

PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS 2023–24

**AGRICULTURE, FISHERIES AND FORESTRY
PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

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



SENATOR THE HON MURRAY WATT
MINISTER FOR AGRICULTURE, FISHERIES AND FORESTRY
MINISTER FOR EMERGENCY MANAGEMENT

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Ms President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2023-24 Additional Estimates for the Agriculture, Fisheries and Forestry portfolio.

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

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

Yours sincerely

A handwritten signature in dark ink, appearing to read "Murray Watt", with a stylized flourish at the end.

MURRAY WATT

Abbreviations and conventions

The following notation may be used:

NEC/ nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact Matthew Geysen, Chief Finance Officer, Department of Agriculture, Fisheries and Forestry, on (02) 6272 3094, or alternatively externalbudgets@aff.gov.au.

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

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

User Guide

The purpose of the 2023–24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PBS in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3) and (No. 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2023–2024. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

PAES is presented in three parts with subsections.

User Guide	
Provides a brief introduction explaining the purpose of PAES.	
Portfolio Overview	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
Entity Additional Estimates Statements	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills (No. 3) and (No. 4).
Section 2: Revisions to entity outcomes and planned performance	This section details any changes to Government outcomes and/or any changes to the planned performance of entity programs.
Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

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Portfolio overview

Portfolio overview

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

The role and responsibilities of the department and the portfolio entities have not changed since the 2023–24 Portfolio Budget Statements (PBS).

A full outline of the department's Portfolio Overview can be found in the 2023–24 PBS.

The department is receiving additional appropriations through Appropriation Bills (No. 3) and (No. 4) 2023–24. The Australian Fisheries Management Authority (AFMA) and Australian Pesticides and Veterinary Medicines Authority (APVMA) will also be receiving additional appropriation through Appropriations Bills (No. 3) 2023–24.

Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure

<p>Minister for Agriculture, Fisheries and Forestry Senator the Hon Murray Watt</p>
<p>Department of Agriculture, Fisheries and Forestry (DAFF)^(a) Secretary: Mr Adam Fennessy PSM</p> <p>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.</p> <p>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.</p>
<p>AgriFutures Australia (AgriFutures)^(b) Managing Director: Mr John Harvey</p> <p>Outcome: Growth in the long-term prosperity of Australian rural industries by investing, through partnerships with industry, in research, development, extension, and commercialisation that fosters sustainable and profitable existing and emerging rural industries, and cross sector opportunities and challenges.</p>
<p>Australian Fisheries Management Authority (AFMA)^(a) Chief Executive Officer: Mr Wez Norris</p> <p>Outcome: Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia’s marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.</p>
<p>Australian Pesticides and Veterinary Medicines Authority (APVMA)^(b) A/g Chief Executive Officer: Dr Melissa McEwen</p> <p>Outcome: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.</p>

Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure

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

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

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

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

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

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

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

- Animal Health Australia
- Plant Health Australia Limited

Entity additional estimates statements

Department of Agriculture, Fisheries and Forestry

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Department of Agriculture, Fisheries and Forestry

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no changes to the department's strategic direction statement since the 2023–24 PBS.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Department of Agriculture, Fisheries and Forestry at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
<u>Departmental</u>				
Annual appropriations – ordinary annual services^(a)				
Prior year appropriations available ^(b)	178,533	179,529	-	179,529
Departmental appropriation ^(c)	724,352	705,444	64,831	770,275
Section 74 external revenue ^(d)	127,419	14,227	58,616	72,843
Departmental capital budget ^(e)	35,818	10,096	5,312	15,408
Annual appropriations – other services – non-operating^(f)				
Prior year appropriations available ^(b)	38,434	18,538	-	18,538
Equity injection	38,054	56,457	1,050	57,507
Total departmental annual appropriations	1,142,610	984,291	129,809	1,114,100
Special accounts^(g)				
Opening balance	43,286	11,826	-	11,826
Appropriation receipts ^(h)	157,267	92,124	-	92,124
Non-appropriation receipts	401,174	489,487	45,932	535,419
Total special account receipts	601,727	593,437	45,932	639,369
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(77,865)</i>	<i>(92,124)</i>	<i>-</i>	<i>(92,124)</i>
Total departmental resourcing	1,666,472	1,485,604	175,741	1,661,345

Continued on following pages

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
<u>Administered</u>				
Annual appropriations – ordinary annual services^(a)				
Outcome 1	178,610	164,917	1,207	166,124
Outcome 2	57,490	65,611	11,373	76,984
Prior year appropriations available ^(b)	101,712	193,677	-	193,677
Annual appropriations – other services – non-operating^(f)				
Prior year appropriations available ^(b)	174,282	951,459	-	951,459
Administered assets and liabilities	236,499	218,214	-	218,214
Total administered annual appropriations	748,593	1,593,878	12,580	1,606,458
Total administered special appropriations	1,129,746	1,071,384	50,498	1,121,882
Special accounts^(g)				
Opening balance	2,199,745	70,588	-	70,588
Non-appropriation receipts	100,154	100,000	323	100,323
Adjustments	(2,131,857)	-	-	-
Total special account receipts	168,042	170,588	323	170,911
<i>less payments to corporate entities from annual/special appropriations⁽ⁱ⁾</i>	<i>(166,028)</i>	<i>(400,146)</i>	<i>(74,113)</i>	<i>(474,259)</i>
Total administered resourcing	1,880,353	2,435,704	(10,712)	2,424,992
Total resourcing for the Department of Agriculture, Fisheries and Forestry	3,546,825	3,921,308	165,029	4,086,337
			Actual	
			2022–23	2023–24
Average staffing level (number)			5,410	5,896

Continued on following pages

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)

- (a) *Appropriation Act (No. 1) 2023–24* and *Appropriation Bill (No. 3) 2023–24*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
- (b) Excludes \$128.394 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in the *Appropriation Act (No. 1)* form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2023–2024* and *Appropriation Bill (No. 4) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023*, and *Appropriation Act (No. 4) 2022–2023*.
- (g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- (h) Amounts credited to the special account(s) from the department's annual appropriations or crediting provisions in special account acts.
- (i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

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

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

Continued on following page

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)

Third party payments from and on behalf of other entities				
	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Payments made by other entities on behalf of the Department of Agriculture, Fisheries and Forestry	75,501	49,136	1,845	50,981
Payments made to other entities for the provision of services	42,239	66,929	5,358	72,287
Total	117,740	116,065	7,203	123,268
Draw-downs made on behalf of corporate entities within the portfolio				
Australian Pesticides and Veterinary Medicines Authority <i>Administered Appropriation Act (No. 1)</i> and Bill (No. 3)	1,663	1,840	4,065	5,905
Regional Investment Corporation <i>Administered Appropriation Act (No. 1)</i>	22,965	22,063	-	22,063
Total draw-downs on behalf of corporate entities within the portfolio	24,628	23,903	4,065	27,968
Payments made to corporate entities within the Portfolio				
AgriFutures Australia <i>Administered Appropriation Act (No. 1)</i>	9,640	10,085	-	10,085
Special Appropriation	33,789	29,130	4,200	33,330
Australian Pesticides and Veterinary Medicines Authority <i>Administered Appropriation Act (No. 1)</i> and Bill (No. 3)	138	145	2	147
Special Appropriation	41,400	41,794	-	41,794
Cotton R&D Corporation Special Appropriation	24,376	25,446	(1,194)	24,252
Fisheries R&D Corporation Special Appropriation	22,626	28,993	-	28,993
Grains R&D Corporation Special Appropriation	345,287	240,236	62,763	302,999
Wine Australia <i>Administered Appropriation Act (No. 1)</i>	10,000	-	10,000	10,000
Special Appropriation	30,747	24,317	(1,658)	22,659
Total payments made to corporate entities within the portfolio	518,003	400,146	74,113	474,259

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt, payment and capital measures, with the affected programs identified.

Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Receipt measures					
Enabling Border Services at Western Sydney International Airport ^{(a)(b)}	OC2				
Administered receipt		-	-	-	-
Departmental receipt		-	-	-	7,587
Total		-	-	-	7,587
Total receipt measures					
Administered		-	-	-	-
Departmental		-	-	-	7,587
Total		-	-	-	7,587
Payment measures					
Agriculture Trade and Exports – additional funding	OC1				
Administered payment		-	-	-	-
Departmental payment		47,848	47,050	628	-
Total		47,848	47,050	628	-
Australian Pesticides and Veterinary Medicines Authority – reforms ^(c)	OC1				
Administered payment		-	-	-	-
Departmental payment		2,588	-	-	-
Total		2,588	-	-	-
Enabling Border Services at Western Sydney International Airport ^{(a)(b)}	OC2				
Administered payment		-	-	-	-
Departmental payment		5,856	16,368	27,471	25,966
Total		5,856	16,368	27,471	25,966
Farm Household Allowance – eligibility changes ^(d)	OC1				
Administered payment	1.12	-	(9,029)	(22,477)	(32,753)
Departmental payment		869	874	518	524
Total		869	(8,155)	(21,959)	(32,229)
Red Imported Fire Ants and Varroa Mite Response Plans – additional funding ^(e)	SPP 188				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
Total		-	-	-	-

Continued on following pages

Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget (continued)

Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Payment measures (continued)				
<u>Simplified Trade System – building a regulatory and border security foundation^(f)</u>				
Priority Regulatory Reforms	OC1			
Administered payment	-	-	-	-
Departmental payment	1,957	2,804	2,557	2,587
Total	1,957	2,804	2,557	2,587
Streamlining the Cargo Intervention Model	OC1			
Administered payment	-	-	-	-
Departmental payment	190	379	386	390
Total	190	379	386	390
Taskforce	OC1			
Administered payment	-	-	-	-
Departmental payment	386	-	-	-
Total	386	-	-	-
<u>Supporting Agriculture Priorities</u>				
Australian Bureau of Agricultural and Resource Economics and Sciences to deliver forestry data analysis to support industry development ^(g)	OC1			
Administered payment	-	-	-	-
Departmental payment	1,407	2,715	2,759	2,791
Total	1,407	2,715	2,759	2,791
Continue to deliver Future Drought Fund programs	OC1			
Administered payment	-	-	-	-
Departmental payment	3,165	-	-	-
Total	3,165	-	-	-
Live Cattle Trade Disruptions ^{(h)(i)}	OC2			
Administered payment	2.1	643	1,092	-
Departmental payment		3,783	-	-
Total		4,426	1,092	-
Maintain Biosecurity Clearance Activities in International Mail Gateway Facilities ⁽ⁱ⁾	OC2			
Administered payment	-	-	-	-
Departmental payment	-	6,893	7,000	7,078
Total	-	6,893	7,000	7,078
Reprioritisation of activities of the Department of Agriculture, Fisheries and Forestry	1.2			
Administered payment	2.1			
Departmental payment	2.2	(1,199)	(418)	(300)
Total		(1,199)	(418)	(300)

Continued on following pages

Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Payment measures (continued)					
<u>Supporting Agriculture Priorities (continued)</u>					
Strengthening and Modernising Agricultural Levies Legislation – removal of the total levies limit applicable to Government contributions	1.10				
Administered payment		-	-	4,318	4,054
Departmental payment		-	-	-	-
Total		-	-	4,318	4,054
Supporting a Stronger and More Sustainable Agriculture Sector	OC1				
Administered payment		-	-	-	-
Departmental payment		2,644	2,206	-	-
Total		2,644	2,206	-	-
Australian Pesticides and Veterinary Medicines Authority (APVMA) [Pass-through]					
Australian Pesticides and Veterinary Medicines Authority – reforms ^(c)	1.10				
Administered payment		4,065	-	-	-
Departmental payment		-	-	-	-
Total		4,065	-	-	-
Sub-Total payment measures					
Administered		3,509	(8,355)	(18,459)	(28,999)
Departmental		70,693	79,289	41,319	39,336
Total		74,202	70,934	22,860	10,337
	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Capital measures					
<u>Supporting Agriculture Priorities</u>					
Live Cattle Trade Disruptions ^{(h)(i)}	OC2				
Administered capital		-	-	-	-
Departmental capital		500	-	-	-
Total		500	-	-	-
Sub-Total payment measures (Capital)					
Administered		-	-	-	-
Departmental		500	-	-	-
Total		500	-	-	-
Total payment measures					
Administered		3,509	(8,355)	(18,459)	(28,999)
Departmental		71,193	79,289	41,319	39,336
Total		74,702	70,934	22,860	10,337

Continued on following page

Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget (continued)

- (a) The lead entity for this measure is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in the *2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)* under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. This measure builds on the 2023–24 measure titled *Building a Better Future Through Considered Infrastructure Investment* and the 2022–23 October Budget measure titled *Support for the Aviation Sector*.
- (b) This measure can also be found in the payment section of the 2023–24 PAES.
- (c) This measure provides \$6.653 million in 2023–24 to commence reforms to ensure the integrity of Australia's agricultural and veterinary chemicals regulation system. Funding includes: \$4.065 million in 2023–24 for the APVMA and \$2.588 million for the DAFF. Funding for APVMA passes through DAFF to APVMA.
- (d) This measure is indexed and has ongoing departmental funding of \$0.530 million from 2027–28 for DAFF.
- (e) This measure provides an additional \$253.842 million over four years from 2023–24 (and \$41.025 million in 2027–28) for pest and disease preparedness and response activities: Funding includes: \$26.619 million over four years from 2023–24 to underwrite the industry share of the national varroa mite response plan in New South Wales, including the transition to managing the impacts and slowing the spread of varroa mite. \$227.223 million over three years from 2024–25 (and \$41.025 million in 2027–28) towards the National Fire Ant Eradication Program to intensify activities to contain and control red imported fire ants in South East Queensland. Funding is provided to Department of the Treasury. Details appear in *2023–24 MYEFO – Appendix C: Annex A: Payment to states*, available online only.
- (f) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the *2023–24 MYEFO* under the Foreign Affairs and Trade portfolio. This builds on the 2023–24 Budget measure titled *Simplifies Trade System – additional funding*.
- (g) This measure is indexed and has ongoing departmental funding of \$2.826 million from 2027–28.
- (h) This measure can also be found in the capital section of the 2023–24 PAES.
- (i) This measure includes \$3.000 million over two years of funding in the National Partnership programs within the Department of the Treasury. Details appear in *2023–24 MYEFO – Appendix C: Annex A: Payment to states*, available online only.
- (j) This measure is indexed and has ongoing departmental funding of \$7.163 million from 2027–28.

Note: The full measure description and package details appear in *2023–24 MYEFO* under the Agriculture, Fisheries and Forestry portfolio released by the Treasurer and Minister for Finance on 13 December 2023.

Prepared on a Government Financial Statistics (Underlying Cash) basis.

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

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail changes in resourcing for the Department of Agriculture, Fisheries and Forestry at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (No. 3) and (No. 4).

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

Outcome 1 – Administered	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual Appropriations – Measures					
<u>Supporting Agriculture Priorities:</u>					
<u>Reprioritisation of activities of the Department of Agriculture, Fisheries and Forestry:</u>					
Implement a National Soils Science Challenge	1.2	(100)	-	-	-
Movements of Funds					
A Better Plan for Forestry and Forest Products: Forestry Workforce Training Program	1.3	200	-	-	-
Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	1.2	-	3,899	-	-
Agriculture 2030 – Supporting Trade: Extend the Improved Access to Agricultural and Veterinary Chemicals program	1.10	805	-	-	-
Agriculture 2030 – Supporting Trade: Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector	1.10	200	300	-	-
National Carp Control Plan	1.2	-	1,838	-	-
Reallocations					
Agriculture 2030 – Improving employment opportunities: Pilot AgUP program	1.10	(166)	-	-	-
National Farm Safety Education Fund program	1.10	166	-	-	-
Change in Parameters					
Parameter adjustment – Additional Estimates	All	-	38	102	107
Other Variations					
Price alignment with APVMA for Agricultural and Veterinary Chemicals Minor Use Program	1.10	2	3	4	4
Net impact on appropriations for Outcome 1 (administered)		1,107	6,078	106	111

Continued on following pages

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Outcome 1 – Departmental	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual Appropriations – Measures					
Agriculture Trade and Exports – additional funding	OC1	47,848	47,050	628	-
Australian Pesticides and Veterinary Medicines Authority – reforms	OC1	2,588	-	-	-
Farm Household Allowance – eligibility changes	OC1	869	874	518	524
<u>Simplified Trade System – building a regulatory and border security foundation:</u>					
Priority Regulatory Reforms	OC1	1,957	2,804	2,557	2,587
Streamlining the Cargo Intervention Model	OC1	190	379	386	390
Taskforce	OC1	386	-	-	-
<u>Supporting Agriculture Priorities:</u>					
Australian Bureau of Agricultural and Resource Economics and Sciences to deliver forestry data analysis to support industry development	OC1	1,407	2,715	2,759	2,791
Continue to deliver Future Drought Fund programs	OC1	3,165	-	-	-
Supporting a Stronger and More Sustainable Agriculture Sector	OC1	2,644	2,206	-	-
Reclassifications					
To Departmental Capital Budget (DCB)	OC1	(5,312)	-	-	-
Change in Parameters					
Parameter adjustment – Additional Estimates	All	-	138	391	389
Net impact on appropriations for Outcome 1 (departmental)		55,742	56,166	7,239	6,681

Continued on following pages

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Outcome 2 – Administered	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual Appropriations – Measures					
<u>Supporting Agriculture Priorities:</u>					
Live Cattle Trade Disruptions	2.1	643	1,092	-	-
<u>Reprioritisation of activities of the Department of Agriculture, Fisheries and Forestry:</u>					
Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever	2.2	(9)	(7)	-	-
Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response (PPDPR) – Surveillance Implementation Plant	2.1	-	(69)	(69)	(69)
PPDPR – Diagnostics & Reference Labs	2.1	(221)	(195)	(195)	(195)
PPDPR – Offshore Capacity Building	2.1	-	(36)	(36)	(36)
Centre for Excellence for Biosecurity Risk Analysis and Research	2.1	(69)	(111)	-	-
Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture	2.1	(800)	-	-	-
Movements of Funds					
Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever	2.2	90	-	-	-
Agriculture 2030 – Biosecurity – To ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest and disease outbreak: Surveillance Plant	2.1	298	-	-	-
Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture	2.1	5,400	3,365	-	-

Continued on following pages

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Outcome 2 – Administered	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Movements of Funds (continued)					
Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks (BABS–PAFEEADR): National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export	2.1	-	1,054	-	-
BABS–PAFEEADR: Protecting Australia from Escalating Exotic Animal Disease Risks	2.1	735	-	-	-
BABS–PAFEEADR: Emergency funding to manage the risk of foot-and-mouth disease and lumpy skin disease	2.2	187	-	-	-
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2.2	575	-	-	-
Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand	2.1	85	-	-	-
Plant Biosecurity and Response Reform	2.2	534	-	-	-
Priorities for Australia's Biosecurity System – Environmental Protection Officer	2.1	62	-	-	-
Reducing Regulatory Burden and Streamlining Audit Arrangements in the Dairy Sector	2.1	2,493	1,100	-	-
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	2.2	1,370	-	-	-
Change in Parameters					
Parameter adjustment – Additional Estimates	All	-	24	69	77
Net impact on appropriations for Outcome 2 (administered)		11,373	6,217	(231)	(223)

Continued on following pages

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Outcome 2 – Departmental	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual Appropriations – Measures					
Enabling Border Services at Western Sydney International Airport	OC2	5,856	16,368	27,471	25,966
Supporting Agriculture Priorities:					
Live Cattle Trade Disruptions	OC2	3,783	-	-	-
Maintain Biosecurity Clearance Activities in International Mail Gateway Facilities	OC2	-	6,893	7,000	7,078
Reclassifications					
To Equity injection	OC2	(550)	-	-	-
Change in Parameters					
Parameter adjustment – Additional Estimates	All	-	521	1,476	1,396
Other Variations					
Increase (Terminating saving measure)	OC2	-	-	-	3,177
Net impact on appropriations for Outcome 2 (departmental)		9,089	23,782	35,947	37,617
Net impact on appropriations					
Outcome 1, 2 (administered)		12,480	12,295	(125)	(112)
Outcome 1, 2 (departmental)		64,831	79,948	43,186	44,298
Administered Measures and Other Variations – Draw-downs made on behalf of corporate entities within the portfolio					
APVMA					
Annual Appropriations – Measures					
Australian Pesticides and Veterinary Medicines Authority – reforms	OC1	4,065	-	-	-
Change in Parameters					
Parameter adjustment – Additional Estimates	OC1	-	2	7	5
RIC					
Change in Parameters					
Parameter adjustment – Additional Estimates	OC1	-	22	68	59
Net impact on appropriations for (administered)		4,065	24	75	64

Continued on following pages

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Total Departmental other non-appropriation resources	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual Appropriations – Measures					
Enabling Border Services at Western Sydney International Airport	OC2	-	-	-	7,587
Other Variations					
Biosecurity, Imported Food and Export Certification Special Account	OC2	45,340	50,935	49,313	47,411
MYEFO – Estimates update	OC2	-	-	258	442
National Residue Survey Account	OC2	592	(455)	(453)	(258)
Net nil impact on appropriations for (departmental)		45,932	50,480	49,118	55,182
Administered – Special Appropriation					
Annual Appropriations – Measures					
Farm Household Allowance – eligibility changes	1.12	-	(9,029)	(22,477)	(32,753)
<u>Supporting Agriculture Priorities:</u>					
Strengthening and Modernising Agricultural Levies Legislation – removal of the total levies limit applicable to Government	1.10	-	-	4,318	4,054
Other Variations					
FHA – Estimates update	1.12	(32)	(95)	201	263
Levies and commonwealth matching – Variations for OC1	Various	55,959	(9,062)	(11,272)	3,717
Levies and commonwealth matching – Variations for OC2	Various	(5,429)	(5,815)	(5,596)	(5,401)
Net impact		50,498	(24,001)	(34,826)	(30,120)
Non-Operating Administered – Act (No. 2) and Bill (No. 4) (Assets and Liabilities)					
Movement of Funds					
<u>Regional Investment Corporation Loans</u>					
Farm Business Concessional Loans Scheme	1.11	40,654	81,309	81,309	-
Net impact		40,654	81,309	81,309	-
Non-Operating Departmental – Appropriation Act (No. 2) and Bill (No. 4) (Equity Injections)					
Annual Appropriations – Measures					
<u>Supporting Agriculture Priorities:</u>					
Live Cattle Trade Disruptions	OC2	500	-	-	-
Reclassification					
From Departmental	OC2	550	-	-	-
Net impact		1,050	-	-	-

Continued on following pages

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Non-Operating Departmental – Spending Act (No. 2) and Bill (No. 4) (Equity Injections)	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual Appropriations – Measures					
Supporting Agriculture Priorities:					
Live Cattle Trade Disruptions	OC2	500	-	-	-
Movement of Funds					
Australian Agriculture and Export Growth Plan – Enhancing Australia's Biosecurity System (Modern Seamless Border Clearance)	OC2	250	-	-	-
Biosecurity – deliver digital capability for biosecurity screening of incoming international mail through new technology	OC2	3,628	-	-	-
Biosecurity – for modern technologies and diagnostic tools to improve the speed and accuracy of pest and disease identification at the border	OC2	667	-	-	-
Biosecurity – to manage the biosecurity risk posed by hitchhiker pests arriving in imported cargo	OC2	162	-	-	-
Biosecurity – trial pre border biosecurity screening technology on travellers and air Permissions Capability – Digital Passenger Declaration	OC2	1,861	-	-	-
Strengthen Biosecurity Measures at the Border – Khapra beetle threat	OC2	68	-	-	-
Reclassification					
From Departmental	OC2	550	-	-	-
Net impact		7,930	-	-	-
DCB – Funded internally from departmental resources					
Change in Parameters					
DAFF DCB – Outcome 1	OC1	-	16	25	28
DAFF DCB – Outcome 2	OC2	-	124	188	218
Reclassification					
From Departmental	OC1	5,312	-	-	-
Net impact		5,312	140	213	246

Continued on following page

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

Administered – Special Accounts	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Movements of Funds/Reallocation					
<u>Drought Resilience Special Account:</u>					
Adoption and Innovation Hubs – National Enabling activities	1.11	10,194	-	-	-
Drought Resilience Self Assessment Tool	1.11	458	-	-	-
Climate Services for Agriculture	1.11	7,079	-	-	-
Grants to Activate Drought Resilience Practices	1.11	(1,246)	-	-	-
Regional Drought Resilience Plan (CSIRO)	1.11	541	-	-	-
Regional Drought Resilience Plan [SPP838]	1.11	9,064	-	-	-
Farm Business Resilience [SPP840]	1.11	35,340	-	-	-
Other Variations					
<u>Drought Resilience Special Account:</u>					
Adoption and Innovation Hubs – National Enabling activities	1.11	323	-	-	-
Net impact		61,753	-	-	-

Note: Additional variations processed through the Department of the Treasury that impact DAFF

Department of the Treasury		2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
National Partnership (NP) payments	SPP				
Annual Appropriations – Measures					
Supporting Agriculture Priorities – Live Cattle Trade Disruptions	900	560	2,240	-	-
Red Imported Fire Ants and Varroa Mite Response Plans – additional funding – underwrite industry contribution	188	7,734	10,931	4,375	3,579
Red Imported Fire Ants and Varroa Mite Response Plans – additional funding – National Fire Ant Eradication Program	188	-	74,121	73,914	79,188
Movements of Funds					
Building Resilience to Manage Fruit Fly	993	(11,000)	11,000	-	-
Construction Softwood Transport Assistance	880	2,889	-	-	-
Future Drought Fund – Farm Business Resilience	840	35,340	-	-	-
Future Drought Fund – Regional Drought Resilience Planning	838	9,064	-	-	-
Management of established pests and weeds	693	100	-	-	-
Pest and Disease Preparedness and Response	188	786	-	-	-
Pest and Disease Preparedness and Response Programs – Varroa Mite Response	188	61,218	23,394	6,873	(32,057)
Recreational Fishing and Camping Facilities	815	145	-	-	-
Strengthen Australia's Frontline Biosecurity Capability and Domestic Preparedness	913	3,840	-	-	-
Other Variations					
Pest and Disease Preparedness and Response – Parameter adjustment – Additional Estimates	188	-	15	31	119
Net impact on appropriations		110,676	121,701	85,193	50,829

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–24 – Administered

	2022–23 Available \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE FISHERIES AND FORESTRY					
Administered items					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	178,610	164,917	166,274	1,207	-
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.	57,490	65,611	76,984	12,472	(1,099)
Total	236,100	230,528	243,258	13,679	(1,099)
Total additional Administered items Bill (No. 3)				12,580	

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 3) 2023–24 – Departmental

	2022–23 <i>Available</i> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE FISHERIES AND FORESTRY					
Departmental programs					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	258,449	152,442	213,496	61,054	-
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.	501,721	563,098	572,187	9,639	(550)
Total	760,170	715,540	785,683	70,693	(550)
Total additional Departmental Bill (No. 3)				70,143	

Table 1.6: Appropriation Bill (No. 4) 2023–24

	2022–23 <i>Available</i> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE FISHERIES AND FORESTRY					
Non-operating					
<u>Equity injections</u>					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	201	3,294	3,294	-	-
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.	37,853	53,163	54,213	1,050	-
Total non-operating	38,054	56,457	57,507	1,050	-
Total additional non-operating Bill (No. 4)				1,050	

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

2.1.1: Linked programs

There have been no changes to linked programs for Outcome 1 since the 2023–24 PBS.

2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2023–24 PBS.

2.1.3: Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.2: Sustainable Management – Natural Resources					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	1,060	5,377	8,726	-	-
<u>Agriculture 2030 – Soil and Stewardship:</u>					
Develop and roll out an accreditation standard to enhance soil education and expertise	550	-	-	-	-
Enhance the National Soil Resources Information System	18,299	-	-	-	-
Implement a National Soils Science Challenge	6,564	4,900	5,000	-	-
National Carp Control Plan	-	1,839	1,838	-	-
Pest Animal and Weeds Management	5,470	2,767	-	-	-
<i>Administered total</i>	31,943	14,883	15,564	-	-
Total Program expenses	31,943	14,883	15,564	-	-

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.3: Forestry Industry					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
<u>A Better Plan for Forestry and Forest Products:</u>					
Australia-wide National Institute of Forest Products Innovation	3,160	24,000	25,000	25,000	25,000
Forestry Workforce Training Program	300	1,700	4,000	4,000	-
Support Plantation Establishment	-	6,949	22,426	27,426	16,959
Accelerate Adoption of Wood Processing Innovation	14,729	35,000	35,000	25,000	-
Agriculture 2030 – Forestry and Fisheries – establish new, Regional Forestry Hubs	3,250	3,000	3,600	4,000	4,000
National Bushfire Recovery Fund – Forestry Recovery Development Fund	9,739	-	-	-	-
<i>Administered total</i>	31,178	70,649	90,026	85,426	45,959
<u>Special appropriation</u>					
<i>Forestry Marketing and Research and Development Services Act 2007, s. 9(1) – payments and matching payments to an industry services body and Commonwealth administration expenses</i>	12,410	15,018	15,603	16,242	16,581
<i>Special Appropriation total</i>	12,410	15,018	15,603	16,242	16,581
Total Program expenses	43,588	85,667	105,629	101,668	62,540

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.4: Fishing Industry					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Agriculture 2030 – Forestry and Fisheries – extend and broaden the Tuna Champions program	200	200	-	-	-
Capacity Building for Fisheries Representatives	100	-	-	-	-
Powering Australia – Development of Australia's Seaweed Farming	2,400	3,600	2,000	-	-
Fisheries Habitat Restoration	5,819	-	-	-	-
Fisheries Resources Research Fund	542	676	777	842	901
Forestry and Fishing – supporting the forestry and fishery industry – Improve the Long-term Sustainability of the South East Trawl Fishery and Support Fishers	19,491	-	-	-	-
<i>Administered total</i>	28,552	4,476	2,777	842	901
<u>Special appropriations</u>					
<i>Primary Industries Research and Development Act 1989, s. 30A(3) & s. 30B(9) – Fisheries R&D Corporation</i>	22,369	28,993	30,374	31,812	33,323
<i>Special Appropriation total</i>	22,369	28,993	30,374	31,812	33,323
Total Program expenses	50,921	33,469	33,151	32,654	34,224

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.5: Horticulture Industry					
Administered expenses					
<u>Special appropriation</u>					
<i>Horticulture Marketing and Research and Development Services Act 2000, s. 16(9) – payments to industry services body</i>	129,097	123,725	126,952	132,710	131,794
<i>Special Appropriation total</i>	129,097	123,725	126,952	132,710	131,794
Total Program expenses	129,097	123,725	126,952	132,710	131,794
Program 1.6: Wool Industry					
Administered expenses					
<u>Special appropriation</u>					
<i>Wool Services Privatisation Act 2000, s. 31(4) – funding contract with research body</i>	55,400	74,000	84,000	95,000	95,000
<i>Special Appropriation total</i>	55,400	74,000	84,000	95,000	95,000
Total Program expenses	55,400	74,000	84,000	95,000	95,000
Program 1.7: Grains Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Other Grains</i>	161,191	152,340	113,242	110,232	112,537
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Wheat</i>	232,417	150,659	108,178	102,392	104,196
<i>Special Appropriation total</i>	393,608	302,999	221,420	212,624	216,733
Total Program expenses	393,608	302,999	221,420	212,624	216,733
Program 1.8: Dairy Industry					
Administered expenses					
<u>Special appropriation</u>					
<i>Dairy Produce Act 1986, s. 6(1) – payments under funding contract</i>	58,386	54,021	51,420	50,250	50,027
<i>Special Appropriation total</i>	58,386	54,021	51,420	50,250	50,027
Total Program expenses	58,386	54,021	51,420	50,250	50,027

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.9: Meat and Livestock Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Australian Meat and Live-stock Industry Act 1997, s. 63(2) – payments to marketing body</i>	72,515	86,467	91,908	91,718	95,846
<i>Australian Meat and Live-stock Industry Act 1997, s. 64(2) – payments to research body</i>	25,170	29,727	31,227	31,269	32,359
<i>Australian Meat and Live-stock Industry Act 1997, s. 64A(2) – payments to marketing body</i>	2,345	2,527	2,744	3,096	3,096
<i>Australian Meat and Live-stock Industry Act 1997, s. 64B(2) – payments to research body</i>	469	506	549	619	619
<i>Australian Meat and Live-stock Industry Act 1997, s. 64C(2) – payments to marketing body</i>	6,895	7,211	7,681	7,937	7,937
<i>Australian Meat and Live-stock Industry Act 1997, s. 64D(2) – payments to research body</i>	10,342	10,817	11,521	11,905	11,905
<i>Australian Meat and Live-stock Industry Act 1997, s. 66(1) – Commonwealth contribution to research body</i>	96,246	98,873	98,463	103,326	111,598
<i>Pig Industry Act 2001, s. 10(1) – payments under funding contract</i>	24,603	23,587	23,800	23,800	23,685
<i>Special Appropriation total</i>	238,585	259,715	267,893	273,670	287,045
Total Program expenses	238,585	259,715	267,893	273,670	287,045

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.10: Agricultural Resources					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
A Competitive Agriculture Sector:					
Boosting farm profits through rural research and development	5,529	-	-	-	-
Agricultural and Veterinary Chemicals Minor Use Program	138	147	151	153	157
<u>Agriculture 2030 – Improving employment opportunities:</u>					
Extend the Fair Farms program	1,023	805	723	-	-
Pilot AgCAREERSTART program	3,069	-	-	-	-
Pilot AgUP program	231	2,022	2,276	-	-
<u>Agriculture 2030 – Innovation:</u>					
Innovation – expanded Australian Farm Data Code	120	100	-	-	-
<u>Agriculture 2030 – Supporting Trade:</u>					
Extend the Improved Access to Agricultural and Veterinary Chemicals program	1,195	2,805	2,000	-	-
Extend the Improved Access to Agricultural and Veterinary Chemicals program – Grants to Global Minor Use Foundation	50	50	50	-	-
Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector	1,447	2,200	1,300	-	-

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.10: Agricultural Resources					
Administered expenses (continued)					
Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>)					
AgriFutures Australia	9,640	10,085	10,445	10,707	10,932
Educating Kids about Agriculture	2,250	-	-	-	-
National Farm Safety Education Fund	982	166	-	-	-
Supporting Agricultural Industries and Communities – Innovation – scaling up Agricultural Innovation Hubs	16,000	-	-	-	-
Support for Regional Trade Events	3,450	6,850	1,700	-	-
Wine Tourism and Cellar Door Grant	10,000	10,000	10,000	10,000	10,000
Administered total	55,124	35,230	28,645	20,860	21,089
Payments to corporate entities (Draw-down)^(a)					
Australian Pesticides and Veterinary Medicines Authority	1,663	5,905	2,267	2,421	1,788
Payments to corporate entities total	1,663	5,905	2,267	2,421	1,788
Special appropriations					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58(6) – amounts payable to the APVMA</i>	45,865	41,794	42,164	42,541	42,926
<i>Egg Industry Service Provision Act 2002, s. 8(1) – payments under funding contract</i>	10,487	12,191	12,484	13,284	13,341
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Cotton R&D Corporation</i>	25,385	24,252	19,448	21,912	23,680
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Rural Industries R&D Corporation</i>	33,671	33,330	33,411	33,432	33,454
<i>Sugar Research and Development Services Act 2013, s. 7 – payment to industry services body</i>	30,288	30,144	29,550	28,628	28,204
<i>Wine Australia Act 2013, s. 32 – payments to the Authority</i>	32,053	22,659	25,850	25,909	25,928
Special Appropriations total	177,749	164,370	162,907	165,706	167,533
Expenses not requiring appropriation in the budget year^(b)					
Write-down and impairment of assets	1,619	-	-	-	-
Total	1,619	-	-	-	-
Total Program expenses	236,155	205,505	193,819	188,987	190,410

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.11: Drought Programs					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Future Drought Fund – Administration Costs	101	203	203	203	203
Administered total	101	203	203	203	203
<u>Payments to corporate entities (Draw-down)^(a)</u>					
Regional Investment Corporation	19,182	14,938	15,451	16,262	12,601
Regional Investment Corporation – Drought Loans	3,489	6,820	6,900	6,981	7,043
Regional Investment Corporation – Agristarter Loans	294	305	310	312	315
Payments to corporate entities total	22,965	22,063	22,661	23,555	19,959
<u>Special account</u>					
Agriculture Future Drought Resilience Special Account	92,800	170,753	100,000	100,000	100,000
Special account total	92,800	170,753	100,000	100,000	100,000
<u>Expenses not requiring appropriation in the budget year^(b)</u>					
Drought Recovery Concessional Loans Scheme – state administration	234	234	234	-	-
Farm Business Concessional Loans Scheme – discount expenses	13,217	1,504	1,740	1,740	-
Farm Business Concessional Loans Scheme – state administration	980	980	980	980	-
Impairment loss on financial instruments	51	-	-	-	-
Total	14,482	2,718	2,954	2,720	-
Total Program expenses	130,348	195,737	125,818	126,478	120,162

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.12: Rural Programs					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Rural Financial Counselling Service	-	18,549	19,216	19,696	19,912
Administered total	-	18,549	19,216	19,696	19,912
<u>Special appropriations</u>					
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>					
	70,855	50,981	60,420	106,334	120,892
Special Appropriations total	70,855	50,981	60,420	106,334	120,892
<u>Expenses not requiring appropriation in the budget year^(b)</u>					
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>					
	-	18,009	5,706	5,706	5,706
Write down and impairment of assets	4,364	-	-	-	-
Total	4,364	18,009	5,706	5,706	5,706
Total Program expenses	75,219	87,539	85,342	131,736	146,510

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.13: International Market Access					
Administered expenses					
Ordinary annual services (<i>Appropriation Act (No. 1)</i> and <i>Bill (No. 3)</i>)					
Agriculture Trade and Market Access Cooperation Program	1,500	-	-	-	-
Expansion of the Agricultural Trade and Market Access program – support improved market diversification	6,000	-	-	-	-
Food and Agriculture Organization of the United Nations	15,611	19,921	19,921	19,922	19,922
Indonesia-Australia Red Meat and Cattle Partnership	500	-	-	-	-
International Agricultural Cooperation	-	-	-	-	250
International Organisations Contributions	2,415	2,113	2,179	2,228	2,272
Administered total	26,026	22,034	22,100	22,150	22,444
Total Program expenses	26,026	22,034	22,100	22,150	22,444
Administered expenses					
Administered appropriation	1,448,811	1,438,567	1,324,448	1,359,501	1,351,183
Expenses not requiring appropriation in the budget year ^(b)	20,465	20,727	8,660	8,426	5,706
Administered total	1,469,276	1,459,294	1,333,108	1,367,927	1,356,889
Departmental expenses					
Departmental appropriation ^{(c)(d)}	406,828	267,869	209,450	152,036	150,373
Expenses not requiring appropriation in the budget year ^(b)	55,598	17,678	17,592	17,489	17,489
Departmental total	462,426	285,547	227,042	169,525	167,862
Total expenses for Outcome 1	1,931,702	1,744,841	1,560,150	1,537,452	1,524,751

Continued on following pages

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
<u>Administered expenses</u>					
Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>)	172,924	166,024	178,531	149,177	110,508
Special appropriations	1,158,459	1,073,822	1,020,989	1,084,348	1,118,928
Special accounts	92,800	170,753	100,000	100,000	100,000
Payments to corporate entities (Draw-down)	24,628	27,968	24,928	25,976	21,747
Expenses not requiring appropriation in the budget year ^(b)	20,465	20,727	8,660	8,426	5,706
Administered total	1,469,276	1,459,294	1,333,108	1,367,927	1,356,889
<u>Departmental expenses</u>					
Departmental appropriation ^{(c)(d)}	406,828	267,869	209,450	152,036	150,373
Expenses not requiring appropriation in the budget year ^(b)	55,598	17,678	17,592	17,489	17,489
Departmental total	462,426	285,547	227,042	169,525	167,862
Total expenses for Outcome 1	1,931,702	1,744,841	1,560,150	1,537,452	1,524,751
	2022–23	2023–24			
Average staffing level (number)^(d)	1,176	893			

(a) The APVMA and the RIC are CCEs under the PGPA Act and do not receive direct appropriations. Instead, this funding passes through the department to these entities.

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

(c) Departmental appropriation allocations are notional and reflect the current structure of the department. Expenses are funded from both 'ordinary annual services' *Appropriation Act (No. 1)* and *Appropriation Bill (No. 3)* and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

(d) The actual for departmental appropriation and ASL for 2022–23 reflects the part-year impact of costs attributable to former Department of Agriculture, Water and Environment staff that were reported under Outcomes 1, 2 and 5, then transferred to Department of Climate Change, Energy, the Environment and Water on 29 September 2022, after the date of effect of the AAO on 1 July 2022.

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

Continued on following page

Table 2.1: Budgeted expenses for Outcome 1 (continued)

Movements of administered funds between years^(e)	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<u>Movements of Funds:</u>					
1.3: A Better Plan for Forestry and Forest Products: Forestry Workforce Training Program	(200)	200	-	-	-
1.2: Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds	(3,899)	-	3,899	-	-
1.10: Agriculture 2030 – Supporting Trade: Extend the Improved Access to Agricultural and Veterinary Chemicals program	(805)	805	-	-	-
1.10: Agriculture 2030 – Supporting Trade: Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector	(500)	200	300	-	-
1.2: National Carp Control Plan	(1,838)	-	1,838	-	-
<u>Reallocations:</u>					
1.10: Agriculture 2030 – Improving employment opportunities: Pilot AgUP program	-	(166)	-	-	-
1.10: National Farm Safety Education Fund program	-	166	-	-	-
Total of funds moved	(7,242)	1,205	6,037	-	-
The Treasury					
<u>Movements of Funds:</u>					
[SPP880] Construction Softwood Transport Assistance	(2,889)	2,889	-	-	-
[SPP840] Future Drought Fund – Farm Business Resilience	(35,340)	35,340	-	-	-
[SPP838] Future Drought Fund – Regional Drought Resilience Planning	(9,064)	9,064	-	-	-
[SPP693] Management of established pests and weeds	(100)	100	-	-	-
[SPP815] Recreational Fishing and Camping Facilities	(145)	145	-	-	-
Total of SPP funds moved	(47,538)	47,538	-	-	-

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

2.2 Budgeted expenses and performance for Outcome 2

2.2.1: Linked programs

The following program for the Outcome 2 has been updated since the 2023–24 PBS. No other changes have been made.

National Indigenous Australians Agency
Program 1.1: Indigenous Advancement – Jobs, Land and Economy
Contribution to Outcome 2 made by linked programs: DAFF and NIAA partner with Aboriginal and Torres Strait Islander Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment.

2.2.2: Performance criteria

There have been no changes to performance criteria for Outcome 2 since the 2023–24 PBS.

2.2.3: Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2: Budgeted expenses for Outcome 2

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

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.1: Biosecurity and Export Services					
Administered expenses					
Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>)					
<u>Agriculture 2030 – Biosecurity – To ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest and disease outbreak:</u>					
Foot-and-mouth Vaccine	-	-	1,680	-	-
Surveillance Animal	1,070	870	870	-	-
Surveillance Plant	202	498	500	-	-
Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture	15,426	20,288	3,481	-	-
<u>Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks:</u>					
Protecting Australia from Escalating Exotic Animal Disease Risks	477	7,545	-	-	-
National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export	10,545	15,000	1,054	-	-
Centre of Excellence for Biosecurity Risk Analysis and Research	1,882	1,908	1,937	2,098	2,142
Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response	2,150	2,673	3,234	4,234	4,234
Indigenous Rangers Biosecurity Program	-	-	2,054	1,152	3,309
Live Cattle Trade Disruptions	-	643	1,092	-	-
Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand	1,915	2,085	2,000	2,000	2,000
Package Assisting Small Exporters	498	-	-	-	-

Continued on following pages

Table 2.2: Budgeted expenses for Outcome 2 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.1: Biosecurity and Export Services					
Administered expenses (continued)					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Priorities for Australia's Biosecurity System – Environmental Protection Officer	762	887	825	825	825
Reducing Regulatory Burden and Streamlining Audit Arrangements in the Dairy Sector	467	3,793	2,400	-	-
Administered total	35,394	56,190	21,127	10,309	12,510
<u>Expenses not requiring appropriation in the budget year^(a)</u>					
Other Expenses	119	-	-	-	-
Total	119	-	-	-	-
Total Program expenses	35,513	56,190	21,127	10,309	12,510

Program 2.2: Plant and Animal Health**Administered expenses****Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))**

Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever	302	294	191	-	-
Animal Biosecurity and Response Reform	1,000	1,070	1,109	1,137	1,160
Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks: Emergency funding to manage the risk of foot-and-mouth disease and lumpy skin disease	3,643	187	-	-	-
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2,447	3,490	3,021	3,097	3,163
International Organisations Contribution – World Organisation for Animal Health	377	268	276	282	287
Other Exotic Disease Preparedness Program	580	723	741	755	769
Payment to CSIRO – contribution to the operating costs of the Australian Centre for Disease Preparedness	8,783	9,186	9,516	9,755	9,960
Plant Biosecurity and Response Reform	909	2,045	1,565	1,605	1,639

Continued on following pages

Table 2.2: Budgeted expenses for Outcome 2 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.2: Plant and Animal Health					
Administered expenses (continued)					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	1,525	3,531	3,916	4,013	4,098
Administered total	19,566	20,794	20,335	20,644	21,076
<u>Special appropriations</u>					
Australian Animal Health Council (Live-stock Industries) Funding Act 1996, s. 5 – appropriation	7,354	8,350	8,596	8,611	8,774
Plant Health Australia (Plant Industries) Funding Act 2002, s. 6 – appropriation	6,842	6,365	6,104	6,316	6,360
Plant Health Australia (Plant Industries) Funding Act 2002, s. 10B – payments to PHA from EPPR levies and charges	3,615	2,814	2,739	2,846	2,866
Special Appropriation total	17,811	17,529	17,439	17,773	18,000
Total Program expenses	37,377	38,323	37,774	38,417	39,076
<u>Administered expenses</u>					
Administered appropriation	72,771	94,513	58,901	48,726	51,586
Expenses not requiring appropriation in the budget year ^(a)	119	-	-	-	-
Administered total	72,890	94,513	58,901	48,726	51,586
<u>Departmental expenses</u>					
Departmental appropriation ^(b)	402,832	575,249	579,074	557,044	523,230
Expenses not requiring appropriation in the budget year ^(a)	19,716	26,510	18,504	18,593	18,593
Departmental total	422,548	601,759	597,578	575,637	541,823
<u>Special accounts</u>					
Biosecurity, Imported Food and Export Certification Special Account 2020	486,918	506,620	544,332	543,795	552,418
National Cattle Disease Eradication Account	-	15	-	-	-
National Residue Survey Account – s. 80, PGPA Act [s. 6(1), <i>National Residue Survey Administration Act 1992</i>]	12,938	12,799	11,909	11,964	12,213
Special Account total	499,856	519,434	556,241	555,759	564,631
Total expenses for Outcome 2	995,294	1,215,706	1,212,720	1,180,122	1,158,040

Continued on following pages

Table 2.2: Budgeted expenses for Outcome 2 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
<u>Administered expenses</u>					
Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>)	54,960	76,984	41,462	30,953	33,586
Special accounts	-	15	-	-	-
Special appropriations	17,811	17,529	17,439	17,773	18,000
Expenses not requiring appropriation in the budget year ^(a)	119	-	-	-	-
Administered total	72,890	94,528	58,901	48,726	51,586
<u>Departmental expenses</u>					
Departmental appropriation ^(b)	402,832	575,249	579,074	557,044	523,230
Special accounts	499,856	519,419	556,241	555,759	564,631
Expenses not requiring appropriation in the budget year ^(a)	19,716	26,510	18,504	18,593	18,593
Departmental total	922,404	1,121,178	1,153,819	1,131,396	1,106,454
Total expenses for Outcome 2	995,294	1,215,706	1,212,720	1,180,122	1,158,040
	2022–23	2023–24			
Average staffing level (number)	4,234	5,003			

(a) 'Expenses not requiring appropriation in the budget year' are made up of depreciation and amortisation expenses, resources received free of charge, balance sheet adjustments and an approved operating loss.

(b) Departmental appropriation allocations are notional and reflect the current structure of the department. Expenses are funded from both 'ordinary annual services' *Appropriation Act (No. 1)* and *Appropriation Bill (No. 3)* and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

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

Continued on following pages

Table 2.2: Budgeted expenses for Outcome 2 (continued)

Movements of administered funds between years^(c)	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Movement of Funds:					
2.2: Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever	(90)	90	-	-	-
2.1: Agriculture 2030 – Biosecurity – To ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest and disease outbreak: Surveillance Plant	(298)	298	-	-	-
2.1: Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture	(8,765)	5,400	3,365	-	-
2.1: Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks (BABS–PAFEEADR): National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export	(1,054)	-	1,054	-	-
2.1:BABS–PAFEEADR: Protecting Australia from Escalating Exotic Animal Disease Risks	(735)	735	-	-	-
2.2: BABS–PAFEEADR: Emergency funding to manage the risk of foot-and-mouth disease and lumpy skin disease	(187)	187	-	-	-
2.2: Commonwealth Membership of Animal Health Australia and Plant Health Australia	(575)	575	-	-	-
2.1: Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand	(85)	85	-	-	-
2.2: Plant Biosecurity and Response Reform	(534)	534	-	-	-
2.1: Priorities for Australia's Biosecurity System – Environmental Protection Officer	(62)	62	-	-	-
2.1: Reducing Regulatory Burden and Streamlining Audit Arrangements in the Dairy Sector	(3,593)	2,493	1,100	-	-
2.2: Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	(1,370)	1,370	-	-	-
Total of funds moved	(17,348)	11,829	5,519	-	-

Continued on following page

Table 2.2: Budgeted expenses for Outcome 2 (continued)

Movements of administered funds between years^(c)	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
The Treasury					
<u>Measures:</u>					
[SPP900] Supporting Agriculture Priorities – Live Cattle Trade Disruptions	-	560	2,240	-	-
[SPP188] Red Imported Fire Ants and Varroa Mite Response Plans – additional funding – underwrite industry contribution	-	7,734	10,931	4,375	3,579
[SPP188] Red Imported Fire Ants and Varroa Mite Response Plans – additional funding – National Fire Ant Eradication Program	-	-	74,121	73,914	79,188
<u>Movement of Funds:</u>					
[SPP993] Building Resilience to Manage Fruit Fly	-	(11,000)	11,000	-	-
[SPP188] Pest and Disease Preparedness and Response Programs – Varroa Mite Response	(59,428)	61,218	23,394	6,873	(32,057)
[SPP188] Pest and Disease Preparedness and Response	(786)	786	-	-	-
[SPP913] Strengthen Australia's Frontline Biosecurity Capability and Domestic Preparedness	(3,840)	3,840	-	-	-
<u>Other Variation:</u>					
[SPP188] Pest and Disease Preparedness and Response Programs:					
Parameter adjustment – Additional Estimates	-	-	15	31	119
Total of SPP funds moved	(64,054)	63,138	121,701	85,193	50,829

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

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

		Opening balance	Receipts	Payments	Adjustments	Closing balance
		2023–24	2023–24	2023–24	2023–24	2023–24
		2022–23	2022–23	2022–23	2022–23	2022–23
Outcome		\$'000	\$'000	\$'000	\$'000	\$'000
<u>Administered</u>						
Agriculture Future Drought Resilience Special Account ^(a)	1	70,573	100,323	(170,753)	-	143
		67,873	100,154	(97,454)	-	70,573
National Cattle Disease Eradication Account ^(b)	2	15	-	15	-	-
		15	-	-	-	15
<u>Departmental</u>						
Biosecurity, Imported Food and Export Certification Special Account 2020 ^(c)	2	9,165	598,744	(598,744)	-	9,165
		40,675	528,746	(560,256)	-	9,165
National Residue Survey Account (NRS) ^(d)	2	2,661	28,799	(28,799)	-	2,661
		2,611	29,695	(29,645)	-	2,661
Total Special Accounts 2023–24 estimates		82,414	727,866	(798,281)	-	11,969
<i>Total Special Accounts 2022–23 actual</i>		<i>111,174</i>	<i>658,595</i>	<i>(687,355)</i>	<i>-</i>	<i>82,414</i>

The following Administered special accounts are appropriated under *Public Governance, Performance and Accountability Act 2013* section 80.

- (a) Agriculture Future Drought Resilience Special Account – Establishing Instrument: *Future Drought Fund Act 2019*, section 33. Purpose: For the purpose of making payments associated with projects, research, advice, service and technology that will work towards achieving drought resilience.
- (b) National Cattle Disease Eradication Account – Establishing Instrument: *National Cattle Disease Eradication Act 1991*, section 4. Purpose: For the year ended 30 June 2023, the total balance carried to the next period was \$15,161 (2022: \$15,161). A payment is estimated to be made in 2023–24 of \$15,161 and the estimated balance as at end of 30 June 2024 will be nil. For the purposes of the eradication of any disease of cattle that is endemic in Australia.

Continued on following page

Table 3.1: Estimates of special account flows and balances (continued)

Note: Natural Resources Management Account – Establishing Instrument: *Natural Resources Management (Financial Assistance) Act 1992* section 11. Purpose: For the year ended 30 June 2023, the account had a nil balance and there were no transactions debited or credited to it during the current or prior reporting period. For the purposes of granting financial assistance in connection with projects relating to natural resources management.

The following Departmental special accounts are appropriated under *Public Governance, Performance and Accountability Act 2013* section 78.

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

The following Departmental special accounts are appropriated under *Public Governance, Performance and Accountability Act 2013* section 80.

- (d) National Residue Survey Account – Establishing Instrument: *National Residue Survey Administration Act 1992*; section 6(1). Purpose: 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 \$0.016 million in term deposits as a result of investments made under section 58 of the PGPA Act. This includes amounts realised and automatically reinvested in term deposits.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since the 2023–24 PBS. An analysis of the primary causes of the movements in the budgeted departmental financial statements and administered schedules is provided in the relevant sections. The 2023–24 PBS is used as the comparative figures in the analysis.

3.2.2 Budgeted comprehensive departmental income statements

Since PBS, estimated revenue from government in 2023–24 has increased by \$64.8 million. The increase is mainly due to measures listed in Table 1.2.

The own source revenue estimate in 2023–24 has increased by \$104.5 million since PBS, mainly due to higher than anticipated revenue from the department's cost recovered activities and external revenue receipts.

The department is budgeting for a small pre-approved net operating loss of \$8.1 million in 2023–24. The loss relates to delayed expenditure from prior years and is fully funded.

The departmental balance sheet has incorporated the final 2022–23 position as published in the 2022–23 Annual Report.

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

It is estimated the department will receive own-source revenue administered on behalf of government of \$888.6 million in 2023–24, an increase of \$54.7 million since PBS. The increase is mainly due to higher levy revenue estimates.

Administered expenses are estimated to be \$1,553.8 million in 2023–24, an increase of \$131.0 million since PBS. The increase largely relates to movement of funds, other variations detailed in Table 1.3 and measures listed in Table 1.2.

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

The value of administered net assets as at 30 June 2024 is anticipated to be \$74.1 million higher than the estimate published in PBS. The increase is due to higher investments in corporate Commonwealth entities recognised in the 2022–23 financial year. Offsetting this increase is lower trade and other receivables largely due to higher loan repayments recognised in 2022–23 financial year and higher payables estimates.

The schedule of budgeted assets and liabilities administered on behalf of the Government has incorporated the final 2022–23 position as published in the 2022–23 Annual Report.

3.3 Budgeted financial statements tables

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	711,029	650,197	693,924	724,843	726,379
Suppliers	531,751	671,401	600,207	487,713	459,461
Grants	5,626	4,931	4,938	4,945	4,945
Depreciation and amortisation	105,582	78,577	80,148	81,751	81,751
Finance costs	14,159	700	725	750	861
Impairment loss on financial instruments	733	919	919	919	919
Write-down and impairment of other assets	7,421	-	-	-	-
Other expenses	111	-	-	-	-
Total expenses	1,376,412	1,406,725	1,380,861	1,300,921	1,274,316
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	521,916	568,841	550,863	550,835	558,051
Interest	466	751	751	751	751
Other revenue	32,008	23,200	16,609	15,213	15,909
Total own-source revenue	554,390	592,792	568,223	566,799	574,711
Gains					
Other	3,054	1,618	1,618	1,618	1,618
Total gains	3,054	1,618	1,618	1,618	1,618
Total own-source income	557,444	594,410	569,841	568,417	576,329
Net cost of (contribution by) services	818,968	812,315	811,020	732,504	697,987
Revenue from Government	767,334	770,275	777,072	698,570	664,053
Surplus (Deficit) attributable to the Australian Government	(51,634)	(42,040)	(33,948)	(33,934)	(33,934)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	(176)	-	-	-	-
Total other comprehensive income	(176)	-	-	-	-
Total comprehensive income/(loss)	(51,810)	(42,040)	(33,948)	(33,934)	(33,934)
Total comprehensive income (loss) attributable to the Australian Government	(51,810)	(42,040)	(33,948)	(33,934)	(33,934)

Continued on following page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of Net Cash Appropriation Arrangements**

	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	2,535	(8,100)	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	45,431	40,202	41,007	41,827	41,827
less depreciation/amortisation expenses for ROU ^(b)	29,769	38,375	39,141	39,924	39,924
add principal repayments on leased assets ^(b)	20,855	44,637	46,200	47,817	47,817
Total comprehensive income (loss) – as per the statement of comprehensive income	(51,810)	(42,040)	(33,948)	(33,934)	(33,934)

(a) From 2010–11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No.1)* or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under Australian Account Standards Board (AASB) 16 Leases. Right of Use (ROU).

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	15,336	15,136	15,136	15,136	15,136
Trade and other receivables	241,591	293,974	328,955	319,941	271,728
Other investments	16,000	16,000	16,000	16,000	16,000
Total financial assets	272,927	325,110	360,091	351,077	302,864
Non-financial assets					
Land and buildings	417,885	397,839	380,487	361,834	339,898
Property, plant and equipment	67,689	71,847	71,154	70,144	69,384
Intangibles & computer software	188,849	257,072	299,470	312,334	316,033
Inventories	2,225	2,225	2,225	2,225	2,225
Prepayments	6,094	10,886	9,559	7,580	7,092
Total non-financial assets	682,742	739,869	762,895	754,117	734,632
Total assets	955,669	1,064,979	1,122,986	1,105,194	1,037,496
LIABILITIES					
Payables					
Suppliers	44,579	102,506	96,891	85,781	86,532
Grants	45	45	45	45	45
Other payables	51,907	50,404	58,830	64,540	28,468
Total payables	96,531	152,955	155,766	150,366	115,045
Interest bearing liabilities					
Leases	413,938	410,417	406,040	400,046	394,052
Total interest bearing liabilities	413,938	410,417	406,040	400,046	394,052
Provisions					
Employee provisions	196,956	222,488	263,331	267,738	264,358
Other provisions	3,611	3,611	3,611	3,611	3,611
Total provisions	200,567	226,099	266,942	271,349	267,969
Total liabilities	711,036	789,471	828,748	821,761	777,066
Net assets	244,633	275,508	294,238	283,433	260,430
EQUITY*					
Parent entity interest					
Contributed equity	861,461	934,376	987,054	1,010,183	1,021,114
Reserves	636,834	636,834	636,834	636,834	636,834
Retained surplus (accumulated deficit)	(1,253,662)	(1,295,702)	(1,329,650)	(1,363,584)	(1,397,518)
Total parent entity interest	244,633	275,508	294,238	283,433	260,430
Total equity	244,633	275,508	294,238	283,433	260,430

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

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	(1,253,662)	610,372	26,462	861,461	244,633
Adjusted opening balance	(1,253,662)	610,372	26,462	861,461	244,633
Comprehensive income					
Surplus (deficit) for the period	(42,040)	-	-	-	(42,040)
Total comprehensive income	(42,040)	-	-	-	(42,040)
of which:					
Attributable to the Australian Government	(42,040)	-	-	-	(42,040)
Transactions with owners					
Contributions by owners					
Equity Injection – Appropriation	-	-	-	57,507	57,507
Departmental Capital Budget	-	-	-	15,408	15,408
Sub-total transactions with owners	-	-	-	72,915	72,915
Estimated closing balance as at 30 June 2024	(1,295,702)	610,372	26,462	934,376	275,508
Closing balance attributable to the Australian Government	(1,295,702)	610,372	26,462	934,376	275,508

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	859,615	710,345	744,568	706,669	711,882
Sale of goods and rendering of services	511,946	568,589	547,467	550,831	557,516
Interest	-	751	751	751	751
Net GST received	70,452	25,550	25,550	25,550	25,550
Other	65,201	22,670	16,079	14,683	15,379
Total cash received	1,507,214	1,327,905	1,334,415	1,298,484	1,311,078
Cash used					
Employees	706,069	626,169	644,655	714,726	765,831
Suppliers	712,983	641,668	627,897	520,246	481,624
Grants	5,796	4,931	4,938	4,945	4,945
Borrowing costs	11,817	700	725	750	861
Total cash used	1,436,665	1,273,468	1,278,215	1,240,667	1,253,261
Net cash from (used by) operating activities	70,549	54,437	56,200	57,817	57,817
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	16,000	14,500	14,500	14,500	16,000
Proceeds from sales of property, plant and equipment	153	-	-	-	-
Interest	164	-	-	-	-
Total cash received	16,317	14,500	14,500	14,500	16,000
Cash used					
Purchase of property, plant and equipment	160,569	89,795	62,678	33,129	20,931
Purchase of financial instruments	16,000	14,500	14,500	14,500	16,000
Total cash used	176,569	104,295	77,178	47,629	36,931
Net cash from (used by) investing activities	(160,252)	(89,795)	(62,678)	(33,129)	(20,931)

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	59,902	64,387	42,293	12,572	250
Departmental Capital Budget	26,608	15,408	10,385	10,557	10,681
Total cash received	86,510	79,795	52,678	23,129	10,931
Cash used					
Lease liability – principal payments	34,496	44,637	46,200	47,817	47,817
Restructure	687	-	-	-	-
Total cash used	35,183	44,637	46,200	47,817	47,817
Net cash from (used by) financing activities	51,327	35,158	6,478	(24,688)	(36,886)
Net increase (decrease) in cash held	(38,376)	(200)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	53,712	15,336	15,136	15,136	15,136
Cash and cash equivalents at the end of the reporting period	15,336	15,136	15,136	15,136	15,136

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – <i>Act (No. 1)</i> and Bill (No. 3) (DCB)	12,638	15,408	10,385	10,557	10,681
Equity injections – <i>Act (No. 2)</i> and Bill (No. 4)	38,054	57,507	42,293	12,572	250
Total new capital appropriations	50,692	72,915	52,678	23,129	10,931
Provided for:					
<i>Purchase of non-financial assets</i>	<i>50,692</i>	<i>72,915</i>	<i>52,678</i>	<i>23,129</i>	<i>10,931</i>
Total items	50,692	72,915	52,678	23,129	10,931
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	59,902	64,387	42,293	12,572	250
Funded by capital appropriation – DCB ^(b)	26,608	15,408	10,385	10,557	10,681
Funded internally from departmental resources ^(c)	74,059	10,000	10,000	10,000	10,000
TOTAL	160,569	89,795	62,678	33,129	20,931
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	160,569	89,795	62,678	33,129	20,931
Total cash used to acquire assets	160,569	89,795	62,678	33,129	20,931

(a) Includes both current Appropriation Bill (No. 4) and prior *Appropriation Act No. 2/4/6* appropriations (inclusive of Supply Act arrangements).

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

(c) Includes the following sources of funding:

- internally developed assets;
- section 74 external revenue; and
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023						
Gross book value	2,146	98,452	83,366	-	317,867	501,831
Gross book value – ROU ^(a)	-	383,468	10,949	-	-	394,417
Accumulated depreciation/amortisation	-	(8,621)	(18,389)	-	(129,018)	(156,028)
Accumulated depreciation/amortisation and impairment – ROU ^(a)	-	(57,561)	(8,235)	-	-	(65,796)
Opening net book balance	2,146	415,738	67,691	-	188,849	674,424
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase – appropriation ordinary annual services ^(b)	-	2,650	7,188	-	79,957	89,795
By purchase – appropriation ordinary annual services – ROU ^(a)	-	39,437	1,679	-	-	41,116
Total additions	-	42,087	8,867	-	79,957	130,911
Other movements						
Depreciation/amortisation expense	-	(25,717)	(2,751)	-	(11,734)	(40,202)
Accumulated depreciation/amortisation – ROU – (excluding other intangibles) ^(a)	-	(36,415)	(1,960)	-	-	(38,375)
Total other movements	-	(62,132)	(4,711)	-	(11,734)	(78,577)
As at 30 June 2024						
Gross book value	2,146	101,102	90,554	-	397,824	591,626
Gross book value – ROU ^(a)	-	422,905	12,628	-	-	435,533
Accumulated depreciation/amortisation and impairment	-	(34,338)	(21,140)	-	(140,752)	(196,230)
Accumulated depreciation/amortisation and impairment – ROU ^(a)	-	(93,976)	(10,195)	-	-	(104,171)
Closing net book balance	2,146	395,693	71,847	-	257,072	726,758

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

(b) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Bill (No. 3) 2022–2023* for depreciation/amortisation expenses, DCB or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	81,773	65,606	43,045	37,114	36,397
Personal benefits	70,855	50,981	60,420	106,334	120,892
Grants	200,670	284,514	278,162	243,996	207,697
Levy disbursements and Commonwealth contributions	1,105,416	1,040,370	978,008	995,787	1,016,036
Council of Australian Governments Reform Fund	19,795	64,870	-	-	-
Concessional loan discount	13,217	1,504	1,740	1,740	-
Write down and impairment of assets	6,034	18,009	5,706	5,706	5,706
Payments to corporate entities	44,406	27,968	24,928	25,976	21,747
Total expenses administered on behalf of Government	1,542,166	1,553,822	1,392,009	1,416,653	1,408,475
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	678,749	598,413	633,594	654,599	664,022
Total taxation revenue	678,749	598,413	633,594	654,599	664,022
Non-taxation revenue					
Interest	151,256	181,041	210,214	224,171	226,475
Agriculture Future Drought Resilience Special Account	100,000	100,000	100,000	100,000	100,000
Other revenue	10,096	9,159	8,836	8,836	8,836
Total non-taxation revenue	261,352	290,200	319,050	333,007	335,311
Total own-source revenue administered on behalf of Government	940,101	888,613	952,644	987,606	999,333
Gains					
Reversals of impairment losses	20,133	-	-	-	-
Other Gains	842	-	-	-	-
Total gains administered on behalf of Government	20,975	-	-	-	-
Total own-source revenues administered on behalf of Government	961,076	888,613	952,644	987,606	999,333
Net cost of (contribution by) services	581,090	665,209	439,365	429,047	409,142
Surplus (Deficit) after income tax	(581,090)	(665,209)	(439,365)	(429,047)	(409,142)

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Items subject of subsequent reclassification to net cost of services					
Gains/(losses) on financial assets at fair value through other comprehensive income	216,349	-	-	-	-
Total other comprehensive income	216,349	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(364,741)	(665,209)	(439,365)	(429,047)	(409,142)

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	86,682	16,237	16,237	16,237	16,237
Loan receivables	2,728,903	2,994,332	3,304,623	3,558,330	3,342,176
Trade and other receivables	153,180	132,852	139,028	141,004	142,980
Investments accounted for using the equity method	800,845	800,844	800,844	801,182	801,182
Total financial assets	3,769,610	3,944,265	4,260,732	4,516,753	4,302,575
Non-financial assets					
Other non-financial assets	5,292	4,078	2,864	1,884	1,884
Total non-financial assets	5,292	4,078	2,864	1,884	1,884
Total assets administered on behalf of Government	3,774,902	3,948,343	4,263,596	4,518,637	4,304,459
LIABILITIES					
Payables					
Suppliers	4,038	4,038	4,038	4,038	4,038
Grants	194,154	166,623	169,545	164,322	175,271
Personal benefits	893	893	893	893	893
Total payables	199,085	171,554	174,476	169,253	180,202
Provisions					
Loans commitments to Farm Business	1,888	1,888	1,888	1,888	-
Total provisions	1,888	1,888	1,888	1,888	-
Total liabilities administered on behalf of Government	200,973	173,442	176,364	171,141	180,202
Net assets/(liabilities)	3,573,929	3,774,901	4,087,232	4,347,496	4,124,257

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	667,958	598,413	629,294	654,499	663,922
Special account transfers	100,154	100,000	100,000	100,000	100,000
Net GST received	65,832	68,859	68,859	68,859	68,859
Interest	616	-	-	-	-
Other	5,072	9,159	8,836	8,836	8,836
Total cash received	839,632	776,431	806,989	832,194	841,617
Cash used					
Grants	1,366,118	1,486,144	1,322,107	1,313,865	1,281,643
Personal benefits	75,501	58,563	68,002	113,916	128,474
Suppliers	74,995	64,392	41,831	36,134	36,397
Payments to corporate entities	24,628	27,968	24,928	25,976	21,747
Other	706	-	-	-	-
Total cash used	1,541,948	1,637,067	1,456,868	1,489,891	1,468,261
Net cash from (used by) operating activities	(702,316)	(860,636)	(649,879)	(657,697)	(626,644)
INVESTING ACTIVITIES					
Cash received					
Interest received from advances and loans	23,553	122,991	161,227	173,251	174,159
Repayments of advances and loans	154,535	59,887	36,479	94,996	266,582
Total cash received	178,088	182,878	197,706	268,247	440,741
Cash used					
Advances and loans made	149,589	258,868	299,523	299,523	-
Corporate entity investments	-	-	-	338	-
Total cash used	149,589	258,868	299,523	299,861	-
Net cash from (used by) investing activities	28,499	(75,990)	(101,817)	(31,614)	440,741
Net increase (decrease) in cash held	(673,817)	(936,626)	(751,696)	(689,311)	(185,903)

Continued on following page

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	2,209,143	86,682	16,237	16,237	16,237
Cash from Official Public Account for:					
– Appropriations	1,596,998	1,651,726	1,582,950	1,613,311	1,291,820
Total cash from Official Public Account	1,596,998	1,651,726	1,582,950	1,613,311	1,291,820
Cash to Official Public Account for:					
– Appropriations	(914,445)	(785,545)	(831,254)	(924,000)	(1,105,917)
– Transfers to other entities due to restructure	(2,131,197)	-	-	-	-
Total cash to Official Public Account	(3,045,642)	(785,545)	(831,254)	(924,000)	(1,105,917)
Cash and cash equivalents at end of reporting period	86,682	16,237	16,237	16,237	16,237

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities – <i>Act (No. 2) and Bill (No. 4)</i>	236,499	218,214	218,214	299,523	-
Total new capital appropriations	236,499	218,214	218,214	299,523	-
<i>Provided for:</i>					
<i>Other Items</i>	236,499	218,214	218,214	299,523	-
Total Items	236,499	218,214	218,214	299,523	-

Prepared on Australian Accounting Standards basis.

Australian Fisheries Management Authority

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Australian Fisheries Management Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Fisheries Management Authority (AFMA) role and responsibilities of the entity have not changed since the 2023–24 Portfolio Budget Statement (PBS). An online of the entity’s Portfolio Overview can be found in the 2023–24 PBS.

AFMA are a non-corporate commonwealth entity (NCCE) under the PGPA Act and receives direct appropriation. AFMA is receiving additional Appropriation Bills (No. 3) 2023–24.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Australian Fisheries Management Authority at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Australian Fisheries Management Authority – Resource Statement – Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2023–24</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services^(a)				
Departmental appropriation	22,066	23,509	3,401	26,910
Departmental capital budget	4,722	3,898	631	4,529
Prior year appropriations available ^(b)	4,442	-	-	-
Total departmental annual appropriations	31,230	27,407	4,032	31,439
Special accounts^(c)				
Opening Balance	14,054	13,010	-	13,010
Appropriation receipts ^(d)	23,304	28,097	-	28,097
Non-appropriation receipts	18,680	19,242	-	19,242
Total special account receipts	56,038	60,349	-	60,349
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(23,304)</i>	<i>(28,097)</i>	<i>-</i>	<i>(28,097)</i>
Total departmental resourcing	63,964	59,659	4,032	63,691
Administered				
Annual appropriations – ordinary annual services^(a)				
Outcome 1	5,839	6,031	-	6,031
Total administered annual appropriations	5,839	6,031	-	6,031
Total administered resourcing	5,839	6,031	-	6,031
Total resourcing for AFMA	69,803	65,690	4,032	69,722
			Actual 2022–23	2023–24
Average staffing level (number)			153	177

(a) *Appropriation Act (No. 1) 2023–24* and *Appropriation Bill (No. 3) 2023–24*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.

(b) Excludes \$7.053 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.

(d) Amounts credited to the special account from the Authority's annual appropriations.

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

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt, payment and capital measures, with the affected programs identified.

Table 1.2: Australian Fisheries Management Authority – measures since 2023–24 Budget

Australian Fisheries Management Authority does not have any 2023–24 MYEFO measures.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail changes in resourcing for the Australian Fisheries Management Authority at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (No. 3) and (No. 4).

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

Outcome 1 – Administered	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Changes in Parameters (net increase)	OC1	-	84	130	151
Net impact		-	84	130	151
Outcome 1 – Departmental	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Changes in Parameters (net increase)	OC1	-	25	66	68
Reclassifications (net increase)	OC1	3,401	-	-	-
Net impact		3,401	25	66	68
Departmental Capital Budget (DCB) – Funded internally from departmental resources	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Movement of Funds (net increase)	OC1	4,032	3,022	-	-
Reclassifications (net decrease)	OC1	(3,401)	-	-	-
Net impact		631	3,022	-	-
Total net impact on appropriations					
Outcome 1 (administered)		-	84	130	151
Outcome 1 (departmental)		4,032	3,047	66	68

1.5 Breakdown of additional estimates by appropriation bill

The following table shows Additional Estimates sought for the Australian Fisheries Management Authority through Appropriation Bills (No. 3) 2023–24.

Table 1.4: Appropriation Bill (No. 3) 2023–24 – Departmental

	2022–23	2023–24	2023–24	Additional	Additional
	Available	Budget	Revised	Estimates	Reduced
	\$'000	\$'000	\$'000	\$'000	\$'000
AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY					
Departmental program					
Outcome 1					
Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia's marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing					
	22,066	27,407	31,439	4,032	-
Total	22,066	27,407	31,439	4,032	-
Total additional Departmental Bill (No. 3)				4,032	

Note 1: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

2.1.1: Linked programs

The following program for the Outcome 1 has been updated since the 2023–24 PBS. No other changes have been made.

Department of Climate Change, Energy, the Environment and Water
2.2: Protect Australia’s cultural, historic and First Nations heritage
Contribution to Outcome 1 made by linked program: AFMA and DCCEEW engage on fisheries management to ensure a sustainable, productive, and profitable fishing industry.

2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2023–24 PBS.

2.1.3: Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia's marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.1: Australian Fisheries Management Authority					
<u>Administered expenses</u>					
Ordinary annual services (<i>Appropriation Act (No. 1)</i> and Bill (No. 3))					
Illegal Foreign Fishing Vessel Caretaking and Disposal	557	6,031	6,271	6,426	6,567
<u>Departmental expenses</u>					
Departmental appropriation ^(a)	22,066	26,910	26,102	22,709	23,239
<u>Special account</u>					
AFMA Special Account	18,111	19,287	19,363	20,855	21,250
Expenses not requiring appropriation in the Budget year ^(b)	2,202	1,092	2,539	3,496	3,465
Total expenses for program 1.1	42,936	53,320	54,275	53,486	54,521
Outcome 1 Totals by appropriation type					
<u>Administered expenses</u>					
Ordinary annual services (<i>Appropriation Act (No. 1)</i> and Bill (No. 3))	557	6,031	6,271	6,426	6,567
<u>Departmental expenses</u>					
Departmental appropriation ^(a)	22,066	26,910	26,102	22,709	23,239
<u>Special account</u>					
AFMA Special Account	18,111	19,287	19,363	20,855	21,250
Expenses not requiring appropriation in the Budget year ^(b)	2,202	1,092	2,539	3,496	3,465
Total expenses for Outcome 1	42,936	53,320	54,275	53,486	54,521
	2022–23	2023–24			
Average staffing level (number)	153	177			

(a) Expenses are funded from both 'ordinary annual services' *Appropriation Act (No. 1)* and Bill (No. 3) 2023–24 and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

(b) 'Expenses not requiring appropriation in the budget year' are made up of make good expenses, audit fees, and can include depreciation / amortisation expenses not requiring an appropriation.

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

Prepared on Australian Accounting Standards basis.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

		Opening balance	Receipts	Payments	Adjustments	Closing balance
		2023–24	2023–24	2023–24	2023–24	2023–24
		2022–23	2022–23	2022–23	2022–23	2022–23
Outcome		\$'000	\$'000	\$'000	\$'000	\$'000
<u>Departmental</u>						
Special Account by Determination – AFMA	1	27	-	-	-	27
SOETM Special Account 2018 – s78 PGPA Act		55	17	(45)	-	27
Special Account by Act – AFMA Special Account – s94B <i>Fisheries</i>	1	13,010	47,339	(47,639)	-	12,710
<i>Administration Act 1991</i>		14,054	41,984	(43,028)	-	13,010
Total Special Accounts						
2023–24 estimates		13,037	47,339	(47,639)	-	12,737
<i>Total Special Accounts</i>						
<i>2022–23 actual</i>		14,109	42,001	(43,073)	-	13,037

3.2 Budgeted financial statements

3.2.1: Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since the 2023–24 PBS. An analysis of the primary causes of the movements in the budgeted departmental financial statements and administered schedules is provided in the relevant sections. The 2023–24 PBS is used as the comparative figures in the analysis.

3.2.2 Budgeted comprehensive departmental income statements

Since PBS, there has been a movement of funds from unspent prior years appropriations of \$4.032 million into 2023–24, and a reclassification of AFMA funds from Revenue from Government to Departmental Capital Budget (equity) of \$3.401 million for 2023–24. There were also minor parameter adjustments in the forward years arising from movements in wage cost index.

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

Since PBS, there were minor parameter adjustments in the forward years arising from movements in the wage cost index.

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

Since PBS, no major changes required.

3.3 Budgeted financial statements tables

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	22,159	24,749	25,145	25,563	25,948
Suppliers	17,384	19,917	18,760	16,412	16,921
Finance costs	85	76	76	76	76
Depreciation and amortisation	2,562	2,547	4,023	5,009	5,009
Write-down and impairment of assets	171	-	-	-	-
Other expenses	18	-	-	-	-
Total expenses	42,379	47,289	48,004	47,060	47,954
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,705	4,119	4,051	4,075	4,152
Rental income	77	135	136	137	140
Levies and licence fees provided via crediting right to special account	13,079	14,988	15,131	16,598	16,913
Total own-source revenue	16,861	19,242	19,318	20,810	21,205
Gains					
Other	45	45	45	45	45
Total gains	45	45	45	45	45
Total own-source income	16,906	19,287	19,363	20,855	21,250
Net cost of (contribution by) services	25,473	28,002	28,641	26,205	26,704
Revenue from Government	22,066	26,910	26,102	22,709	23,239
Surplus (deficit) attributable to the Australian Government	(3,407)	(1,092)	(2,539)	(3,496)	(3,465)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	2,831	-	-	-	-
Total other comprehensive income (loss) attributable to the Australian Government	2,831	-	-	-	-
	(576)	(1,092)	(2,539)	(3,496)	(3,465)

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

	2022–23	2023–24	2024–25	2025–26	2026–27
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	718	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	1,119	1,098	2,574	3,560	3,560
less depreciation/amortisation expenses for ROU assets ^(b)	1,443	1,449	1,449	1,449	1,449
add Principal repayments on leased assets ^(b)	1,268	1,455	1,484	1,513	1,544
Total comprehensive income (loss) – as per the statement of comprehensive income	(576)	(1,092)	(2,539)	(3,496)	(3,465)

(a) From 2010–11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under Australian Account Standards Board (AASB) 16 Leases. Right of Use (ROU).

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	13,010	12,710	12,410	12,110	12,001
Trade and other receivables	8,095	8,095	8,095	8,095	8,095
Other non-financial assets	186	186	186	186	186
Total financial assets	21,291	20,991	20,691	20,391	20,282
Non-financial assets					
Land and buildings	14,723	12,964	11,027	9,090	8,517
Property, plant and equipment	929	1,298	1,463	1,222	1,047
Intangibles	1,649	5,321	8,078	6,044	4,012
Other	289	289	289	289	289
Total non-financial assets	17,590	19,872	20,857	16,645	13,865
Total assets	38,881	40,863	41,548	37,036	34,147
LIABILITIES					
Payables					
Supplier payables	2,392	2,392	2,392	2,392	2,583
Other payables	1,458	1,458	1,458	1,458	1,458
Total payables	3,850	3,850	3,850	3,850	4,041
Provisions					
Employee provisions	5,274	5,274	5,274	5,274	5,274
Other provisions	188	188	188	188	188
Total provisions	5,462	5,462	5,462	5,462	5,462
Interest bearing liabilities					
Leases	6,596	5,141	3,657	2,144	2,026
Total interest bearing liabilities	6,596	5,141	3,657	2,144	2,026
Total liabilities	15,908	14,453	12,969	11,456	11,529
Net assets	22,973	26,410	28,579	25,580	22,618
EQUITY*					
Parent entity interest					
Contributed equity	22,861	27,390	32,098	32,595	33,098
Reserves	6,395	6,395	6,395	6,395	6,395
Retained surplus/(accumulated deficit)	(6,283)	(7,375)	(9,914)	(13,410)	(16,875)
Total parent entity interest	22,973	26,410	28,579	25,580	22,618
Total Equity	22,973	26,410	28,579	25,580	22,618

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

Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity — summary of movement
(Budget year 2023–24)**

	Retained earnings	Revaluation Asset Reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(6,283)	6,395	22,861	22,973
Adjusted opening balance	(6,283)	6,395	22,861	22,973
Comprehensive income				
Surplus (deficit) for the period	(1,092)	-	-	(1,092)
Total comprehensive income	(1,092)	-	-	(1,092)
of which:				
Attributable to the Australian Government	(1,092)	-	-	(1,092)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget	-	-	4,529	4,529
Sub-total transactions with owners	-	-	4,529	4,529
Estimated closing balance as at 30 June 2024	(7,375)	6,395	27,390	26,410
Closing balance attributable to the Australian Government	(7,375)	6,395	27,390	26,410

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	4,117	4,641	4,568	4,595	4,682
Appropriations	22,066	26,910	26,102	22,709	23,239
Net GST received	1,490	1,180	1,376	1,141	1,150
Other	13,075	14,988	15,131	16,598	16,913
Total cash received	40,748	47,719	47,177	45,043	45,984
Cash used					
Employees	21,936	24,749	25,145	25,563	25,948
Suppliers	18,862	21,439	20,472	17,891	18,225
Borrowing costs	82	76	76	76	76
Total cash used	40,880	46,264	45,693	43,530	44,249
Net cash from (used by) operating activities	(132)	1,455	1,484	1,513	1,735
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	882	4,829	5,008	797	803
Total cash used	882	4,829	5,008	797	803
Net cash from (used by) investing activities	(882)	(4,829)	(5,008)	(797)	(803)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,238	4,529	4,708	497	503
Total cash received	1,238	4,529	4,708	497	503
Cash used					
Lease liability – principal payments	1,268	1,455	1,484	1,513	1,544
Total cash used	1,268	1,455	1,484	1,513	1,544
Net cash from (used by) financing activities	(30)	3,074	3,224	(1,016)	(1,041)
Net increase (decrease) in cash held	(1,044)	(300)	(300)	(300)	(109)
Cash and cash equivalents at the beginning of the reporting period	14,054	13,010	12,710	12,410	12,110
Cash and cash equivalents at the end of the reporting period	13,010	12,710	12,410	12,110	12,001

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – <i>Act (No. 1) and Bill (No. 3) (DCB)</i>	4,722	4,529	4,708	497	503
Total capital appropriations represented by:	4,722	4,529	4,708	497	503
Total new capital appropriations represented by:					
<i>Purchase of non-financial assets</i>	882	4,529	4,708	497	503
Total items	882	4,529	4,708	497	503
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB ^(a)	882	7,930	4,708	497	503
Funded internally from departmental resources ^(b)	-	300	300	300	300
TOTAL	882	8,230	5,008	797	803
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	882	4,829	5,008	797	803
Total cash used to acquire assets	882	4,829	5,008	797	803

(a) Does not include annual finance lease costs. Include purchases from current and previous years DCB.

(b) Includes the following section 74 external revenue:

- current Bill (No. 1/3) and prior year Act/Bill (No. 1/3/5) appropriations (excluding amounts from the DCB);
- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets;
- proceeds from the sale of assets; and
- the AFMA Special Account under s 94B of the *Fisheries Administration Act 1991*.

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

Prepared on Australian Accounting Standards basis. `

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Land	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023					
Gross book value	2,475	7,715	1,859	7,958	20,007
Gross book value – ROU ^(a)	-	11,001	92	-	11,093
Accumulated depreciation/amortisation and impairment	-	(1,397)	(1,003)	(6,309)	(8,709)
Accumulated depreciation/ amortisation and impairment – ROU ^(a)	-	(5,071)	(19)	-	(5,090)
Opening net book balance	2,475	12,248	929	1,649	17,301
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation ordinary annual services ^(b)	-	-	907	3,922	4,829
Total additions	-	-	907	3,922	4,829
Other movements					
Depreciation/ amortisation expense	-	(372)	(476)	(250)	(1,098)
Depreciation/ amortisation expense – ROU ^(a)	-	(1,387)	(62)	-	(1,449)
Total other movements	-	(1,759)	(538)	(250)	(2,547)
As at 30 June 2024					
Gross book value	2,475	7,715	2,766	11,880	24,836
Gross book value – ROU ^(a)	-	11,001	92	-	11,093
Accumulated depreciation/amortisation and impairment	-	(1,769)	(1,479)	(6,559)	(9,807)
Accumulated depreciation/ amortisation and impairment – ROU ^(a)	-	(6,458)	(81)	-	(6,539)
Closing net book balance	2,475	10,489	1,298	5,321	19,583

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

(b) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Bill (No. 3) 2022–2023* for depreciation/amortisation expenses, DCB or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual	2023–24 Revised Budget	2024–25 Forward estimate	2025–26 Forward estimate	2026–27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	557	6,031	6,271	6,426	6,567
Total expenses administered on behalf of Government	557	6,031	6,271	6,426	6,567
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	164	-	-	-	-
Total non-taxation revenue	164	-	-	-	-
Total own-source revenue administered on behalf of Government	164	-	-	-	-
Total own-sourced income administered on behalf of Government	164	-	-	-	-
Net Cost of (contribution by) services	393	6,031	6,271	6,426	6,567
Surplus (Deficit)	(393)	(6,031)	(6,271)	(6,426)	(6,567)
Total comprehensive income (loss)	(393)	(6,031)	(6,271)	(6,426)	(6,567)

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

	2022–23 Actual	2023–24 Revised Budget	2024–25 Forward estimate	2025–26 Forward estimate	2026–27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Receivables	57	57	57	57	57
Total financial assets	57	57	57	57	57
Total assets administered on behalf of Government	57	57	57	57	57
LIABILITIES					
Payables					
Suppliers	15	15	15	15	15
Total payables	15	15	15	15	15
Total liabilities administered on behalf of Government	15	15	15	15	15
Net assets/(liabilities)	42	42	42	42	42

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	557	6,031	6,271	6,426	6,567
Total cash used	557	6,031	6,271	6,426	6,567
Net cash from (used by) operating activities	(557)	(6,031)	(6,271)	(6,426)	(6,567)
Net increase (decrease) in cash held	(557)	(6,031)	(6,271)	(6,426)	(6,567)
Cash from Official Public Account for:					
– Appropriations	557	6,031	6,271	6,426	6,567
Total cash from Official Public Account	557	6,031	6,271	6,426	6,567
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

The schedule of administered capital budget statement is nil.

Table 3.12: Statement of administered asset movements (2023–24 Budget year)

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

Australian Pesticides and Veterinary Medicines Authority

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Australian Pesticides and Veterinary Medicines Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Pesticides and Veterinary Medicines Authority (APVMA) role and responsibilities of the entity have not changed since the 2023–24 Portfolio Budget Statement (PBS). An online version of the entity's Portfolio Overview can be found in the 2023–24 PBS.

APVMA is a corporate commonwealth entity (CCE) under the PGPA Act and does not receive direct appropriation. Additional Appropriation Bills (No. 3) 2023–24 is provided through Department of Agriculture, Fisheries and Forestry (DAFF) and is specified with in the Annual Appropriations Bills as a payment to APVMA and is considered departmental for all purposes.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Australian Pesticides and Veterinary Medicines Authority at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Australian Pesticides and Veterinary Medicines Authority – Resource Statement – Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2023–24</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Opening balance/cash reserves at 1 July	149	913	-	913
Funds from Government				
Annual appropriations – ordinary annual services^(a)				
Outcome 1	1,663	1,840	4,065	5,905
Total annual appropriations	1,663	1,840	4,065	5,905
Special appropriations^(b)				
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58 (6)</i>	45,143	43,985	-	43,985
Total special appropriations	45,143	43,988	-	43,985
Amounts received from related entities				
Amounts from portfolio department ^(c)	138	147	-	147
Total amounts received from related entities	138	147	-	147
Total funds from Government	46,944	45,972	4,065	50,037
Funds from industry sources				
Levies, fees and charges ^(d)	45,143	43,985	-	43,985
<i>less amounts paid to the CRF</i>	<i>(45,143)</i>	<i>(43,985)</i>	<i>-</i>	<i>(43,985)</i>
Total funds from industry sources	-	-	-	-
Funds from other sources				
Other	206	202	-	202
Total funds from other sources	206	202	-	202
Total net resourcing for APVMA	47,299	46,254	4,065	51,152
			Actual 2022–23	2023–24
Average staffing level (number)			185	190

a) *Appropriation Act (No. 1) 2023–24* and *Appropriation Bill (No 3) 2023–24* is provided through the DAFF and is specified within the Annual Appropriation Bills as a payment to APVMA and is considered departmental for all purposes. Actual Available Appropriation column reflects the closing unspent appropriation balance from the APVMA's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No.1) 2022–2023*, *Supply Act (No.3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023* that were provided through the DAFF.

(b) APVMA's special appropriation is not directly appropriated as it is a CCE under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Appropriations are made to DAFF and are then paid to APVMA and are considered departmental for all purposes.

(c) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to that CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).

Continued on following page

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)

(d) These charges are imposed by the *Agricultural and Veterinary Chemicals Code Act 1994* and the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994*. They are collected by APVMA and transferred to the Consolidated Revenue Fund (CRF). These amounts are then drawn down by the department as a special appropriation under the Administration Act.

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

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

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt, payment, and capital measures, with the affected programs identified.

Table 1.2: Australian Pesticides and Veterinary Medicines Authority – measures since 2023–24 Budget

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Payment measures					
Australian Pesticides and Veterinary Medicines Authority – reforms ^(a)	OC1				
Administered payment		-	-	-	-
Departmental payment		4,065	-	-	-
Total		4,065	-	-	-
Total payment measures					
Administered		-	-	-	-
Departmental		4,065	-	-	-
Total		4,065	-	-	-

(a) Funding for this measure passes through DAFF to APVMA.

Note: The full measure description and package details appear in *2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)* under the Agriculture, Fisheries and Forestry portfolio, released by the Treasurer and Minister for Finance on 13 December 2023.

Prepared on a Government Finance Statistics (Underlying Cash) basis.

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

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Australian Pesticides and Veterinary Medicines Authority at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (No. 3) and (No. 4).

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

Outcome 1 – Departmental	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Annual appropriations – Measures					
Australian Pesticides and Veterinary Medicines Authority – reforms ^(a)	OC1	4,065	-	-	-
Changes in Parameters					
Parameter adjustment – Additional Estimates	OC1	-	2	7	5
Net impact		4,065	2	7	5
Total net impact on appropriations					
Outcome 1 (departmental)		4,065	2	7	5

(a) Funding for this measure passes through DAFF to APVMA.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Pesticides and Veterinary Medicines Authority through Appropriation Bills (No. 3 and No. 4).

Table 1.4: Appropriation Bill (No. 3) 2023–24 – Departmental

	2022–23	2023–24	2023–24	Additional	Additional
	<i>Available</i>	Budget	Revised	Estimates	Reduced
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
AUSTRALIAN PESTICIDES AND VETERINARY MEDICINES AUTHORITY					
Departmental program					
Outcome 1					
Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.					
	1,663	1,840	5,905	4,065	-
Total	1,663	1,840	5,905	4,065	-
Total additional Departmental Bill (No. 3)				4,065	

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to Outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

2.1.1: Linked programs

There have been no changes to linked programs for Outcome 1 since the 2023–24 PBS.

2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2023–24 PBS.

2.1.3: Budgets expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1**Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.**

	2022–23 Actual expenses \$'000	2023–24 Revised estimates expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.1: Australian Pesticides and Veterinary Medicines Authority					
<u>Revenue from Government</u>					
(Appropriation Act (No. 1) and Bill (No. 3)) ^(a)	1,663	5,905	2,267	2,421	1,788
Payment from related entities	138	147	151	153	157
Special appropriations ^(a)					
Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58 (6) – amount payable to the APVMA	45,143	41,794	42,164	42,541	42,926
Revenues from other independent sources	257	111	112	113	114
Expenses not requiring appropriation in the Budget year ^(b)	(5,086)	141	96	67	18
Total expenses for program 1.1	42,115	48,098	44,790	45,295	45,003
Outcome 1 totals by resource type					
<u>Revenue from Government</u>					
(Appropriation Act (No. 1) and Bill (No. 3)) ^(a)	1,663	5,905	2,267	2,421	1,788
Payment from related entities	138	147	151	153	157
Special appropriations ^(a)	45,143	41,794	42,164	42,541	42,926
Revenues from other independent sources	257	111	112	113	114
Expenses not requiring appropriation in the Budget year ^(b)	(5,086)	141	96	67	18
Total expenses for Outcome 1	42,115	48,098	44,790	45,295	45,003
	2022–23	2023–24			
Average staffing level (number)	185	190			

(a) APVMA is CCE under the PGPA Act and does not receive direct appropriations. *Appropriation Act (No. 1)*, Bill (No. 3) and Special Appropriation 2023–24 is provided through the DAFF and is specified within the Annual Appropriation Bills as a payment to APVMA and is considered departmental for all purposes.

(b) 'Expenses not requiring appropriation in the budget year' are made up of make good expenses, audit fees, and can include depreciation / amortisation expenses not requiring an appropriation.

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

Prepared on Australian Accounting Standards basis.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows

Australian Pesticides and Veterinary Medicines Authority does not have a Special account.

3.2 Budgeted financial statements

3.2.1: Analysis of budgeted financial statements

The APVMA has been provided with additional funding from Government for costs incurred in responding to an independent review into its operations. The funding will allow reforms to commence to ensure the integrity of Australia's agricultural and veterinary chemicals regulation system.

3.3 Budgeted financial statements tables

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	26,703	28,185	29,063	30,039	30,265
Suppliers	12,445	16,991	13,114	12,266	11,761
Depreciation and amortisation	2,521	2,765	2,469	2,858	2,858
Finance costs	169	157	144	132	119
Other	277	-	-	-	-
Total expenses	42,115	48,098	44,790	45,295	45,003
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	257	111	112	113	114
Total own-source revenue	257	111	112	113	114
Total own-source income	257	111	112	113	114
Net cost of (contribution by) services	41,858	47,987	44,678	45,182	44,889
Revenue from Government					
Commonwealth contribution	1,663	5,905	2,267	2,421	1,788
Industry contributions	45,143	41,794	42,164	42,541	42,926
Payment from related entities	138	147	151	153	157
Total revenue from Government	46,944	47,846	44,582	45,115	44,871
Surplus/(deficit) attributable to the Australian Government	5,086	(141)	(96)	(67)	(18)
Total comprehensive income/(loss) attributable to the Australian Government	5,086	(141)	(96)	(67)	(18)
Note: Impact of net cash appropriation arrangements					
	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	5,280	-	-	-	-
less depreciation/amortisation expenses for ROU ^(a)	1,255	1,255	1,177	987	987
add principal repayments on leased assets ^(a)	1,061	1,114	1,081	920	969
Total comprehensive income/(loss) – as per the Statement of comprehensive income	5,086	(141)	(96)	(67)	(18)

(a) Applies to leases under Australian Account Standards Board (AASB) 16 Leases. Right of Use (ROU).

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	913	1,203	1,533	1,443	1,443
Trade and other receivables	37,447	35,109	35,921	37,732	39,453
Total financial assets	38,360	36,312	37,454	39,175	40,896
Non-financial assets					
Land and buildings	13,395	11,838	10,359	9,070	7,781
Property, plant and equipment	531	256	171	86	1
Intangibles	1,084	3,709	2,954	1,620	286
Other non-financial assets	2,954	2,954	2,954	2,954	2,954
Total non-financial assets	17,964	18,757	16,438	13,730	11,022
Total assets	56,324	55,069	53,892	52,905	51,918
LIABILITIES					
Payables					
Suppliers	1,526	1,526	1,526	1,526	1,526
Other payables	1,231	1,231	1,231	1,231	1,231
Total payables	2,757	2,757	2,757	2,757	2,757
Interest bearing liabilities					
Leases	12,201	11,087	10,006	9,086	8,117
Total interest bearing liabilities	12,201	11,087	10,006	9,086	8,117
Provisions					
Employee provisions	5,998	5,998	5,998	5,998	5,998
Total provisions	5,998	5,998	5,998	5,998	5,998
Total liabilities	20,956	19,842	18,761	17,841	16,872
Net assets	35,368	35,227	35,131	35,064	35,046
EQUITY*					
Parent entity interest					
Reserves	279	279	279	279	279
Retained surplus/(accumulated deficit)	35,089	34,948	34,852	34,785	34,767
Total parent entity interest	35,368	35,227	35,131	35,064	35,046
Total Equity	35,368	35,227	35,131	35,064	35,046

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

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement
(Budget year 2023–24)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023			
Balance carried forward from previous period	35,089	279	35,368
Adjusted opening balance	35,089	279	35,368
Comprehensive income			
Surplus/(deficit) for the period	(141)	-	(141)
Total comprehensive income	(141)	-	(141)
of which:			
Attributable to the Australian Government	(141)	-	(141)
Estimated closing balance as at 30 June 2024	34,948	279	35,227
Closing balance attributable to the Australian Government	34,948	279	35,227

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Revenue from Government	42,347	50,037	43,619	43,151	42,993
Net GST received	(384)	1,365	1,082	1,056	1,079
Other	206	202	206	208	212
Total cash received	42,169	51,604	44,907	44,415	44,284
Cash used					
Employees	25,785	28,185	29,063	30,039	30,265
Suppliers	14,071	18,300	14,139	13,264	12,781
Interest payments on lease liability	169	157	144	132	119
Other operating payments	140	-	-	-	-
Total cash used	40,165	46,642	43,346	43,435	43,165
Net cash from (used by) operating activities	2,004	4,962	1,561	980	1,119
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	7	-	-	-	-
Total cash received	7	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	272	3,558	150	150	150
Total cash used	272	3,558	150	150	150
Net cash from (used by) investing activities	(265)	(3,558)	(150)	(150)	(150)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	975	1,114	1,081	920	969
Total cash used	975	1,114	1,081	920	969
Net cash from (used by) financing activities	(975)	(1,114)	(1,081)	(920)	(969)
Net increase (decrease) in cash held	764	290	330	(90)	-
Cash and cash equivalents at the beginning of the reporting period	149	913	1,203	1,533	1,443
Cash and cash equivalents at the end of the reporting period	913	1,203	1,533	1,443	1,443

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	272	3,558	150	150	150
TOTAL	272	3,558	150	150	150
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	272	3,558	150	150	150
Total cash used to acquire assets	272	3,558	150	150	150

(a) Includes the following section 74 external revenue:

- internally developed assets;
- proceeds from the sale of assets.

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

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Building	Other property, plant and equipment	Intangibles	Total
	\$'000		\$'000	\$'000
As at 1 July 2023				
Gross book value	3,313	1,562	9,691	14,566
Gross book value – ROU ^(a)	15,799	-	-	15,799
Accumulated depreciation/amortisation and impairment	(872)	(1,031)	(8,607)	(10,510)
Accumulated depreciation/amortisation and impairment – ROU ^(a)	(4,845)	-	-	(4,845)
Opening net book balance	13,395	531	1,084	15,010
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – other ^(b)	-	60	3,498	3,558
Total additions	-	60	3,498	3,558
Other movements				
Depreciation/amortisation expense	(302)	(335)	(873)	(1,510)
Depreciation/amortisation expense – ROU ^(b)	(1,255)	-	-	(1,255)
Total other movements	(1,557)	(335)	(873)	(2,765)
As at 30 June 2024				
Gross book value	3,313	1,622	13,189	18,124
Gross book value – ROU ^(a)	15,799	-	-	15,799
Accumulated depreciation/amortisation and impairment	(1,174)	(1,366)	(9,480)	(12,020)
Accumulated depreciation/amortisation and impairment – ROU ^(a)	(6,100)	-	-	(6,100)
Closing net book balance	11,838	256	3,709	15,803

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

(b) 'By purchase – other' refers to funding provided through other internal funding sources.

Prepared on Australian Accounting Standards basis.