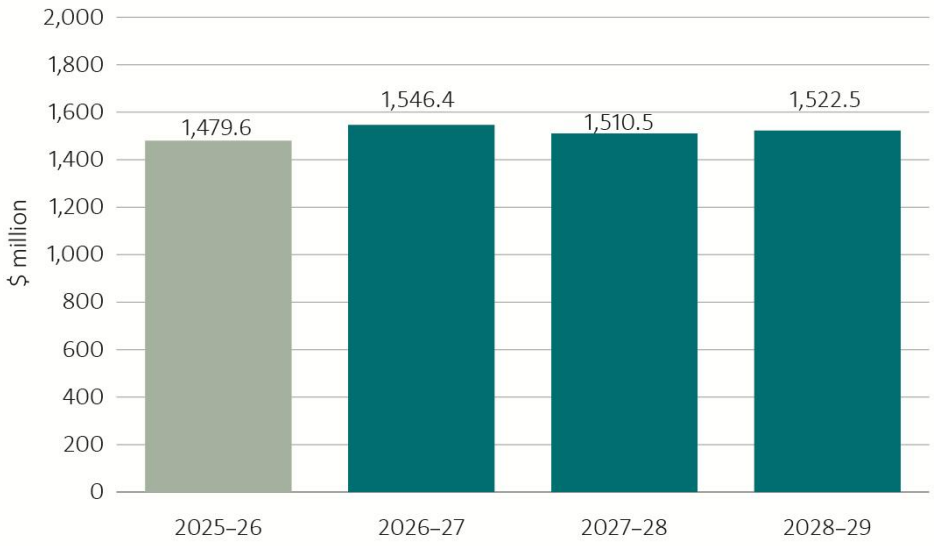
Figure 8 Revenue from contracts with customers, 2025–26



Departmental expenses

Our expenses for 2025–26 totalled $1.480 billion. Figure 9 shows our actual departmental operating expenses for 2025–26 and budgeted expenditure from 2026–27 to 2028–29.

Figure 9 Departmental expenses, 2025–26 to 2028–29



Cost-recovery arrangement balances

We operated cost-recovery arrangements across biosecurity, export certification and other services in accordance with the Australian Government Charging Framework and within our regulatory remit governed by the Biosecurity Act, the Export Control Act and the Imported Food Control Act. Figure 10 shows the balances for the cost-recovery arrangements at 30 June 2026.

Figure 10 Cost-recovery arrangement balances, at 30 June 2026



Annual financial statements

Department of Agriculture, Fisheries and Forestry

for the period ended 30 June 2026

Independent auditor's report

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Minister for Agriculture, Fisheries and Forestry

Opinion

In my opinion, the financial statements of the Department of Agriculture, Fisheries and Forestry (the Entity) for the year ended 30 June 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and

(b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Secretary and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Key audit matter	How the audit addressed the matter
Completeness and accuracy of Own Source Revenue *Refer to Note 2A 'Revenue from contracts with customers' and Note 16 'Regulatory Charging Summary'* I considered this area a key audit matter due to the significant value of revenue from import and export regulatory functions and the risk that the declaration process results in under-collection and/or reporting of import and export revenue because of the complex administrative and information technology (IT) system arrangements that support the collection of fees and charges. The Entity collects a range of legislated fees and charges for import and export regulatory functions. Information is captured through multiple business systems via manual data entry and online applications. As fees and charges revenue is dependent on the declared volume and nature of import and export activity, the Entity undertakes a revenue assurance program to obtain assurance that declarations made completely and accurately report the value, volume and nature of goods declared. For 2025–26, total own source revenue from import and export regulatory functions was $666.3 million.	To audit the completeness and accuracy of own source revenue, I performed the following procedures: • assessed the design, implementation and operating effectiveness of the Entity's revenue assurance programs that provide the Entity with assurance over the completeness and accuracy of own source revenue; • tested the design, implementation and operating effectiveness of IT general controls and application controls for selected revenue and finance business systems; • agreed the fees and charges recorded in revenue business systems and the finance system, which are used to calculate own source revenue, to legislation; and • tested, on a sample basis, that revenue transaction calculations were accurate based on the applicable legislative rates, and that the transaction is valid and supported by appropriate documentary evidence.
Key audit matter	**How the audit addressed the matter**
Completeness and accuracy of primary industry levies and charges *Refer to Note 18A 'Levies and Charges'* I considered this area a key audit matter as there is a risk of under-collection of levies and charges arising from the submission of inaccurate levy returns and declarations, whether accidental or deliberate. Levies are collected from primary industry producers and agents using a self-assessment regime based on levels of production. The Entity undertakes a risk based National Compliance Program to obtain assurance that levy returns and declarations completely and accurately report the value and quantity of agricultural commodities declared. For 2025-26, the total primary industry levies and charges reported were $688.3 million.	To audit the completeness and accuracy of primary industry levies and charges revenue, I performed the following procedures: • assessed the design, implementation and operating effectiveness of the IT general and application controls implemented by the Entity to confirm the integrity of data and calculation of levies within the levies' IT system. This included an assessment of the completeness and accuracy of data transferred between the levies' IT system and the finance system; • assessed the design, implementation and operating effectiveness of the Entity's National Compliance Program that provides the Entity with assurance over the accuracy and completeness of submitted returns and levies collected; • agreed changes of levy rates recorded in the levies IT system to approvals signed by the Minister; and • tested a sample of revenue transactions by agreeing calculations to supporting documentation, and sighted approvals.

Key audit matter	How the audit addressed the matter
Valuation of Loans to State and Territory Governments and Farm Businesses *Refer to Note 19B 'Loan receivables' and Note 21 'Loan Commitments to Farm Businesses'* I considered this area a key audit matter given the significance of this balance to the Entity's receivable balances and the significant judgement in, and complexity of, calculations to determine the valuation of the loan balances. The Entity is responsible for administering a range of loans to farm businesses which are classified as concessional loans. Loans are made to State and Territory Governments and to farm businesses through the Regional Investment Corporation, who are responsible for the ongoing maintenance and management of the loans and reporting to the Entity on loan transactions. Impairment of loan balances is calculated using a 12 month expected credit losses valuation model. This model is dependent on assumptions that require significant judgement about the value of security held against each loan, the impact of natural disasters, and macroeconomic factors including interest rates and commodity pricing. The loans receivable balance as at 30 June 2026 was $2,620.6 million. The value of concessional loan discount expense for the year ended 30 June 2026 was $19.2 million.	To audit the valuation of the loans to State and Territory Governments and farm businesses, I performed the following procedures: • agreed a sample of approvals of new loans to loan contracts and other supporting documentation; • evaluated the application of the Entity's accounting policy for the recognition and measurement of the fair value of new loans in accordance with the Australian Accounting Standards, including any concessional component; • assessed the reasonableness of the methodology and key assumptions applied to the impairment assessment supporting the valuation of the loans against accepted industry benchmarks; and • assessed the Entity's monitoring of loans and service payments collected to assess the accuracy and completeness of information provided by the State and Territory Governments and the Regional Investment Corporation.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Secretary is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Secretary is also responsible for such internal control as the Secretary determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Secretary is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis

of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office



Kristian Gage

Acting Group Executive Director

Delegate of the Auditor-General

Canberra

14 September 2026

Statement by the Secretary and Chief Finance Officer

In our opinion, the attached financial statements for year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Department of Agriculture, Fisheries and Forestry will be able to pay its debts as and when they fall due.





Victoria Anderson
Secretary

10 September 2026

Matthew Geysen
Chief Finance Officer

10 September 2026

Overview

The Department of Agriculture, Fisheries and Forestry (the department) conducts activities on behalf of the Government to enhance Australia's agriculture, fisheries and forestry through regulation and partnership, with two outcomes focused on:

1) more sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries; and
2) safeguarding 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.

The department's national office is located in Canberra, ACT and has other offices located throughout Australia. The department is an Australian Government controlled not-for-profit entity. The department has a vision for a more sustainable and prosperous Australia through biosecurity, agricultural production and trade. We achieve our vision through our purpose: working together to safeguard and grow sustainable agriculture, fisheries and forestry for all Australians.

The department's activities are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the department in its own right. Administered activities involve the management and oversight by the department, on behalf of the Australian Government, of items controlled or incurred by the Australian Government.

The continued existence of the department in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the administration and programs.

The basis of preparation

The financial statements are general purpose financial statements and are required by section 42 of the PGPA Act.

We have prepared the financial statements in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian accounting standards and interpretations – including simplified disclosures for tier 2 entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

New accounting standards

All new, revised or amending standards and interpretations that were issued prior to the sign-off date in the current reporting period have been considered and did not have an impact on the department's financial statements.

Taxation

The department is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax (GST). Revenues, expenses, assets and liabilities are recognised net of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office and for receivables and payables.

Reporting of administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes. Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Events after the reporting period

Departmental

There have been no events after the reporting period that had the potential to significantly affect the ongoing structure and financial activities of the department.

Administered

There have been no events after the reporting period that had the potential to significantly affect the ongoing structure and financial activities of the department.

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Departmental financial statements

Statement of comprehensive income for the period ended 30 June 2026

	Notes	2026 $'000	2025 $ '000	Original Budget 2026 $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1A	**938,121**	848,423	781,043
Suppliers	1B	**411,638**	481,707	557,560
Depreciation and amortisation	4	**105,265**	101,095	99,068
Grants	1C	**608**	2,807	4,945
Finance costs	1D	**16,319**	16,529	14,769
Impairment loss on financial instruments		**176**	3,536	919
Write-down and impairment of other assets	1E	**3,929**	12,650	–
Other expenses		**3,501**	1,173	–
Total expenses		**1,479,557**	1,467,920	1,458,304
Own-source income				
Own-source revenue				
Revenue from contracts with customers	2A	**666,339**	625,466	592,380
Interest		**759**	796	794
Rental income	2B	**2,912**	2,566	–
Other revenue	2C	**44,486**	41,323	25,815
Total own-source revenue		**714,496**	670,151	618,989
Gains				
Other gains	2D	**3,011**	10,414	–
Total gains		**3,011**	10,414	–
Total own-source income		**717,507**	680,565	618,989
Net cost of services		**762,050**	787,355	839,315
Revenue from government		**724,717**	759,460	759,827
Surplus/(deficit)		**(37,333)**	(27,895)	(79,488)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserves		**–**	(24,946)	–
Total other comprehensive income/(loss)		**–**	(24,946)	–
Total comprehensive income/(loss)		**(37,333)**	(52,841)	(79,488)

Comparative amounts have been reclassified from Suppliers to Other expenses to align with current year's reporting presentation.

The above statement should be read in conjunction with the accompanying notes.

Statement of financial position as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
ASSETS				
Financial assets				
Cash and cash equivalents	3A	**104,915**	72,754	48,067
Trade and other receivables	3B	**434,686**	434,216	300,988
Investments in term deposits		**18,000**	16,000	16,000
Total financial assets		**557,601**	522,970	365,055
Non-financial assets [a]				
Land and buildings	4	**299,791**	310,888	463,415
Leasehold improvements	4	**99,085**	98,628	–
Property, plant and equipment	4	**44,852**	38,040	44,735
Computer software	4	**281,237**	231,783	313,368
Inventories		**1,791**	1,929	1,639
Prepayments		**10,171**	8,457	9,083
Total non-financial assets		**736,927**	689,725	832,240
Total assets		**1,294,528**	1,212,695	1,197,295
LIABILITIES				
Payables				
Suppliers		**63,524**	72,312	37,829
Grants		**200**	–	638
Other payables	5	**57,987**	59,429	60,509
Total payables		**121,711**	131,741	98,976
Interest bearing liabilities				
Leases	6	**413,404**	421,540	478,480
Total interest bearing liabilities		**413,404**	421,540	478,480
Provisions				
Employee provisions	7A	**248,635**	236,004	222,943
Other provisions	7B	**9,250**	10,786	3,129
Total provisions		**257,885**	246,790	226,072
Total liabilities		**793,000**	800,071	803,528
Net assets		**501,528**	412,624	393,767
EQUITY				
Contributed equity		**1,185,779**	1,059,542	1,152,230
Asset revaluation reserves		**594,205**	594,205	619,154
Cost recovery reserves [b]		**–**	–	44,884
Accumulated results [b]		**(1,278,456)**	(1,241,123)	(1,422,501)
Total equity		**501,528**	412,624	393,767

a Right-of-use assets are included in Land and buildings and Property, plant and equipment. **b** from 2025–26, Cost recovery reserves are reported in the accumulated results – for further detail refer to Note 16: Regulatory Charging Summary. Comparative amounts in Equity have been reclassified from Cost recovery reserves to Accumulated Results to align with current year's presentation.

The above statement should be read in conjunction with the accompanying notes.

Statement of changes in equity for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		**1,059,542**	934,022	1,059,542
Transactions with owners				
Contributions by owners				
Equity injection – appropriations		**58,093**	46,366	24,544
Departmental capital budget		**68,144**	79,154	68,144
Total transactions with owners		**126,237**	125,520	92,688
Closing balance as at 30 June		**1,185,779**	1,059,542	1,152,230
ACCUMULATED RESULTS [a]				
Opening balance				
Balance carried forward from previous period		**(1,241,123)**	(1,213,228)	(1,343,013)
Comprehensive income				
Surplus/(deficit) for the period		**(37,333)**	(27,895)	(79,488)
Total comprehensive income/(loss)		**(37,333)**	(27,895)	(79,488)
Total comprehensive income/(loss) attributable to Australian Government		**(37,333)**	(27,895)	(79,488)
Closing balance as at 30 June		**(1,278,456)**	(1,241,123)	(1,422,501)
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		**594,205**	619,151	619,154
Comprehensive income				
Other comprehensive income/(loss)		**–**	(24,946)	–
Total comprehensive income		**–**	(24,946)	–
Total comprehensive income/(loss) attributable to Australian Government		**–**	(24,946)	–
Closing balance as at 30 June		**594,205**	594,205	619,154
COST RECOVERY RESERVE [a]				
Opening balance				
Balance carried forward from previous period		**–**	–	44,884
Closing balance as at 30 June		**–**	–	**44,884**

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		**412,624**	339,945	380,567
Comprehensive income				
Surplus/(deficit) for the period		**(37,333)**	(27,895)	(79,488)
Other comprehensive income/(loss)		**–**	(24,946)	–
Total comprehensive income/(loss)		**(37,333)**	(52,841)	(79,488)
Total comprehensive income/(loss)		**(37,333)**	(52,841)	(79,488)
Transactions with owners				
Contributions by owners				
Equity injection – appropriations		**58,093**	46,366	24,544
Departmental capital budget		**68,144**	79,154	68,144
Total transactions with owners		**126,237**	125,520	92,688
Closing balance as at 30 June		**501,528**	412,624	393,767

a From 2025–26, Cost recovery reserves are reported in the accumulated results – for further detail refer to Note 16: Regulatory Charging Summary.

Comparative amounts have been reclassified from Cost recovery reserves to Accumulated results to align with current year's reporting presentation.

The above statement should be read in conjunction with the accompanying notes.

Accounting policy

Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets are recognised directly in contributed equity in that year.

Cost recovery reserves

Each cost recovery arrangement is separately considered for its whole of life surplus or deficit position. Previously, arrangements in surplus were held within the cost recovery reserve balance and arrangements in deficit were held against the accumulated results of the department in the financial statements. From 2025–26, these will be amalgamated in the accumulated results of the department. Further details on this disclosure change is provided in Note 16: Regulatory Charging Summary.

Cash flow statement for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**803,711**	799,070	775,099
Sale of goods and rendering of services		**662,321**	623,082	592,376
GST received		**52,143**	53,229	25,550
Other		**75,896**	43,860	28,320
Total cash received		**1,594,071**	1,519,241	1,421,345
Cash used				
Employees		**926,960**	825,340	769,341
Suppliers		**455,323**	497,659	594,746
Interest payments on lease liabilities		**16,083**	16,423	14,769
Grants		**408**	3,449	4,945
Section 74 receipts transferred to Official Public Account		**91,865**	109,279	–
Other		**39,872**	8,337	–
Total cash used		**1,530,511**	1,460,487	1,383,801
Net cash from operating activities		**63,560**	58,754	37,544
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		**646**	61	–
Investments realised		**16,000**	16,000	16,000
Interest		**764**	837	794
Total cash received		**17,410**	16,898	16,794
Cash used				
Purchase of land and buildings		**14,203**	14,824	–
Purchase of property, plant and equipment		**20,640**	10,852	104,917
Purchase of computer software		**101,943**	93,801	–
Investments made		**18,000**	16,000	16,000
Total cash used		**154,786**	135,477	120,917
Net cash used by investing activities		**(137,376)**	(118,579)	(104,123)

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
FINANCING ACTIVITIES				
Cash received				
Contributed equity		**59,020**	64,002	18,015
Departmental capital budget		**73,886**	45,699	68,144
Total cash received		**132,906**	109,701	86,159
Cash used				
Principal payments of lease liabilities [a]		**26,929**	25,189	19,580
Total cash used		**26,929**	25,189	19,580
Net cash from financing activities		**105,977**	84,512	66,579
Net increase / (decrease) in cash held		**32,161**	24,687	–
Cash and cash equivalents at the beginning of the reporting period		**72,754**	48,067	48,067
Cash and cash equivalents at the end of the reporting period	3A	**104,915**	72,754	48,067

a Total cash outflow for leases for the period ended 30 June 2026 was $44.598 million (2024–25: $42.896 million). It includes principal payments, interest payments and short-term or low value lease payments.

The above statement should be read in conjunction with the accompanying notes.

Budget variance commentary

The following tables provide a comparison of the original budget as presented in the Portfolio Budget Statements (PBS) as at March 2025 to the 2025–26 final outcome as presented in accordance with Australian Accounting Standards for the department. The Budget is not audited. Explanations of major variances are provided below.

Variances are considered to be 'major' based on the following criteria:

- the variance between budget and actual is greater than +/− 10% of the original budget and +/− $10 million for a line item; or
- the variance between budget and actual is greater than +/−2% of the relevant sub-total (i.e. total expenses, total income, total assets or total liabilities) and +/− $10 million; or
- an item below this threshold but is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the department.

Major variances and explanations	Affected line items
Statement of comprehensive income	
Total expenses were $21.2 million higher than the original budget estimate predominantly due to additional resources required to support higher-than-anticipated, volume-driven activities across import clearance and self-assessed clearance activities.	
• Higher than budgeted employee benefits of $157.1 million. This was driven by the prioritisation of the recruitment of staff in the department, reducing reliance on contractor and labour-hire services.	• Employee benefits
• Lower than budgeted supplier expenses of $145.9 million. This was mostly due to reduced engagement of contractor and consultancy services.	• Suppliers
Own-source income was $98.5 million higher than the original budget due to: • Higher than budgeted revenue from contracts with customers of $73.9 million. This was due to Self-Assessed Clearance charges and cost recovery charges for Biosecurity arrangements, which both experienced higher volumes than what was estimated in the original budget.	• Revenue from contracts with customers
• Higher than budgeted other revenue of $18.7 million. This was predominantly due to the accounting treatment for an Insurance Premium offset from Comcover, which is recognised as a resource received free of charge.	• Other revenue
Statement of financial position	
Total assets were $97.2 million higher than the original budget estimate predominantly due to:	
• Cash and cash equivalents were $56.8 million higher than the original budget. This is mainly due to unspent appropriations in the department's special accounts.	• Cash and cash equivalents
• Trade and other receivables were $133.7 million higher than the original budget, primarily due to higher appropriation receivables arising from prior year underspends, non-cash expenses, and unspent departmental capital funding.	• Trade and other receivables
• Non-financial assets were $95.3 million lower than budget, mainly due to a $98.5 million variance in opening asset balances. This was largely driven by lower right-of-use asset additions ($40.0 million) and capital projects commencing later than originally planned ($32.1 million).	• Land and buildings • Leasehold improvements • Computer software

Major variances and explanations	Affected line items
Total liabilities were $10.5 million lower than the original budget due to:	
• Leases were $65.1 million lower than the original budget. This is mainly due to lower than budgeted lease additions.	• Leases
• Total payables were $22.7 million higher than the original budget. This balance is difficult to predict as it relates to the timing of payments to suppliers. The current year balance predominantly consists of accruals to contractors and salary payments.	• Suppliers
• Employee provisions were $25.7 million higher than the original budget, primarily due to the prioritisation of the recruitment of staff in the department, reducing reliance on contractor and labour-hire services.	• Employee provisions
Statement of changes in equity	
Total equity was $107.8 million higher than the original budget estimate due to:	
• The accumulated deficit opening balance estimated in the original budget was higher than the final actual result for the prior year.	• Accumulated deficit
• Total comprehensive loss for 2025–26 was lower than the original budget due to the variances outlined in the Statement of Comprehensive Income section above.	
Cash flow statement	
The net increase in cash held during 2025–26 was $32.2 million as a result of the factors described above. This result is higher than the original budget primarily due to cash held in the Biosecurity, Imported Food and Export Certification Special Account.	• Net increases/(decreases) in cash held

Note 1: Expenses

	2026	2025
	$'000	$'000
Note 1A: Employee benefits		
Wages and salaries	**704,038**	627,525
Superannuation:		
Defined contribution plans	**96,457**	80,962
Defined benefit plans	**31,955**	32,693
Leave and other entitlements	**80,067**	81,677
Separation and redundancies	**11,430**	1,767
Other employee expenses	**18,717**	27,767
Total employee benefits (gross)	**942,664**	852,391
Special account administration activities	**(4,543)**	(3,968)
Total employee benefits (net)	**938,121**	848,423

Accounting policy

Accounting policies for employee related expenses are contained in notes 5 and 7A.

Note 1B: Suppliers		
Goods and services supplied or rendered		
Contractors and consultants	**146,700**	186,055
IT services	**124,967**	134,826
Travel	**25,100**	29,855
Insurance	**23,336**	22,476
Property operating expense	**21,505**	20,634
General goods and services	**19,233**	23,382
Staff development and recruitment	**14,271**	19,026
Analytical testing	**13,213**	12,603
Legal expenditure	**9,253**	8,758
Office equipment, stores and consumables	**4,669**	10,042
Quarantine services	**2,793**	3,027
Audit fees [a]	**707**	677
Inventory consumed	**3**	–
Total goods and services supplied or rendered	**405,750**	471,361
Goods supplied	**80,666**	78,463
Services rendered	**325,084**	392,898
Total goods and services supplied or rendered	**405,750**	471,361
Other suppliers		
Short-term leases [b]	**1,586**	1,284
Workers' compensation expenses	**5,575**	9,903
Total other suppliers	**7,161**	11,187
Total suppliers (gross)	**412,911**	482,548
Special account administration activities	**(1,273)**	(841)
Total suppliers (net)	**411,638**	481,707

a Includes $0.688 million (2024–25: $0.658 million) for the financial statements audit performed by the Australian National Audit Office (ANAO) disclosed as resources received free of charge. Refer to Note 2C. **b** The department has short-term lease commitments of $1.586 million as at 30 June 2026 (2024–25: $1.284 million).

Comparative amounts have been reclassified from Suppliers (General goods and services) to Other expenses to align with current year's reporting presentation.

Accounting policy

Short-term leases and leases of low-value assets

The department has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less, or leases of low-value assets (less than $10,000). The department recognises the lease payments associated with these leases as an expense.

Special account administration activities

In accordance with the department's cash management practices, special account administration activity payments for employees and suppliers are initially made from the departmental bank account. Such payments are subsequently adjusted to record payments as though they had been paid directly from the special accounts in accordance with the PGPA Rule. For transparency purposes the department has shown the grossed-up amounts and an offsetting amount for each relevant departmental note.

In 2025–26, the department paid a total of $5.816 million (2024–25: $4.809 million) that was later adjusted as payments made from the special accounts.

	2026	2025
	$'000	$'000
Note 1C: Grants		
Non-profit organisations	**333**	484
State and Territory governments	**–**	197
Local governments	**–**	140
Australian government entities (related parties)	**275**	1,969
For profit organisations	**–**	17
Total grants	**608**	2,807

Accounting policy

Grants

The department administers a number of grant schemes. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made. When the Government enters into an agreement to make these grants, but services have not been performed or criteria satisfied, this is considered a commitment.

	2026	2025
	$'000	$'000
Note 1D: Finance costs		
Unwinding of discount rates on makegood provision	**236**	106
Interest on lease liabilities	**16,083**	16,423
Total finance costs	**16,319**	16,529

Accounting policy

Finance costs

All borrowing costs are expensed as incurred.

Note 1E: Write-down and impairment of other assets		
Impairment of computer software	**809**	1,570
Impairment on inventories	**16**	–
Write-off of non-financial assets	**3,104**	11,080
Total write-down and impairment of other assets	**3,929**	12,650

Note 2: Income

Own – Source Revenue

Note 2A: Revenue from contracts with customers		
Rendering of services	**666,339**	625,466
Total revenue from contracts with customers	**666,339**	625,466

Disaggregation of revenue from contracts with customers		
Cost recovery activity		
Biosecurity arrangement	**463,436**	425,101
Food export arrangement	**110,716**	107,102
Plant export arrangement	**32,070**	30,653
Live animal export arrangement	**13,009**	14,107
Other cost recovery	**32,637**	23,206
Shared services	**–**	13,981
Other services	**14,471**	11,316
Total revenue from contracts with customers	**666,339**	625,466

Accounting policy

Regulatory cost recovery activities

The department's main source of revenue from contracts with customers is from the cost recovery of regulatory activities, including biosecurity, food export, plant export and live animal export arrangements. The department uses a combination of regulatory fees and charges depending on the charging legislation which governs the relevant activity.

The department's charging framework ensures that all user groups contribute to the regulatory system where they create the demand. Those user groups that use more regulatory resources contribute more to the regulatory framework, reflecting their higher usage of the system. All regulatory charging undertaken by the department is undertaken in accordance with the relevant charging legislation and is consistent with the requirements set out in the Australian Government Charging Framework. For further information refer to Note 16.

Accounting policy (continued)

Fees are used to recover the costs of direct intervention and certification activities undertaken for regulated entities. The nature of the interventions and certifications is short-term and the department recognises revenue at a point in time on completion of services.

Cost recovery charges are imposed when activities are provided to a group of individuals or organisations. This recovers costs not directly linked to a specific individual or organisation but form part of the costs of the overall biosecurity regulatory system. This provides individuals access to the system and permission to undertake import and export activities.

From an accounting standards perspective, the department considers the charges to be akin to licences or permits. Payment by users provides them with permission to access the system.

The department has opted to recognise the revenue using the short-term recognition exemption applicable to licences as the permissions provided are short-term for a financial year or for a specific export or import.

Shared and other services

The department also has revenue from general contracts that are enforceable through legal or equivalent means and have specific performance obligations that transfer goods or services to a customer. Contracts are considered to be enforceable where there are specific rights specified in the agreement, the parties can reasonably be expected to act on their obligations.

The department provides services to other entities and individuals, including undertaking functions or incurring costs on behalf of other Australian Government entities in accordance with Memorandum of Understandings.

Revenue is recognised over time as costs are incurred (where the department is entitled to recover the costs) or at a point in time on completion of services depending on the nature of the services being provided.

A contract liability for unearned revenue is recorded for obligations under contracts for which payment has been received in advance. Contract liabilities unwind as “revenue from contracts with customers” upon satisfaction of the performance obligations under the terms of the contract. The department reports contract liabilities as unearned income in Note 5.

The department ceased providing shared services to the Department of Climate Change, Energy, the Environment and Water in 2024–25.

	2026	2025
	$'000	$'000
Note 2B: Rental income		
Sub-leasing right-of-use assets	**2,912**	2,566
Total rental income	**2,912**	2,566

The department has sub-leases for rental of commercial space and staff housing. These leases are classified as operating leases for financial reporting purposes.

Maturity analysis of operating lease receivables		
Within 1 year	**2,865**	2,836
1 to 2 years	**2,755**	2,854
2 to 3 years	**2,781**	2,742
3 to 4 years	**–**	2,779
Total undiscounted lease payments receivable	**8,401**	11,211

Note 2C: Other revenue		
Levies	**13,639**	13,518
Agricultural levies administration	**7,679**	4,328
State contributions	**1,314**	1,489
Resources received free of charge:		
Insurance premium offset	**19,281**	19,281

Note 2C: Other revenue		
ANAO audit fee	**688**	658
Other	**1,885**	2,049
Total other revenue	**44,486**	41,323

Accounting policy

Resources received free of charge

Resources received free of charge are recognised as revenue when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another government entity as a consequence of a restructuring of administrative arrangements or as contributions by owners.

Note 2D: Other gains		
Decrease in makegood provisions	**201**	53
Reversal of impairment losses – financial assets	**1,963**	–
Write-down of other provisions and payables	**–**	8,806
Gain from asset sales:		
Proceeds from sale	**646**	61
Carrying value of assets sold	**(87)**	–
Gains arising from termination of leases	**36**	1
Other	**252**	1,493
Total other gains	**3,011**	10,414

Accounting policy

Sale of assets

Gains from the disposal of assets are recognised when control of the asset has passed to the buyer.

Other gains

Gains may be realised or unrealised and are recognised on a net basis.

Revenue from government

Departmental amounts appropriated for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the department gains control of the appropriation. Appropriations receivable are recognised at their nominal amounts.

Note 3: Financial assets

	2026	2025
	$'000	$'000
Note 3A: Cash and cash equivalents		
Cash in special accounts	**99,065**	67,622
Cash on hand or on deposit	**5,850**	5,132
Total cash and cash equivalents	**104,915**	72,754

Accounting policy

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, demand deposits and other short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value, and cash held in special accounts.

Note 3B: Trade and other receivables		
Goods and services receivables		
Goods and services	**48,000**	55,881
Total goods and services receivables	**48,000**	55,881
Appropriations receivable		
Operating	**325,452**	312,581
Departmental capital budget	**29,760**	35,502
Equity injection	**18,930**	19,857
Total appropriations receivable	**374,142**	367,940
Other receivables		
Statutory receivables	**9,062**	10,548
Interest	**387**	392
Other	**6,785**	5,108
Total other receivables	**16,234**	16,048
Total trade and other receivables (gross)	**438,376**	439,869
Less impairment loss allowance	**(3,690)**	(5,653)
Total trade and other receivables (net)	**434,686**	434,216

Credit terms for goods and services were within 30 days (2024–25: 30 days).

Comparative amounts have been reclassified from Advances to Other to align with current year's reporting presentation.

Accounting policy

Financial assets

Trade receivables, loans and other receivables are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance. These are held for the purpose of collecting the contractual cash flows where the payments are of principal and interest only.

Note 4: Non-financial assets

Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Land and buildings [a] $'000	Leasehold improvements [a] $'000	Property, plant and equipment [a] $'000	Computer software $'000	Total $'000
As at 1 July 2025					
Gross book value	**421,145**	**87,593**	**48,355**	**337,246**	**894,339**
Work in progress	**–**	**20,615**	**8,232**	**90,029**	**118,876**
Accumulated depreciation, amortisation and impairment	**(110,257)**	**(9,580)**	**(18,547)**	**(195,492)**	**(333,876)**
Total as at 1 July 2025	**310,888**	**98,628**	**38,040**	**231,783**	**679,339**
Additions					
By purchase or internally developed	**3,330**	**9,221**	**21,417**	**101,664**	**135,632**
Right-of-use assets	**1,894**	**–**	**1,330**	**–**	**3,224**
Impairments recognised in the net cost of services	**–**	**–**	**–**	**(809)**	**(809)**
Depreciation and amortisation expense	**(321)**	**(8,757)**	**(13,199)**	**(48,926)**	**(71,203)**
Depreciation on right-of-use assets	**(29,239)**	**–**	**(4,823)**	**–**	**(34,062)**
Remeasurement of right-of-use assets	**13,706**	**–**	**2,799**	**–**	**16,505**
Disposals					
By write-off right-of-use assets	**(467)**	**–**	**(3)**	**–**	**(470)**
By write-off	**–**	**(7)**	**(622)**	**(2,475)**	**(3,104)**
By sale	**–**	**–**	**(87)**	**–**	**(87)**
Total as at 30 June 2026	**299,791**	**99,085**	**44,852**	**281,237**	**724,965**
Total as at 30 June 2026 represented by:					
Gross book value	**433,502**	**109,870**	**63,885**	**420,812**	**1,028,069**
Work in progress	**–**	**7,553**	**12,039**	**89,100**	**108,692**
Accumulated depreciation, amortisation and impairment	**(133,711)**	**(18,338)**	**(31,072)**	**(228,675)**	**(411,796)**
Total as at 30 June 2026	**299,791**	**99,085**	**44,852**	**281,237**	**724,965**
Carrying amount of right-of-use assets	**289,347**	**–**	**5,281**	**–**	**294,628**

a These classes of assets are held at fair value except for those classified as right-of-use assets under AASB 16: Leases which are carried at cost.

Disposal of non-financial assets

No significant items of non-financial assets included in Note 4 are expected to be sold or disposed of within the next 12 months.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

Capital commitments relate to contractual payments for new assets and assets under construction. Commitments are GST inclusive where relevant.

2025–26 capital commitments	**< 1 year**	**1 year to 5 years**	**> 5 years**	**Total**
	$'000	**$'000**	**$'000**	**$'000**
Buildings	**24,712**	**7,428**	**–**	**32,140**
Property, plant and equipment	**1,214**	**81**	**–**	**1,295**
Intangibles	**1,506**	**860**	**–**	**2,366**
Total commitments	**27,432**	**8,369**	**–**	**35,801**

2024–25 capital commitments	**< 1 year**	**1 year to 5 years**	**> 5 years**	**Total**
	$'000	$'000	$'000	$'000
Buildings	14,377	1,184	–	15,561
Property, plant and equipment	526	126	–	652
Intangibles	1,813	3,154	–	4,967
Total commitments	16,716	4,464	–	21,180

Accounting policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position. The department applied the respective thresholds as outlined in the following table:

	2026	2025
Land and buildings	**$50,000**	$50,000
Leasehold improvements	**$150,000**	$150,000
Property, plant and equipment	**$7,000 individual purchases / $50,000 group purchases**	$7,000 individual purchases / $50,000 group purchases
Internally developed software	**$200,000**	$200,000
Purchased software	**$150,000**	$150,000

Purchases under the asset recognition thresholds are expensed in the year of acquisition.

Accounting policy (continued)

Asset values include an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to restoration provisions in property leases taken up by the department, where an obligation exists to restore the property or location to its original condition. These costs are included in the value of the department's leasehold improvements.

The department's intangible assets comprise internally developed software and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Right-of-Use (ROU) assets

ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount and initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by the department as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

ROU assets continue to be measured at cost after initial recognition.

Revaluations and fair value measurement

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from their fair values at the reporting date. Comprehensive external valuations are generally undertaken every three years, with interim assessments performed where indicators suggest a material movement in asset values.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus or deficit. Revaluation decrements for a class of assets are recognised in the surplus or deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

An independent professional valuer conducted a materiality assessment of the department's non-financial assets (excluding intangibles) at 30 June 2026. Based on that assessment, the department concluded that there was no material difference between the carrying amounts and fair values of its asset classes at the reporting date. The most recent comprehensive external valuation of the department's non-financial assets (excluding intangibles) was undertaken in 2023–24.

Accounting policy (continued)

Depreciation and amortisation

The department has made a significant estimate in determining the useful lives over which its assets are depreciated. This estimation is based on the historical experience of similar assets and has been based on valuations provided by independent valuers. The useful lives are assessed on an annual basis and adjustments are made when necessary.

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the department using, in all cases, the straight-line method of depreciation.

Intangible assets are amortised on a straight-line basis over their anticipated useful lives.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2026	2025
Buildings	**15 to 40 years**	22 to 40 years
Leasehold improvements	**Lesser of useful life or lease term**	Lesser of useful life or lease term
Property, plant and equipment	**3 to 28 years**	2 to 28 years
Internally developed software	**2 to 24 years**	2 to 20 years
Purchased software	**4 to 20 years**	3 to 20 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment is made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2026.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the department were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use.

Accounting policy (continued)

Inventories

Inventory is held for distribution and valued at cost, adjusted for any loss of service potential. Costs incurred in bringing each item of inventory to its present location and condition are assigned as follows:

- raw materials and stores – purchase cost on a first-in-first-out basis;
- finished goods and work-in-progress – cost of direct materials and labour plus attributable costs that can be allocated on a reasonable basis.

Inventories acquired at no cost or nominal consideration are initially measured at current replacement cost at the date of acquisition. No items of inventory were recognised at fair value less cost to sell.

Note 5: Payables

	2026	2025
	$'000	$'000
Note 5: Other payables		
Salaries and wages	**24,328**	22,730
Superannuation	**6,414**	7,033
Separations and redundancies	**5,590**	964
Prepayments received/unearned income	**18,941**	24,427
Employee leave entitlement transfers	**1,695**	2,138
Other	**1,019**	2,137
Total other payables	**57,987**	59,429

Accounting policy

Separation and redundancy

A provision is recognised for termination benefits where the department has developed a detailed formal plan for the terminations, identified the positions affected and made formal offers to employees. Separation and redundancy benefits are recognised as a payable when an agreement has been reached with the relevant employee.

Superannuation

Most employees are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap). The CSS and PSS are defined benefit schemes, with the related liabilities recognised in the financial statements of the Australian Government and administered by the Department of Finance. The PSSap is a defined contribution scheme.

The department makes employer contributions to the defined benefits superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government.

The liability for superannuation recognised at 30 June 2026 represents outstanding contributions.

Suppliers

Settlement is usually made within 20 days (2024–25: 20 days) or 5 days (2024–25: 5 days) for eInvoicing through the Pan-European Public Procurement On-Line (PEPPOL) framework.

Note 6: Interest bearing liabilities

	2026	2025
	$'000	$'000
Note 6: Leases		
Lease liabilities	**413,404**	421,540
Total leases	**413,404**	421,540
Maturity analysis – contractual undiscounted cash flows		
Within 1 year	**42,783**	40,936
Between 1 and 5 years	**160,095**	158,663
More than 5 years	**350,676**	374,871
Total leases	**553,554**	574,470

The department has a large, diverse and geographically dispersed lease portfolio which includes commercial and residential properties (domestic and international) and motor vehicles.

The majority of the lease liability balance relates to property leases which are typically long term and contain extension options. Where practicable, the department seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the department and not by the lessors. The department assesses at the lease commencement date whether it is reasonably certain to exercise the extension options. The department reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant changes in circumstances within its control. At any given time, the department may be occupying a tenancy where the existing lease term has reached its end date and transitioned to a holdover period.

The department in its capacity as lessee has leasing arrangements with below market terms. This primarily relates to the Post Entry Quarantine facility in Mickleham, Victoria owned by the Department of Finance and occupied by the department at no cost to assist with protecting Australia from biosecurity threats. The department also has leasing arrangements at international airports and seaports around Australia to assist with biosecurity operations.

The above lease disclosures should be read in conjunction with the accompanying notes 1B, 1D, 2B and 4.

Accounting policy

For all new contracts entered into, the department considers whether the contract contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease (if that rate is readily determinable), or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

Note 7: Provisions

	2026	2025
	$'000	$'000
Note 7A: Employee provisions		
Leave	**246,964**	230,776
Superannuation	**1,671**	5,228
Total employee provisions	**248,635**	236,004

Accounting policy

Liabilities for short-term employee benefits and termination benefits due within 12 months of the end of the reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated based on employees' remuneration at the estimated salary rates that will apply at the time the leave is taken, including the department's employer superannuation contribution rates to the extent that leave is likely to be taken during service rather than paid out on termination.

The department conducts actuarial reviews every three financial years, unless there is a significant change in the department's staffing profile. The liability for long service leave has been determined by reference to actuarial advice from the Australian Government Actuary (AGA) as at 30 June 2026. The estimate of the present value of the liability takes into account attrition rates, pay increases through promotion and inflation and discount rates based on Australian Government Bond rates.

Superannuation

Employee provisions include anticipated payments relating to the underpayment of superannuation resulting from interpretations of Enterprise Agreements and other employee arrangements.

Note 7B: Reconciliation of other provisions	**Provision for restoration [a]**	**Other provisions**	**Total**
	$'000	**$'000**	**$'000**
At 1 July 2025	10,771	15	**10,786**
Amounts reversed	(21)	(15)	**(36)**
Amounts used	(2,038)	–	**(2,038)**
Amounts remeasured	302	–	**302**
Unwinding of discount [b]	236	–	**236**
Total as at 30 June 2026	**9,250**	–	**9,250**

a The impact of the change in valuation and the change in the discount rate on provisions is taken to the Statement of Financial Position and to the Statement of Comprehensive Income depending on whether there is a related asset measured at cost or fair value. **b** Unwinding of the discount associated with the provisions is recorded as finance costs in the Statement of Comprehensive Income.

Accounting judgements and estimates

Provision for restoration obligations

The department has obligations to dismantle, remove and restore items of land, building, property, plant and equipment.

The provision for restoration includes contractual obligations to undertake remedial work upon vacating leased properties. The estimated cost of that work is recognised as a liability. An equal value asset is created at the same time and amortised over the life of the lease of the underlying leasehold property.

The provision also includes contracted obligations and estimated amounts to undertake remedial work upon the disposal of some assets. The estimated cost of the work is recognised as a liability and amortised over the life of the asset.

The department currently recognises 46 (2024–25: 48) provisions for premises requiring restoration to their original condition at the conclusion of the lease. The department currently recognises 4 (2024–25: 5) provisions for premises requiring restoration following the disposal of assets.

The provision reflects the present value of these obligations.

Note 8: Current/non-current distinction for assets and liabilities

	2026	2025
	$'000	$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**104,915**	72,754
Trade and other receivables	**434,686**	434,216
Other investments	**18,000**	16,000
Prepayments	**9,288**	7,771
Total no more than 12 months	**566,889**	530,741
More than 12 months		
Land and buildings	**299,791**	310,888
Leasehold improvements	**99,085**	98,628
Property, plant and equipment	**44,852**	38,040
Computer software	**281,237**	231,783
Prepayments	**883**	686
Inventories	**1,791**	1,929
Total more than 12 months	**727,639**	681,954
Total assets	**1,294,528**	1,212,695
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**63,524**	72,312
Grants	**200**	–
Other payables	**57,449**	58,503
Leases	**27,220**	25,248
Employee provisions	**81,729**	69,290
Other provisions	**2,368**	3,986
Total no more than 12 months	**232,490**	229,339
More than 12 months		
Other payables	**538**	926
Leases	**386,184**	396,292
Employee provisions	**166,906**	166,714
Other provisions	**6,882**	6,800
Total more than 12 months	**560,510**	570,732
Total liabilities	**793,000**	800,071

Note 9: Contingent assets and liabilities

Quantifiable contingencies

There are no quantifiable contingent assets or liabilities at 30 June 2026 (2024–25: Nil).

Unquantifiable contingencies

At 30 June 2026, the department is involved in a number of legal claims for which the department may recover its costs. It is not possible to estimate the amounts of any eventual recoveries in relation to these claims.

At 30 June 2026, the department had a number of legal claims lodged against it for damages and costs. The department is responding to the legal claims in accordance with its obligations under the *Legal Services Directions 2017*. In addition, the department has also received claims for Compensation for Detriment caused by Defective Administration (CDDA) which are still under review. It is not possible to estimate the amount of any eventual payments in relation to the legal claims or the claims for CDDA.

Accounting policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Note 10: Key management personnel remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the department, directly or indirectly, including any director (whether executive or otherwise) of the department. This includes those personnel who have temporarily performed the relevant roles for a period of more than twelve weeks. The department has determined the key management personnel to be the Minister and Assistant Minister of the department, the Secretary and members of the Executive Board. Key management personnel remuneration is reported in the table below.

Department of Agriculture, Fisheries and Forestry	**2026**	2025
	$'000	$'000
Short-term employee benefits	**2,777**	2,619
Post-employment benefits	**365**	310
Other long-term benefits	**57**	53
Termination benefits	**1,266**	–
Total key management personnel remuneration expenses [a]	**4,465**	2,982

a The above key management personnel remuneration excludes the remuneration and other benefits of the Minister and Assistant Minister of the department. The Minister and Assistant Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the department.

The total number of key management personnel that are included in the above table is nine individuals in five roles, being three substantive officers for the whole year, four substantive officers for part of the year and two acting officers for part of the year (2024–25: five, being five substantive officers for the whole year).

Note 11: Related party disclosures

Related party relationships

The department is an Australian Government controlled entity. Related parties to the department are key management personnel, including the Minister for the department and Ministers of other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Considering relationships with related entities, and transactions entered into during the reporting period, the department has determined there are no related party transactions that require separate disclosure (2024–25: Nil).

Note 12: Financial instruments

	2026	2025
	$'000	$'000
Note 12A: Categories of financial instruments		
Financial assets at amortised cost		
Investments in term deposits [a]	**18,000**	16,000
Cash and cash equivalents	**104,915**	72,754
Trade and other receivables (net)	**51,482**	55,721
Total financial assets at amortised cost	**174,397**	144,475
Total financial assets	**174,397**	144,475
Financial liabilities		
Financial liabilities measured at amortised cost		
Suppliers	**63,524**	72,312
Grants payable	**200**	–
Total financial liabilities measured at amortised cost	**63,724**	72,312
Total financial liabilities	**63,724**	72,312

a At 30 June 2026, there are 10 (2024–25: 10) certificates of deposit maturing at different dates within the next 12 months. Interest rates range from 4.05% to 5.40% (2024–25: 4.20% to 5.35%) payable upon maturity.

Note 12B: Net gains or losses from financial assets		
Financial assets at amortised cost		
Interest revenue	**759**	796
Impairment	**(176)**	(3,536)
Net gains/(losses) on financial assets at amortised cost	**583**	(2,740)
Net gains/(losses) on financial assets	**583**	(2,740)

Accounting policy

Financial instruments

Financial assets

The department recognises financial assets when it becomes a party to the contractual provisions of the instrument and derecognises the financial assets when the contractual rights to the cash flows expire or are transferred.

Accounting policy (continued)

Financial assets are classified based on the department's business model for managing the financial assets and the contractual cash flow characteristics of the asset. The department classifies its financial assets as:

- financial assets measured at amortised cost
- financial assets measured at fair value through other comprehensive income (FVOCI); or
- financial assets measured at fair value through profit or loss (FVTPL).

Financial assets are subsequently measured in accordance with their classification. Gains and losses are recognised in either profit or loss or other comprehensive income depending on the classification of the financial asset. Interest income is recognised using the effective interest method where applicable.

Impairment of financial assets

Financial assets are assessed for impairment using the expected credit loss (ECL) model. The department applies the simplified approach for trade, contract and lease receivables, under which lifetime expected credit losses are recognised. For other financial assets, expected credit losses are recognised based on whether there has been a significant increase in credit risk since initial recognition.

A write-off constitutes a derecognition event where the gross carrying amount of the financial asset is reduced.

Financial liabilities

Financial liabilities are recognised when the department becomes a party to the contractual provisions and are derecognised on settlement.

Financial liabilities are classified as either financial liabilities at fair value through profit or loss or other financial liabilities (measured at amortised cost). The department does not have any financial liabilities measured at fair value through profit or loss and classifies all of its financial liabilities as other financial liabilities (measured at amortised cost).

Financial liabilities are initially measured at fair value net of transaction costs and are subsequently measured at amortised cost using the effective interest method, with interest expense recognised in the surplus or deficit.

Supplier and other payables are recognised at amortised cost to the extent that goods or services have been received and are generally expected to be settled within 12 months.

Note 13: Appropriations

Note 13A: Annual and unspent appropriations

	2026	2025
	$'000	$'000
Ordinary annual services		
Annual appropriation		
Operating [a]	**756,767**	768,680
Capital budget [b]	**68,144**	79,154
PGPA Act section 74 receipts [c]	**91,865**	109,279
Total available appropriation	**916,776**	957,113
Appropriation applied (current and prior years)	**(876,878)**	(844,765)
Variance [d]	**39,898**	112,348
Opening unspent appropriation balance	**433,323**	321,840
Prior year appropriation acts repealed	**–**	(865)
Closing unspent appropriation balance	**473,221**	433,323
Balance comprises appropriations as follows: [e]		
Appropriation Act (No.1) 2023–24	**70,888**	70,888
Appropriation Act (No.1) 2024–25	**124,975**	353,763
Appropriation Act (No.3) 2024–25	**3,540**	3,540
Cash at bank – Appropriation Act (No.1) 2024–25	**–**	5,132
Appropriation Act (No.1) 2025–26 [f]	**252,037**	–
Appropriation Act (No.3) 2025–26	**12,113**	–
Supply Act (No.1) 2025–26	**3,818**	–
Cash at bank – Appropriation Act (No.1) 2025–26	**5,850**	–
Total unspent appropriation – ordinary annual services	**473,221**	433,323
Other services		
Annual appropriation		
Equity injections	**58,093**	46,366
Total available appropriation	**58,093**	46,366
Appropriation applied (current and prior years)	**(59,020)**	(64,002)
Variance [g]	**(927)**	(17,636)
Opening unspent appropriation balance	**19,857**	37,843
Prior year appropriation acts repealed	**–**	(350)
Closing unspent appropriation balance	**18,930**	19,857
Balance comprises appropriations as follows:		
Appropriation Act (No.2) 2023–24	**–**	1,118
Appropriation Act (No.4) 2023–24	**–**	105
Appropriation Act (No.2) 2024–25	**85**	18,384
Appropriation Act (No.4) 2024–25	**250**	250
Appropriation Act (No.4) 2025–26	**18,595**	–
Total unspent appropriation – other services	**18,930**	19,857
Total unspent appropriation	**492,151**	453,180

a The amount appropriated through the Appropriation Acts is different to the revenue from Government shown on the Statement of Comprehensive Income due to the amount withheld under Section 51 of the PGPA Act – $32.050 million against 2025–26 Appropriation Act (No.1). **b** Departmental Capital Budgets are appropriated through Appropriation and Supply Acts (No.1 and 3). They form part of the ordinary annual services, and are not separately identified in the Appropriation or Supply Acts. **c** Section 74 receipts include GST refunds from the Australian Taxation Office of $52.143 million. **d** The variance of $39.898 million between the total amount appropriated of $916.776 million less the amount applied of $876.878 million is comprised of unspent current year appropriations of $273.818 million, offset by prior year

appropriation applied in 2025–26 of $233.920 million. **e** The unspent annual appropriation is shown inclusive of PGPA Act section 51 withholdings against Appropriation Act (No.1) 2023–24 – $70.888 million due to reclassification from operating appropriations to capital budget, Appropriation Act (No.1) 2024–25 – $9.220 million due to reclassification from operating appropriations to equity injections, and Appropriation Act (No.1) 2025–26 – $32.050 million due to reclassification from operating appropriations to capital budget and equity injections. **f** The unspent annual appropriation against Appropriation Act (No.1) 2025–26 includes $10.700 million that was approved to be reclassified to equity injections but was not included in PGPA Act section 51 withholdings as at 30 June 2026. The amount has been converted to pending section 51 withholdings in July 2026. **g** The variance of $0.927 million between the total amount appropriated of $58.093 million less the amount applied of $59.020 million is comprised of unspent current year appropriations of $18.595 million offset by prior years appropriation applied in 2025–26 of $19.522 million.

Note 14: Net cash appropriation arrangements

	2026	2025
	$'000	$'000
Total comprehensive income/(loss) – as per the statement of comprehensive income	**(37,333)**	(52,841)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) [a, b]	**48,547**	48,256
Plus: depreciation of right-of-use assets funded through appropriations [a, b]	**17,598**	16,077
Less: lease principal repayments funded through appropriations [b]	**(12,700)**	(11,216)
Net cash operating surplus/(deficit)	**16,112**	276

a The department's depreciation and amortisation charges for 2025–26 were comprised amounts funded by cost recovery arrangements totalling $39.120 million (2024–25: $36.762 million); and unfunded depreciation and amortisation totalling $66.145 million (2024–25: $64.333 million). **b** As outlined in Note 2A, the department undertakes a number of cost recovery activities including biosecurity, food export, plant export and live animal export arrangements. Non-financial assets are used to support and deliver these activities. For assets funded through cost recovery arrangements, depreciation/amortisation and lease principal repayments are excluded from this note.

The Government uses net cash appropriation arrangements. Revenue appropriations are not provided for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities. Capital replacement is appropriated through equity injections reported in a separate department capital budget statement. Capital budgets are provided to meet costs associated with replacement of minor assets or maintenance costs that are eligible to be capitalised.

The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of *AASB 16 Leases* and it does not directly reflect a change in appropriation arrangements.

Note 15: Special accounts

	Biosecurity, Imported Food and Export Certification Special Account 2020 [a]		National Residue Survey Special Account [b]	
	2026	2025	**2026**	2025
	$'000	$'000	**$'000**	$'000
Balance brought forward from previous period	**62,429**	40,025	**5,193**	2,914
Increases	**878,481**	781,442	**14,948**	14,743
Increases – investments	**–**	–	**16,000**	16,000
Total increases	**878,481**	781,442	**30,948**	30,743
Available for payments	**940,910**	821,467	**36,141**	33,657
Decreases	**(846,241)**	(759,038)	**(13,745)**	(12,464)
Decreases – investments	**–**	–	**(18,000)**	(16,000)
Total departmental decreases	**(846,241)**	(759,038)	**(31,745)**	(28,464)
Total decreases	**(846,241)**	(759,038)	**(31,745)**	(28,464)
Total balance carried to the next period	**94,669**	62,429	**4,396**	5,193
Balance made up of:				
Cash held in the Official Public Account	**88,219**	58,847	**4,396**	5,193
Cash held in entity bank accounts	**6,450**	3,582	**–**	–
Total balance carried to the next period	**94,669**	62,429	**4,396**	5,193

The following special account is appropriated under PGPA Act section 78

Special account	Establishing instrument	Purpose
a Biosecurity, Imported Food and Export Certification Special Account 2020	PGPA Act determination (Biosecurity, Imported Food and Export Certification Special Account 2020)	For the purposes of providing biosecurity, inspection and certification services for: • passengers, cargo, mail, animals, plants, and animal or plant products arriving in Australia; and • agricultural products and food exported from Australia.

The following special account is appropriated under PGPA Act section 80

Special account	Establishing instrument	Purpose
b National Residue Survey Account	Primary Industries Levies and Charges Disbursement Act 2024, section 64	For the purposes of conducting national residue surveys and to provide for collection of the National Residue Survey levy imposed by various acts. The department held $18 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.

Note 16: Regulatory charging summary

	2026	2025
	$'000	$'000
Amounts applied		
Departmental		
Annual appropriations	**151,286**	137,480
Own source revenue	**678,883**	604,077
Total amounts applied	**830,169**	741,557
Expenses		
Departmental	**784,921**	722,626
Total expenses	**784,921**	722,626
External revenue		
Departmental	**643,955**	600,030
Total external revenue	**643,955**	600,030
Amounts written off		
Departmental	**3,123**	801
Total amounts written off	**3,123**	801

Departmental regulatory charging activities

The department's export cost recovery activities are:

- Dairy exports program services
- Fish and egg export program services
- Grain and seed export program services
- Horticulture exports program services
- Non-prescribed goods export program services
- Live animal export program services
- Meat export program services

Cost recovery implementation statements for export activities are available at https://www.agriculture.gov.au/about/fees/cost-recovery

The department's biosecurity cost recovery activities are:

- Import clearance program services
- Passenger program services
- Post entry plant quarantine program services
- Seaports program services

The cost recovery implementation statement for biosecurity is available at https://www.agriculture.gov.au/about/fees/biosecurity-cris

The department's other cost recovery arrangements are:

- Levies revenue service
- National residue survey services

Voluntary Accounting Policy Change

Cost recovery arrangement results

The cost recovered activities including biosecurity, export certification, quota management and National Residue Survey are maintained on a program basis with many of the programs aligning to an industry sector. The management of each program, including the establishment of the level and structure of fees and charges, is conducted in consultation with an Industry Consultative Committee, as applicable, and the Department of Finance.

Previously, where fees and charges collected for a cost recovered program exceeded its costs during a financial year, the excess revenue was reported in total comprehensive income/loss for the period. Any excess revenue was transferred from accumulated results into a cost recovery reserve. Each cost recovered arrangement held a separate reserve to monitor whether the arrangement was in surplus or deficit. In years where the costs exceeded revenue, the deficit was first met from the individual program's surplus cost recovery reserve balance, where this existed. Accumulated deficits were maintained in the department's accumulated results balance until such time as there was a sufficient surplus for the cost recovered program to report a surplus in the individual reserve. Transfers were made between the reserves and accumulated results as determined by the position of the reserves at the end of each reporting period.

From 1 July 2025, the department has ceased recognising the Cost Recovery Reserve as a separate component of equity, with all accumulated cost recovery balances now recognised within accumulated results. The change simplifies the equity presentation, improves consistency with accounting standards, and better reflects the economic substance of cost recovery arrangements. This presentation change does not affect financial performance, cash flows, the management of cost-recovered activities or transparency. Information regarding the position of each arrangement is included in the department's annual report (see Figure 10) and the relevant Cost Recovery Implementation Statements.

Administered financial statements

Administered schedule of comprehensive income for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
NET COST OF SERVICES				
Expenses				
Levy disbursements and Commonwealth contributions	17A	**1,155,482**	1,132,993	1,090,532
Grants	17B	**199,116**	178,769	229,236
Payments to corporate Commonwealth entities	17C	**51,166**	45,432	51,735
Suppliers	17D	**53,347**	49,103	53,544
Direct personal benefits – income support for farmers		**79,946**	62,007	105,108
Federation Reform Fund		**10,514**	17,334	36,625
Concessional loan discount		**19,191**	30,660	47,771
Impairment loss on financial instruments	17E	**10,659**	14	–
Write-down and impairment of assets	17F	**2,628**	1,458	5,706
Other expenses	17G	**–**	3,919	–
Total expenses		**1,582,049**	1,521,689	1,620,257
Income				
Revenue				
Taxation revenue				
Levies and charges	18A	**688,309**	673,533	669,377
Total taxation revenue		**688,309**	673,533	669,377
Non-taxation revenue				
Agriculture Future Drought Resilience Special Account		**100,000**	100,000	100,000
Interest	18B	**251,465**	232,353	231,536
Other revenue	18C	**16,171**	36,330	8,836
Total non-taxation revenue		**367,636**	368,683	340,372
Total revenue		**1,055,945**	1,042,216	1,009,749
Gains				
Reversal of impairment losses on financial instruments		**–**	7,645	–
Reversal of write-down and impairment of assets		**–**	2,038	–
Other gains	18D	**1,549**	104	–
Total gains		**1,549**	9,787	–
Total income		**1,057,494**	1,052,003	1,009,749
Net (cost of)/contribution by services		**(524,555)**	(469,686)	(610,508)
Surplus/(deficit)		**(524,555)**	(469,686)	(610,508)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Gains/(losses) on financial assets at fair value through other comprehensive income		**89,475**	150,009	–
Total other comprehensive income		**89,475**	150,009	–
Total comprehensive (loss)/income		**(435,080)**	(319,677)	(610,508)

The above schedule should be read in conjunction with the accompanying notes.

Administered schedule of assets and liabilities as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
ASSETS				
Financial assets				
Cash and cash equivalents	19A	**147,082**	126,646	62,485
Loan receivables	19B	**2,620,618**	2,881,805	3,433,227
Taxation and other receivables	19C	**204,379**	198,041	171,017
Investments in corporate Commonwealth entities	19D	**1,182,384**	1,092,571	942,900
Total financial assets		**4,154,463**	4,299,063	4,609,629
Non-financial assets				
Prepayments		**2,142**	2,985	1,985
Total non-financial assets		**2,142**	2,985	1,985
Total assets administered on behalf of Government		**4,156,605**	4,302,048	4,611,614
LIABILITIES				
Payables				
Levy disbursements and Commonwealth contributions	20A	**127,757**	126,988	156,242
Grants	20B	**9,167**	2,942	3,620
Suppliers		**2,079**	3,411	2,315
Personal benefits – income support to farmers		**1,810**	1,647	1,289
Total payables		**140,813**	134,988	163,466
Provisions				
Loan commitments to farm businesses	21	**678**	1,516	3,435
Total provisions		**678**	1,516	3,435
Total liabilities administered on behalf of Government		**141,491**	136,504	166,901
Net assets		**4,015,114**	4,165,544	4,444,713

The above schedule should be read in conjunction with the accompanying notes.

Administered reconciliation schedule for the period ended 30 June 2026

	2026	2025
	$'000	$'000
Opening assets less liabilities as at 1 July	**4,165,544**	3,795,673
Net (cost of)/contribution by services		
Income	**1,057,494**	1,052,003
Expenses		
Payments to entities other than corporate Commonwealth entities	**(1,530,883)**	(1,476,257)
Payments to corporate Commonwealth entities	**(51,166)**	(45,432)
Other comprehensive income		
Revaluations transferred to reserves		
Investments in corporate Commonwealth entities	**89,475**	150,009
Transfers (to)/from the Australian Government		
Appropriation transfers from Official Public Account		
Administered assets and liabilities appropriations	**165,000**	235,000
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	**228,719**	266,183
Payments to corporate Commonwealth entities	**51,504**	45,432
Special appropriations (unlimited)		
Payments to entities other than corporate Commonwealth entities	**695,876**	674,695
Payments to corporate Commonwealth entities	**540,108**	562,185
Appropriation transfers to Official Public Account		
Transfers to Official Public Account	**(1,396,197)**	(1,093,573)
Personal benefits – withholding	**(360)**	(374)
Closing assets less liabilities as at 30 June	**4,015,114**	4,165,544

The above schedule should be read in conjunction with the accompanying notes.

Accounting policy

Administered cash transfers to and from the Official Public Account (OPA)

Revenue collected for use by the Government rather than the department is administered revenue. Collections are transferred to the OPA which is maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the department on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Administered cash flow statement for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000
OPERATING ACTIVITIES			
Cash received			
Taxes		**686,852**	666,423
Special account transfers		**100,000**	100,000
GST received		**76,829**	72,819
Receipts from government		**65,975**	43,271
Interest		**2,127**	1,421
Other		**38,675**	9,978
Total cash received		**970,458**	893,912
Cash used			
Levy disbursements and Commonwealth contributions		**1,214,133**	1,233,301
Grants		**241,685**	232,221
Suppliers		**89,089**	65,000
Personal benefits		**79,766**	61,826
Payments to corporate Commonwealth entities		**51,166**	45,432
Other		**44,467**	17,334
Total cash used		**1,720,306**	1,655,114
Net cash from/(used by) operating activities		**(749,848)**	(761,202)
INVESTING ACTIVITIES			
Cash received			
Repayments of loans		**483,725**	187,880
Interest received from loans		**167,908**	155,413
Total cash received		**651,633**	343,293
Cash used			
Loan advances		**166,021**	223,247
Corporate Commonwealth entity investments		**338**	–
Total cash used		**166,359**	223,247
Net cash from/(used by) investing activities		**485,274**	120,046
Net increase/(decrease) in cash held		**(264,574)**	(641,156)
Cash and cash equivalents at the beginning of the reporting period		**126,646**	77,880
Cash from Official Public Account for:			
Appropriations		**1,681,207**	1,783,495
Total cash from Official Public Account		**1,681,207**	1,783,495
Cash to Official Public Account for:			
Appropriations		**1,396,197**	1,093,573
Total cash to Official Public Account		**1,396,197**	1,093,573
Cash and cash equivalents at the end of the reporting period	19A	**147,082**	126,646

The above statement should be read in conjunction with the accompanying notes.

Budget variance commentary

The following tables provide a comparison of the original budget as presented in the Portfolio Budget Statements as at March 2025 to the 2025–26 final outcome as presented in accordance with Australian Accounting Standards for the department. The budget is not audited. Explanations of major variances are provided below.

Certain budget figures have been reclassified from the disclosure in the department's Portfolio Budget Statements to align budget reporting with the disclosure and classification in the financial statements.

Variances are considered to be 'major' based on the following criteria:

- the variance between budget and actual is greater than +/– 10% of the original budget and +/– $10 million for a line item; or
- the variance between budget and actual is greater than +/– 2% of the relevant sub–total (i.e. total expenses, total income, total assets or total liabilities) and +/– $10 million; or
- an item below this threshold but is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the department.

Major variances and explanations	Affected line items
Administered schedule of comprehensive income	
Total expenses were $38.2 million lower than the original budget, predominately due to:	
• Higher than budgeted levy disbursements and Commonwealth contributions of $65.0 million due to stronger than expected production in field crop industries as a result of favourable seasonal conditions.	• Levy disbursements and Commonwealth contributions
• Lower than budgeted grant expenses of $30.1 million, predominantly due to delays in grant recipients achieving program milestones. This was mainly driven by delays in the Accelerate Adoption of Wood Processing Innovation Program, Scaling Success and Drought Resilient Farming Practices programs, and the Forestry Workforce Training and Support Plantation Establishment programs under the A Better Plan for Forestry and Forest Products initiative.	• Grant expenses
• Lower than budgeted Federation Reform Fund expenses of $26.1 million due to delays in meeting milestones for the Farm Business Resilience Program; and the Regional Drought Resilience Planning Program.	• Federation Reform Fund
• Lower than budgeted personal benefits expenses of $25.2 million primarily due to fewer recipients accessing Farm Household Allowance income support payments than anticipated.	• Direct personal benefits expense
• Lower than budgeted concessional loan discount expense of $28.6 million due to a decrease in the number of loans committed in the current year.	• Concessional loan discount expense
• Higher than budgeted impairment loss on financial instruments of $10.7 million due to impairment losses recognised on concessional loans.	• Impairment loss on financial instruments

Major variances and explanations	Affected line items
Total income was $47.7 million higher than the original budget due to:	
• Higher than budgeted levies and charges of $18.9 million due to favourable production conditions for field crops industries.	• Levies and charges
• Higher than budgeted interest of $19.9 million primarily due to the unwinding of loan discounts resulting from increased early loan repayments, and higher indexation on recoveries related to emergency plant pest and animal disease incidents.	• Interest revenue
• Higher than budgeted other revenue of $7.3 million due to recovery of funds related to emergency plant pest and animal disease incidents. These were underwritten by the department for responses to varroa destructor, avian influenza and exotic fruit fly outbreaks.	• Other revenue
Total other comprehensive income was $89.5 million higher than the original budget due to an increase in the net assets of portfolio corporate Commonwealth entities. This was predominately driven by the increase in net assets of the Grains Research and Development Corporation.	• Total other comprehensive income • Gains on financial assets at fair value through other comprehensive income
Administered schedule of assets and liabilities	
Total assets balance was $455.0 million lower than the original budget, predominantly due to:	
• Higher than budgeted cash and cash equivalents of $84.6 million driven by fewer payments from the Agriculture Future Drought Resilience Special Account than expected and cash held by the Regional Investment Corporation.	• Cash and cash equivalents
• Lower than budgeted loan receivables of $812.6 million due to early principal repayments on Farm Business Loans and fewer than expected loan advances managed by the Regional Investment Corporation during the year.	• Loan receivables
• Higher than budgeted taxation and other receivables balance of $33.4 million due to increased levies and charges accrued at the end of the financial year and an increase in Emergency Response receivables, reflecting payments made by the department on behalf of affected industries during emergency plant pest and animal disease outbreaks.	• Taxation and other receivables
• Higher than budgeted investments in corporate Commonwealth entities of $239.5 million mainly due to an increase in the value of the Grains Research and Development Corporation.	• Investments in corporate Commonwealth entities
Total liabilities balance was $25.4 million lower than the original budget, predominantly due to:	
• Lower than budgeted levy disbursements and Commonwealth contributions of $28.5 million due to the variability in timing of accruals for research and development activities.	• Levy disbursements and Commonwealth contributions
• Higher than budgeted grant payables of $5.5 million due to the variability in the timing of payments being made to grant recipients.	• Grants

Note 17: Administered – expenses

	2026	2025
	$'000	$'000
Note 17A: Levy disbursements and Commonwealth contributions		
Levy disbursements		
Corporate Commonwealth entities	**317,109**	316,621
Non-profit organisations	**367,542**	345,658
Commonwealth contributions		
Corporate Commonwealth entities	**220,282**	216,548
Non-profit organisations	**250,549**	254,166
Total levy disbursements and Commonwealth contributions	**1,155,482**	1,132,993

Refer to Note 18A for more details on levy disbursements and Note 23 for more details on the Commonwealth contributions.

Note 17B: Grants		
Non-profit organisations	**78,247**	75,142
Universities	**51,725**	56,630
For profit organisations	**32,260**	26,229
Australian Government entities (related parties)	**14,757**	14,326
Other	**14,348**	2,718
State and Territory governments	**7,268**	3,365
Individuals	**330**	247
Overseas	**150**	50
Local governments	**31**	62
Total grants	**199,116**	178,769

Accounting policy

The department administers a number of grant schemes on behalf of the Government. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made.

When the Government enters into an agreement to make grants, but services have not been performed or criteria satisfied, this is considered a commitment.

Note 17C: Payments to corporate Commonwealth entities		
Regional Investment Corporation	**22,885**	22,586
AgriFutures Australia	**10,645**	10,435
Wine Australia	**10,000**	10,000
Australian Pesticides and Veterinary Medicines Authority	**7,636**	2,411
Total payments to corporate Commonwealth entities	**51,166**	45,432

	2026	2025
	$'000	$'000
Note 17D: Suppliers		
Goods and services supplied or rendered		
Membership fees	**23,313**	19,162
Contractors	**17,410**	12,110
Climate Services for Agriculture	**4,214**	4,800
General goods and services	**3,008**	7,259
Drought Resilience Commercialisation Initiative	**2,899**	2,500
IT services	**1,202**	615
Administration charge – loans	**1,054**	1,214
Consultants	**247**	1,212
Protecting Australia from Escalating Exotic Animal Disease	**–**	231
Total goods and services supplied or rendered	**53,347**	49,103
Goods supplied	**46**	103
Services rendered	**53,301**	49,000
Total goods and services supplied or rendered	**53,347**	49,103
Total supplier expenses	**53,347**	49,103

Prior year amounts have been reclassified from General goods and services to IT services to align with the current year's reporting presentation.

Accounting policy

Administered supplier expenses include payments made on behalf of the Australian Government in relation to membership fees and a range of administered programs and initiatives.

Membership fees relate to Australia's participation in international organisations, councils and forums.

Other administered programs include initiatives that support agricultural climate services, drought resilience, biosecurity preparedness and response, forestry and forest products, and the delivery of administrative services in relation to loan programs. This includes programs to protect Australia from escalating exotic animal disease risks and to strengthen the national biosecurity system.

Administrative charges for loans comprise fees paid to jurisdictions for the delivery of services including loan establishment, application processing, customer service and record keeping activities.

Note 17E: Impairment loss on financial instruments		
Impairment on loans	**9,504**	–
Impairment on other receivables	**1,155**	14
Total impairment loss on financial instruments	**10,659**	14

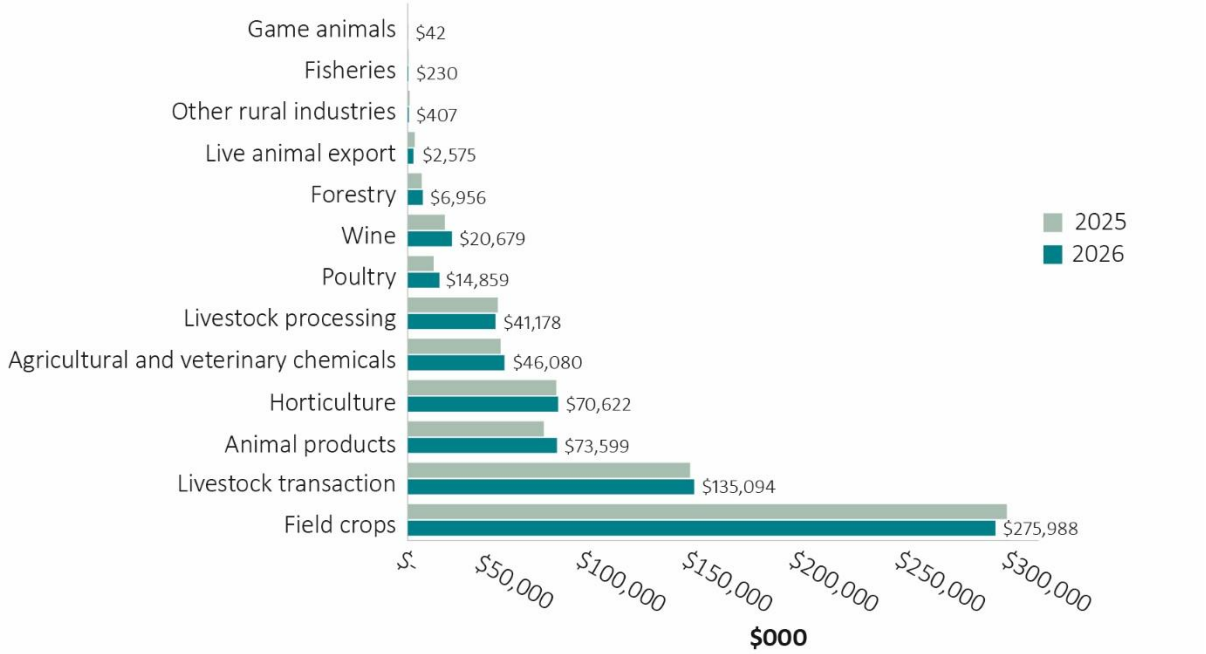
	2026	2025
	$'000	$'000
Note 17F: Write-down and impairment of assets		
Impairment on financial assets	**1,826**	243
Debt waiver of personal benefits receivable	**339**	446
Remissions – levies and charges	**463**	769
Total write-down and impairment	**2,628**	1,458

Note 17G: Other expenses		
Change in fair value through profit or loss	**–**	3,140
Other	**–**	779
Total other expenses	**–**	3,919

Note 18: Administered – income

Revenue		
Taxation revenue		
Note 18A: Levies and charges		
Primary industry levies	**677,336**	659,650
Primary industry charges	**10,973**	13,883
Total levies and charges	**688,309**	673,533

Figure 11 Primary levies and charges by industry



Accounting policy

Levies and charges

The department collects, administers and disburses agricultural levies and charges on behalf of Australia's primary industries. Levies are disbursed, together with any relevant Commonwealth contribution, to research and development corporations and authorities. These funds support activities including biosecurity preparedness, emergency plant pest and animal disease responses, marketing, research and development, and residue testing.

Agricultural levies revenue is recognised on an accrual basis where the levy payer can be reliably identified, the amount of the levy can be reliably measured, and it is probable that the levy will be collected. The accrual for levies revenue reflects estimates of probable future levy return lodgements relating to leviable commodity transactions that have occurred during the reporting period, based on prior year production data and current year industry forecasts.

Revenue

All administered revenues relate to ordinary activities performed by the department on behalf of the Australian Government. As such, administered appropriations are not revenues of the department, who oversees distribution, or expenditure of the funds as directed.

	2026	2025
	$'000	$'000
Note 18B: Interest		
Loans	**163,288**	160,279
Unwinding of concessional loan discount	**86,050**	70,653
Other interest	**2,127**	1,421
Total interest	**251,465**	232,353

Accounting Policy

Interest revenue is recognised using the effective interest method.

Note 18C: Other revenue		
Emergency response repayments	**5,542**	28,146
Fines and penalties	**3,761**	4,655
Refunds of prior year payments	**6,868**	3,529
Total other revenue	**16,171**	36,330

Refer to Note 19C for more details on emergency response repayments.

Accounting Policy

Fines and penalties

The department's fines and penalties primarily comprise biosecurity penalties and fines collected by the Department of Home Affairs. As the principal department for these matters, the collections are recognised in the department's financial statements.

Refunds of prior year payments

Refunds of prior year payments relates to amounts that were previously paid out by the department and subsequently returned following the reconciliation of recipient's entitlements. The amounts are recognised as revenue in the period received and are returned to the Consolidated Revenue Fund.

	2026	2025
	$'000	$'000
Gains		
Note 18D: Other gains		
Change in fair value through profit or loss	**1,549**	–
Other	**–**	104
Total other gains	**1,549**	104

Note 19: Administered – financial assets

	2026	2025
	$'000	$'000
Note 19A: Cash and cash equivalents		
Cash in special accounts	**127,458**	98,851
Cash on hand or on deposit	**19,624**	27,795
Total cash and cash equivalents	**147,082**	126,646

Note 19B: Loan receivables		
Loans		
State and Territory governments	**102,347**	134,648
Farm businesses	**2,556,098**	2,777,029
Total loans (gross)	**2,658,445**	2,911,677
Less credit loss allowance	**(37,827)**	(29,872)
Total loans (net)	**2,620,618**	2,881,805

Note 19C: Taxation and other receivables		
Taxation receivables		
Levies and charges	**101,731**	98,971
Total taxation receivables	**101,731**	98,971
Other receivables		
Statutory receivables	**18,369**	18,068
Personal benefits	**3,026**	2,950
Emergency response receivables	**30,570**	28,141
Interest receivable from loans	**48,142**	52,762
Other	**8,648**	664
Total other receivables	**108,755**	102,585
Total taxation and other receivables (gross)	**210,486**	201,556
Less impairment loss allowance		
Taxation receivables	**(3,128)**	(1,825)
Other receivables	**(2,979)**	(1,690)
Total impairment loss allowance	**(6,107)**	(3,515)
Total taxation and other receivables (net)	**204,379**	198,041

Loans to State and Territory governments

As at 30 June 2026, State and Territory governments owed the Commonwealth for loans relating to four historical schemes. State and Territory loan schemes are closed and no longer accept loan applications. Loans to State and Territory governments were made under the Farm Finance and Drought loan schemes for periods up to 5 years and the Dairy Recovery, Drought Recovery and Farm Business loan schemes for up to 10 years.

Interest rates are variable with a 6 monthly review period. Effective interest rates averaged 5.07% (2024–25: 5.15%) for Farm Finance loans, 4.22% (2024–25: 4.22%) for Dairy Recovery and Drought Recovery loans and 4.62% (2024–25: 4.62%) for Farm Business loans.

Loans to farm businesses

As at 30 June 2026, the Regional Investment Corporation (RIC) administered six loan programs targeted to farm businesses, primary production-related small businesses and other eligible businesses. Loans are made under the Farm Investment, Drought, AgBiz, AgriStarter and Marine Recovery schemes for periods up to 10 years. Loans made under the Drought Hardship scheme are for periods up to 5 years.

Interest rates are variable with a 6 monthly review period. Effective interest rates averaged 5.18% (2024–25: 5.16%) for RIC loans.

Accounting judgements and estimates

Loans to State and Territory governments and farm businesses

The impairment provision for the loans provided to State and Territory governments and farm businesses has been calculated using an Expected Credit Loss (ECL) methodology and represents a best estimate of the potential loss that may arise in the event of loan default.

Emergency response receivables

These receivables arise where the Commonwealth initially funds an affected industry's share of the response to emergency plant pest or animal disease incursions. Industries are required to repay these amounts, generally within a period of up to ten years, typically through statutory biosecurity levies. As there are no fixed repayment amounts, these receivables are measured at fair value through profit or loss. Fair value is determined using a discounted cash flow approach to estimate the net present value of expected future cash flows.

	2026	2025
	$'000	$'000
Note 19D: Investments in corporate Commonwealth entities		
Grains Research and Development Corporation	**999,578**	912,921
AgriFutures Australia	**45,301**	50,499
Cotton Research and Development Corporation	**51,567**	46,737
Australian Pesticides and Veterinary Medicines Authority	**38,526**	38,768
Fisheries Research and Development Corporation	**14,823**	14,131
Regional Investment Corporation	**19,088**	18,479
Wine Australia	**13,501**	11,036
Total investments in corporate Commonwealth entities	**1,182,384**	1,092,571

Accounting policy

Administered investments

Administered investments in subsidiaries, joint ventures and associates are not consolidated because their consolidation is relevant only at the whole-of-government level. Administered investments are not held-for-sale and measured at their fair value through other comprehensive income as at 30 June 2026. Fair value has been taken to be the Australian Government's proportional interest in the net assets of the investment as at the end of the reporting period.

Accounting policy (continued)

Gains of $89.475 million (2024–25: gain of $150.009 million) reflect the net asset movements in the corporate Commonwealth entities measured at fair value through other comprehensive income. The movement also includes an equity injection of $0.338 million (2024–25: nil) that was recognised directly in equity.

Note 20: Administered – payables

	2026	2025
	$'000	$'000
Note 20A: Levy disbursements and Commonwealth contributions		
Levy disbursements	**80,132**	70,873
Commonwealth contributions	**47,625**	56,115
Total levy disbursements and Commonwealth contributions	**127,757**	126,988
Note 20B: Grants		
Non–profit organisations	**7,154**	113
For profit organisations	**1,963**	129
Overseas	**50**	–
State and Territory governments	**–**	2,700
Total grants	**9,167**	2,942

All grants and suppliers are expected to be settled within the next 12 months.

Settlement of grants was made according to the terms and conditions of each grant. This was usually within 20 days of grant recipients meeting their performance or eligibility criteria.

Settlement of suppliers was usually made within 20 days (2024–25: 20 days).

Note 21: Administered – provisions

Note 21: Loan commitments to farm businesses	**Loans to farm businesses**
	$'000
At 1 July 2025	**1,516**
Additional commitments made	**19,191**
Commitments used	**(20,029)**
Total as at 30 June 2026	**678**

Accounting policy

Concessional loan commitments represent the concessional cost of commitments to provide loan advances at a below-market interest rate. Commitments to Farm Businesses and Farm-Related Small Businesses reflect the concessional cost of loan advances that were committed, but not paid, by the RIC on behalf of the department as at 30 June 2026. All advances are expected to be paid in the 2026–27 financial year.

Accounting judgements and estimates

Concessional loan commitments are initially measured at their fair value, calculated as the present value of cash flows associated with loan advances committed, but not paid, at the time the commitment is made, discounted at the commercial market interest rate.

The provision is subsequently measured at amortised cost and reduced for the concessional component as each loan is advanced.

Commercial market interest rates are obtained from farmers and validated by the RIC. Farm enterprises may consist of several facilities, each with their own interest rate. In these circumstances, the RIC calculates the average interest rate.

Note 22: Administered – current/non-current distinction for assets and liabilities

	2026	2025
	$'000	$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**147,082**	126,646
Loan receivables	**234,755**	163,966
Taxation and other receivables	**177,134**	168,464
Prepayments	**2,058**	2,525
Total no more than 12 months	**561,029**	461,601
More than 12 months		
Loan receivables	**2,385,863**	2,717,839
Taxation and other receivables	**27,245**	29,577
Investments in corporate Commonwealth entities	**1,182,384**	1,092,571
Prepayments	**84**	460
Total more than 12 months	**3,595,576**	3,840,447
Total assets	**4,156,605**	4,302,048
Liabilities expected to be settled in:		
No more than 12 months		
Levy disbursements and Commonwealth contributions	**127,757**	126,988
Grants	**9,167**	2,942
Suppliers	**2,079**	3,411
Personal benefits – income support to farmers	**1,810**	1,647
Loan commitments to farm businesses	**678**	1,516
Total no more than 12 months	**141,491**	136,504
Total liabilities	**141,491**	136,504

Note 23: Administered – contingent assets and liabilities

Quantifiable contingencies

There are no quantifiable contingent assets or liabilities at 30 June 2026 (2024–25: Nil).

Unquantifiable contingencies

The Australian Government encourages expenditure on research and development to improve the competitiveness and sustainability of Australian industries. Under the *Primary Industries Levies and Charges Disbursement Act 2024*, the Commonwealth provides contributions to several nominated entities undertaking research and development activities for portfolio industries. These contributions are generally made on a matching basis. Under the legislation, entities are eligible for matching contributions on qualifying research and development expenditure, subject to annual limits calculated using the determined gross value of production (GVP) cap for each industry. The operation of these annual caps may result in annual entitlements being limited to less than the full cumulative qualifying research and development expenditure. However, matching contributions may be payable in future years, depending on the future annual levels of determined gross values of production, and eligible amounts are therefore carried forward.

At 30 June 2026, the Commonwealth had a maximum potential liability for matching payments of approximately $858 million (30 June 2024–25: $837 million). The Commonwealth's actual future liability is contingent on the future annual levels of determined gross values of production, which are currently indeterminable and beyond the control of both the department and recipient entities. The amount of future payments is uncertain. Accordingly, the total liability is considered unquantifiable.

Note 24: Administered – financial instruments

	2026	2025
	$'000	$'000
Note 24A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**147,082**	126,646
Loans	**2,620,618**	2,881,805
Other receivables	**7,435**	608
Interest receivable from loans	**48,142**	52,762
Total financial assets at amortised cost	**2,823,277**	3,061,821
Financial assets at fair value through profit or loss		
Emergency response receivables	**30,570**	28,141
Total financial assets at fair value through profit or loss	**30,570**	28,141
Financial assets at fair value through other comprehensive income		
Investments in corporate Commonwealth entities	**1,182,384**	1,092,571
Total financial assets at fair value through other comprehensive income	**1,182,384**	1,092,571
Total financial assets	**4,036,231**	4,182,533
Financial liabilities		
Financial liabilities measured at amortised cost		
Suppliers payable	**2,079**	3,411
Grants payable	**9,167**	2,942
Total financial liabilities at amortised cost	**11,246**	6,353
Total financial liabilities	**11,246**	6,353

Note 24B: Net gains or losses on financial assets		
Financial assets at amortised cost		
Interest revenue	**251,465**	232,353
Reversal of impairment losses	**–**	7,645
Impairment	**(10,659)**	(14)
Concessional loan discount	**(19,191)**	(30,660)
Net gains/(losses) on financial assets at amortised cost	**221,615**	209,324
Financial assets at fair value through profit and loss		
Gains/(losses) recognised in income statement	**1,549**	(3,140)
Net gains/(losses) on financial assets at fair value through profit and loss	**1,549**	(3,140)
Financial assets at fair value through other comprehensive income		
Gains/(losses) recognised in equity	**89,475**	150,009
Net gains/(losses) on financial assets at fair value through other comprehensive income	**89,475**	150,009
Net gains/(losses) on financial assets	**312,639**	356,193

The net interest income/expense from financial assets not at fair value through profit or loss is $251.465 million (2024–25: $232.353 million).

Note 24C: Net gains or losses on financial liabilities		
Financial liabilities measured at amortised cost		
Other	**–**	104
Net gains/(losses) on financial liabilities at amortised cost	**–**	104
Net gains/(losses) on financial liabilities	**–**	104

Note 25: Administered – appropriations

	2026	2025
	$'000	$'000
Note 25A: Annual and unspent appropriations		
Ordinary annual services		
Annual appropriations		
Operating	**258,083**	267,126
Payments to corporate Commonwealth entities	**30,368**	24,846
PGPA Act section 74 receipts	**131**	479
Total available appropriation	**288,582**	292,451
Appropriation applied (current and prior years)	**(237,597)**	(235,915)
Variance [a]	**50,985**	56,536
Opening unspent appropriation balance	**197,024**	218,763
Prior year Appropriation Acts repealed	**(83,301)**	(78,275)
Closing unspent appropriation balance	**164,708**	197,024
Balance comprises appropriations as follows: [b, c]		
Supply Act (No.1) – Operating 2022–23	**–**	15,758
Supply Act (No.3) – Operating 2022–23	**–**	46,466
Appropriation Act (No.1) – Operating 2022–23	**–**	21,077
Appropriation Act (No.1) – Operating 2023–24	**38,678**	38,678
Appropriation Act (No.3) – Operating 2023–24	**4,359**	4,359
Appropriation Act (No.1) – Operating 2024–25	**47,248**	48,147
Appropriation Act (No.3) – Operating 2024–25	**21,736**	22,539
Appropriation Act (No.1) – Operating 2025–26	**8,103**	–
Appropriation Act (No.3) – Operating 2025–26	**12,244**	–
Supply Act (No.1) – Operating 2025–26	**32,340**	–
Total unspent appropriation – ordinary annual services	**164,708**	197,024
Other services		
Annual appropriations		
Administered assets and liabilities	**327,790**	237,214
Payments to corporate Commonwealth entities	**338**	–
Total available appropriation	**328,128**	237,214
Appropriation applied (current and prior years)	**(173,505)**	(223,158)
Variance [d]	**154,623**	14,056
Opening unspent appropriation balance	**255,919**	627,532
Prior year Appropriation Acts repealed	**(81,309)**	(385,669)
Closing unspent appropriation balance	**329,233**	255,919
Balance comprises appropriations as follows: [c]		
Supply Act (No.4) 2022–23	**–**	81,309
Appropriation Act (No.2) 2024–25	**–**	146,865
Cash at bank – Appropriation Act (No.2) 2024–25	**–**	27,745
Appropriation Act (No.2) 2025–26	**191,210**	–
Supply Act (No.2) 2025–26	**118,446**	–
Cash at bank – Appropriation Act (No.2) 2025–26	**19,577**	–
Total unspent appropriation – other services	**329,233**	255,919
Total unspent appropriation	**493,941**	452,943

a The variance of $50.985 million is comprised of unspent current year appropriations of $52.687 million offset by prior years appropriation applied in 2025–26 of $1.702 million. **b** The unspent annual appropriation is shown inclusive of PGPA Act section 51 withholdings against Appropriation Act (No.1) 2023–24 of $35.205 million, Appropriation Act (No.3) 2023–24

of $2.463 million, Appropriation Act (No.1) 2024–25 of $18.398 million, Appropriation Act (No.1) 2025–26 of $1.873 million, Supply Act (No.1) 2025–26 of $7.656 million. **c** Appropriation Act (No.1), Supply Act (No.1), Supply Act (No.3) and Supply Act (No.4) of 2022–23 self–repealed on 1 July 2025. **d** The variance of $154.623 million is comprised of unspent current year appropriations of $329.233 million offset by prior years appropriation applied in 2025–26 of $174.610 million.

Note 25B: Special appropriations	**Appropriation applied**	
	2026	2025
	$'000	$'000
Authority		
Agricultural and Veterinary Chemicals (Administration) Act 1992	**(42,692)**	(42,164)
Australian Animal Health Council (Live-stock Industries) Funding Act 1996	**–**	(8,596)
Australian Meat and Live-stock Industry Act 1997	**–**	(231,011)
Dairy Produce Act 1986	**–**	(58,331)
Egg Industry Service Provision Act 2002	**–**	(11,556)
Farm Household Support Act 2014 [a]	**(79,763)**	(61,826)
Forestry Marketing and Research and Development Services Act 2007	**–**	(14,630)
Horticulture Marketing and Research and Development Services Act 2000	**–**	(165,730)
Pig Industry Act 2001	**–**	(24,262)
Plant Health Australia (Plant Industries) Funding Act 2002	**–**	(10,289)
Primary Industries Levies and Charges Disbursement Act 2024 [b]	**(1,112,256)**	(5,712)
Primary Industries Research and Development Act 1989	**–**	(495,052)
Public Governance, Performance and Accountability Act 2013	**(1,273)**	(873)
Sugar Research and Development Services Act 2013	**–**	(32,221)
Wine Australia Act 2013	**–**	(24,969)
Wool Services Privatisation Act 2000	**–**	(49,658)
Total special appropriations applied	**(1,235,984)**	(1,236,880)

a The amount of $79.763 million (2024–25: $61.826 million) was transferred to Services Australia who made Farm Household Allowance payments on behalf of the department. **b** A new legislative framework for the Australian agricultural levies system came into effect on 1 January 2025, consolidating the funding arrangements for multiple industries under a single special appropriation.

The following special appropriations had no transactions and budgets during the reporting and comparative years:

- *Australian Meat and Live-stock Industry (Repeals and Consequential Provisions) Act 1997*
- *Dairy Industry Service Reform Act 2003*
- *Egg Industry Service Provision (Transitional and Consequential Provisions) Act 2002*
- *Horticulture Marketing and Research and Development Services (Repeals and Consequential Provisions) Act 2000*
- *Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014.*

Note 26: Administered – special accounts

	Agriculture Future Drought Resilience Special Account [a]	
	2026	2025
	$'000	$'000
Balance brought forward from previous period	**98,851**	61,927
Increases	**100,398**	100,719
Total increases	**100,398**	100,719
Available for payments	**199,249**	162,646
Decreases	**(71,791)**	(63,795)
Total decreases	**(71,791)**	(63,795)
Total balance carried to the next period	**127,458**	98,851
Balance made up of:		
Cash held in the Official Public Account	**127,458**	98,851
Total balance carried to the next period	**127,458**	98,851

In addition to the above special account, the department had responsibility for the Natural Resources Management Account [b].

The following special accounts are appropriated under *PGPA Act 2013* section 80.

Special account	Establishing instrument	Purpose
a Agriculture Future Drought Resilience Special Account	*Future Drought Fund Act 2019,* section 33	For the purpose of making payments associated with projects, research, advice, service and technology that will work towards achieving drought resilience.
b National Resources Management Account	*Natural Resources Management (Financial Assistance) Act 1992,* section 11	For the year ended 30 June 2026 the account had a nil balance (2024–25: nil) and there were no transactions debited or credited to it during the current or prior reporting period. For the purpose of granting financial assistance in connection with projects relating to natural resources management.



Part 2: Management and accountability



Governance

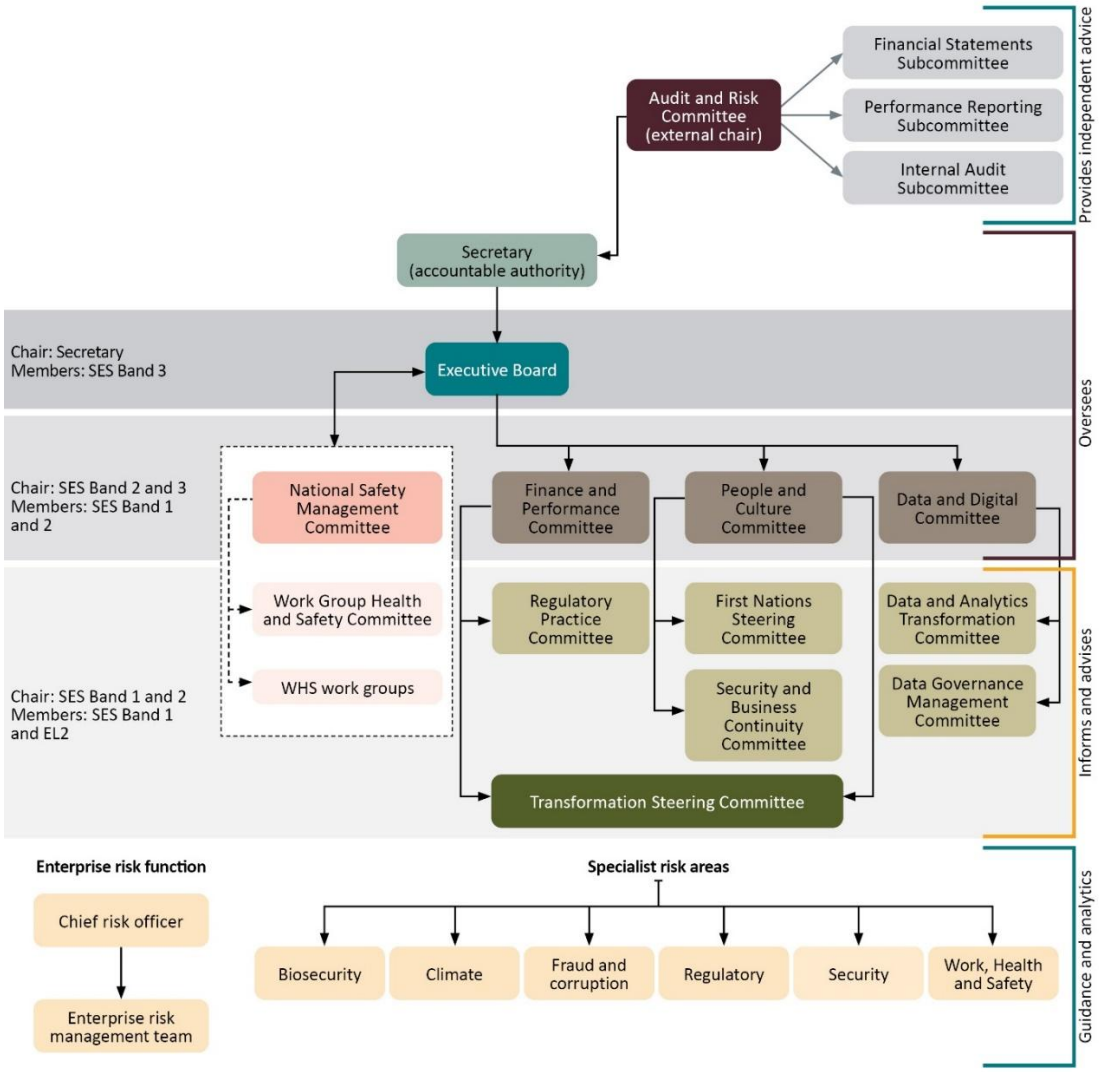
Governance framework

Our governance framework provides assurance and oversight of our management responsibilities and supports compliance with our legislative, regulatory, financial and other obligations.
The framework also helps our secretary to meet legislated obligations under the PGPA Act and section 57 of the *Public Service Act 1999*. Figure 12 shows our governance committees and the relationships between them.

The committees with a particular focus on risk management are:

- Executive Board – determines our risk appetite and tolerances and oversees the enterprise-level risks that may impact our ability to achieve our vision, purpose and strategic objectives
- Audit and Risk Committee – provides independent advice to the secretary and senior executives on the effectiveness of our system of risk oversight, management and internal controls as part of its broader remit under the Audit and Risk Committee Charter
- other governance committees – oversee the management of specialist risks or enterprise risks that are relevant to their areas of responsibility.

Figure 12 Governance framework, at 30 June 2026



Executive Board

The Executive Board, comprising the secretary and deputy secretaries, met 18 times in 2025–26.

Our Executive Board was supported by the People and Culture Committee, the Finance and Performance Committee and the Data and Digital Committee. The Executive Board was responsible for:

- leading enterprise-wide strategic planning, policy setting, risk management and resource allocation
- ensuring appropriate systems were in place to support our financial sustainability and performance
- overseeing performance measurement and reporting (including divisional business plans and major programs)
- shaping organisational culture by role modelling leadership and public sector values
- ensuring we remain responsive to government priorities and the needs of the Australian community
- ensuring we continue to deliver on our First Nations commitments
- ensuring we operate in accordance with our legislative and regulatory obligations
- ensuring we maintain our capacity to provide reliable and evidence-based advice
- ensuring key messages and outcomes from Executive Board meetings are communicated to staff through relevant channels, including executive updates and the intranet.

Audit and Risk Committee

Our Audit and Risk Committee (ARC) is established in accordance with section 45 of the PGPA Act and provides independent advice to the secretary on the appropriateness of our financial and performance reporting, system of risk oversight and management, and system of internal controls.

In 2025–26 the ARC met 6 times. The committee was supported by 3 subcommittees:

- the Financial Statements Subcommittee, which met 4 times
- the Performance Reporting Subcommittee, which met twice
- the Internal Audit Subcommittee, which met twice before its functions were absorbed into the ARC at the end of 2025.

For details of committee membership, see Appendix B.

The Audit and Risk Committee Charter was available during the year at agriculture.gov.au/about/reporting/risk-and-audit-committee-charter.

Managing risk

Enterprise risk management

We continued to apply our *Enterprise Risk Management Framework and Policy* (ERMFP) and *Internal Control Framework* (ICF), which comply with section 16 of the PGPA Act and the Commonwealth Risk Management Policy.

We further embedded our principles-based risk management approach to improve risk management capabilities and maturity across the department. We did this by progressing targeted reforms across enterprise risk, operational risk capability and risk governance.

Our chief risk officer (CRO) engaged with senior executives, staff and external stakeholders, and oversaw advances that included:

- mentoring selected business areas to improve their internal control management practices
- establishing performance metrics in accordance with our ICF to better evaluate key mitigations for our 9 enterprise risks, supporting stronger, evidence-based reporting and management
- improving the consistency of risk governance
- reviewing the ERMFP to ensure it remains fit-for-purpose, compliant with the PGPA Act and aligned with the department's priorities.

Corporate plan

Our *Corporate Plan 2025–26* was our primary planning document. It outlined our purpose, vision, strategic objectives, key activities and performance measures. It also described our operating context, including our capabilities, regulatory role, enterprise risk management approach and stakeholder collaboration.

The corporate plan explained how we measure performance in line with the Commonwealth Performance Framework. Our annual performance statements show our progress against the key activities and performance measures set out in the *Corporate Plan 2025–26*.

Ministerial briefs

In 2025–26 we prepared 476 briefs and 407 submissions for the minister and assistant minister.

The ministers received 3,039 items of correspondence.

Significant non-compliance with finance law

No instances of significant non-compliance with finance law occurred during 2025–26.

Potential breach of section 83 of the Constitution

Section 83 of the Commonwealth of Australia Constitution Act 1900 provides that no money may be drawn from the Treasury of the Commonwealth except under an appropriation made by law.

We administer a special appropriation containing statutory conditions governing payments under the Farm Household Support Act 2014 (FHS Act). Payments made under the FHS Act totalled $79.946 million during 2025–26. At 30 June 2026, $3.026 million in overpayments were recorded as debts. We cannot eliminate the risk of section 83 breaches, because Services Australia administers

FHS Act payments on our behalf using eligibility assessments that rely on customer-provided information. If that information is inaccurate or outdated, payments may be made to people who are not eligible. As a result, payments may be made where statutory eligibility requirements are not met, resulting in a potential breach of section 83 of the Constitution.

During 2025–26 Services Australia advised us that 4 activity supplement payments exceeded the legislated maximum amount of $10,000 prescribed under the Farm Household Support framework, resulting in identified overpayments of $2,341.42. The overpayments arose from a system control issue that has since been remediated, with further cases under investigation. Because these payments exceeded the legislated maximum amount, the excess amounts constituted breaches of the statutory conditions governing the appropriation and breaches of section 83 of the Constitution.

Breaches identified during 2025–26 related to activity supplement payments made in previous financial years. No breaches of section 83 were identified in relation to payments made in 2025–26.

In 2025–26 we identified a potential section 83 breach relating to remuneration payments made prior to 2023 to the Inspector-General of Animal Welfare and Live Animal Exports (IGAWLAE). The issue arose from the department's interpretation of the requirements used to calculate the IGAWLAE's remuneration under the Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office) Determination 2022. Daily rates were inadvertently paid using the methodology for meeting days, which resulted in potential overpayments above the relevant entitlement. To the extent any payments exceeded the entitlement, those amounts may not have been supported by a valid appropriation and may constitute a breach of section 83. Due to limitations in our available records, we are unable to determine whether any overpayment occurred or quantify any excess payments. We have advised the Department of Finance and are monitoring the application of the current Remuneration Tribunal Determination to the IGAWLAE and other relevant officers.

Managing our assets

Departmental activities

Our non-financial assets underpin our services across Australia and overseas. At 30 June 2026 these assets were valued at $725.0 million and included land, buildings, ICT hardware and software, and other operational assets. This included $294.6 million in right-of-use assets, primarily relating to leased offices, laboratories, data facilities, vehicles and residences in remote and international locations (see Annual financial statements).

We made strategic investments to maintain and improve our services, in line with government priorities and business needs. A comprehensive governance framework helped us prioritise and evaluate proposals, ensuring resources were directed to projects that delivered the greatest operational benefits.

In 2025–26 we continued delivering a significant security, technology and asset refresh program. This was the second year of the 4-year program, with $46.9 million spent during the year.

We also continued to develop an integrated cargo and container digital platform to improve our ability to manage, monitor and support cargo operations. This financial year, $35.7 million was invested in this project.

All assets are managed and reported in accordance with relevant accounting standards and Australian Government policies.

Administered activities

Farm Household Allowance

We helped eligible farming families experiencing financial hardship by providing fortnightly income support, allowances for pharmaceuticals and household bills, farm business financial assessments, training and skills development funding, and case management support. Assistance was delivered through Services Australia.

Future Drought Fund

In 2025–26 we provided funding for programs, grants and arrangements to help Australian farmers and communities become more prepared for – and resilient to – the impacts of drought.

We worked closely with a network of delivery partners to implement Future Drought Fund programs and projects, helping bring local ideas to life.

Regional Investment Corporation

The Regional Investment Corporation (RIC) administered 6 concessional loan programs for farm businesses, primary production–related small businesses and other eligible businesses. The loans help eligible businesses improve their long-term resilience and profitability. Loans were made under the Farm Investment, Drought, AgBiz Drought, AgriStarter and Marine Recovery schemes for periods of up to 10 years. Loans made under the Drought Hardship scheme were for periods of up to 5 years.

Administered program performance

In 2025–26 we managed administered assets of $4.157 billion on behalf of the Australian Government.

This comprised $3.803 billion in loans to farm businesses through the RIC and investments in 7 portfolio entities.

Administered income for 2025–26 was $1.057 billion. The main source of administered income was primary industry levies and charges.

Administered expenditure for 2025–26 was $1.582 billion. These expenses are primarily:

- levy disbursements and Commonwealth contributions
- grants
- income support for farmers
- concessional loan discounts
- suppliers
- payments to corporate entities.

Partnering with First Nations Australians

In 2025–26 we strengthened our First Nations Commitment through partnerships and practical action.

We led development of the *National statement on First Nations in agriculture, fisheries and forestry*, working collaboratively with state and territory governments in consultation with First Nations peoples and industry stakeholders. The national statement provides a blueprint for greater self-determined participation, leadership and economic inclusion.

We invested $11.4 million through the Strengthening Drought Resilience on Country Program, helping communities prepare for climate impacts and land challenges and supporting 5 First Nations grantees to co-design local resilience activities with communities. We also invested $7 million through the Climate-Smart Agriculture Program with 3 grants awarded to First Nations businesses, supporting sustainable practices, economic participation, capability and leadership.

We supported new market opportunities for First Nations agricultural products through a $1.93 million grant to the Indigenous Land and Sea Corporation to develop Australia's first Indigenous Agricultural Product Framework.

Strengthening departmental capability

Progress on our Integrated Transformation Program

In 2025–26 we completed the Integrated Transformation Program (ITP), which began with the Transformation Action Plan in 2023. The program strengthened our capability across the 5 domains of the Australian Public Service Commission (APSC) Capability Review Framework.

During the year, we:

- finalised the Culture Action Plan, which guides how we work, lead and collaborate, underpinning our daily behaviours and decisions
- embedded the Enterprise Performance Framework by releasing and promoting guidance, tools and templates to help staff develop, measure and report on our performance
- continued to improve how we manage our data through a new Enterprise Data Strategy, which sets the direction for how we will use data as a core asset, and the Enterprise Data Governance Framework, which explains how we will use data across its full lifecycle
- published the Enterprise Evaluation Strategy, to embed a stronger culture of evaluation, based on consistent improvement and accountability
- established the Strategic Policy Branch to help us address complex and urgent policy issues, both within the department and across government, delivering influential advice while building departmental capability
- improved how we deliver our regulatory services through changes to plant commodity inspections, a Regulatory Assurance Strategy and new educational materials for industry.

The ITP was delivered one year ahead of schedule. We are now focused on embedding these changes as part of business as usual to ensure the benefits are fully realised.

Investing in technology infrastructure and digital services

In 2025–26 we:

- strengthened ICT governance to improve investment decisions and align ICT activities with broader departmental priorities
- increased transparency and improved planning through oversight of digital, ICT data and artificial intelligence (AI) investments
- advanced enterprise data and AI capability to support better decision-making
- approved an enterprise data governance framework and progressed our AI adoption and assurance framework
- continued to strengthen cyber security maturity in response to evolving threats
- implemented a broader security incident framework, integrating cyber, data, privacy and physical security responses, supporting a coordinated approach to managing security risks.

These initiatives established clearer governance arrangements and supported the consistent and controlled use of data and AI.

Investing in regulatory maturity

In 2025–26 we strengthened regulatory governance by establishing the Deputy Secretary Regulatory Stewardship Oversight Group, which provides ongoing senior oversight of regulatory stewardship, reform and accountability.

We aligned regulatory reform with government priorities, including digital and data projects to make regulatory processes simpler and more efficient. This was reflected in our updated Ministerial Statement of Expectations and the Statement of Intent.

We progressed legislative reform to address emerging biosecurity and trade risks, modernised and streamlined the levies legislative framework that helps industries grow, stay competitive and manage risks, and completed a cost-recovery review to support sustainable regulation.

Gender equality reporting

In line with commitments made under *Working for Women: A Strategy for Gender Equality*, Australian Government departments committed to document in their annual reports efforts to achieve gender equality and build gender analysis capability. As part of this initiative, case studies have been included to demonstrate how we worked towards the ambition of a better, gender-equal Australia for everyone.

Our responsibility to support sector growth, resilience and sustainability, and to protect Australia's environment and economy through a strong biosecurity system provides an opportunity to promote more diverse and inclusive agricultural decision-making in a sector where women remain under-represented in leadership.

Recent data from the Workplace Gender Equality Agency indicated women continue to remain under-represented in agricultural governance board roles and CEO positions. Representation of First Nations people and CALD communities remains negligible, highlighting a lack of cultural diversity.

Few agricultural organisations have formal gender equity policies, underscoring the need for systemic change.

In 2025–26 we continued to support the partnership between AgriFutures Australia and Australian Women in Agriculture to further develop the Women on Agricultural Boards program.

The program addresses the under-representation of women on agricultural boards by:

- offering practical training in leadership, governance, strategy, communication and risk management
- connecting women with experienced mentors and industry leaders to build networks
- working with industry to remove barriers and create clear pathways to board appointments
- promoting opportunities for women and celebrating their successes
- actively including under-represented groups – such as First Nations women, CALD women, young leaders, and women with disability – through targeted recruitment and support for training, mentoring and board roles.

Women's economic equality has improved over recent decades through higher workforce participation, increased educational attainment, a reduced gender pay gap and a narrowing retirement gap. Further action is needed to achieve lasting economic equality.

Investing in capability development and leadership opportunities remains crucial to advancing economic resilience in regional and agricultural sectors.

Our Future Drought Fund (FDF) partnered with Nuffield Australia to support future agricultural leaders to build their drought resilience knowledge and skills. Through the FDF Drought Resilience Scholarship Program, 5 scholarships were awarded in 2026. The scholarships are helping participants to develop expertise and share innovative technologies and practices with the Australian agricultural community.

In 2026 all scholarship recipients were women. One of the scholars reflected:

> Attending the event at the Embassy in Washington DC for the International Year of the Woman Farmer was a real highlight of my time in the US. Australia presented itself extremely well, and the chance to network and exchange ideas with international agricultural delegates was invaluable – it really underlined how much we can learn from one another's approaches to supporting women in farming.

Strengthening our people's capability

In 2025–26 we strengthened workforce capability through a coordinated enterprise-wide approach to learning, leadership and development.

We targeted our investment in skills to the areas of the greatest need and risk. We also improved our planning by strengthening our workforce planning program and enhancing our workforce reporting dashboards. These provide evidence-based insights to help business areas identify workforce risks, plan for future capability needs and make informed workforce decisions.

Investing in our people

From 1 July 2025 we introduced centralised funding to support corporate learning, leadership and talent development programs that meet our capability needs.

This funding supported continued delivery of our corporate learning and development catalogue, giving all staff access to a central suite of training aligned with our capability priorities.

We also invested in leadership and talent development through a centrally funded suite of programs, which were assessed against workforce needs, strategic alignment and value for money.

We introduced new workforce resourcing principles that prioritised internal opportunities, including at-level moves and development placements, before external recruitment. The implementation of these principles is supported by a new internal opportunities register to help staff express their interest in new job opportunities. This improved visibility of staff interested in internal mobility opportunities and increased staff access to development opportunities.

Together, these initiatives strengthened internal capability, reduced reliance on external recruitment and supported budget-compliant workforce planning.

Maintaining a robust culture of integrity

In 2025–26 we delivered a range of initiatives to help staff better understand expected standards of behaviour and improve their ability to recognise and respond to misconduct, fraud and corruption. These activities included training, webinars and drop-in sessions.

We released our new integrity framework, which uses a principles-based approach to guide ethical decision-making. The framework outlines how we build a positive culture and achieve high levels of integrity.

In line with the new framework, we reviewed and updated key integrity policies and guidance. This included practical resources such as fact sheets, case studies and examples to help staff understand their responsibilities and apply our integrity principles in their day-to-day work.

In 2025–26 we strengthened our intelligence capabilities, improving our use of data and analytics. This enhanced our ability to identify and mitigate emerging risks, and increased confidence in our integrity, fraud and corruption controls.

We continued to foster a strong speak-up culture by making it easier for staff to report concerns. Improvements to our assessment and investigation processes ensured we appropriately responded to integrity concerns, mitigated risk and resolved cases of misconduct, fraud and corruption.

We also worked closely with partner agencies, including the Australian Federal Police, National Anti-Corruption Commission, Australian Taxation Office, Department of Home Affairs and Australian Border Force, to strengthen fraud and corruption prevention and response arrangements. We collaborated on information sharing, prevention activities and best practice approaches.

Strategic Commissioning Framework targets

The *APS Strategic Commissioning Framework* is part of the Australian Government's commitment to reduce inappropriate outsourcing of core work and strengthen the capability of the APS.

In 2025–26 we worked to embed the framework's principles into our workforce planning, budgeting and procurement practices and policies. We established a working group to support implementation. We also built capability through targeted training and development. This supported our commitment to reducing contractor numbers and reliance on external capability.

Our target for 2025–26 was to bring $2.19 million (GST exclusive) of core work in-house in the areas of administration, accounting and finance, data and research, ICT and digital services, policy, legal and parliamentary, portfolio program and project management, and communication and marketing. This target was partially achieved through an actual reduction of $553,673 (GST exclusive) in relevant supplier expenditure.

We focused on reducing contractor numbers, managing contractor exits and stabilising our workforce, consistent with government procurement and contract management guidelines. These changes were driven by contract completions, performance considerations, funding changes and evolving business needs.

Flexible working arrangements

We remain committed to a workplace that supports diverse employee needs while delivering effective services.

We strengthened our flexible working culture by releasing the Flexible Working Arrangements Policy, which outlines available arrangements and supports consistent application across our department.

In 2025–26 we encouraged staff to explore and adopt new ways of working, including flexible schedules, remote working, collaboration tools and new meeting approaches.

Learning and development

In 2025–26 we progressed learning and development reform through the design and implementation of the DAFF Academy, which was launched on 1 July 2026.

The DAFF Academy provides a coordinated model for learning and capability development across the department. It brings together the corporate learning and development catalogue, regulatory training and learning services under clearer governance and standards. This supports better alignment between workforce planning, capability priorities and learning investment while making it easier for staff and managers to identify development options.

Face-to-face, virtual and self-paced options were available to staff spread across the country.

During the year, we also:

- progressed our Capability Framework to better define the skills needed across the department and support workforce planning
- reviewed our approach to mandatory learning, including introducing a refined definition and pathway aligned to risk, legislative and organisational requirements
- piloted the Grass Roots foundational management program
- strengthened training procurement, quality assurance and evaluation processes.

These reforms are a shift to a more coordinated approach that improves value for money, reduces duplication and strengthens confidence in how resources are used.

Data collected during 2025–26 indicates that centralised funding improved staff access to training and increased participation in learning activities.

Work health and safety

Notifiable incidents

Table 10 and Table 11 show the number of notifiable incidents, investigations, notices (improvement, prohibition, non-disturbance or infringement), prosecutions and other matters that occurred in 2025–26. This information is provided in accordance with schedule 2, part 3 of the Work Health and Safety Act 2011 (WHS Act).

Table 10 Work health and safety incidents notified, 2025–26

Incident type requiring notice under section 38 of the Work Health and Safety Act	Number
Death that required notice	0
Serious injury or illness that required notice	6
Dangerous incident that required notice	4

Table 11 Work health and safety investigations, improvement notices and prosecutions, 2025–26

Notice of investigation type	Number
Notice given to the department under section 155 (obtain information) of the WHS Act	3
Notice given to the department under section 191 (improvement notice) of the WHS Act	0
Notice given to the department under section 195 (prohibition notice) of the WHS Act	0
Notice given to the department under section 198 (non-disturbance notice) of the WHS Act	0
Investigation conducted under Part 10 of the WHS Act	0

WHS Work Health and Safety.

Initiatives and outcomes

In 2025–26 we continued to mature our safety management system through improved risk management, psychosocial safety initiatives, enhanced reporting systems and strengthened consultation and engagement processes.

We have introduced:

- our Work Health and Safety Strategic Plan 2026–2029, focusing on leadership and safety culture, working safely, and learning and capability, supported by strategic performance measures linked to these areas
- the National Safety Management Committee to support the work group committees established to comply with Division 4 of the WHS Act
- an occupational health and hygiene plan, mapping work environments and associated risk profiles
- a work health and safety capability uplift program through e-learning, health and safety forums and Senior Executive Service (SES) masterclasses.

External scrutiny

Audit of annual performance statements

During the year, the ANAO audited our annual performance statements against the requirements of the PGPA Act and PGPA Rule. Our performance statements include our performance measures and results. Appendix A summarises the changes to key activities and improvements to performance measures since publishing our PBS 2025–26 and *Corporate Plan 2025–26*.

Audit of annual financial statements

During the year, the ANAO audited our annual financial statements. The audit assessed whether our financial statements were prepared in accordance with the relevant legislation and frameworks, including the AASB standards and other rules made under the PGPA Act, and accurately presented our department's financial position, financial performance and cashflows.

Auditor-General

In 2025–26 the Auditor-General tabled one report about our activities (Table 12). Our response to this audit is located in the report itself.

Table 12 Auditor-General reports, 2025–26

Report number	Audit	Published
8 of 2025–26	Compliance with Domestic and International Travel Requirements in the Department of Agriculture, Fisheries and Forestry	24 November 2025

Commonwealth Ombudsman

In 2025–26 the Commonwealth Ombudsman did not release any reports about our operations.

Courts and tribunals

In 2025–26 there were no judicial decisions or decisions of administrative tribunals relating to portfolio matters that had a significant effect on the operations of our department.

Portfolio oversight

Inspector-General of Biosecurity

Dr Lloyd Klumpp was the Inspector-General of Biosecurity until 24 October 2025. Dr Melissa McEwen was appointed as Inspector-General on 25 October 2025 for a 5-year term.

In 2025–26 the Inspector-General published 3 reviews:

1) Maturity of the department's biosecurity regulatory system
2) Environmental biosecurity – Management and policy implementation
3) Review of the implementation of the IGB recommendations to improve the Australian biosecurity system.

Our responses can be found within the reviews on the website of the Inspector-General of Biosecurity.

Inspector-General of Animal Welfare and Live Animal Exports

Dr Katherine Clift was appointed as the Inspector-General of Animal Welfare and Live Animal Exports on 30 September 2024 for a 5-year term. She resigned on 29 August 2025. Dr Ashley Bunce was subsequently appointed as Inspector-General on 1 May 2026 for a 5-year term.

No reviews were published in 2025–26.

Parliamentary committees

Committee reports

During 2025–26 parliamentary committees did not table any reports that required a response from our portfolio.

Government responses to committee reports

In 2025–26 we tabled 8 government responses to parliamentary committee reports relevant to the portfolio (Table 13).

Table 13 Government responses to parliamentary committee reports, 2025–26

Committee	Report	Tabling date
Standing Committee on Agriculture	Australian Food Story: Feeding the Nation and Beyond	22 June 2026
Rural and Regional Affairs and Transport Legislation	Agriculture (Biosecurity Protection) Levies Bill 2024 [Provisions] and related bills	18 June 2026
Rural and Regional Affairs and Transport	Australian winegrape purchases code of conduct	23 April 2026
Rural and Regional Affairs and Transport Legislation	National Organic Standard Bill 2024	23 April 2026
Rural and Regional Affairs and Transport Legislation	Don't mince words: definitions of meat and other animal products	23 April 2026
Rural and Regional Affairs and Transport Legislation	Illegal Logging Prohibition Amendment (Strengthening Measures to Prevent Illegal Timber Trade) Bill 2024 [Provisions]	5 February 2026
Joint Committee of Public Accounts and Audit	Inquiry into Policy and Program Design and Implementation	4 November 2025
Rural and Regional Affairs and Transport Legislation	Customs Legislation Amendment (Commercial Greyhound Export and Import Prohibition) Bill 2021	16 October 2025

External service providers

Procurement

Our procurement practices focused on value for money; encouraging competition; efficient, effective, economical and ethical procurement; and accountability and transparency. These practices aligned with:

- relevant Commonwealth legislation
- the Commonwealth Resource Management Framework, which includes the *Commonwealth Procurement Rules* (CPRs), and the PGPA Act
- our accountable authority instructions
- internal procurement policies and guidelines.

Staff were provided with guidance, specialist advice and assistance to meet our obligations. Additionally, we continued to invest in our financial management information system to enhance oversight and support compliance with Commonwealth procurement requirements.

In 2025–26 we had no instances of significant non-compliance with the CPRs. However, we recorded some instances of non-compliance with the CPRs that were not considered significant relating to:

- publication of contract notices on AusTender beyond the required 42-day reporting timeframe – this was the most common non-compliance
- application of procurement methods
- procedural omissions associated with procurement processes.

We have addressed these issues through strengthened procurement guidance, training, enhanced quality assurance processes and increased oversight.

Supporting sustainable procurement

We followed the government's *Environmentally Sustainable Procurement Policy*, which supports better outcomes for the climate and environment by reducing waste and encouraging reuse and recycling. The policy also helped us consider climate risk when making purchasing decisions, particularly for major procurements.

We improved our procurement capability by:

- promoting compliance with the CPRs – in particular, the consideration of environmental sustainability and the use of recycled content when assessing value for money
- promoting and maintaining our Procurement Policy Guidelines: Sustainable Procurement, which offers guidance on using recycled resources and helps officials balance value for money with environmentally sustainable outcomes.

Supporting Indigenous businesses

We supported the Australian Government's Indigenous Procurement Policy (IPP) by engaging with Indigenous businesses and promoting our Procurement Policy Guidelines. As a result, we exceeded the IPP target for contracts awarded to Indigenous businesses.

We also applied value-for-money requirements in our procurement activities. This included using mandatory IPP set-asides where required and considering broader benefits such as supporting Indigenous businesses, Australian businesses and small and medium enterprises, developing workforce capability, and promoting environmentally sustainable outcomes.

Supporting small and medium enterprises

During the reporting year, we supported small business participation in the Australian Government procurement market. Small and medium enterprises (SME) and small enterprise participation statistics are available on the Department of Finance's website.

We recognise the importance of ensuring that small businesses are paid on time. Further information on payment times can be found on our How we pay our suppliers webpage.

Our procurement practices supported SMEs by using:

- the Commonwealth Contracting Suite for low-risk procurements valued at under $1 million (GST inclusive)
- small business engagement principles, such as communicating in clear, simple language and presenting information in an accessible format
- e-invoicing and credit cards, where possible, for purchases under $10,000 (GST inclusive) and complying with resource management guide 'Supplier Pay On-Time or Pay Interest Policy (RMG 417)'
- mandatory whole of Australian Government panels that support SME participation by requiring quotations for procurement activities valued below $125,000 (GST inclusive) to be sought exclusively from SMEs, and by requiring procurement activities valued at or above $125,000 (GST inclusive) to include at least one SME in the request-for-quote process
- CPR Exemption 17 to directly engage SMEs for procurements under $500,000 (GST inclusive), subject to consideration of and compliance with IPP requirements.

Consultancies

We engaged consultants when we needed specialist expertise or independent research, review or assessment. These consultants were typically engaged to:

- investigate or diagnose a defined issue or problem
- carry out specific reviews or evaluations
- provide independent advice, information or solutions to assist in our decision-making.

Before we engaged consultants, we considered the skills and resources required for the task, the skills available internally and the cost-effectiveness of engaging external expertise. We made decisions to engage consultants in accordance with the PGPA Act and related rules, including the Commonwealth Procurement Rules.

Reportable consultancy contracts

During 2025–26 we entered into 27 new reportable consultancy contracts, involving total actual expenditure of $1.90 million. In addition, 17 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $1.02 million. Table 14 and Table 15 show actual expenditure on reportable consultancy contracts in 2025–26.

Table 14 Reportable consultancy contract expenditure, 2025–26

Category	Number	Expenditure ($ GST inclusive)
New contracts entered into during the reporting period	27	1,901,720
Ongoing contracts entered into during a previous reporting period	17	1,022,330
Total	**44**	**2,924,050**

Table 15 Reportable consultancy contract expenditure, by organisation, 2025–26

Organisation	ABN	Expenditure ($ GST inclusive)	Proportion of total spend (%)
McGrathNicol Advisory Partnership	34 824 776 937	449,307	15
Alluvium Consulting Australia Pty Ltd	76 151 119 792	215,859	7
Callida Pty Ltd	40 154 007 664	200,744	7
1 and One Pty Ltd	13 637 567 947	161,073	6
Wild Matters Pty Ltd	19 152 749 230	159,005	5

Note: Expenditure may be across multiple contracts. In accordance with Department of Finance guidance, this table includes only those organisations who received the 5 largest shares of expenditure.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Reportable non-consultancy contracts

During 2025–26 we entered into 854 new reportable non-consultancy contracts, involving total actual expenditure of $72.41 million. In addition, 1,846 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of $519.47 million.

Table 16 and Table 17 show actual expenditure on reportable non-consultancy contracts in 2025–26.

Table 16 Reportable non-consultancy contract expenditure, 2025–26

Reportable non-consultancy contracts	Number	Expenditure ($ GST inclusive)
New contracts entered into during the reporting period	854	72,410,668
Ongoing contracts entered into during a previous reporting period	1,846	519,471,841
Total	**2,700**	**591,882,509**

Table 17 Reportable non-consultancy contract expenditure, by organisation, 2025–26

Organisation	ABN	Expenditure ($ GST inclusive)	Proportion of total spend (%)
Cushman & Wakefield Pty Ltd	77 074 196 991	58,491,637	10
Accenture Australia Pty Ltd	49 096 776 895	34,658,765	6
Unisys Australia Pty Ltd	31 105 642 902	25,247,996	4
Data#3 Limited	31 010 545 267	23,774,794	4
Jones Lang LaSalle (ACT) Pty Ltd	69 008 585 260	22,039,353	4

Note: Expenditure may be against multiple contracts. In accordance with Department of Finance guidance, this table includes only those organisations who received the 5 largest shares of expenditure.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Other contract information

During 2025–26 no contracts of $10,000 or more (GST inclusive) or standing offers were exempted by the secretary from being published on AusTender. Any exempt matters would be disclosed under the Freedom of Information Act 1982 (FOI Act).

Table 18 shows the contracts entered into during the reporting period with a value of $100,000 or more (GST inclusive) that did not include the Australian National Audit Office access clause.

Table 18 Contracts that did not include Australian National Audit Office access clause, 2025–26

Contractor	Purpose	Total contract value ($ GST inclusive)
Kamiros Investments Pty Ltd	Commercial lease	2,198,298
Shell Energy Retail Pty Ltd	Large market gas supply	1,069,129
Shell Energy Retail Pty Ltd	Large market electricity supply	950,000
Bureau Van Dijk Electronic Publishing Pty Ltd	Database licensing, support and maintenance	495,393
Kpler Pte Ltd	Software support	359,370
Elsevier	Library subscription services	346,719
Bruker Pty Ltd	Mass spectrometry instrument	330,000
Universal McCann	Public notice advertising	275,000
Torres Strait Island Regional Council	Commercial lease	235,088
Torres Strait Island Regional Council	Commercial lease	210,320
SnapComms Limited	Software licence renewal	200,000
Australian Postal Corporation	Postage services	180,000
EBSCO	Library subscription services	166,632
Anyline GMBH	Software licensing for document and barcode scanning	165,000
Hotel Realm Pty Ltd	ABARES Outlook 2027 conference venue	157,500
Oxford Nanopore Technologies Australia Pty Ltd	Sequencers and laboratory consumables	153,000
Cab International CABI	Library subscription services	146,835
Bloomberg Australia Pty Ltd	Subscription services	125,000
Bradbowbay Pty Ltd	Residential lease	124,821
Geoscape Australia	National land parcels data	123,200
Brisbane Convention and Exhibition Centre	International Trade and Sustainable Agriculture Symposium	122,101
Melissa Powell	Residential lease	116,507
Scott and Jenna Harris	Residential lease	105,786

Note: Expenditure may be against multiple contracts. Business names are consistent with those published on AusTender. These contracts were entered into using supplier terms and conditions, consistent with standard industry practice, and therefore did not include access clauses.



Part 3: Other mandatory information



Advertising and market research

Advertising campaigns

During 2025–26 we conducted the following advertising campaigns:

- International travellers and biosecurity awareness
- Biosecurity Business Pledge Australia
- Junior Biosecurity Officer program.

Further information on our advertising campaigns is available on our Public awareness and education webpage and in the reports on Australian Government advertising prepared by the Department of Finance.

Expenditure

Table 19 lists the payments we made to market research and advertising organisations in 2025–26 to deliver market research, recruitment advertising, public interest notices, and campaign and non-campaign advertising activities.

Table 19 Advertising and market research expenditure, 2025–26

Type	Organisation	Description	Expenditure ($ GST inclusive)
Advertising	APS Jobs	Recruitment advertising	108,393
Advertising	Universal McCann	Recruitment advertising	126,396
Advertising	Universal McCann	International travellers and biosecurity awareness	265,955.21
Advertising	Universal McCann	Biosecurity Business Pledge Australia	43,999.92
Advertising	Universal McCann	Junior Biosecurity Officer program	76,600.68
Market research	Instinct and Reason	Junior Biosecurity Officer program – teacher research	64,900.00
Advertising	Universal McCann	Khapra beetle response campaign advertising, supported by translated materials to reach CALD audiences and raise awareness of biosecurity	36,659.31
Public interest notice	Universal McCann	To promote the availability of round 1 sheep producer and livestock transport sector grants as part of the Sheep Industry Transition Assistance Package	291,397.89
Public interest notice	Universal McCann	To promote the availability of round 2 sheep producer and livestock transport sector grants as part of the Sheep Industry Transition Assistance Package	231,676.45
Advertising	Universal McCann	Advertising of Australian Government in-drought support for New South Wales, Victoria and South Australia	35,000
Market research	Social Research Centre	National research to better understand farmer, trusted adviser and rural community perceptions of drought, to inform future drought policy communication and engagement activities	155,859.50
Advertising	Universal McCann	H5 bird flu public notice	493,306.87

Note: Under section 311A of the Commonwealth Electoral Act 1918, only payments exceeding $17,300 require itemised disclosure.

The Department of Finance Campaign Advertising by Australian Government Departments and Agencies reports provide details of campaigns where expenditure is greater than $250,000 (GST exclusive).

Grants

GrantConnect provides information on grants awarded by our department during 2025–26.

Disability reporting

Australia's Disability Strategy 2021–2031 provided the framework for inclusive policies, programs and infrastructure. It ensured the principles of the United Nations Convention on the Rights of Persons with Disabilities were incorporated into policies and programs that affect people with disability, their families and carers. For progress reports, see Australia's Disability Strategy Hub. Disability reporting is included in the Australian Public Services Commission's State of the Service reports and the APS Employment Data. These reports are available at APSC.gov.au.

Freedom of information

Agencies subject to the FOI Act are required to publish information under the Information Publication Scheme (IPS). Our agency plan shows the information we publish to comply with the IPS requirements. Learn more about the information we publish in response to FOI requests via our disclosure log.

In 2025–26 we received 123 requests for access under the FOI Act, 21 requests for internal review and 5 requests for external review. We finalised 103 requests and 17 internal reviews.

Learn more about FOI requests processed by Commonwealth agencies at the Office of the Australian Information Commissioner.

Correction of material errors in previous annual report

Our *Annual report 2024–25* contained the following errors:

1) On page 214 (Appendix G: Executive remuneration, Table G2) we reported against the $370,001–$395,000 remuneration band that
   a) the average base salary was $417,888; the correct value was $317,934
   b) the average superannuation contributions were $53,500; the correct value was $56,328
   c) the average long service leave was $7,787; the correct value was $7,855
   d) the average total remuneration was $375,472; the correct value was $382,151.
2) On page 100 (Advertising and market research, Advertising campaigns), we reported no advertising campaigns were conducted. The correct statement should read

   'During 2024–25 we conducted one advertising campaign relating to international travellers and biosecurity awareness.'



Part 4: Appendixes



Appendix A: Changes to key activities and performance measures from Portfolio Budget Statements and Corporate Plan 2025–26

Table A1 Changes to Outcome 1 key activities and performance measures

PBS 2025–26 (Table 2.2)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Key activity 1.1 Develop and deliver policies and manage programs to ensure primary producers are well positioned to maintain and increase their productivity.	Key activity 1.1 Support sector productivity growth and innovation.	Key activity 1.1 Support sector productivity growth and innovation.	Consolidation of key activities since PBS. New key activity 1.1 introduced in the corporate plan for measures SG-01, SG-02, SG-03 and SG-04.
SG-01 Greater growth in average agricultural productivity (adjusted for climate and weather effects) for the past 10 years, compared with average annual market sector productivity growth over the same period.	SG-01 Greater growth in average agricultural productivity (adjusted for climate and weather effects) for the past 10 years compared with average annual market sector productivity growth over the same period.	SG-01 Greater growth in average agricultural productivity (adjusted for climate and weather effects) for the past 10 years compared with average annual market sector productivity growth over the same period.	Performance measure SG-01 aligned with new key activity 1.1 in the corporate plan. Very minor change to measure wording to improve clarity between PBS and corporate plan. No changes to measure between the corporate plan and APS.
Key activity 1.2 Work with levy stakeholders to effectively administer the agricultural levies system.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 1.1 Support sector productivity growth and innovation.
SG-02 Equal or reduced cost of levies administration compared with levies disbursed.	SG-02 Equal or reduced cost of levies administration compared with levies disbursed.	SG-02 Equal or reduced cost of levies administration compared with levies disbursed.	Performance measure SG-02 aligned with key activity 1.1 in the corporate plan and APS, rather than key activity 1.2 in the PBS. No changes to measure between the PBS, corporate plan and APS.
Key activity 1.3 Deliver programs and work with portfolio agencies to support farmers' financial growth.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 1.1 Support sector productivity growth and innovation.
SG-03 Proportion of farm businesses making capital investments.	SG-03 Proportion of farm businesses making new capital investments.	SG-03 Proportion of farm businesses making new capital investments.	Performance measure SG-03 aligned with new key activity 1.1 in the corporate plan, rather than key activity 1.3 in the PBS. Minor change to measure wording between the PBS and corporate plan for clarity. No changes to measure between the corporate plan and APS.

PBS 2025–26 (Table 2.2)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
SG-08 Encourage forestry industry investment in innovation.	SG-04 Encourage forestry industry investment in innovation.	SG-04 Encourage forestry industry investment in innovation.	Performance measure SG-04 aligned with new key activity 1.1 in the corporate plan, rather than key activity 1.7 in the PBS. Target wording updated for clarity between the PBS and corporate plan. No changes to measure between the corporate plan and APS.
Not applicable.	Key activity 1.2 Regulate exports and enable, improve and protect access to international markets.	Key activity 1.2 Regulate exports and enable, improve and protect access to international markets.	New key activity 1.2 for performance measures SG-05, SG-06, SG-07 and SG-08 introduced in the corporate plan.
Key activity 1.4 Enable and protect international market access to provide growth opportunities for agricultural producers and exporters and support global food security.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 1.2 Regulate exports and enable, improve and protect access to international markets.
SG-04 Grow access to a diverse range of international markets for Australian exporters of agricultural, fisheries and forestry products.	SG-05 Open, improve, maintain and restore access to a diverse range of international markets for Australian exporters of agricultural, fisheries and forestry products.	SG-05 Open, improve, maintain and restore access to a diverse range of international markets for Australian exporters of agricultural, fisheries and forestry products.	Performance measure SG-05 aligned with new key activity 1.2 in the corporate plan, rather than key activity 1.4 in the PBS. Measure wording, target and tolerances updated between the PBS and corporate plan to reflect transition to a qualitative performance measure. Since the corporate plan, targets and tolerances have been further updated in the APS to provide clearer guidance on how performance is assessed. The methodology has been updated to redefine some market access parameters.
Key activity 1.5 Represent Australia's interests and contribute to global standards for open and free trade by participating in multilateral standard-setting bodies.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 1.2 Regulate exports and enable, improve and protect access to international markets.

PBS 2025–26 (Table 2.2)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
SG-05 Significant representation of Australian interests on multilateral standard-setting bodies.	SG-06 Significant representation of Australian interests on multilateral standard-setting bodies.	SG-06 Significant representation of Australian interests on multilateral standard-setting bodies.	Performance measure SG-06 aligned with new key activity 1.2 in the corporate plan, rather than key activity 1.5 in the PBS. Tolerances updated for greater clarity in the APS ('the department provides evidence …' rather than 'provides examples …').
Key activity 1.6 Provide effective, efficient, and modernised regulation as the administrator of the *Export Control Act 2020*.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 1.2 Regulate exports and enable, improve and protect access to international markets.
SG-06 Effective delivery of regulatory responsibilities for relevant export applications under the *Export Control Act 2020*.	SG-07 Effective delivery of regulatory responsibilities for relevant export applications under the Export Control Act.	SG-07 Effective delivery of regulatory responsibilities for relevant export applications under the Export Control Act.	Performance measure SG-07 aligned with new key activity 1.2 in the corporate plan, rather than key activity 1.6 in the PBS. Targets and tolerances updated between the PBS and corporate plan once baseline established. In the APS, slight wording updates to the target and tolerances ('More than 99% ...' replaces 'Over 99% ...'). Updates made to the methodology and the parameters used to calculate results.
SG-07 Increase in the number of electronic certificates issued for export.	SG-08 Increase in the number of paperless exchanges for exports.	SG-08 Increase in the number of paperless exchanges for exports.	Performance measure SG-08 aligned with new key activity 1.2 in the corporate plan, rather than key activity 1.6 in the PBS. Between the PBS and corporate plan, measure wording, targets and tolerances updated to measure the number of new paperless exchanges that have been made. The tolerance for 'partially achieved' has been updated for clarity, from 'an increase of one or more …' to 'an increase of 1 or 2 …'. The tolerance for 'not achieved' has been updated from 'an increase of less than one' to 'no new paperless exchanges …' for better clarity.

PBS 2025–26 (Table 2.2)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Key activity 1.7 Support a productive and sustainable Australian forestry industry.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 1.2 Regulate exports and enable, improve and protect access to international markets.
Key activity 2.1 Create pathways that support the agricultural sector to build an understanding of emissions-reduction opportunities and adopt emissions-reduction activities that strengthen productivity and competitiveness.	Not applicable – removed.	Not applicable – removed.	Replaced with key activity 2.2 Support the agricultural sector to adopt emissions-reduction activities that strengthen productivity and competitiveness.
Not applicable.	Key activity 2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.	Key activity 2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.	New key activity 2.1 for performance measures RS-01, RS-02 and RS-03 introduced in the corporate plan.
Not applicable.	Key activity 2.2 Support the agricultural sector to adopt emissions-reduction activities that strengthen productivity and competitiveness.	Key activity 2.2 Support the agricultural sector to adopt emissions-reduction activities that strengthen productivity and competitiveness.	New key activity 2.2 for performance measure RS-04 introduced in the corporate plan.
RS-01 Increased pathways to support the understanding and adoption of emissions-reduction opportunities, technologies and practices.	RS-04 Increased pathways to support the understanding and adoption of emissions-reduction opportunities, technologies and practices.	RS-04 Increased pathways to support the understanding and adoption of emissions-reduction opportunities, technologies and practices.	Performance measure RS-04 aligned with new key activity 2.2 in the corporate plan, rather than key activity 2.1 in the PBS. Targets and tolerances updated for clarity between the PBS and corporate plan. No changes to measure between the corporate plan and APS.
Key activity 2.2 Deliver annual funding to support the agricultural sector to adopt sustainable agriculture practices in accordance with the Natural Heritage Trust.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.
RS-02 Sustainable farming practices are funded through the Climate-Smart Agriculture Program.	RS-02 Sustainable farming practices are funded through the Climate-Smart Agriculture Program.	RS-02 Sustainable farming practices are funded through the Climate-Smart Agriculture Program.	Performance measure RS-02 aligned with new key activity 2.1 in the corporate plan, rather than key activity 2.2 in the PBS. In the APS, the methodology to determine the performance result has been updated to clarify the reporting of expenditure and accruals over the period.

PBS 2025–26 (Table 2.2)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Key activity 2.3 Administer annual funding from the Future Drought Fund to build drought resilience in Australia's agricultural sector in accordance with the *Drought Resilience Funding Plan (2024–2028).*	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.
RS-03 Increased investment in activities to build economic, social and environmental resilience to drought.	RS-01 Increased investment in activities to build economic, social and environmental resilience to drought.	RS-01 Increased investment in activities to build economic, social and environmental resilience to drought.	Performance measure RS-03 aligned with new key activity 2.1 in the corporate plan, rather than key activity 2.3 in the PBS. Between the PBS and corporate plan, targets updated to align with funding approved and announced as part of the 2024–25 Budget. In the APS, the methodology was updated to clarify how the results are determined.
Key activity 2.4 Ensure Australian Government fisheries are sustainably managed through the development and review of legislative and policy settings and other initiatives.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 2.1 Promote better resource management practices, sustainability and self-reliance in the agricultural sector.
RS-04 The proportion of Australian Government–managed fish stocks that are sustainable.	RS-03 The proportion of Australian Government–managed fish stocks that are sustainable.	RS-03 The proportion of Australian Government–managed fish stocks that are sustainable.	Performance measure RS-03 aligned with new key activity 2.1 in the corporate plan, rather than key activity 2.4 in the PBS. No changes to measure between the corporate plan and APS.

APS Annual Performance Statements. **PBS** Portfolio Budget Statements.

Table A2 Changes to Outcome 2 key activities and performance measures

PBS 2025–26 (Table 2.4)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Key activity 3.1 Use international standards and science-based risk assessments to develop and inform policy, legislative frameworks and tools to support the management of exotic pest and disease risk. Detect, monitor and mitigate biosecurity risk at the border through intelligence-informed targeting, technology-supported inspections and efficient detection methods.	Key activity 3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.	Key activity 3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.	Consolidation of key activities. New key activity 3.1 for performance measures BI-01, BI-02 and BI-03 introduced in the corporate plan.
BI-01 Proportion of biosecurity risk assessments completed in the development of import policy and regulation of biosecurity risks on imported goods, within regulatory and target timeframes.	Not applicable – removed.	Not applicable – removed.	Our materiality assessment determined that this performance measure was too similar to performance measures BI-01 and BI-02 this year, so it was removed from the corporate plan to avoid confusion.
Key activity 3.2 Assess and finalise applications for biosecurity risk goods that require an import permit, ensuring fit-for-purpose regulation and biosecurity risk management.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.
BI-02 The import permit service standard is met.	BI-01 The import permit service standard is met.	BI-01 The import permit service standard is met.	Measure BI-01 aligned with new key activity 3.1 in the corporate plan rather than key activity 3.2 in the PBS. Targets and tolerances updated for greater clarity between the PBS and corporate plan. No subsequent changes between the corporate plan and APS.

PBS 2025–26 (Table 2.4)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Key activity 3.3 Establish new and maintain existing pre-border biosecurity arrangements with overseas governments and entities to manage biosecurity risks associated with imported goods, to reduce the number and frequency of exotic pests entering Australia.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.
BI-03 Increased pre-border biosecurity assurance arrangements to manage biosecurity risks in countries exporting to Australia.	BI-02 Number of pre-border biosecurity assurance arrangements established or maintained with exporting countries.	BI-02 Number of pre-border biosecurity assurance arrangements established or maintained with exporting countries.	Measure BI-02 aligned with new key activity 3.1 in the corporate plan rather than key activity 3.3 in the PBS. Between the PBS and corporate plan: minor changes to measure wording for greater clarity; targets and tolerances updated to better compare performance with the prior year. Tolerance wording for 'not achieved' subsequently updated in the APS for clarity, from 'More than a 0% reduction …' to 'A reduction …'
Key activity 3.4 Undertake targeted public engagement and communication to enhance awareness of biosecurity requirements.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.
BI-04 Targeted public communication and engagement activities.	BI-03 Targeted public communication and engagement activities.	BI-03 Targeted public communication and engagement activities.	Performance measure BI-03 aligned with new key activity 3.1 in the corporate plan rather than key activity 3.4 in the PBS. In the APS, the methodology has been updated to remove alignment to the *Australian Government Guidelines on Advertising and Information Campaigns by non-corporate Commonwealth entities*. The definition is inclusive of broader advertising activities.

PBS 2025–26 (Table 2.4)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Key activity 3.5 Maintain and mature emergency management arrangements.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.3 Protect the economy and environment from the impact of exotic pests and diseases in Australia through appropriate post-border measures, including regulation and emergency management capabilities.
BI-05 Strengthened emergency management capabilities.	BI-08 Strengthened emergency management capabilities.	BI-08 Strengthened emergency management capabilities.	Performance measure BI-08 aligned with new key activity 3.3 in the corporate plan, rather than key activity 3.5 in the PBS. Between the corporate plan and the APS, the target and tolerance wording has been updated to account for a slight revision to the 2023–24 baseline, which is now explicitly included. The methodology and caveats were modified to account for the type of anonymous online survey used by participants after the workshops.
Key activity 3.6 Establish and maintain biosecurity measures (both onshore and offshore) to prevent the entry or establishment of pests and diseases into Australia.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.1 Effectively prepare for the management of biosecurity risks, imported food and human health through risk assessment, pre-border controls and assurance programs, inspection, treatment, certification and education.
Not applicable.	Key activity 3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.	Key activity 3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.	Consolidation of key activities. New key activity 3.2 for performance measures BI-04, BI-05, BI-06 and BI-07 introduced in the corporate plan.

PBS 2025–26 (Table 2.4)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
BI-06 Reduction in risk of significant disease threats because of biosecurity measures implemented by the department.	BI-04 Effectiveness of the Compliance-Based Intervention Scheme (CBIS) for risk-based intervention.	BI-04 Effectiveness of the Compliance-Based Intervention Scheme (CBIS) for risk-based intervention.	2024–25 was the final year of measure BI-05 that appeared in the PBS 2025–26. The replacement BI-04 measure in the corporate plan better demonstrates our commitment to improving the regulation of biosecurity risks for animal and plant-based commodities. Between the corporate plan and the APS, the tolerances were updated to remove the option for 'partially achieved' and to adjust the tolerance ranges for 'not achieved'. A slight wording change was made to the target to align with updated tolerances. A slight adjustment was made to the methodology to strengthen the parameters around calculating results.
BI-07 Number of consignments of imported goods with khapra beetle detections is reduced as a result of biosecurity measures implemented by the department.	Not applicable – removed.	Not applicable – removed.	2024–25 was the final year of measure BI-07 that appeared in the PBS 2025–26, so it was removed from the corporate plan. Performance measure BI-02 measures the effectiveness of pre-border controls (including treatments) used to manage biosecurity risks.
Key activity 3.7 Screen and inspect goods which present a high level of biosecurity risk at the border.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.
BI-08 Reduced levels of non-compliance with regulations administered by the department that apply to high-value cargo.	BI-05 Rates of non-compliance with regulations administered by the department that apply to high-value cargo.	BI-05 Rates of non-compliance with regulations administered by the department that apply to high-value cargo.	Measure wording and tolerances updated for greater clarity. Performance measure BI-05 aligned with new key activity 3.2 and numbering updated. In the APS, wording changes have been made to the target and tolerances to improve readability. The phrase 'compared with the 2021–22 rate of 1.33%' has been removed from the tolerances and added to the target.

PBS 2025–26 (Table 2.4)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
BI-09 Reduced levels of non-compliance with regulations administered by the department that apply to international travellers and their goods.	BI-06 Rates of non-compliance with regulations administered by the department that apply to international travellers.	BI-06 Rates of non-compliance with regulations administered by the department that apply to international travellers.	Measure wording, targets and tolerances updated for clarity. Performance measure BI-06 aligned with new key activity 3.2 in the corporate plan rather than key activity 3.7 in the PBS. No changes between the corporate plan and APS.
Key activity 3.8 Verify and assure our controls through monitoring, auditing and applying actions against non-compliance.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.
BI-10 Reduced levels of non-compliance with regulations administered by the department that apply to approved arrangements.	BI-07 Rates of non-compliance with regulations administered by the department that apply to approved arrangements.	BI-07 Rates of non-compliance with regulations administered by the department that apply to approved arrangements.	Performance measure BI-07 aligned with new key activity 3.2 in the corporate plan rather than key activity 3.8 in the PBS. Measure wording, targets and tolerances updated for greater clarity between the PBS and corporate plan. In the APS, tolerance wording has been updated slightly and methodology has been revised to account for changes to data sources and extraction processes.
Key activity 3.9 Manage biosecurity risks to an acceptable level while delivering quality services to our stakeholders.	Not applicable – removed.	Not applicable – removed.	Consolidated into key activity 3.2 Regulate to safeguard Australia's animal, plant, human health, environmental and food safety status by inspecting, detecting and minimising biosecurity risks at the border.
BI-11 Biosecurity service standards conducted at the border are met.	Not applicable – removed.	Not applicable – removed.	Our materiality assessment determined this measure did not clearly demonstrate achievement of key activity 3.2 or our national biosecurity strategic objective. It is more aligned with our client service charter and was removed from the corporate plan. We will continue reporting against our service standards on our website.

PBS 2025–26 (Table 2.4)	Corporate Plan 2025–26	Annual performance statements 2025–26	Changes
Not applicable.	Key activity 3.3 Protect the economy and environment from the impact of exotic pests and diseases in Australia through appropriate post-border measures, including regulation and emergency management capabilities.	Key activity 3.3 Protect the economy and environment from the impact of exotic pests and diseases in Australia through appropriate post-border measures, including regulation and emergency management capabilities.	New key activity for performance measure BI-08 introduced in the corporate plan.
Key activity 3.10 Manage non-compliance with biosecurity and other relevant portfolio legislation.	Key activity 3.4 Manage non-compliance with biosecurity and other relevant portfolio legislation.	Key activity 3.4 Manage non-compliance with biosecurity and other relevant portfolio legislation.	Numbering updated to reflect consolidation of key activities.
BI-12 Investigate and respond to incidents of high risk non-compliance through compliance and enforcement measures.	BI-09 Investigate and respond to incidents of high risk non-compliance through compliance and enforcement measures.	BI-09 Manage and respond to incidents of high-risk non-compliance through compliance and enforcement measures.	Performance measure BI-09 aligned with new key activity 3.4 in the corporate plan rather than key activity 3.10 in the PBS. Tolerances updated for greater clarity between the PBS and corporate plan. In the APS, in addition to the measure description changing, the target and tolerances were updated to replace references to ‘enforcement actions’ with ‘enforcement measures’.

APS Annual performance statements. **PBS** Portfolio Budget Statements.

Appendix B: Audit and Risk Committee membership

In 2025–26 the Audit and Risk Committee met 6 times, including out-of-session committee meetings. In addition, members attended specialised subcommittee meetings to further consider matters. Table B1 provides the membership details and committee meeting attendance.

Table B1 Audit and Risk Committee membership, 2025–26

Member name and qualifications	Knowledge, skills and experience	Number of committee meetings attended	Number of subcommittee meetings attended	Annual remuneration [a] ($ GST inclusive)	Additional information (including role on committee)
Tim Youngberry, BBus (Acc), FCPA, FCA, CPFA	Mr Youngberry is an experienced senior executive and public financial management expert. He has held senior executive roles, including as chief financial officer of multiple Commonwealth entities. Mr Youngberry is a former divisional president for the ACT division of CPA Australia and completed the ANZSOG Executive Fellows Program. Mr Youngberry has served as chair and member of several audit and risk committees for Australian Government departments.	6	0	67,977.75	• Chair, Audit and Risk Committee
Mark Sercombe, BEc, FCA, PFIIA, CIA, CISA	Mr Sercombe has extensive experience in corporate governance, business management, financial management systems and public administration, and corruption prevention in the public sector. He founded and leads a boutique risk advisory firm serving private and public sector organisations. He specialises in internal controls and IT risk, including projects, cybersecurity, business systems and privacy. Mr Sercombe is a member of the audit and risk committees for the ATO, Services Australia, the NSW Cabinet Office, NSW Premier's Department, NSW Parliamentary Counsel's Office, the NSW Educational Standards Authority, Cancer Institute NSW and the NSW Electoral Commission. He is also a member of the audit, risk and improvement committees of 2 NSW councils – Bayside and Cumberland City – and a sessional lecturer at the University of Sydney.	4	4 [b, d]	49,728.21	• Member, Audit and Risk Committee (concluded December 2025) • Chair, Internal Audit Subcommittee • Member, Financial Statements Subcommittee
Alexandra Spark, BCom, FCA, GAICD	Ms Spark is a CA and CA Risk Specialist with experience in risk management, regulation, corporate governance, audit and accounting. Ms Spark provides independent advisory services to the Australian Government and is a member of several audit and risk committees, including the Department of Climate Change, Energy, the Environment and Water; the Climate Change Authority; and Net Zero Economy Authority. She is also a member of ACT Government directorate audit	6	6 [c, d]	55,833.75	• Member, Audit and Risk Committee • Chair, Financial Statements Subcommittee • Member, Performance Reporting Subcommittee

Member name and qualifications	Knowledge, skills and experience	Number of committee meetings attended	Number of subcommittee meetings attended	Annual remuneration [a] ($ GST inclusive)	Additional information (including role on committee)
	and risk committees and a non-executive director of a number of private entities.				
Diana Hamono, Master of Information Studies (Knowledge Mgmt), Dip. Risk Management (Security), CGEIT, CISA, PMIIA	Ms Hamono has over 37 years' experience in internal auditing, including IT and assurance. Ms Hamono has provided advice at the Commonwealth, state and territory and local government levels. Her qualifications and experience cover risk management, corporate governance, ICT, project management, data management and business operations. Ms Hamono is a member of audit and risk committees for several Commonwealth, ACT and local government entities. She is a professional member of IIA-Australia and a retired member of ISACA.	5	4 [b, c]	35,252.49	• Member, Audit and Risk Committee • Chair, Performance Reporting Subcommittee • Member, Internal Audit Subcommittee
Greg Divall, BAppSc (Mathematics), MBA, GAICD	Mr Divall has over 20 years' experience in Commonwealth SES leadership roles, with over 35 years' experience in the public sector. Mr Divall was the group business manager of the Capability Acquisition and Sustainment Group and led the group's reintegration into the Department of Defence. He is an independent audit and risk committee member for several other Commonwealth entities and a Defence Independent Assurance Board member. Mr Divall holds a Bachelor of Applied Science and a Master of Business Administration. He is a member of the Australian Institute of Company Directors and a Vincent Fairfax Fellow. He completed the ANZSOG Executive Fellows Program, the Harvard Kennedy School's National and International Security program for senior executives and the Advanced Management and Leadership Programme at Oxford Saïd Business School.	1	1 [d]	0	• Member, Audit and Risk Committee (commenced June 2026) • Member, Financial Statements Subcommittee • Member, Performance Reporting Subcommittee

Note: Remuneration for members includes for attendance at Audit and Risk Committee meetings, attendance at relevant subcommittee meetings, ad hoc meetings with departmental officers, out of session considerations and providing advice to the department. **a** Remuneration reported is for amounts paid in 2025–26. **b** Internal Audit Subcommittee. **c** Performance Reporting Subcommittee. **d** Financial Statements Subcommittee. **ANZSOG** Australia and New Zealand School of Government. **ATO** Australian Taxation Office. **BAppSc** Bachelor of Applied Science. **BBus (Acc)** Bachelor of Business (Accounting). **BCom** Bachelor of Commerce. **BEc** Bachelor of Economics. **CA** Chartered Accountant. **CGEIT** Certified in the Governance of Enterprise IT. **CIA** Certified Internal Auditor. **CISA** Certified Information Systems Auditor. **CPFA** Chartered Public Finance Accountant. **FCA** Fellow Chartered Accountant. **FCPA** Fellow Certified Practising Accountant. **GAICD** Graduate of the Australian Institute of Company Directors. **MBA** Master of Business Administration. **PFIIA** Professional Fellow of the Institute of Internal Auditors Australia. **PMIIA** Practising Member of the Institute of Internal Auditors Australia. **SES** Senior Executive Service.

Appendix C: Annual reports on the operation of legislation

Biosecurity Act 2015

Section 614G of the *Biosecurity Act 2015* requires the secretary to prepare an annual report showing the total amounts paid under arrangements or grants for dealing with risks posed by pests and diseases (and the total number of those arrangements) that were made by the agriculture minister during the reporting period.

In 2025–26 we administered 10 grants totalling $8,331,910 (GST exclusive) and 37 arrangements totalling $6,242,598 (GST exclusive) in response to biosecurity risks posed by diseases or pests.

Environment Protection and Biodiversity Conservation Act 1999

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* requires an annual report on measures to minimise our effect on the environment, the mechanisms (if any) for reviewing and increasing the effectiveness of those measures and our contribution to the principles of ecologically sustainable development.

We supported Australia's food and fibre production by developing policies and programs that integrate short- and long-term economic, environmental and social considerations, aligning with the principles of ecologically sustainable development. In 2025–26 this included making over $80 million available for sustainable agriculture projects across Australia through the Natural Heritage Trust. This helped to maintain and enhance the natural and social capital that underpins agriculture.

Through the trust, we supported farmers to adopt natural resource management practices that improve soil health, protect nature and biodiversity, and reduce carbon emissions. We funded projects that addressed a range of priorities, including water management, integrated pest and disease management, education and extension, practice change, precision irrigation, fertiliser efficiency, revegetation and soil health, as well as climate adaptation and emissions reduction. Many projects also leveraged innovative technologies to improve sustainability and productivity. Despite fuel and fertiliser supply issues affecting some projects, overall program implementation remained on track.

We strengthened Australia's ecological sustainability by leading nationally coordinated biosecurity efforts. We reduced the impacts of established pests and weeds on biodiversity, agricultural productivity and natural resources. We also supported evidence-based management, national partnerships and the sustainable use of Australia's environmental assets.

Export Control Act 2020

Section 424C of the *Export Control Act 2020* requires the secretary to prepare an annual report on the total amounts paid under arrangements or grants (and the total number of such arrangements or grants) made by the agriculture minister in response to the phasing out of live sheep exports by sea.

In 2025–26 we paid $16,182,926.67 (GST exclusive) and entered into 211 grants in relation to the phasing out of the export of live sheep by sea.

Farm Household Support Act 2014

Section 104 of the FHS Act requires the secretary to prepare an annual report on the administrative operation of this Act (see Annual financial statements).

Natural Resources Management (Financial Assistance) Act 1992

Section 26(1) of the Natural Resources Management (Financial Assistance) Act 1992 requires an annual report on the operation of and agreements made under the Act. We jointly administer the Act with the Department of Climate Change, Energy, the Environment and Water.

In 2025–26 we made no payments or new agreements under the *Natural Resources Management (Financial Assistance) Act 1992*.

Primary Industries Levies and Charges Disbursement Act 2024

Section 67 of the Primary Industries Levies and Charges Disbursement Act 2024 (PILCD Act) requires the secretary to report on the operation of the National Residue Survey Special Account in our annual report. This section fulfils that requirement for 2025–26.

Operation

The National Residue Survey monitors residues of pesticides, veterinary medicines and environmental contaminants in Australian food commodities. This monitoring is funded through levies or direct invoicing. The survey covered:

- animal commodities – cattle, sheep, pigs, camels, deer, goats, kangaroo, poultry (such as chickens, ducks, quails and turkeys), wild boar, buffalo, honey, eggs and aquatic species (both aquaculture and wild-caught seafood)
- grains – cereals (wheat, barley, oats, maize, millet, rye, sorghum and triticale), pulses (chickpeas, cow peas, pigeon peas, field peas, faba beans, lentils, vetch, navy beans, mung beans, soybeans, lupin and adzuki beans) and oilseeds (canola, sunflower, safflower and linseed)
- horticultural commodities – almonds, apples, macadamias and pears.

During the year, compliance with Australian standards was:

- 99.68% across 40 animal products (based on 8,058 samples from meat, eggs, honey and aquatic species)
- 99% across 28 plant products (based on 7,550 samples from grains and horticulture).

Compliance rates were based on the number of samples that complied with Australian standards. In a small number of samples, more than one chemical may have been present that was non-compliant with Australian standards.

The National Residue Survey results for animal and plant products are published each year.

Financial information

Table C1, Table C2 and Table C3 provide financial information on the National Residue Survey.

Table C1 National Residue Survey revenue and expenses, 2024–25 and 2025–26

Item	2024–25 ($'000)	2025–26 ($'000)
Sale of goods and rendering of services	668	619
Interest on investments	796	759
Levies	13,517	13,639
Revenue from government	8	11
Total revenue	**14,989**	**15,028**
Employee benefits	2,777	3,302
Analytical testing	7,269	8,019
Contractors and consultants	440	537
Depreciation and amortisation	303	257
Other	1,724	1,758
Total expenses	**12,513**	**13,873**
Surplus/(deficit)	2,475	1,155

Table C2 National Residue Survey assets, liabilities and equity, 2024–25 and 2025–26

Item	2024–25 ($'000)	2025–26 ($'000)
Cash and cash equivalents	5,193	4,396
Trade and other receivables	22	34
Investments	16,000	18,000
Intangibles	75	57
Accrued revenue	2,815	2,897
Other assets	60	52
Total assets	**24,164**	**25,436**
Employee provisions	695	795
Suppliers and other payables	594	597
Total liabilities	**1,288**	**1,391**
Reserves [a]	0	0
Other [a]	22,876	24,044
Total equity	**22,876**	**24,044**

a From 2025–26 reserves are reported in Other – for further detail refer to commentary. Comparative amounts in Equity have been reclassified from Reserves to Other to align with current year's reporting presentation.

Table C3 National Residue Survey Account transactions, 2024–25 and 2025–26

Item	2024–25 ($'000)	2025–26 ($'000)
Balance brought forward from previous period	2,914	5,193
Appropriation for reporting period	7	13
Other receipts	30,736	30,935
Total receipts	**30,743**	**30,948**
Payments made to employees	(2,678)	(3,178)
Payments made to other	(25,786)	(28,567)

Item	2024–25 ($'000)	2025–26 ($'000)
Total payments	**(28,464)**	**(31,745)**
Total balance carried to the next period	**5,193**	**4,396**

Section 87 of the PILCD Act requires the secretary to report on the total number and amount of recoverable payments made that our staff were aware of in 2025–26, and that our staff became aware of in 2025–26 that were not reported in an earlier financial year. Table C4 provides the information for 2025–26.

Table C4 Recoverable payments, 2025–26

Financial year	Number of recoverable payments	Total amount ($ GST exclusive)
2025–26	37	166,787
2024–25 [a]	53	210,893
2023–24 [a]	26	152,254
2022–23 [a]	19	127,329
2021–22 [a]	14	64,015

a Payments we became aware of in 2025–26 that were not reported earlier.

Appendix D: Entity resource statement

Table D1 Entity resource statement subset summary, 2025–26

Category	Item	Actual available appropriation 2025–26 (a) ($'000)	Payments made (b) ($'000)	Balance remaining (a) – (b) ($'000)
Departmental	Annual appropriations – ordinary annual services	884,726	642,958	241,768
	Prior year appropriations available – ordinary annual services	353,215	233,920	119,295
	Annual appropriations – other services – non-operating	58,093	39,498	18,595
	Prior year appropriations available – other services – non-operating	19,857	19,522	335
	Total departmental annual appropriations (c)	**1,315,891**	**935,898**	**379,993**
	Total departmental special appropriations (d)	**0**	**0**	**0**
	Opening balance – special accounts	67,622	0	67,622
	Special account receipts	909,429	877,986	31,443
	Total special accounts (e)	**977,051**	**877,986**	**99,065**
	Less departmental appropriations drawn from annual/special appropriations and credited to special accounts (f)	*(172,698)*	*(172,698)*	*0*
	Total departmental resourcing (c + d + e – f)	**2,120,244**	**1,641,186**	**479,058**
Administered	Annual appropriations – ordinary annual services	279,053	235,895	43,158
	Prior year appropriations available – ordinary annual services	57,657	1,702	55,955
	Annual appropriations – other services – non-operating	328,128	*(1,105)*	329,233
	Prior year appropriations available – other services – non-operating	174,610	174,610	0
	Total administered annual appropriations (g)	**839,448**	**411,102**	**428,346**
	Total administered special appropriations (h)	**1,235,984**	**1,235,984**	**0**
	Opening balance – special accounts	98,851	0	98,851
	Special account receipts	100,398	71,791	28,607
	Total special accounts receipts (i)	**199,249**	**71,791**	**127,458**
	Less administered appropriations drawn from annual/special appropriations and credited to special accounts (j)	*(100,000)*	*(100,000)*	*0*
	Less payments to corporate entities from annual/special appropriations (k)	*(73,398)*	*(73,398)*	*0*
	Total administered resourcing (g + h + I – j – k)	**2,101,283**	**1,545,479**	**555,804**
Total resourcing and payments for the Department of Agriculture, Fisheries and Forestry		**4,221,527**	**3,186,665**	**1,034,862**

Appendix E: Expenses by outcomes

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.

Table E1 Expenses for Outcome 1, 2025–26

Program	Category	Activity	Budget 2025–26 (a) ($'000)	Actual expenses 2025–26 (b) ($'000)	Variation 2025–26 (a) – (b) ($'000)
Program 1.1 Agricultural Adaptation	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Agriculture and Land Sectors – low emissions future	9,000	2,244	6,756
Total for Program 1.1			**9,000**	**2,244**	**6,756**
Program 1.2 Sustainable Management – Natural Resources	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	5,350	5,774	(424)
		National Carp Control Plan	1,839	838	1,001
Total for Program 1.2			**7,189**	**6,612**	**577**
Program 1.3 Forestry Industry	Administered expenses: ordinary annual services (Appropriation Act No. 1)	A Better Plan for Forestry and Forest Products: Australian-wide National Institute for Forest Products Innovation	25,000	25,000	–
		A Better Plan for Forestry and Forest Products: Forestry Workforce Training Program	6,000	4,000	2,000
		A Better Plan for Forestry and Forest Products: Support Plantation Establishment	36,426	30,525	5,901
		Accelerate Adoption of Wood Processing Innovation	20,893	9,655	11,238
		Agriculture 2030 – Forestry and Fisheries – establish new Regional Forestry Hubs	4,000	4,000	–
	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Forestry Industry	16,821	13,667	3,154
	Administered expenses: expenses not requiring appropriation in the Budget year	Impairment loss on financial instruments	–	1,155	(1,155)
Total for Program 1.3			**109,140**	**88,002**	**21,138**

Program	Category	Activity	Budget 2025–26 (a) ($'000)	Actual expenses 2025–26 (b) ($'000)	Variation 2025–26 (a) – (b) ($'000)
Program 1.4 Fishing Industry	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Powering Australia – Development of Australia's Seaweed Farming	800	–	800
		Fisheries Resources Research Fund	836	835	1
	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Fishing Industry	29,373	28,105	1,268
Total for Program 1.4			**31,009**	**28,940**	**2,069**
Program 1.5 Horticulture Industry	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Horticulture Industry	149,864	148,564	1,300
Total for Program 1.5			**149,864**	**148,564**	**1,300**
Program 1.6 Wool Industry	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Wool Industry	62,000	53,920	8,080
Total for Program 1.6			**62,000**	**53,920**	**8,080**
Program 1.7 Grains Industry	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Grains Industry	299,514	369,449	(69,935)
Total for Program 1.7			**299,514**	**369,449**	**(69,935)**
Program 1.8 Dairy Industry	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Dairy Industry	58,400	59,457	(1,057)
Total for Program 1.8			**58,400**	**59,457**	**(1,057)**
Program 1.9 Meat and Livestock Industry	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Phase Out of Live Sheep Exports by Sea – transition support	2,500	15,732	(13,232)
	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 37 – Meat and Livestock Industry	276,761	275,478	1,283
Total for Program 1.9			**279,261**	**291,210**	**(11,949)**
Program 1.10 Agricultural Resources	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Agricultural and Veterinary Chemicals Minor Use Program	153	153	–
		Agriculture 2030 – Improving employment opportunities: Extend the Fair Farms program	195	195	–
		Agriculture 2030 – Supporting Trade: Extend the Improved Access to Agricultural and Veterinary Chemicals program	3,550	3,500	50
		Agriculture 2030 – Supporting Trade: Extend the Improved Access to Agricultural and Veterinary Chemicals program – Grants to global Minor Use Foundation	–	50	(50)

Program	Category	Activity	Budget 2025–26 (a) ($'000)	Actual expenses 2025–26 (b) ($'000)	Variation 2025–26 (a) – (b) ($'000)
		AgriFutures Australia	10,645	10,645	–
		Foundations for the Agricultural Workforce Package: Pilot AgCAREERSTART program	411	411	–
		Foundations for the Agricultural Workforce Package: AgConnections	500	500	–
		Foundations for the Agricultural Workforce Package: National Farm Safety Education Fund	125	625	(500)
		Support for Regional Trade Events	9,843	9,843	–
		Wine Tourism and Cellar Door Grant	10,000	10,000	–
	Administered expenses: payments to corporate entities (draw-down)	Australian Pesticides and Veterinary Medicines Authority	7,584	7,483	101
	Administered expenses: special appropriations	*Agricultural and Veterinary Chemicals (Administration) Act 1992*, s 58(6) – amounts payable to the APVMA	46,392	45,930	462
		Primary Industries Levies and Charges Disbursement Act 2024, s 37 – Agricultural Resources	131,719	137,014	(5,295)
	Administered expenses: expenses not requiring appropriation in the Budget year	Write-down and impairment of assets	–	2,002	(2,002)
Total for Program 1.10			**221,117**	**228,351**	**(7,234)**
Program 1.11 Drought Programs	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Future Drought Fund – Administration costs	203	56	147
	Administered expenses: payments to corporate entities (draw-down)	Regional Investment Corporation	16,103	15,635	468
		Regional Investment Corporation – Drought Loans	6,939	6,939	–
		Regional Investment Corporation – AgriStarter loans	311	311	–
	Administered expenses: special account	Agriculture Future Drought Resilience Special Account	110,098	67,429	42,669
	Administered expenses: expenses not requiring appropriation in the Budget year	Drought Recovery Concessional Loans Scheme – state administration	–	74	(74)
		Farm Business Concessional Loans Scheme – discount expenses	47,771	19,191	28,580

Program	Category	Activity	Budget 2025–26 (a) ($'000)	Actual expenses 2025–26 (b) ($'000)	Variation 2025–26 (a) – (b) ($'000)
		Farm Business Concessional Loans Scheme – state administration	980	980	–
		Write-down and impairment of assets	–	5	(5)
		Impairment loss on financial instruments	–	9,504	(9,504)
Total for Program 1.11			**182,405**	**120,124**	**62,281**
Program 1.12 Rural Programs	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Rural Financial Counselling Service	20,113	21,112	(999)
	Administered expenses: special appropriations	*Farm Household Support Act 2014*, s 105 – payments for Farm Household Allowance	105,108	79,946	25,162
	Administered expenses: expenses not requiring appropriation in the Budget year	Write-down and impairment of assets	5,706	621	5,085
Total for Program 1.12			**130,927**	**101,679**	**29,248**
Program 1.13 International Market Access	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Food and Agriculture Organization of the United Nations	19,922	16,497	3,425
		International organisations contributions	2,216	2,787	(571)
Total for Program 1.13			**22,138**	**19,284**	**2,854**
Outcome 1 program totals by appropriation type	Total administered expenses	Ordinary annual services (Appropriation Act No. 1)	190,520	174,977	15,543
		Special appropriations	1,175,952	1,211,530	(35,578)
		Special accounts	110,098	67,429	42,669
		Payments to corporate entities (draw-downs)	30,937	30,368	569
		Expenses not requiring appropriation in the Budget year	54,457	33,532	20,925
	Total departmental expenses	Departmental appropriation [c, d]	193,004	302,566	(109,562)
		Expenses not requiring appropriation in the Budget year [e]	36,316	25,576	10,740
Total for Outcome 1			**1,791,284**	**1,845,978**	**(54,694)**

Note: Original budget as presented in the *Portfolio Budget Statements 2025–26*. Additional funding was received through Appropriation Bill No. 3 in February 2026. **c** Combines ordinary annual services (Appropriation Act No. 1) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*. **d** Allocations are notional and reflect the current structure of the department. **e** Includes depreciation expenses, amortisation expenses, write-down and impairment of assets and resources received free of charge.

Table E2 Average staffing level for Outcome 1, 2025–26

Category	Budget 2025–26 (no.)	Actual 2025–26 (no.)
Average staffing level for Outcome 1	932	820

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.

Table E3 Expenses for Outcome 2, 2025–26

Program	Category	Activity	Budget 2025–26 (a) ($'000)	Actual expenses 2025–26 (b) ($'000)	Variation 2025–26 (a) – (b) ($'000)
Program 2.1 Biosecurity and Export Services	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Agriculture 2030 – Biosecurity – to ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest disease outbreak: Surveillance Plant	–	399	(399)
		Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture	3,500	4,287	(787)
		Bolstering Australia's Biosecurity System – Protecting Australia from Escalating Exotic Animal Disease Risks	1,050	722	328
		Bolstering Australia's Biosecurity System – National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export	–	4	(4)
		Centre of Excellence for Biosecurity Risk Analysis and Research	2,090	2,090	–
		Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response	2,834	2,867	(33)
		Indigenous Rangers Biosecurity Program	1,146	949	197
		Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand	2,000	3,996	(1,996)
		Priorities for Australia's Biosecurity System – Environmental Protection Officer	825	1,260	(435)
	Administered expenses: special appropriations	Other expenses	–	46	(46)
Total for Program 2.1			**14,945**	**17,799**	**(2,854)**

Program	Category	Activity	Budget 2025–26 (a) ($'000)	Actual expenses 2025–26 (b) ($'000)	Variation 2025–26 (a) – (b) ($'000)
Program 2.2 Plant and Animal Health	Administered expenses: ordinary annual services (Appropriation Act No. 1)	Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever	235	200	35
		Animal Biosecurity and Response Reform	1,131	1,126	5
		Commonwealth Membership of Animal Health Australia and Plant Health Australia	3,079	2,630	449
		International Organisations Contribution – World Organisation for Animal Health	280	549	(269)
		Other Exotic Disease Preparedness Program	751	751	-
		Payment to CSIRO – contribution to the operating costs of the Australian Centre for Disease Preparedness	9,699	9,699	-
		Plant Biosecurity and Response Reform	1,596	2,120	(524)
		Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	3,989	260	3,729
		Supporting Australia's Avian Influenza Preparedness and Response	2,900	5,181	(2,281)
	Administered expenses: special appropriations	*Primary Industries Levies and Charges Disbursement Act 2024*, s 52 – Animal Health Australia	9,025	11,669	(2,644)
		Primary Industries Levies and Charges Disbursement Act 2024, s 62 – Plant Health Australia	10,663	12,229	(1,566)
Total for Program 2.2			**43,348**	**46,414**	**(3,066)**
	Departmental expenses: Special accounts	Biosecurity, Imported Food and Export Certification Special Account 2020	584,586	652,992	(68,406)
		National Residue Survey Special Account – s 64, *Primary Industries Levies and Charges Disbursement Act 2024*	13,265	13,862	(597)
Outcome 2 program totals by appropriation type	Total administered expenses	Ordinary annual services (Appropriation Act No. 1)	38,605	40,269	(1,664)
		Special appropriations	19,688	23,944	(4,256)
	Total departmental expenses	Departmental appropriation [c, d, e]	587,431	452,071	135,360
		Special accounts	597,851	666,854	(69,003)
		Expenses not requiring appropriation in the Budget year [f]	43,702	32,490	11,212
Total expenses for Outcome 2			**1,287,277**	**1,215,628**	**71,649**

Note: Original budget as presented in the *Portfolio Budget Statements 2025–26*. **c** Combines ordinary annual services (Appropriation Act No. 1) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*. **d** Allocations are notional and reflect the current structure of the department. **e** Includes ordinary annual appropriation of $210.722 million that was credited to the Biosecurity, Imported Food and Export Certification Special Account 2020. **f** Includes depreciation expenses, amortisation expenses, write-down and impairment of assets and resources received free of charge.

Table E4 Average staffing level for Outcome 2, 2025–26

Category	Budget 2025–26 (no.)	Actual 2025–26 (no.)
Average staffing level for Outcome 2	5,441	5,730

Appendix F: Employee statistics

All employees

Table F1 All ongoing employees, by location, gender and attendance type, at 30 June 2026

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
NSW	472	28	500	384	81	465	2	0	2	0	0	0	0	0	0	**967**
Qld	453	39	492	390	95	485	1	1	2	0	0	0	0	0	0	**979**
SA	151	13	164	129	41	170	0	0	0	0	0	0	0	0	0	**334**
Tas.	7	0	7	6	3	9	0	0	0	0	0	0	0	0	0	**16**
Vic.	488	22	510	422	96	518	5	2	7	0	0	0	0	0	0	**1,035**
WA	207	4	211	188	48	236	1	0	1	0	0	0	0	0	0	**448**
ACT	953	58	1,011	1,433	352	1,785	5	3	8	0	0	0	0	0	0	**2,804**
NT	28	6	34	44	7	51	1	0	1	0	0	0	0	0	0	**86**
External territories [a]	4	0	4	2	0	2	0	0	0	0	0	0	0	0	0	**6**
Overseas	7	0	7	9	0	9	1	0	1	0	0	0	0	0	0	**17**
Total	**2,770**	**170**	**2,940**	**3,007**	**723**	**3,730**	**16**	**6**	**22**	**0**	**0**	**0**	**0**	**0**	**0**	**6,692**

Note: Workforce numbers reflect employees' actual location, gender, classification and employment type at 30 June 2026. Accordingly, some temporary arrangements may be included in the data. Includes staff on leave without pay. Excludes statutory appointed positions. **a** Includes Christmas Island, Cocos (Keeling) Islands and Norfolk Island.

Table F2 All non-ongoing employees, by location, gender and attendance type, at 30 June 2026

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
NSW	8	0	8	4	2	6	0	0	0	0	0	0	0	0	0	**14**
Qld	3	5	8	6	5	11	0	0	0	0	0	0	0	0	0	**19**

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SA	0	1	1	2	0	2	0	0	0	0	0	0	0	0	0	**3**
Tas.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Vic.	7	1	8	11	3	14	0	0	0	0	0	0	0	0	0	**22**
WA	2		2	6	0	6	0	0	0	0	0	0	0	0	0	**8**
ACT	31	7	38	41	23	64	1	0	1	0	0	0	0	0	0	**103**
NT	3		3	3	0	3	0	0	0	0	0	0	0	0	0	**6**
External territories [a]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total	**54**	**14**	**68**	**73**	**33**	**106**	**1**	**0**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**175**

Note: Workforce numbers reflect employees' actual location, gender, classification and employment type at 30 June 2026. Accordingly, some temporary arrangements may be included in the data. Includes staff on leave without pay. Excludes statutory appointed positions. **a** Includes Christmas Island, Cocos (Keeling) Islands and Norfolk Island.

Table F3 All ongoing employees, by location, gender and attendance type, at 30 June 2025

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
NSW	450	24	474	364	63	427	0	0	0	0	0	0	3	0	3	**904**
Qld	430	37	467	341	84	425	0	0	0	0	0	0	2	0	2	**894**
SA	145	11	156	137	35	172	0	0	0	0	0	0	3	0	3	**331**
Tas.	6	0	6	5	0	5	0	0	0	0	0	0	0	0	0	**11**
Vic.	488	20	508	405	85	490	0	0	0	0	0	0	5	0	5	**1,003**
WA	186	2	188	170	43	213	0	0	0	0	0	0	1	0	1	**402**
ACT	1,000	59	1,059	1,486	337	1,823	0	0	0	0	0	0	4	2	6	**2,888**

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
NT	25	8	33	40	5	45	0	0	0	0	0	0	0	0	0	**78**
External territories [a]	5	0	5	1	0	1	0	0	0	0	0	0	0	0	0	**6**
Overseas	9	0	9	10	0	10	0	0	0	0	0	0	1	0	1	**20**
Total	**2,744**	**161**	**2,905**	**2,959**	**652**	**3,611**	**0**	**0**	**0**	**0**	**0**	**0**	**19**	**2**	**21**	**6,537**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. **a** Includes Christmas Island, Cocos (Keeling) Islands and Norfolk Island.

Table F4 All non-ongoing employees, by location, gender and attendance type, at 30 June 2025

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
NSW	17	0	17	11	1	12	0	0	0	0	0	0	0	0	0	**29**
Qld	8	1	9	11	4	15	0	0	0	0	0	0	0	0	0	**24**
SA	5	0	5	1	0	1	0	0	0	0	0	0	0	0	0	**6**
Tas.	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	**3**
Vic.	9	2	11	15	3	18	0	0	0	0	0	0	2	0	2	**31**
WA	8	0	8	15	0	15	0	0	0	0	0	0	0	0	0	**23**
ACT	37	7	44	60	22	82	0	0	0	0	0	0	1	0	1	**127**
NT	3	0	3	3	0	3	0	0	0	0	0	0	0	0	0	**6**
External territories [a]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total	**88**	**10**	**98**	**118**	**30**	**148**	**0**	**0**	**0**	**0**	**0**	**0**	**3**	**0**	**3**	**249**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. **a** Includes Christmas Island, Cocos (Keeling) Islands and Norfolk Island.

Classification and gender

Table F5 APS Act ongoing employees, by classification, gender and attendance type, at 30 June 2026

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SES 3	2	0	2	4	0	4	0	0	0	0	0	0	0	0	0	**6**
SES 2	15	0	15	16	0	16	0	0	0	0	0	0	0	0	0	**31**
SES 1	44	0	44	46	2	48	0	0	0	0	0	0	0	0	0	**92**
EL 2 [a]	262	9	271	321	43	364	1	0	1	0	0	0	0	0	0	**636**
EL 1 [b]	553	33	586	687	184	871	0	1	1	0	0	0	0	0	0	**1,458**
APS 6 [c]	591	31	622	731	191	922	2	1	3	0	0	0	0	0	0	**1,547**
APS 5 [d]	371	10	381	453	106	559	6	2	8	0	0	0	0	0	0	**948**
APS 4 [e]	909	77	986	725	188	913	7	2	9	0	0	0	0	0	0	**1,908**
APS 3	20	7	27	21	6	27	0	0	0	0	0	0	0	0	0	**54**
APS 2	3	1	4	3	3	6	0	0	0	0	0	0	0	0	0	**10**
APS 1	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	**2**
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total	**2,770**	**170**	**2,940**	**3,007**	**723**	**3,730**	**16**	**6**	**22**	**0**	**0**	**0**	**0**	**0**	**0**	**6,692**

Note: Workforce numbers reflect employees' actual location, gender, classification and employment type at 30 June 2026. Accordingly, some temporary arrangements may be included in the data. Includes staff on leave without pay. Excludes statutory appointed positions. **a** EL 2 includes principal legal officer, principal research scientist, senior public affairs officer, veterinary officer level 4 and 5, and preserved veterinary classification level 3. **b** EL 1 includes public affairs officer level 3, veterinary officer level 3 and senior legal officer level 1. **c** APS 6 includes legal officer level 1, on-plant veterinarian, veterinary officer level 2, meat inspector level 4 and public affairs officer level 2. **d** APS 5 includes APS meat inspector level 3, legal officer level 1, public affairs officer level 1 and veterinary officer level 1. **e** APS 4 includes APS meat inspector level 2 and graduates.

Table F6 APS Act non-ongoing employees, by classification, gender and attendance type, at 30 June 2026

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
EL 2	5	0	5	3	1	4	0	0	0	0	0	0	0	0	0	**9**
EL 1 [a]	9	3	12	10	4	14	0	0	0	0	0	0	0	0	0	**26**
APS 6 [b]	11	1	12	17	5	22	0	0	0	0	0	0	0	0	0	**34**
APS 5 [c]	10	1	11	16	7	23	0	0	0	0	0	0	0	0	0	**34**
APS 4 [d]	16	5	21	26	14	40	1	0	1	0	0	0	0	0	0	**62**
APS 3	1	2	3	0	0	0	0	0	0	0	0	0	0	0	0	**3**
APS 2	2	2	4	1	1	2	0	0	0	0	0	0	0	0	0	**6**
APS 1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	**1**
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total	**54**	**14**	**68**	**73**	**33**	**106**	**1**	**0**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**175**

Note: Workforce numbers reflect employees' actual location, gender, classification and employment type at 30 June 2026. Accordingly, some temporary arrangements may be included in the data. Includes staff on leave without pay. Excludes statutory appointed positions. **a** EL 2 includes principal legal officer, principal research scientist, senior public affairs officer, veterinary officer level 4 and 5, and preserved veterinary classification level 3. **b** EL 1 includes public affairs officer level 3, veterinary officer level 3 and senior legal officer level 1. **c** APS 6 includes legal officer level 1, on-plant veterinarian, veterinary officer level 2, meat inspector level 4 and public affairs officer level 2. **d** APS 5 includes APS meat inspector level 3, legal officer level 1, public affairs officer level 1 and veterinary officer level 1. **e** APS 4 includes APS meat inspector level 2 and graduates.

Table F7 APS Act ongoing employees, by classification, gender and attendance type, at 30 June 2025

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SES 3	1	0	1	3	0	3	0	0	0	0	0	0	0	0	0	**4**
SES 2	10	0	10	9	0	9	0	0	0	0	0	0	0	0	0	**19**
SES 1	35	0	35	39	0	39	0	0	0	0	0	0	0	0	0	**74**
EL 2 [a]	245	4	249	256	27	283	0	0	0	0	0	0	1	0	1	**533**
EL 1 [b]	504	27	531	615	159	774	0	0	0	0	0	0	1	0	1	**1,306**
APS 6 [c]	562	34	596	734	181	915	0	0	0	0	0	0	2	0	2	**1,513**
APS 5 [d]	332	12	344	431	101	532	0	0	0	0	0	0	5	1	6	**882**
APS 4 [e]	1,033	77	1,110	845	172	1,017	0	0	0	0	0	0	10	1	11	**2,138**
APS 3	18	5	23	23	12	35	0	0	0	0	0	0	0	0	0	**58**
APS 2	4	0	4	4	0	4	0	0	0	0	0	0	0	0	0	**8**
APS 1	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	**2**
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total	**2,744**	**161**	**2,905**	**2,959**	**652**	**3,611**	**0**	**0**	**0**	**0**	**0**	**0**	**19**	**2**	**21**	**6,537**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. **a** EL 2 includes principal legal officer, principal research scientist, senior public affairs officer and veterinary officer level 3, 4 and 5. **b** EL 1 includes public affairs officer level 3, veterinary officer level 3 and senior legal officer level 1. **c** APS 6 includes legal officer level 1, on-plant veterinarians, veterinary officer level 2 and public affairs officer level 2. **d** APS 5 includes APS meat inspector level 3, legal officer level 1, public affairs officer level 1 and veterinary officer level 1. **e** APS 4 includes APS meat inspector level 2, graduates and training broadbands.

Table F8 APS Act non-ongoing employees, by classification, gender and attendance type, at 30 June 2025

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
SES 2	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	**1**
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
EL 2	6	3	9	4	1	5	0	0	0	0	0	0	0	0	0	**14**
EL 1 [a]	8	1	9	14	5	19	0	0	0	0	0	0	0	0	0	**28**
APS 6 [b]	14	1	15	19	5	24	0	0	0	0	0	0	0	0	0	**39**
APS 5 [c]	19	1	20	24	8	32	0	0	0	0	0	0	1	0	1	**53**
APS 4 [d]	37	3	40	52	9	61	0	0	0	0	0	0	2	0	2	**103**
APS 3	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	**2**
APS 2	3	1	4	3	1	4	0	0	0	0	0	0	0	0	0	**8**
APS 1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	**1**
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Total	**88**	**10**	**98**	**118**	**30**	**148**	**0**	**0**	**0**	**0**	**0**	**0**	**3**	**0**	**3**	**249**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. **a** EL 1 includes veterinary officer level 3. **b** APS 6 includes on-plant veterinarians, veterinary officer level 2 and public affairs officer level 2. **c** APS 5 includes APS public affairs officer level 1. **d** APS 4 includes APS meat inspector level 2 and legal officer level 1.

Employment type

Table F9 APS Act employees, by classification, employment type and attendance type, at 30 June 2026

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SES 3	6	0	6	0	0	0	**6**
SES 2	31	0	31	0	0	0	**31**
SES 1	90	2	92	0	0	0	**92**
EL 2 [a]	584	52	636	8	1	9	**645**
EL 1 [b]	1,240	218	1,458	19	7	26	**1,484**
APS 6 [c]	1,324	223	1,547	28	6	34	**1,581**
APS 5 [d]	830	118	948	26	8	34	**982**
APS 4 [e]	1,641	267	1,908	43	19	62	**1,970**
APS 3	41	13	54	1	2	3	**57**
APS 2	6	4	10	3	3	6	**16**
APS 1	0	2	2	0	1	1	**3**
Other	0	0	0	0	0	0	**0**
Total	**5,793**	**899**	**6,692**	**128**	**47**	**175**	**6,867**

Note: Workforce numbers reflect employees' actual location, gender, classification and employment type at 30 June 2026. Accordingly, some temporary arrangements may be included in the data. Includes staff on leave without pay. Includes temporary acting arrangements in place on 30 June 2026. Excludes statutory appointed positions. **a** EL 2 includes principal legal officer, principal research scientist, senior public affairs officer, veterinary officer level 4 and 5, and preserved veterinary classification level 3. **b** EL 1 includes public affairs officer level 3, veterinary officer level 3 and senior legal officer level 1. **c** APS 6 includes legal officer level 1, on-plant veterinarians, veterinary officer level 2, meat inspector level 4 and public affairs officer level 2. **d** APS 5 includes APS meat inspector level 3, legal officer level 1, public affairs officer level 1 and veterinary officer level 1. **e** APS 4 includes APS meat inspector level 2 and graduates.

Table F10 APS Act employees, by classification, employment type and attendance type, at 30 June 2025

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Subtotal	Full-time	Part-time	Subtotal	
SES 3	4	0	4	0	0	0	**4**
SES 2	19	0	19	1	0	1	**20**
SES 1	74	0	74	0	0	0	**74**
EL 2 [a]	502	31	533	10	4	14	**547**
EL 1 [b]	1,120	186	1,306	22	6	28	**1,334**
APS 6 [c]	1,298	215	1,513	33	6	39	**1,552**
APS 5 [d]	767	114	881	44	9	53	**934**
APS 4 [e]	1,889	250	2,139	91	12	103	**2,242**
APS 3	41	17	58	2	0	2	**60**
APS 2	8	0	8	6	2	8	**16**
APS 1	0	2	2	0	1	1	**3**
Other	0	0	0	0	0	0	**0**
Total	**5,722**	**815**	**6,537**	**209**	**40**	**249**	**6,786**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. **a** EL 2 includes principal legal officer, principal research scientist, senior public affairs officer and veterinary officer level 3, 4 and 5. **b** EL 1 includes public affairs officer level 3, veterinary officer level 3 and senior legal officer level 1. **c** APS 6 includes legal officer level 1, on-plant veterinarians, veterinary officer level 2 and public affairs officer level 2. **d** APS 5 includes APS meat inspector level 3, legal officer level 1, public affairs officer level 1 and veterinary officer level 1. **e** APS 4 includes APS meat inspector level 2, graduates, training broadbands and legal officer level 1.

Employment type by location

Table F11 APS Act employees, by location and employment type, at 30 June 2026

Location	Ongoing	Non-ongoing	Total
NSW	967	14	**981**
Qld	979	19	**998**
SA	334	3	**337**
Tas.	16	0	**16**
Vic.	1,035	22	**1,057**
WA	448	8	**456**
ACT	2,804	103	**2,907**
NT	86	6	**92**
External territories [a]	6	0	**6**
Overseas	17	0	**17**
Total	**6,692**	**175**	**6,867**

Note: Workforce numbers reflect employees' actual location, gender, classification and employment type at 30 June 2026. Accordingly, some temporary arrangements may be included in the data. Includes staff on leave without pay. Excludes statutory appointed positions. **a** Includes Christmas Island, Cocos (Keeling) Islands and Norfolk Island.

Table F12 APS Act employees, by location and employment type, at 30 June 2025

Location	Ongoing	Non-ongoing	Total
NSW	904	29	**933**
Qld	894	24	**918**
SA	331	6	**337**
Tas.	11	3	**14**
Vic.	1,003	31	**1,034**
WA	402	23	**425**
ACT	2,888	127	**3,015**
NT	78	6	**84**
External territories [a]	6	0	**6**
Overseas	20	0	**20**
Total	**6,537**	**249**	**6,786**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. **a** Includes Christmas Island, Cocos (Keeling) Islands and Norfolk Island.

Indigenous employment

Table F13 APS Act Indigenous employees, by employment type, at 30 June 2026

Employment type	Number
Ongoing	**165**
Non-ongoing	**8**
Total	**173**

Note: Includes staff on leave without pay. Excludes statutory appointed positions. Casual employees are included under non-ongoing employment.

Table F14 APS Act Indigenous employees, by employment type, at 30 June 2025

Employment type	Number
Ongoing	**156**
Non-ongoing	**13**
Total	**169**

Employment arrangements of SES and non-SES employees

Table F15 APS Act employees, by employment arrangement and category, at 30 June 2026

Employment arrangement	SES	Non-SES	Total
Department of Agriculture, Fisheries and Forestry Enterprise Agreement 2024–2027	0	6,770	**6,770**
SES Remuneration Determination – Section 24(1) determinations	97	0	**97**
Total	**97**	**6,770**	**6,867**

Note: Includes staff on leave without pay. Excludes statutory appointed positions.

Table F16 APS Act employees, by employment arrangement and category, at 30 June 2025

Employment arrangement	SES	Non-SES	Total
Department of Agriculture, Fisheries and Forestry *Enterprise Agreement 2024–2027*	0	6,880	**6,880**
Section 24(1) determinations	98	0	**98**
Total	**98**	**6,880**	**6,978**

Note: Employees are recorded against their primary instrument if covered by more than one instrument. Includes staff on leave without pay and excludes statutory appointed positions.

Salary ranges

Table F17 APS Act employment salary ranges, by classification, at 30 June 2026

Classification	Minimum salary ($)	Maximum salary ($)
SES 3	399,961	455,241
SES 2	280,734	323,321
SES 1	228,187	272,442
EL 2	151,938	220,663 [a]
EL 1	129,106	162,807 [b]
APS MI 4 [c]	112,178	112,178
APS 6	85,011	166,632 [d]

Classification	Minimum salary ($)	Maximum salary ($)
APS MI 3 [e]	105,914	105,914
APS 5	88,834	98,259
APS MI 2 [f]	98,888	98,888
APS 4	80,351	89,996
APS MI 1 [g]	92,291	92,291
APS 3	71,290	79,747
APS 2	66,425	70,788
APS 1	57,497	62,740
Other	n/a	n/a
All classifications	57,497	455,241

a Reflects an individual flexibility arrangement for unique or exceptional circumstances. **b** Only positions meeting the requirements of a public affairs officer receive actual salary of $162,807. **c** Refers to APS meat inspector level 4 (APS 6 equivalent). **d** Reflects an individual flexibility arrangement for unique or exceptional circumstances. Maximum remuneration for an APS 6 within the Department of Agriculture, Fisheries and Forestry *Enterprise Agreement 2024–2027* is $139,092. **e** Refers to APS meat inspector level 3 (APS 5 equivalent). **f** Refers to APS meat inspector level 2 (APS 4 equivalent). **g** Refers to APS meat inspector level 1 (APS 3 equivalent). **MI** meat inspector. **n/a** Not applicable.

Table F18 APS Act employment salary ranges, by classification, at 30 June 2025

Classification	Minimum salary ($)	Maximum salary ($)
SES 3	386,809	455,241
SES 2	272,822	314,209
SES 1	221,756	269,813
EL 2 [a]	146,942	233,225
EL 1 [b]	124,861	157,454
APS 6 [c]	95,438	161,154
APS 5 [d]	84,794	102,431
APS 4 [e]	77,728	95,636
APS 3	68,946	89,256
APS 2	64,241	68,460
APS 1	54,516	60,677
Other	n/a	n/a
All classifications	54,516	455,241

a Only positions meeting the requirements of a strategic policy advice and development officer received actual salary up to $203,742. Positions meeting the requirements of a principal research scientist receive actual salary of up to $190,967. Positions meeting the requirements of a principal legal officer receive actual salary from $170,165 to $188,292. **b** Only positions meeting the requirements of a public affairs officer receive actual salary of $151,690. Positions meeting the requirements of a senior legal officer receive actual salary of up to $147,317. Positions meeting the requirements of an EL 1 equivalent veterinary officer receive actual salary of up to $143,888. **c** Only positions meeting the requirements of an APS 6 equivalent veterinary officer receive actual salary from $104,441 to $129,593. **d** Only positions meeting the requirements of an APS 5 equivalent meat inspector receive actual salary of up to $98,681. **e** Only positions meeting the requirements of a meat inspector receive actual salary from $92,135 to $104,517.

Performance pay

We did not provide performance pay to any employees in 2025–26.

Non-salary benefits

SES employees received superannuation as the only non-salary benefit. Non-salary benefits for non-SES officers as part of their remuneration package were generally limited to superannuation. In exceptional cases, employees may have had private use of a Commonwealth vehicle where it was deemed necessary for the performance of their duties.

Appendix G: Executive remuneration

Table G1 Remuneration for key management personnel, at 30 June 2026

Name	Position title	Base salary ($)	Bonuses ($)	Other benefits and allowances ($)	Superannuation contributions ($)	Long service leave ($)	Other long-term benefits ($)	Termination benefits ($)	Total remuneration ($)
Victoria Anderson [a]	Secretary	484,482	0	0	41,281	10,878	0	0	**536,640**
Adam Fennessy [b]	Secretary	236,013	0	28,904	9,002	4,124	0	899,620	**1,177,663**
Tina Hutchison	Deputy Secretary	390,526	0	20	71,287	9,389	0	0	**471,221**
Tess Bishop [c]	Deputy Secretary	364,914	0	5,090	53,839	6,641	0	365,935	**796,419**
Matt Lowe	Deputy Secretary	473,183	0	0	68,213	9,560	0	0	**550,956**
Justine Saunders [d]	Deputy Secretary	526,005	0	0	83,055	10,687	0	0	**619,746**
Kerren Crosthwaite [e]	Deputy Secretary	67,545	0	0	11,134	1,492	0	0	**80,170**
Christie Sawczuk [f]	Deputy Secretary	111,677	0	0	14,344	2,366	0	0	**128,387**
Matthew Geysen [g]	Deputy Secretary	88,385	0	0	12,996	1,944	0	0	**103,325**

a Victoria Anderson worked 205 calendar days. **b** Adam Fennessy worked 88 calendar days. **c** Tess Bishop worked 288 calendar days. **d** Justine Saunders worked full 365 calendar days, but figures are inclusive of period as acting secretary. **e** Kerren Crosthwaite worked 58 calendar days. **f** Christie Sawczuk worked 111 calendar days. **g** Matthew Geysen worked 81 calendar days.

Table G2 Remuneration for senior executives, at 30 June 2026

Remuneration band ($)	Number of senior executives	Average base salary ($)	Average bonuses ($)	Average other benefits and allowances ($)	Average superannuation contributions ($)	Average long service leave ($)	Average other long-term benefits ($)	Average termination benefits ($)	Average total remuneration ($)
0–220,000	31	77,555	0	213	13,338	1,725	0	3,044	**95,875**
220,001–245,000	5	192,285	0	3,854	32,813	4,928	0	0	**233,881**
245,001–270,000	20	217,979	0	666	35,360	5,241	0	0	**259,245**
270,001–295,000	22	233,931	0	94	40,786	5,686	0	0	**280,497**
295,001–320,000	18	255,961	0	19	44,946	6,057	0	0	**306,984**
320,001–345,000	3	251,563	0	123	40,287	5,572	0	27,835	**325,381**

Remuneration band ($)	Number of senior executives	Average base salary ($)	Average bonuses ($)	Average other benefits and allowances ($)	Average superannuation contributions ($)	Average long service leave ($)	Average other long-term benefits ($)	Average termination benefits ($)	Average total remuneration ($)
345,001–370,000	5	282,404	0	18,339	49,427	7,053	0	0	**357,223**
370,001–395,000	16	313,699	0	6,008	52,605	7,455	0	0	**379,767**
395,001–420,000	0	0	0	0	0	0	0	0	**0**
420,001–445,000	1	182,458	0	0	36,680	4,108	0	209,896	**433,142**
445,001–470,000	1	264,962	0	136,864	46,925	6,098	0	0	**454,849**
470,001–495,000	1	219,453	0	226,024	34,224	5,357	0	0	**485,058**
495,001–520,000	1	261,976	0	201,109	46,391	6,098	0	0	**515,574**
520,001 and over	0	0	0	0	0	0	0	0	**0**

Table G3 Remuneration for other highly paid staff, at 30 June 2026

Remuneration band ($)	Number of other highly paid staff	Average base salary ($)	Average bonuses ($)	Average other benefits and allowances ($)	Average superannuation contributions ($)	Average long service leave ($)	Average other long-term benefits ($)	Average termination benefits ($)	Average total remuneration ($)
265,000–270,000	0	0	0	0	0	0	0	0	**0**
270,001–295,000	4	144,825	0	50,862	24,979	3,447	0	58,823	**282,936**
295,001–320,000	7	142,990	0	56,378	26,824	3,678	0	75,062	**304,933**
320,001–345,000	3	163,017	0	132,833	30,182	4,144	0	0	**330,176**
345,001–370,000	7	149,829	0	43,485	29,249	3,701	0	127,682	**353,945**
370,001–395,000	6	161,034	0	32,699	30,878	3,911	0	149,607	**378,129**
395,001–420,000	3	170,026	0	204,109	30,666	4,098	0	0	**408,900**
420,001–445,000	0	0	0	0	0	0	0	0	**0**
445,001–470,000	1	113,071	0	119,356	37,689	3,701	0	179,350	**453,168**
470,001–495,000	0	0	0	0	0	0	0	0	**0**
495,001–520,000	0	0	0	0	0	0	0	0	**0**
520,001 and over	0	0	0	0	0	0	0	0	**0**

Appendix H: Environmental performance

Commonwealth Climate Disclosure

The Commonwealth Climate Disclosure Policy requires Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them. Our 2025–26 Climate Disclosure Report is available on the Transparency Portal.

Environmental impact of operations

Our environmental impacts arose primarily from office-based operations, fleet and business travel. In 2025–26 we reduced the environmental impact of our operations through targeted actions across energy, water and waste. These actions supported the Australian Public Service Net Zero 2030 Target and align with the *Net Zero in Government Operations Strategy* and Commonwealth Climate Disclosure requirements.

Energy efficiency

We improved energy efficiency in our office-based operations as part of the annual capital works program. LED lighting upgrades were undertaken at the Perth office and Karratha office. Solar power generation was used in projects delivered at our Narromine, Broken Hill, Bamaga and Boigu Island offices.

We applied the National Australian Built Environment Rating System (NABERS) to all departmental leased premises over 1,000 m^2 to monitor performance and support improved ratings.

At the Mickleham Post Entry Quarantine Facility, our most energy intensive site, we increased onsite solar generation by a further 645 kilowatts. In 2025–26 solar generated more than 35% of the facility's total electricity needs, reducing reliance on grid supply. To improve energy efficiency and reduce gas consumption, scheduled heating was introduced in unoccupied animal compounds.

We transitioned over 4,000 telephone handsets to virtual softphone systems. This will reduce electricity use by an estimated 140,000 kilowatt hours per year.

Water conservation

In 2025–26 we installed water tanks at our Bamaga and Boigu Island sites. We included rainwater reuse in planning of 2026–27 building works at our Erub (Darnley) Island and Dauan Island locations. These systems reduce reliance on limited local water supplies in these remote locations.

Our Canberra office conserved water by reusing captured rainwater and using water-efficient fittings. We used recycled water at our Mickleham facility for toilet and urinal flushing.

Waste management

We minimised landfill through resource recovery and recycling in our offices. We integrated improved waste separation and recycling facilities into office refurbishments, helping to divert more waste from landfill.

Organic waste from our Canberra national office was converted into protein and fertiliser, supporting reuse of waste streams and reducing landfill.

At our Mickleham facility, 3,220 cubic meters of quarantined horse manure was converted to mulch, diverting organic waste into soil improvement.

2030 Agenda for Sustainable Development

The United Nations 2030 Agenda for Sustainable Development is a non-binding global roadmap for sustainable development. It includes 17 sustainable development goals (SDGs). We remain committed to being an active participant in the whole-of-government implementation of the 2030 agenda and the SDGs.

SDG2 Zero hunger

We led the Australian Government's work on SDG 2 through a range of activities.

Feeding Australia

During the year, we continued the development of the $3.5 million Feeding Australia: A National Food Security Strategy, which will provide a long-term, whole-of-system plan to boost the productivity, resilience and security of Australia's food system.

National Bioenergy Feedstock Strategy

Development of a National Bioenergy Feedstock Strategy was announced in 2025–26. This will guide a coordinated approach to developing the feedstock industry, maximise opportunities for agriculture and forestry, and ensure bioenergy feedstock production continues to complement food and fibre production.

Capacity building

We delivered capacity-building support in border operations, plant biosecurity, pest diagnostics and surveillance across the Asia-Pacific region through multilateral and bilateral initiatives.

This included the Pacific Biosecurity Partnerships Program, the Timor-Leste Biosecurity Development Program, the Solomon Islands Biosecurity Development Program, and the Pacific Horticultural and Agricultural Market Access (PHAMA) Plus program.

Climate-Smart Agriculture Program

We continued to advance the $302.1 million Climate-Smart Agriculture Program, which supports farmers to adopt practices that reduce emissions, strengthen resilience to climate change, improve soil health and protect natural capital.

This included funding for a network of Regional Delivery Partners, supporting more than 100 projects across all 52 natural resource management regions in Australia. Activities included practice change across more than 631,000 hectares, pest animal control across 61,000 hectares, revegetation of more than 520 hectares of habitat and nearly 2,500 soil tests. Funding also supported a national extension network working directly with farmers, landholders, community groups and industry.

We also funded 70 projects through grant sub-programs across Australia. These projects supported practice change across more than 360,000 hectares, over 2,000 communications products and more than 5,300 days of applied research and development. Funding also supported a national volunteer network to strengthen collaboration, capability building and knowledge sharing in sustainable agriculture.

Australian Agricultural Sustainability Framework

In partnership with the National Farmers' Federation, we continued the development of the $9 million government-funded, industry-led Australian Agricultural Sustainability Framework, which advances a principles-based approach to sustainability while aligning with environmental, social and governance principles (ESG) and the SDGs.

The final version (v5) of the framework was released and is assisting industry to measure progress and guide investments to further promote sustainable agriculture.

Other SG2 activities

In addition to the projects already listed, we:

- secured and strengthened food value chains across Australia through our ongoing biosecurity activities
- promoted rules-based agricultural trade policies, including supporting science-based and risk-based decision-making in multilateral forums such as the Food and Agriculture Organization, Asia-Pacific Economic Cooperation, G20 and Organisation for Economic Co-operation and Development, and avoiding market distortion such as export restrictions
- continued to use data to support global food trade through digitisation, paperless certification and traceability systems, supporting increased efficiencies, reduced costs, improved traceability and enhanced transparency
- worked to improve Australia's soil health and long-term food security through the National Soil Strategy and the *National Soil Action Plan 2023 to 2028*
- invested in drought resilience and preparedness programs to support long-term sustainable productivity and profitability in the agricultural sector, including funding through the Future Drought Fund to help Australian farmers prepare for and respond to climate-related events.

SDG 13 Climate action

We contributed to the Australian Government's work on SDG 13 as it relates to the agricultural sector.

Agriculture and Land Sector Plan

This year marked the release of the *Agriculture and Land Sector Plan* – one of 6 sectoral plans that will support the government's goals of transitioning to net-zero greenhouse gas emissions by 2050.

Initiatives under the plan include:

- partnering with the Zero Net Emissions Agriculture Cooperative Research Centre to better connect national policymaking with cutting edge science and research
- commencing the Improving Consistency of On-farm Emissions Estimates Program to make it easier for emissions calculator and tool providers to estimate emissions consistently
- delivering the Carbon Farming Outreach Program to support Australian farmers and land managers, including First Nations land managers, to explore options for managing emissions and storing carbon.

International engagements

We continued to engage in United Nations Framework Convention on Climate Change agriculture negotiations at the 2025 Conference of the Parties (COP30), including welcoming Brazil's Resilient Agriculture Investment for net Zero land degradation initiative.

We also continued to engage in international climate-related agricultural initiatives, including formally signing up to the Food and Agriculture for Sustainable Transformation Partnership, and continuing our engagement through the Global Research Alliance on Agricultural Greenhouse Gases, which is supporting increased global action on climate change.

SDG 14 Life below water

We contributed to the Australian Government's work on SDG 14 as it relates to the fisheries industry.

Fishing policy updates

During the year, we reviewed the 2018 *Commonwealth Fisheries Harvest Strategy Policy* and the *Commonwealth Fisheries Bycatch Policy*, underlining our ongoing commitment to effectively regulate harvesting and avoid overfishing through the implementation of science-based management plans.

We began to revise the policies based on the outcomes of the review, ensuring they continue to reflect the most up-to-date science and management approaches.

Local and international engagements

We engaged with multiple regional fisheries management organisations and other multilateral and regional forums on international fisheries issues, promoting and supporting the sustainable management of shared fisheries resources.

We also supported and helped build the capacity of regional architecture in the Indo-Pacific, including as members of the Pacific Islands Forum Fisheries Agency and the G16 group in the Indian Ocean.

Illegal, unreported and unregulated fishing

We continued to employ a multifaceted approach to combat illegal, unreported and unregulated (IUU) fishing, including:

- updating Australia's seafood import codes and data reporting requirements to better identify products at higher risk of IUU fishing
- supporting multilateral catch documentation schemes and international traceability systems
- actively collaborating in regional and international forums to strengthen sustainable fisheries management and to combat IUU fishing
- building the capacity of neighbouring countries to combat IUU fishing, including through the Combating IUU Fishing and Promoting Sustainable Fisheries in Southeast Asia Program.

SDG 15 Life on land

We contributed to the Australian Government's work on SDG 15.

Forestry Growth Fund

In 2025–26 we announced the Forestry Growth Fund, to support the security and sustainability of Australia's forestry industry, investing $300 million over 8 years. This included:

- supporting $150 million in concessional finance through the National Reconstruction Fund Corporation, to assist the wood product manufacturing sector to modernise, to advance processing capabilities, and to increase value of outputs such as wood products used for housing construction
- delivering $150 million in industry growth grants to support workforce development, engineered wood products innovation, and the housing construction supply chain.

Logging reform

We reformed Australia's illegal logging laws to ensure they remain fit-for-purpose and align with international best practice, including enhancing compliance and monitoring powers, supported by new capabilities to verify claims of timber species and origin.

Multilateral forestry engagement

Over the past year, we remained strongly engaged in multilateral forestry processes, including through the Food and Agriculture Organization Committee on Forestry, the United Nations Forum on Forests, the International Tropical Timber Organization, the Asia-Pacific Economic Cooperation Experts Group on Illegal Logging and Associated Trade and the Montréal Process Working Group.

Future Drought Fund Resilient Landscapes Program

We progressed $39 million under round 2 of the Future Drought Fund Resilient Landscapes Program to trial and scale practices that build natural capital, improve landscape function and ecosystem services, and support drought and climate resilience in agricultural landscapes.



Part 5: Aids to access



Glossary

Term	Definition
AAGIS	Australian Agricultural and Grazing Industries Survey
AASB	Australian Accounting Standards Board
ABARES	Australian Bureau of Agricultural and Resource Economics and Sciences
ABN	Australian Business Number
ABS	Australian Bureau of Statistics
ADIS	Australian Dairy Industry Survey
ADPF	Australian Disaster Preparedness Framework
AFMA	Australian Fisheries Management Authority
AI	artificial intelligence
AIA	Agricultural Innovation Australia
AIMS	Agriculture Import Management System
ALOP	appropriate level of protection
AM	Member of the Order of Australia
ANAO	Australian National Audit Office
ANZSIC	Australian and New Zealand Standard Industrial Classification
ANZSOG	Australia and New Zealand School of Government
AO	Officer of the Order of Australia
API	application programming interface
APM	Australian Police Medal
APS	Australian Public Service
APSC	Australian Public Service Commission
APVMA	Australian Pesticides and Veterinary Medicines Authority
ARC	Audit and Risk Committee
ATD	Australia Travel Declaration
ATO	Australian Taxation Office
AusTreat	Australian offshore treatment assurance scheme
BAppSc	Bachelor of Applied Science
BBus (Acc)	Bachelor of Business (Accounting)
BCom	Bachelor of Commerce
BEc	Bachelor of Economics
BIIS AA	Biosecurity Import Information System for Approved Arrangements
BICON	Biosecurity Import Conditions system
BIP	business improvement program
BIPs	biosecurity industry participants
BNHCRC	Bushfire and Natural Hazards Cooperative Research Centre
CA	Chartered Accountant
CALD	culturally and linguistically diverse

Term	Definition
CBIS	Compliance-Based Intervention Scheme
CCMS	Compliance Case Management System
CGEIT	Certified in the Governance of Enterprise IT
CGH	Community Grants Hub
CIA	Certified Internal Auditor
CISA	Certified Information Systems Auditor
COP30	30th Conference of the Parties
CPA	Certified Practising Accountant
CPD	continuing professional development
CPFA	Chartered Public Finance Accountant
CPM	Commission on Phytosanitary Measures
CPRs	Commonwealth Procurement Rules
CRC	cooperative research centre
CRO	chief risk officer
CSAP	Climate-Smart Agriculture Program
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSS	Commonwealth Superannuation Scheme
DAFF	Department of Agriculture, Fisheries and Forestry
DCCEEW	Department of Climate Change, Energy, the Environment and Water
DHA	Department of Home Affairs
DSS	Department of Social Services
EA	enterprise agreement
eCert	electronic certification
EL	Executive Level
ERMFP	Enterprise Risk Management Framework and Policy
EU	European Union
EUCAS	European Union Cattle Accreditation Scheme
EVAO	Estimated Value of Agricultural Operations
FAICD	Fellow of the Australian Institute of Company Directors
FAO	Food and Agriculture Organization of the United Nations
FCA	Fellow of Chartered Accountants Australia and New Zealand
FCPA	Fellow Certified Practising Accountant
FDF	Future Drought Fund
FGIA	Fellow of the Governance Institute of Australia
FHA	Farm Household Allowance
FHS Act	*Farm Household Support Act 2014*
FMS	financial management system
FOI	freedom of information
FOI Act	*Freedom of Information Act 1982*

Term	Definition
FTA	Freight & Trade Alliance
FTE	full-time equivalent
FY	financial year
G16	Group of 16
G20	Group of 20
GAICD	Graduate of the Australian Institute of Company Directors
GHG	greenhouse gas
GST	goods and services tax
HCI	Highly Compliant Importer scheme
Hon	Honourable
HPAI	high pathogenicity avian influenza
ICF	Internal Control Framework
ICS	Integrated Cargo System
IFCBAA	International Forwarders & Customs Brokers Association of Australia
IFIS	Imported Food Inspection Scheme
IGAWLAE	Inspector-General of Animal Welfare and Live Animal Exports
IGB	Inspector-General of Biosecurity
ILSC	Indigenous Land and Sea Corporation
IPP	Indigenous Procurement Policy
IPPC	International Plant Protection Convention
IPS	Information Publication Scheme
ISACA	Information Systems Audit and Control Association
ISPM	International Standard for Phytosanitary Measures
ITP	Integrated Transformation Program
IUU	illegal, unreported and unregulated
MBA	Master of Business Administration
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
NABERS	National Australian Built Environment Rating System
NCP	national compliance program
NGO	non-government organisation
NHT	Natural Heritage Trust
OCC	Operations Coordination Committee
OECD	Organisation for Economic Co-operation and Development
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PFIIA	Professional Fellow of the Institute of Internal Auditors Australia
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	Public Governance, Performance and Accountability Rule 2014

Term	Definition
PHAMA Plus	Pacific Horticultural and Agricultural Market Access Plus
PIC	post-intervention compliance
PILCD Act	*Primary Industries Levies and Charges Disbursement Act 2024*
PMIIA	Professional Member of the Institute of Internal Auditors Australia
PSM	Public Service Medal
QPR	Quarantine Premises Register
RDC	research and development corporation
RFCS	Rural Financial Counselling Service
RFMO	Regional Fisheries Management Organisation
RIC	Regional Investment Corporation
RMG 128	Resource management guide 'Regulator Performance'
RMG 417	Resource management guide 'Supplier Pay On-Time or Pay Interest Policy'
ROU	right-of-use
SCAMP	Survey Collection and Management Program
SDG	sustainable development goal
SES	Senior Executive Service
SESCA	Standard Economic Sector Classifications of Australia
SESSF	Southern and Eastern Scalefish and Shark Fishery
SME	small and medium enterprise
SPF	Small Pelagic Fishery
SPG	Strategic Planning Group
SPS	sanitary and phytosanitary
TFTM	Digital Services to Take Farmers to Markets
TAMS	Traveller and Mail System
TAP	Transformation Action Plan
UNFCCC	United Nations Framework Convention on Climate Change
WHS	work health and safety
WOAH	World Organisation for Animal Health
WTO	World Trade Organization
ZNE-Ag CRC	Zero Net Emissions Agriculture Cooperative Research Centre

List of requirements

Part of report	PGPA Rule reference	Description	Requirement	Page
Letter of transmittal (17AD(g))	17AI	Copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	v
Aids to access (17AD(h))	17AJ(a)	Table of contents (print only).	Mandatory	iv
	17AJ(b)	Alphabetical index (print only).	Mandatory	229
	17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	218
	17AJ(d)	List of requirements.	Mandatory	222
	17AJ(e)	Details of contact officer.	Mandatory	ii
	17AJ(f)	Entity's website address.	Mandatory	ii
	17AJ(g)	Electronic address of report.	Mandatory	ii
Review by accountable authority (17AD(a))	17AD(a)	A review by the accountable authority of the entity.	Mandatory	xi
Overview of the entity (17AD(b))	17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	2
	17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	3
	17AE(1)(a)(iii)	A description of the outcomes and programs administered by the entity.	Mandatory	11
	17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	3
	17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority.	Mandatory	4
	17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority.	Mandatory	4
	17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	4
	17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Mandatory	3
	17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, mandatory	13
Report on the performance of the entity (17AD(c)): Annual performance statements	17AD(c)(i)16F	Annual performance statement in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule.	Mandatory	9

Part of report	PGPA Rule reference	Description	Requirement	Page
Report on the performance of the entity (17AD(c)): Report on financial performance (17AD(c)(ii))	17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	86
	17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	86
	17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, mandatory	86
Management and accountability (17AD(d)): Corporate governance	17AG(2)(a)	Information on compliance with section 10 (fraud and corruption systems).	Mandatory	v
	17AG(2)(b)(i)	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory	v
	17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory	v
	17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory	v
	17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	150
	17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, mandatory	152
Management and accountability (17AD(d)): Audit committee	17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	151
	17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	183
	17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	183
	17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	183
	17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	183

Part of report	PGPA Rule reference	Description	Requirement	Page
Management and accountability (17AD(d)): External scrutiny	17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	161
	17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, mandatory	161
	17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, mandatory	161
	17AG(3)(c)	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory	155
Management and accountability (17AD(d)): Management of human resources	17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	157
	17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: • statistics on full-time employees • statistics on part-time employees • statistics on gender • statistics on staff location.	Mandatory	197
	17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis, including the following: • statistics on staffing by classification level • statistics on full-time employees • statistics on part-time employees • statistics on gender • statistics on staff location • statistics on employees who identify as Indigenous.	Mandatory	197
	17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*.	Mandatory	206
	17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements, contracts or determinations identified in paragraph 17AG(4)(c).	Mandatory	206
	17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	206
	17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	208
	17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory	208
	17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory	n/a

Part of report	PGPA Rule reference	Description	Requirement	Page
	17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory	n/a
	17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	If applicable, mandatory	n/a
Management and accountability (17AD(d)): Assets management	17AG(5)	An assessment of the effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory	153
Management and accountability (17AD(d)): Purchasing	17AG(6)	An assessment of entity performance against the *Commonwealth Procurement Rules*.	Mandatory	162
Management and accountability (17AD(d)): Reportable consultancy contracts	17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	164
	17AG(7)(b)	A statement that 'During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million].'	Mandatory	164
	17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	164
	17AG(7)(d)	A statement that 'Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.'	Mandatory	164
Management and accountability (17AD(d)): Reportable non-consultancy contracts	17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	165
	17AG(7A)(b)	A statement that 'Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.'	Mandatory	165

Part of report	PGPA Rule reference	Description	Requirement	Page
Management and accountability (17AD(d)): Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts (17AD(daa))	17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	165
Management and accountability (17AD(d)): Australian National Audit Office access clauses	17AG(8)	If an entity entered into a contract with a value of more than $100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, mandatory	166
Management and accountability (17AD(d)): Exempt contracts	17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than $10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, mandatory	166
Management and accountability (17AD(d)): Small business	17AG(10)(a)	A statement that '[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website.'	Mandatory	163
	17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	163
	17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. Further information on payment times can be found at [entity web address]."	If applicable, mandatory	163
Management and accountability (17AD(d)): Financial statements	17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act.	Mandatory	89
Management and accountability (17AD(d)): Executive remuneration	17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the PGPA Rule.	Mandatory	209

Part of report	PGPA Rule reference	Description	Requirement	Page
Other mandatory information (17AD(f))	17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that 'During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.'	If applicable, mandatory	168
	17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory	n/a
	17AH(1)(b)	A statement that 'Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].'	If applicable, mandatory	169
	17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	169
	17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	169
	17AH(1)(e)	Correction of material errors in previous annual report.	If applicable, mandatory	169
	17AH(2)	Information required by other legislation.	Mandatory	185

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