

Portfolio Additional Estimates Statements 2018–19

Agriculture and Water Resources
Portfolio

Explanations of Additional Estimates 2018–19

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THE HON. DAVID LITTLEPROUD MP
PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2018-19 Additional Estimates for the Agriculture and Water Resources 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

David Littleproud
Minister for Agriculture and Water Resources

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nfp	not for publication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
\$b	\$ billion

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

Enquiries

Should you have any enquiries regarding this publication please contact Scott Brown, Acting Chief Finance Officer, Department of Agriculture and Water Resources, on 02 6272 5523.

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
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the 2018–19 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 a portfolio. The focus of PAES differs from the PBS in one important aspect. While PAES includes an Entity Resource Statement to inform the Parliament of revised estimates of total resources available to an entity, its focus is to explain changes in resourcing by outcome(s) since the Budget. As such, PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

PAES facilitates understanding of proposed appropriations in Appropriation Bills (No. 3) and (No. 4) 2018–19. For this reason PAES is declared by the Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the 2018–19 Mid-Year Economic and Fiscal Outlook (MYEFO) is a mid-year budget report that provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, PAES update the most recent budget appropriations for entities within a portfolio.

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) 2018–19.

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.

Portfolio glossary

Defines key terms relevant to the portfolio.

CONTENTS

PORTFOLIO OVERVIEW.....	3
ENTITY ADDITIONAL ESTIMATES STATEMENTS.....	5
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES.....	9
MURRAY-DARLING BASIN AUTHORITY.....	67
AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY	83
PORTFOLIO GLOSSARY	103

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

The Agriculture and Water Resources portfolio consists of the Department of Agriculture and Water Resources (the department) and nine portfolio bodies (Figure 1 refers).

The roles and responsibilities of the department and the portfolio bodies have not changed since the 2018–19 Portfolio Budget Statements (PBS). An outline of the Department’s Portfolio Overview can be found in the 2018–19 PBS.

The department is receiving additional appropriations through Appropriation Bills (No. 3) and (No. 4) 2018–19. The Murray-Darling Basin Authority will receive additional resourcing that will pass through the department and the Australian Fisheries Management Authority will receive additional appropriation through Appropriation Bill (No. 3) 2018–19.

Portfolio Overview

Figure 1: Agriculture and Water Resources Portfolio Structure



ENTITY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF AGRICULTURE AND WATER RESOURCES

SECTION 1: ENTITY OVERVIEW AND RESOURCES	9
1.1 Strategic direction statement.....	9
1.2 Entity resource statement.....	10
1.3 Entity measures.....	14
1.4 Additional estimates, resourcing and variations to outcomes	20
1.5 Breakdown of additional estimates by Appropriation Bill	27
SECTION 2: REVISIONS TO OUTCOMES AND PLANNED PERFORMANCE	30
2.1 Changes to outcome and program structures.....	30
2.2 Budgeted expenses and performance for Outcome 1	31
2.3 Budgeted expenses and performance for Outcome 2	42
2.4 Budgeted expenses and performance for Outcome 3	47
SECTION 3: SPECIAL ACCOUNT FLOWS AND BUDGETED FINANCIAL STATEMENTS.....	52
3.1 Special account flows	52
3.2 Budgeted financial statements	54

DEPARTMENT OF AGRICULTURE AND WATER RESOURCES

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 2018-19 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2018–19 Additional Estimates – February 2019

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
<u>Departmental</u>				
Annual appropriations – ordinary annual services^(a)				
Departmental appropriation	381,223	382,674	9,138	391,812
Prior year appropriations available ^(b)	55,214	51,094	-	51,094
Section 74 external revenue ^(c)	24,383	15,600	795	16,395
Section 75 transfers	(546)	-	-	-
Prior year section 75 transfers	(305)	-	-	-
Departmental capital budget ^(d)	11,736	9,824	-	9,824
Annual appropriations – other services – non-operating^(e)				
Prior year appropriation ^(b)	11,244	16,390	-	16,390
Equity injections	17,017	4,517	2,756	7,273
Prior year appropriation act repealed	(240)	-	-	-
Total departmental annual appropriations	499,726	480,099	12,689	492,788
Special accounts^(f)				
Opening balance	25,638	30,087	-	30,087
Appropriation receipts ^(g)	139,097	125,307	-	125,307
Non-appropriation receipts	408,697	402,748	16,108	418,856
Total special account	573,432	558,142	16,108	574,250
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	(139,097)	(125,307)	-	(125,307)
Total departmental resourcing	934,061	912,934	28,797	941,731

Continued on following pages

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2018–19 Additional Estimates – February 2019 (continued)

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
<u>Administered</u>				
Annual appropriations – ordinary annual services^(a)				
Outcome 1	122,917	97,679	24,470	122,149
Outcome 2	52,270	37,981	3,725	41,706
Outcome 3	373,680	238,069	52,492	290,561
Prior year appropriations available ^(b)	71,254	136,951	-	136,951
Section 74 external revenue ^(c)	1,181	-	-	-
Section 51 determinations ^(h)	(56,394)	-	-	-
Section 75 transfers	(3,000)	-	-	-
Prior year appropriations acts repealed	(5,755)	-	-	-
Annual appropriations – other services – non-operating^(e)				
Prior year appropriations available ^(b)	504,968	446,039	-	446,039
Administered assets and liabilities	671,000	695,478	20,000	715,478
Section 51 determinations	(140,127)	-	-	-
Section 75 transfers	(50,000)	-	-	-
Prior year Section 75 transfers	(50,000)	-	-	-
Prior year appropriations acts repealed	(182,780)	-	-	-
Total administered annual appropriations	1,309,214	1,652,197	100,687	1,752,884
Total administered special appropriations⁽ⁱ⁾	1,344,974	1,235,976	(202,021)	1,033,955

Continued on following pages

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2018–19 Additional Estimates – February 2019 (continued)

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
Special accounts^(f)				
Opening balance	166,435	589,698	-	589,698
Appropriation receipts ^(g)	430,000	320,218	-	320,218
Non-appropriation receipts	3,205	2,238	-	2,238
Total special account receipts	599,640	912,154	-	912,154
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts⁽ⁱ⁾</i>	(430,000)	(320,218)	320,000	(218)
<i>less payments to corporate entities from annual/special appropriations</i>	(453,042)	(350,712)	4,750	(345,962)
Total administered resourcing	2,370,786	3,129,397	223,416	3,352,813
Total resourcing for Department of Agriculture and Water Resources	3,304,847	4,042,331	252,213	4,294,544
			2017–18	2018–19
Average staffing level (number)			4,549	4,657

- (a) *Appropriation Act (No. 1) 2018–19* and *Appropriation Bill (No. 3) 2018–19*.
- (b) Excludes \$196.521 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) Estimated external revenue under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in the Appropriation Bills and 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'.
- (e) *Appropriation Act (No. 2) 2018–19* and *Appropriation Bill (No. 4) 2018–19*.
- (f) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM). For further information on special accounts see Table 3.1.
- (g) Amounts credited to the special account(s) from the department's annual appropriations or crediting provisions in special account acts.
- (h) A direction under section 51 of the PGPA Act, withholds access to appropriated funds resulting in a 'loss of control' for the entity over relevant amounts, for example Government decisions, movements of funds, reallocations or reclassifications.
- (i) Amounts credited to the Water for the Environment Special Account were previously credited through the special appropriation. However, this treatment has changed. These amounts are now credited through the provisions in the special account acts, therefore removing the requirement of the special appropriation.

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

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

Continued on following page

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2018–19 Additional Estimates – February 2019 (continued)

Third Party Payments from and on behalf of other entities

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2018–19
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
Payments made by other entities on behalf of Department of Agriculture and Water Resources				
Payments made to other entities for the provision of services (disclosed above)	34,752	37,945	125,473	163,418
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	38,224	58,723	30	58,753
	21,211	6,770	-	6,770
<u>Draw-downs made on behalf of corporate entities within the portfolio – Administered Appropriation Act (No. 1) and Bill (No. 3)</u>				
Australian Pesticides and Veterinary Medicines Authority	2,634	1,606	-	1,606
Relocation of the Australian Pesticides and Veterinary Medicines Authority	3,422	23,296	-	23,296
Murray-Darling Basin Authority	78,910	91,700	2,500	94,200
Regional Investment Corporation	-	12,555	-	12,555
<i>Total draw-down on behalf of corporate entities within the portfolio</i>	84,966	129,157	2,500	131,657
Payments made to corporate entities within the portfolio				
AgriFutures Australia				
Administered Appropriation Act (No. 1)	10,342	10,479	-	10,479
Special Appropriation	9,714	9,877	347	10,224
Australian Pesticides and Veterinary Medicines Authority				
Administered Appropriation Act (No. 1)	134	130	-	130
Special Appropriation	32,400	28,233	3,343	31,576
Cotton R&D Corporation				
Special Appropriation	17,593	17,840	1,173	19,013
Fisheries R&D Corporation				
Administered Appropriation Act (No. 1)	3,905	2,015	-	2,015
Special Appropriation	28,094	23,317	87	23,404
Grains R&D Corporation				
Special Appropriation	202,377	199,270	(11,189)	188,081
Murray-Darling Basin Authority				
Administered Appropriation Act (No. 1)	11,701	11,027	979	12,006
Wine Australia				
Administered Appropriation Act (No. 1)	16,014	15,924	-	15,924
Special Appropriation	35,802	32,600	510	33,110
<i>Total payments made to corporate entities within the portfolio</i>	368,076	350,712	(4,750)	345,962

1.3 ENTITY MEASURES

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

Table 1.2: Department of Agriculture and Water Resources – measures since 2018–19 Budget

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Revenue measures					
<u>Assistance for Farmers and Farm Communities in Drought^(a)</u>					
Regional Investment Corporation – Increased					
Loan Funding	1.11				
Administered revenues		6,267	16,501	26,823	37,399
Departmental revenues		-	-	-	-
Total		6,267	16,501	26,823	37,399
<u>Other Measures</u>					
Primary industries – Changes to agricultural production levies ^(b)	2.2				
Administered revenues		300	300	300	300
Departmental revenues		-	-	-	-
Total		300	300	300	300
Total revenue measures					
Administered		6,567	16,801	27,123	37,699
Departmental		-	-	-	-
Total		6,567	16,801	27,123	37,699
Expense measures					
<u>Assistance for Farmers and Farm Communities in Drought^(a)</u>					
A Competitive Agriculture Sector – boosting farm profits through rural research and development	1.10				
Administered expenses		-	(6,906)	(6,500)	(6,874)
Departmental expenses		-	-	-	-
Total		-	(6,906)	(6,500)	(6,874)
Drought Pests and Weeds	1.11				
Administered expenses		15,000	-	-	-
Departmental expenses		-	-	-	-
Total		15,000	-	-	-
Farm Household Allowance – Assets Test Increase	1.12				
Administered expenses		15,703	18,191	18,608	19,026
Departmental expenses		-	-	-	-
Total		15,703	18,191	18,608	19,026
Farm Household Allowance – Extension from Three Years to Four Years	1.12				
Administered expenses		25,769	3,197	3,769	3,540
Departmental expenses		1,507	-	-	-
Total		27,276	3,197	3,769	3,540

Continued on following pages

Table 1.2: Department of Agriculture and Water Resources – measures since 2018–19 Budget (continued)

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Expense measures (continued)					
<u>Assistance for Farmers and Farm Communities in Drought^(a) (continued)</u>					
Farm Household Allowance – Special Drought					
Supplement	1.12				
Administered expenses		83,616	-	-	-
Departmental expenses		-	-	-	-
Total		83,616	-	-	-
Farm Hub	1.12				
Administered expenses		215	90	90	-
Departmental expenses		5	3	3	-
Total		220	93	93	-
Great Artesian Basin Sustainability Initiative – extension ^(c)	OC3				
Administered expenses		-	-	-	-
Departmental expenses		-	434	701	612
Total		-	434	701	612
Regional Investment Corporation – Increased Loan Funding	1.11				
Administered expenses		27,233	25,389	25,389	27,233
Departmental expenses		-	-	-	-
Total		27,233	25,389	25,389	27,233
Rural Financial Counselling Service – Additional Funding	1.12				
Administered expenses		5,000	-	-	-
Departmental expenses		-	-	-	-
Total		5,000	-	-	-
On-farm Emergency Water Infrastructure Rebate ^(d)	OC3				
Administered expenses		-	-	-	-
Departmental expenses		143	269	271	-
Total		143	269	271	-
<u>Modernising Agricultural Trade^(a)</u>					
Development of Second Pass Business Case	OC2				
Administered expenses		-	-	-	-
Departmental expenses		736	3,963	-	-
Total		736	3,963	-	-
Information and support to help with the export process	OC2				
Administered expenses		-	-	-	-
Departmental expenses		-	3,102	478	481
Total		-	3,102	478	481
Protecting Australia's Clean, Green Brand	2.1				
Administered expenses		-	1,000	2,000	2,000
Departmental expenses		-	4,140	6,307	6,530
Total		-	5,140	8,307	8,530

Continued on following pages

Table 1.2: Department of Agriculture and Water Resources – measures since 2018–19 Budget (continued)

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Expense measures (continued)					
Priorities for Australia's Biosecurity System^(a)					
Analytics	OC2				
Administered expenses		-	-	-	-
Departmental expenses		204	6,726	10,647	10,658
Total		204	6,726	10,647	10,658
Contingency Funding ^(e)	2.1				
Administered expenses		1,000	1,000	1,000	1,000
Departmental expenses		-	-	-	-
Total		1,000	1,000	1,000	1,000
Environmental Protection Officer	2.1				
Administered expenses		825	825	825	825
Departmental expenses		612	712	716	721
Total		1,437	1,537	1,541	1,546
Indigenous Rangers	2.1				
Administered expenses		-	900	1,525	1,550
Departmental expenses		404	6,578	6,823	7,065
Total		404	7,478	8,348	8,615
Innovation	OC2				
Administered expenses		-	-	-	-
Departmental expenses		2,600	5,605	5,643	5,676
Total		2,600	5,605	5,643	5,676
Pest Animal and Weeds Management	1.2				
Administered expenses		-	-	4,174	5,786
Departmental expenses		-	-	2,826	1,214
Total		-	-	7,000	7,000
Smart Fruit Fly Management^(a)					
Collaborative National Approach	2.2				
Administered expenses		300	2,500	2,500	1,200
Departmental expenses		342	294	342	337
Total		642	2,794	2,842	1,537
Commonwealth to Lead Reform	2.2				
Administered expenses		100	100	-	-
Departmental expenses		544	2,234	2,240	2,253
Total		644	2,334	2,240	2,253
Other Measures					
Changes to the Seasonal Worker Program ^(f)	1.10				
Administered expenses		50	525	525	400
Departmental expenses		10	10	10	10
Total		60	535	535	410
Future Drought Fund – establishment ^(g)	1.11				
Administered expenses		-	-	100,000	100,000
Departmental expenses		1,559	1,813	1,564	1,573
Total		1,559	1,813	101,564	101,573

Continued on following pages

Table 1.2: Department of Agriculture and Water Resources – measures since 2018–19 Budget (continued)

Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Expense measures (continued)				
Other Measures (continued)				
Improving Confidence in the Strawberry Supply				
Chain ^(h)	1.13			
Administered expenses		-	-	-
Departmental expenses		-	-	-
Total		-	-	-
Inspector-General of Live Animal Exports	OC2			
Administered expenses		-	-	-
Departmental expenses		251	503	506
Total		251	503	506
Primary industries – Changes to agricultural production levies ^(b)	2.2			
Administered expenses		300	300	300
Departmental expenses		-	-	-
Total		300	300	300
Retaining the Energy Supplement ⁽ⁱ⁾	1.12			
Administered expenses		385	798	836
Departmental expenses		-	-	-
Total		385	798	836
Total expense measures				
Administered		175,496	47,909	155,041
Departmental		8,917	36,386	39,077
Total		184,413	84,295	194,118
Capital measures				
Assistance for Farmers and Farm Communities in Drought^(a)				
Regional Investment Corporation – Increased				
Loan Funding ^(j)	1.11			
Administered capital		-	-	-
Departmental capital		-	-	-
Total		-	-	-
Modernising Agricultural Trade^(a)				
Information and support to help with the export process	OC2			
Administered capital		-	-	-
Departmental capital		-	1,166	-
Total		-	1,166	-
Total capital measures				
Administered		-	-	-
Departmental		-	1,166	-
Total		-	1,166	-
	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Decisions taken but not yet announced		-	2,319	2,421
				2,422

Continued on following pages

Table 1.2: Department of Agriculture and Water Resources – measures since 2018–19 Budget (continued)

(a) Items under this heading were published as a single measure in the 2018–19 MYEFO.

(b) The measure 'Primary Industries – Changes to agricultural production levies' appears under revenue and expense measure headings. These changes are made at the request of the relevant industry.

The measure comprises:

Title	Treatment	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Ginger	1. From 1 October 2018, the Government introduced the Emergency Plant Pest Response (EPPR) component to the ginger levy and set it to zero, at the request of the Australian Ginger Industry Association. The implementation of the EPPR component for the ginger levy fulfils the Australian Ginger Industry Association's obligation to establish a repayment mechanism for the industry's share of any future emergency response.	-	-	-	-	-
	<i>Total revenue impact</i>	-	-	-	-	-
	<i>Total expense impact</i>	-	-	-	-	-
Potatoes	1. From 1 October 2018, the Government increased the EPPR component of the potato levy from zero to 10 cents per tonne of unprocessed potatoes, at the request of AUSVEG. The funds raised will be used to repay the costs paid by the Government on behalf of AUSVEG in relation to the industry's contribution to the response plan for the eradication and transition to management of the <i>tomato potato psyllid</i> in Western Australia.	100	100	100	100	100
	<i>Total revenue impact</i>	100	100	100	100	100
	<i>Total expense impact</i>	100	100	100	100	100
Vegetables	1. From 1 October 2018, the Government increased the EPPR component of the vegetables levy from zero to 0.01 per cent of the sale price, at the request of AUSVEG. The funds raised will be used to repay the costs paid by the Government on behalf of AUSVEG in relation to the industry's contribution to the response plan for the eradication and transition to management of the <i>tomato potato psyllid</i> in Western Australia.	200	200	200	200	200
	<i>Total revenue impact</i>	200	200	200	200	200
	<i>Total expense impact</i>	200	200	200	200	200
	Total changes to agricultural production levies – Revenue	300	300	300	300	300
	Total changes to agricultural production levies – Expense	300	300	300	300	300

(c) The measure *Assistance for Farmers and Farm Communities in Drought – Great Artesian Basin Sustainability Initiative – extension* also has funding provided through the National Partnership Payment program; Great Artesian Basin Sustainability Initiative, which is administered by the Department of the Treasury. Refer to table 1.3 Additional estimates, resourcing and variations to outcomes for funding details.

(d) The measure *Assistance for Farmers and Farm Communities in Drought – On-Farm Emergency Water Infrastructure Rebate* also has funding provided through the National Partnership Payment program; On-Farm Emergency Water Infrastructure Rebate, which is administered by the Department of the Treasury. Refer to table 1.3 Additional estimates, resourcing and variations to outcomes for funding details.

Continued on following page

Table 1.2: Department of Agriculture and Water Resources – measures since 2018–19 Budget (continued)

- (e) The measure *Priorities for Australia's Biosecurity System – Contingency Funding* also has funding provided through the National Partnership Payment program; Pest and Disease Preparedness and Response Programs, which is administered by the Department of the Treasury. Refer to table 1.3 Additional estimates, resourcing and variations to outcomes for funding details.
- (f) The lead entity for the measure *Changes to the Seasonal Worker Program* is the Department of Jobs and Small Business. The measure description appears in 2018–19 MYEFO under the Jobs and Small Business portfolio.
- (g) The lead entity for the measure *Future Drought Fund – establishment* is the Department Finance. The measure description appears in 2018–19 MYEFO under the Finance portfolio.
- (h) The lead entity for the measure *Improving Confidence in the Strawberry Supply Chain* is the Department of Health. The measure description appears in 2018–19 MYEFO under the Health portfolio. This measure will be funded through the department.
- (i) The lead entity for the measure *Retaining the Energy Supplement* is the Department of Social Services. The measure description appears in 2018–19 MYEFO under the Social Services portfolio.
- (j) The description of this measure appears in 2018–19 MYEFO under the Agriculture and Water Resources portfolio.

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail changes in resourcing for the Department of Agriculture and Water Resources at Additional Estimates, by outcome. The tables show variations since the 2018–19 Budget due to new measures (as per Table 1.2) and variations due to other factors, such as movements of funds, reclassifications, reallocations and adjustments due to the efficiency dividend and changes in economic parameters.

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

Outcome 1 – Administered	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Annual Appropriations – Measures				
<u>Assistance for Farmers and Farm Communities in Drought</u>				
A Competitive Agriculture Sector – boosting farm profits through rural research and development	1.10	-	(6,906)	(6,500)
Drought Pests and Weeds	1.11	15,000	-	-
Farm Hub	1.12	215	90	90
Rural Financial Counselling Service – Additional Funding	1.12	5,000	-	-
Changes to the Seasonal Worker Program	1.10	50	525	525
Improving Confidence in the Strawberry Supply Chain ^(a)	1.13	-	-	-
Priorities for Australia's Biosecurity System – Pest Animal and Weeds Management ^(b)	1.2	-	-	4,174
Movements of Funds				
Farm Business Concessional Loans Scheme	1.11	175	-	-
Indonesia-Australia Red Meat and Cattle Partnership	1.13	225	-	-
Leadership in Agriculture Industries Fund	1.10	206	-	-
Pest Animal and Weeds Management ^(a)	1.2	2,558	-	-
Reclassifications				
Pest Animal and Weeds Management ^(a)	1.2	(2,200)	-	-
Reallocations				
Agriculture Advancing Australia – International Agricultural Cooperation	1.13	(30)	-	-
Stronger Farmers, Stronger Economy – improvements to access premium markets – cooperation activities	1.13	30	-	-
A Competitive Agriculture Sector – boosting farm profits through rural research and development	1.10	(350)	-	-
Agriculture Advancing Australia – International Agricultural Cooperation	1.13	350	-	-
Other Variations				
Food and Agriculture Organization of the United Nations	1.13	3,241	4,048	4,634
Net impact on appropriations for Outcome 1 (administered)	24,470	(2,243)	2,923	4,619

Continued on following pages

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

Outcome 1 – Departmental	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Annual Appropriations – Measures				
<u>Assistance for Farmers and Farm Communities in Drought</u>				
Farm Household Allowance – Extension from Three Years to Four Years	1,507	-	-	-
Farm Hub	5	3	3	-
Changes to the Seasonal Worker Program	10	10	10	10
Future Drought Fund – establishment ^(c)	1,559	1,813	1,564	1,573
Net impact on appropriations for Outcome 1 (departmental)	3,081	1,826	1,577	1,583
Outcome 2 – Administered	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Annual Appropriations – Measures				
<u>Priorities for Australia's Biosecurity System</u>				
Contingency Funding ^(c)	2.1	1,000	1,000	1,000
Environmental Protection Officer ^(c)	2.1	825	825	825
Indigenous Rangers ^(c)	2.1	-	900	1,525
<u>Modernising Agricultural Trade</u>				
Protecting Australia's Clean, Green Brand ^(c)	2.1	-	1,000	2,000
<u>Smart Fruit Fly Management</u>				
Collaborative National Approach	2.2	300	2,500	2,500
Commonwealth to Lead Reform ^(c)	2.2	100	100	-
Movements of Funds				
Livestock Exports Global Assurance Program	2.1	1,500	-	-
Reallocations				
Animal Biosecurity and Response Reform	2.2	(86)	-	-
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2.2	254		
International Organisations Contribution – World Organisation for Animal Health	2.2	86	-	-
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	2.2	(254)	-	-
Net impact on appropriations for Outcome 2 (administered)	3,725	6,325	7,850	6,575

Continued on following pages

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

Outcome 2 – Departmental	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	
Annual Appropriations – Measures					
Inspector-General of Live Animal Exports ^(c)	251	503	506	509	
<u>Priorities for Australia's Biosecurity System</u>					
Analytics ^(c)	204	6,726	10,647	10,658	
Environmental Protection Officer ^(c)	612	712	716	721	
Indigenous Rangers ^(c)	404	6,578	6,823	7,065	
Innovation ^(c)	2,600	5,605	5,643	5,676	
Pest Animal and Weeds Management	-	-	2,826	1,214	
<u>Modernising Agricultural Trade</u>					
Development of Second Pass Business Case	736	3,963	-	-	
Information and support to help with the export process ^(c)	-	3,102	478	481	
Protecting Australia's Clean, Green Brand ^(c)	-	4,140	6,307	6,530	
<u>Smart Fruit Fly Management</u>					
Commonwealth to Lead Reform ^(c)	544	2,234	2,240	2,253	
Collaborative National Approach	342	294	342	337	
Other Variations					
Newcastle Airport	221	282	284	286	
Net impact on appropriations for Outcome 2 (departmental)					
	5,914	34,139	36,812	35,730	
Outcome 3 – Administered	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	
Movements of Funds					
Sustainable Rural Water Use and Infrastructure Program (SRWUIP) ^(d)	3.1	(225,901)	(95,399)	5,000	42,500
Reallocations					
SRWUIP	3.1	(2,500)	-	-	-
Reclassifications					
SRWUIP ^(e)	3.1	280,893	250,000	235,000	140,000
Net impact on appropriations for Outcome 3 (administered)					
	52,492	154,601	240,000	182,500	
Outcome 3 – Departmental	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	
Annual Appropriations – Measures					
<u>Assistance for Farmers and Farm Communities in Drought</u>					
Great Artesian Basin Sustainability Initiative – extension ^(f)	-	434	701	612	
On-farm Emergency Water Infrastructure Rebate	143	269	271	-	
Net impact on appropriations for Outcome 3 (departmental)					
	143	703	972	612	
Net impact on appropriations					
Outcome 1, 2 & 3 (administered)	80,687	158,683	250,773	193,694	
Outcome 1, 2 & 3 (departmental)	9,138	36,668	39,361	37,925	
Decisions taken but not yet announced	-	2,319	2,421	2,422	

Continued on following pages

Table 1.3: Additional Estimates and other variations to outcome since 2018–19 Budget (continued)

Administered Measures and Other Variations – Draw-downs made on behalf of corporate entities within the portfolio	2018–19	2019–20	2020–21	2021–22
	\$'000	\$'000	\$'000	\$'000
Annual Appropriations – Measures and Other Variations				
<i>Murray-Darling Basin Authority (MDBA)</i>				
Other Variations				
Reallocation from SRWUIP	2,500	-	-	-
Net impact on appropriations for administered	2,500	-	-	-
 Nil Impact on Appropriation				
	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Annual Appropriations – Measures				
<i>Assistance for Farmers and Farm Communities in Drought</i>				
<i>Regional Investment Corporation – Increased Loan Funding Expenses</i>				
Interest & Discount	1.11	27,233	25,389	25,389
Revenue				
Interest & Discount	1.11	4,773	12,411	20,048
Unwinding of Revenue	1.11	1,494	4,090	6,775
Future Drought Fund – establishment ^(g)	1.11	-	-	100,000
Net nil impact on appropriations for Administered	33,500	41,890	152,212	164,632
 Administered – Special Appropriation				
	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Annual Appropriations – Measures				
<i>Assistance for Farmers and Farm Communities in Drought</i>				
<i>Farm Household Allowance</i>				
Assets Test Increase	1.12	15,703	18,191	18,608
Extension from Three Years to Four Years	1.12	25,769	3,197	3,769
Special Drought Supplement	1.12	83,616	-	-
Retaining the Energy Supplement	1.12	385	798	836
Primary industries – Changes to agricultural production levies	2.2	300	300	300
Other Variations				
Changes in levies estimates		(7,794)	(9,583)	(2,383)
Changes in treatment for the Water for the Environment Special Account ^(h)	OC3	(320,000)	(350,000)	(315,000)
Net impact on appropriations for Administered – Special Appropriation	(202,021)	(337,097)	(293,870)	(80,500)

Continued on following pages

Table 1.3: Additional Estimates and other variations to outcome since 2018–19 Budget (continued)

Non-Operating Administered –	2018–19	2019–20	2020–21	2021–22
Act (No. 2) and Bill (No. 4) (Assets and Liabilities) ^{(i) (j)}	\$'000	\$'000	\$'000	\$'000
Annual Appropriations – Measures				
<u>Assistance for Farmers and Farm Communities in Drought</u>				
Regional Investment Corporation – Increased				
Loan Funding	1.11	250,000	250,000	250,000
Reclassification				
SRWUIP	OC3	(230,000)	(250,000)	(235,000)
Net impact on appropriations for Non-Operating Administered – Assets and Liabilities	20,000	-	15,000	110,000
Non-Operating Departmental –				
2018–19	2019–20	2020–21	2021–22	
Act (No. 2) and Bill (No. 4) (Equity Injections) ^{(i) (k)}	\$'000	\$'000	\$'000	\$'000
Annual Appropriations – Measures				
Modernising Agricultural Trade – Information and support to help with the export process	OC2	-	1,166	-
Movement of Funds				
Stronger Farmers, Stronger Economy – improvements to access premium markets – Enhanced Traceability System	OC2	2,756	-	-
Net impact on appropriations for Non-Operating Departmental Equity Injections	2,756	1,166	-	-
Net impact on appropriations				
Outcome 1, 2 & 3	22,756	1,166	15,000	110,000
Departmental Capital Budget (DCB) – Funded internally from departmental resources				
2018–19	2019–20	2020–21	2021–22	
\$'000	\$'000	\$'000	\$'000	
Other Variations				
Newcastle Airport	OC2	382	-	-
Net impact on appropriations for Departmental Capital Budget Statement	382	-	-	-
Administered – Special Accounts				
2018–19	2019–20	2020–21	2021–22	
\$'000	\$'000	\$'000	\$'000	
Movements of Funds				
Water for the Environment Special Account ^(l)	OC3	(10,000)	(10,000)	(20,000)
Net impact for Administered – Special Account	(10,000)	(10,000)	(20,000)	(20,000)

Continued on following pages

Table 1.3: Additional Estimates and other variations to outcome since 2018–19 Budget (continued)

Note: Additional variations processed through the Department of the Treasury that impact the Department of Agriculture and Water Resources:

Department of the Treasury National Partnership (NP) payments	SPP	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Annual Appropriations – Measures					
Assistance for Farmers and Farm Communities in Drought – Great Artesian Basin					
Sustainability Initiative ^(m)	127	-	10,000	6,000	6,000
Assistance for Farmers and Farm Communities in Drought – On-farm Emergency Water Infrastructure Rebate	776	19,857	19,731	9,729	-
Priorities for Australia's Biosecurity System – Contingency Funding ^(c)	188	5,000	5,000	5,000	5,000
Movements of Funds					
NP on Implementing Water Reform in the Murray-Darling Basin	632	-	-	9,402	-
NP on Pest and Disease Preparedness and Response Programs	188	23,440	-	-	-
NP on the Development of Business Cases for Constraints Measures and Implementation ⁽ⁿ⁾	706	(10,000)	(10,000)	(20,000)	(20,000)
NP on the South Australian River Murray Sustainability Program – Irrigation Efficiency and Water Purchase	638	13,000	-	-	-
NP on the Sustainable Rural Water Use and Infrastructure Program (SRWUIP) ^(o)	533	(100,390)	-	51,628	40,000
Reallocation					
NP on the Great Artesian Basin Sustainability	127	2,468	-	-	-
NP on Implementing Water Reform in the Murray-Darling Basin	632	-	-	(9,402)	-
NP on South Australia River Murray Sustainability Program – Irrigation Efficiency and Water Purchase Components	638	2,548	-	-	-
NP on South Australia River Murray Sustainability Program – Irrigation Industry Assistance Component	639	(2,548)	-	-	-
NP on the SRWUIP	533	(2,468)	-	9,402	-
Reclassification					
NP on the Management of Established Pest and Weeds	693	2,200	-	-	-
Other					
NP on Pest and Disease Preparedness and Response Programs	188	912	-	-	-
Net impact on appropriations		(45,981)	24,731	61,759	31,000

Continued on following page

Table 1.3: Additional Estimates and other variations to outcome since 2018–19 Budget (continued)

- (a) The measure *Improving Confidence in the Strawberry Supply Chain* will be funded through the department.
- (b) Under program 1.2 Sustainable Management – Natural Resources, the sub-program Pest Animal and Weeds Management was formerly known as Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – pest animal and weeds management. This terminating measure has administered funding of \$8.493 million under Outcome 1 and departmental funding of \$1.247 million in 2022–23 under Outcome 2.
- (c) This measure is ongoing.
- (d) \$175.000 million and \$197.324 million for this program has been moved beyond the forward estimates to 2022–23 and 2023–24.
- (e) \$175.000 million in 2022–23 and \$60.000 million in 2023–24 for this program has been reclassified from Administered – Act (No. 2) Non-Operating (Assets and Liabilities).
- (f) The measure *Assistance for Farmers and Farm Communities in Drought – Great Artesian Basin Sustainability Initiative – extension* also has funding provided through the National Partnership on the Great Artesian Basin Sustainability Initiative, which is administered by the Department of the Treasury (see below table National Partnership payments). This measure has funding of \$0.615 million in 2022–23, \$0.445 million in 2023–24 and \$0.105 million in 2024–25.
- (g) The financial implications of the *Future Drought Fund – establishment* will be finalised following the settlement of the investment mandate. This will require approval of the Treasurer, the Minister of Finance and the Public Service, following consultation with the Future Fund Board of Guardians.
- (h) Amounts credited to the Water for the Environment Special Account were previously credited through the special appropriation. However, this treatment has changed. These amounts are now credited through the provisions in the special account acts, therefore removing the requirement of the special appropriation.
- (i) Unspent equity injections from the current and prior years being moved after their repeal date will need to be reappropriated in the year required. Otherwise, if they are moving before their repeal date, they will not need to be reappropriated. This is because funding is still available and does not need to be reappropriated nor re-recognised in the estimates.
- (j) Access to prior years appropriation for Non-Operating Administered – Act (No. 2) Assets and Liabilities was approved for 'Farm Business Concessional Loans' of \$7.000 million from 2017–18 and 'Sustainable Rural Water Use an infrastructure Program' of \$193.727 million from 2017–18.
- (k) Unspent equity injections – Access to prior years appropriation for Non-Operating Equity Injections – Act (No. 2) was approved for 'Biosecurity Integrated Information System' of \$4.377 million from 2017–18 and 'Stronger Farmers, Stronger Economy – Improvements to Access Premium Markets – Improving the Biosecurity System – Surveillance' of \$2.083 million from 2017–18.
- (l) Special Account \$103.141 million and \$29.900 million for this program has been moved beyond the forward estimates to 2023–24 and 2023–24.
- (m) The measure *Assistance for Farmers in Drought – Great Artesian Basin Sustainability Initiative – extension* also has funding provided through the Department of Agriculture and Water Resources (see Outcome 3 above). This measure has funding of \$8.000 million in 2022–23 and \$4.000 million in 2023–24.
- (n) \$40.000 million and \$29.900 million for this program has been moved beyond the forward estimates to 2023–24 and 2023–24.
- (o) \$60.000 million and \$39.299 million for this program has been moved beyond the forward estimates to 2022–23 and 2023–24.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table shows Additional Estimates sought for the Department of Agriculture and Water Resources through Appropriation Bills (No. 3) and (No. 4) 2018–19.

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

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES					
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.	113,433	97,679	122,149	27,050	(2,580)
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.	52,270	37,981	41,706	4,065	(340)
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	270,332	238,069	290,561	280,893	(228,401)
Total	436,035	373,729	454,416	312,008	(231,321)
Total additional Administered items Bill No. 3				80,687	

Continued on following pages

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

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES					
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.	114,892	112,416	115,497	3,081	-
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.	249,750	256,449	262,363	5,914	-
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	27,771	23,633	23,776	143	-
Total	392,413	392,498	401,636	9,138	-
Total additional Departmental Bill No. 3				9,138	

Continued on following page

Table 1.5: Appropriation Bill (No. 4) 2018–19

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES					
Non-operating					
<u>Equity injections</u>					
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.	15,853	4,517	7,273	2,756	-
<u>Administered assets and liabilities</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.	250,000	250,000	500,000	250,000	-
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	231,001	445,478	215,478	-	(230,000)
Total non-operating	496,854	699,995	722,751	252,756	(230,000)
Total additional non-operating Bill (No. 4)				22,756	

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to the department's outcomes and program structure since the 2018-19 Portfolio Budget Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Linked programs

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

Performance criteria

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

Budgeted expenses

Table 2.2.1 (below) shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 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.

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.2: Sustainable Management – Natural Resources					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
A More Competitive and Sustainable Fisheries Sector – recognise OceanWatch as a natural resource management group	600	-	-	-	-
National Carp Control Plan	3,905	2,015	-	-	-
Pest Animal and Weeds Management ^(a)	8,294	6,663	4,000	4,174	5,786
Administered total	12,799	8,678	4,000	4,174	5,786
Special account					
Natural Resources Management Account – s. 80, PGPA Act [s. 11, <i>Natural Resources Management (Financial Assistance) Act 1992</i>]	1,076	2,590	-	-	-
Special account total	1,076	2,590	-	-	-
Total Program expenses	13,875	11,268	4,000	4,174	5,786

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.3: Forestry Industry					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
National Forestry Industry Plan	-	1,200	5,100	4,600	4,600
National Institute for Forest Products					
Innovation	1,000	1,000	1,000	800	-
Administered total	1,000	2,200	6,100	5,400	4,600
<u>Special appropriations</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>	12,162	12,470	12,686	12,907	13,132
Special Appropriation total	12,162	12,470	12,686	12,907	13,132
Total Program expenses	13,162	14,670	18,786	18,307	17,732
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.4: Fishing Industry					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
A More Competitive and Sustainable Fisheries Sector – support for recreational and commercial fishing peak bodies	100	-	-	-	-
Fisheries Resources Research Fund	487	529	2,367	2,407	2,446
Administered total	587	529	2,367	2,407	2,446
<u>Special appropriations</u>					
<i>Primary Industries Research and Development Act 1989, s. 30A(3) & s. 30B(9) – Fisheries R&D Corporation</i>	23,816	23,404	23,857	24,181	24,572
Special Appropriation total	23,816	23,404	23,857	24,181	24,572
Total Program expenses	24,403	23,933	26,224	26,588	27,018

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.5: Horticulture Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Horticulture Marketing and Research and Development Services Act 2000, s. 16(9) – payments to industry services body</i>	107,987	108,385	109,417	110,908	111,751
Total Program expenses	107,987	108,385	109,417	110,908	111,751
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.6: Wool Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Wool Services Privatisation Act 2000, s. 31(4) – funding contract with research body</i>	90,349	90,000	83,500	83,500	84,500
Total Program expenses	90,349	90,000	83,500	83,500	84,500
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.7: 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>	89,595	74,129	112,533	114,893	118,238
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Wheat</i>	99,084	114,805	90,942	92,848	95,552
Total Program expenses	188,679	188,934	203,475	207,741	213,790

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.8: Dairy Industry					
Administered expenses					
<u>Special appropriations</u>					
<i>Dairy Produce Act 1986, s. 6(1) – payments under funding contract</i>	52,862	49,373	51,280	51,799	52,465
Total Program expenses	52,862	49,373	51,280	51,799	52,465
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.9: 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>	79,347	87,346	85,761	87,697	89,693
<i>Australian Meat and Live-stock Industry Act 1997, s. 64(2) – payments to research body</i>	27,065	30,059	29,787	30,461	31,221
<i>Australian Meat and Live-stock Industry Act 1997, s. 64A(2) – payments to marketing body</i>	3,580	3,312	3,311	3,488	3,488
<i>Australian Meat and Live-stock Industry Act 1997, s. 64B(2) – payments to research body</i>	716	663	663	698	698
<i>Australian Meat and Live-stock Industry Act 1997, s. 64C(2) – payments to marketing body</i>	18,886	6,288	6,728	6,852	6,966
<i>Australian Meat and Live-stock Industry Act 1997, s. 64D(2) – payments to research body</i>	33	11,178	11,962	12,182	12,383
<i>Australian Meat and Live-stock Industry Act 1997, s. 66(1) – Commonwealth contribution to research body</i>	81,415	79,506	79,890	80,541	82,708
<i>Pig Industry Act 2001, s. 10(1) – payments under funding contract</i>	22,863	23,073	24,183	24,948	25,713
Total Program expenses	233,905	241,425	242,285	246,867	252,870

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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	13,591	23,151	16,595	18,500	18,026
A Competitive Agriculture Sector – improved access to agricultural and veterinary chemicals	1,930	2,050	2,050	-	-
Agricultural and Veterinary Chemicals Minor Use Program	134	130	133	135	137
AgriFutures Australia	9,342	9,479	9,229	9,385	9,535
Beef Week and the Beef Australia Expo	2,350	550	250	-	-
Changes to the Seasonal Worker Program	-	50	525	525	400
Leadership in Agriculture Industries Fund	3,794	1,206	-	-	-
Northern Australia Rice Industry	1,000	1,000	1,000	-	-
Stronger Farmers, Stronger Economy – a fairer go for farm businesses – farm cooperatives and collaboration pilot	6,438	-	-	-	-
Wine Australia	16,014	15,924	16,062	-	-
Wine Tourism and Cellar Door Grant	-	-	10,000	10,000	10,000
Administered total	54,593	53,540	55,844	38,545	38,098
<u>Payments to corporate entities (Draw-down)^(b)</u>					
Australian Pesticides and Veterinary Medicines Authority	2,634	1,606	1,608	1,634	1,660
Relocation of the Australian Pesticides and Veterinary Medicines Authority	3,422	23,296	4,093	2,795	295
Payments to corporate entities total	6,056	24,902	5,701	4,429	1,955

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.10: Agricultural Resources					
Administered expenses					
<u>Special appropriations</u>					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58(6) – amounts payable to the APVMA</i>	33,402	31,576	28,630	29,042	28,000
<i>Egg Industry Service Provision Act 2002, s. 8(1) – payments under funding contract</i>	10,698	10,623	10,829	11,149	11,255
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Cotton R&D Corporation</i>	18,182	17,840	17,410	17,410	17,410
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Rural Industries R&D Corporation</i>	10,596	10,244	10,063	10,126	10,212
<i>Sugar Research and Development Services Act 2013, s. 7 – payment to industry services body</i>	30,412	30,454	30,090	30,090	30,090
<i>Wine Australia Act 2013, s. 32 – payments to the Authority</i>	35,287	33,110	32,840	32,840	32,840
Special Appropriation total	138,577	133,847	129,862	130,657	129,807
<u>Expenses not requiring appropriation in the budget year^(c)</u>					
Write-down and impairment of assets	918	-	-	-	-
Total Program expenses	200,144	212,289	191,407	173,631	169,860

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.11: Drought Programs					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Farm Business Concessional Loans Scheme	4,250	175	-	-	-
Assistance for Farmers and Farm Communities in Drought – Drought Pests and Weeds	-	15,000	-	-	-
<i>Administered total</i>	4,250	15,175	-	-	-
<u>Payments to corporate entities (Draw-down)^(b)</u>					
Regional Investment Corporation	-	12,555	12,964	13,369	13,590
Payments to corporate entities total	-	12,555	12,964	13,369	13,590
<u>Expenses not requiring appropriation in the budget year^(c)</u>					
Drought Concessional Loans Scheme – administration	2,106	2,106	786	127	-
Drought Recovery Concessional Loans Scheme – discount expenses	1	-	-	-	-
Drought Recovery Concessional Loans Scheme – state administration	234	234	234	234	234
Farm Business Concessional Loans Scheme – discount expenses	1,006	54,853	51,165	51,165	54,853
Farm Business Concessional Loans Scheme – state administration	(3,287)	1,250	1,250	1,250	1,250
Future Drought Fund	-	-	-	100,000	100,000
Write-down and impairment of assets	134	-	-	-	-
Total	194	58,443	53,435	152,776	156,337
Total Program expenses	4,444	86,173	66,399	166,145	169,927

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.12: Rural Programs					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Assistance for Farmers and Farm Communities in Drought – Farm Hub	-	215	90	90	-
Rural Financial Counselling Service	16,442	21,688	16,957	17,246	17,522
Stronger Farmers, Stronger Economy – new drought management framework – managing farm risk program	29	903	-	-	-
Administered total	16,471	22,806	17,047	17,336	17,522
<u>Special appropriations</u>					
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>	33,735	163,418	59,712	63,477	63,700
Special Appropriation total	33,735	163,418	59,712	63,477	63,700
<u>Expenses not requiring appropriation in the budget year^(c)</u>					
Farm Finance Concessional Loans Scheme – administration	1,550	1,550	-	-	-
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>	-	5,706	5,706	5,706	5,706
Write-down and impairment of assets	6,086	-	-	-	-
Total	7,636	7,256	5,706	5,706	5,706
Total Program expenses	57,842	193,480	82,465	86,519	86,928

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.13: International Market Access					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))					
Agriculture Advancing Australia –					
International Agricultural					
Cooperation	100	536	222	225	229
Food and Agriculture Organization of					
the United Nations	14,197	15,974	16,979	17,784	18,667
Indonesia-Australia Red Meat and					
Cattle Partnership	344	725	500	500	500
International Organisations					
Contributions	2,068	1,906	1,939	1,971	2,004
Stronger Farmers, Stronger					
Economy – improvements to access					
premium markets – cooperation					
activities	1,109	80	-	-	-
Total Program expenses	17,818	19,221	19,640	20,480	21,400
Administered expenses	1,005,470	1,239,151	1,098,878	1,196,659	1,214,027
Departmental expenses					
Departmental appropriation ^{(d),(e)}	130,722	123,468	124,802	122,795	123,990
Expenses not requiring appropriation					
in the budget year ^(c)	3,392	3,820	3,820	3,820	3,820
Total expenses for Outcome 1	1,139,584	1,366,439	1,227,500	1,323,274	1,341,837

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1 Totals by appropriation type					
<u>Administered expenses</u>					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))	107,518	122,149	104,998	88,342	89,852
Special appropriations	882,072	1,011,256	916,074	932,037	946,587
Special accounts	1,076	2,590	-	-	-
Payments to corporate entities (Draw-down)	6,056	37,457	18,665	17,798	15,545
Expenses not requiring appropriation in the budget year ^(c)	8,748	65,699	59,141	158,482	162,043
Administered total	1,005,470	1,239,151	1,098,878	1,196,659	1,214,027
<u>Departmental expenses</u>					
Departmental appropriation ^{(d),(e)}	130,722	123,468	124,802	122,795	123,990
Expenses not requiring appropriation in the budget year ^(c)	3,392	3,820	3,820	3,820	3,820
Department total	134,114	127,288	128,622	126,615	127,810
Total expenses for Outcome 1	1,139,584	1,366,439	1,227,500	1,323,274	1,341,837
	2017–18	2018–19			

- (a) Under program 1.2 Sustainable Management – Natural Resources, the sub-program Pest Animal and Weeds Management was formerly known as Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – pest animal and weed management.
- (b) The Australian Pesticides and Veterinary Medicines Authority and Regional Investment Corporation are corporate Commonwealth entities (CCE) under the PGPA Act and do not receive direct appropriations. Instead, this funding passes through the department to these entities.
- (c) 'Expenses not requiring appropriation in the Budget year' are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
- (d) Expenses funded from both 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'External Revenue' under section 74 of the PGPA Act.
- (e) Departmental appropriation allocations are notional and reflect the current structure of the department.

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 2.2.1 Budgeted Expenses for Outcome 1 (continued)

Movements of administered funds between years	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<u>Movements of Funds:</u>					
Farm Business Concessional Loans Scheme	(175)	175	-	-	-
Indonesia-Australia Red Meat and Cattle Partnership	(225)	225	-	-	-
Leadership in Agriculture Industries Fund	(206)	206	-	-	-
Pest Animal and Weeds Management	(2,558)	2,558	-	-	-
<u>Reallocations:</u>					
A Competitive Agriculture Sector – boosting farm profits through rural research and development	-	(350)	-	-	-
Agriculture Advancing Australia – International Agricultural Cooperation	-	320	-	-	-
Stronger Farmers, Stronger Economy – improvements to access premium markets – cooperation activities	-	30	-	-	-
<u>Reclassification:</u>					
Pest Animal and Weeds Management	-	(2,200)	-	-	-
The Treasury					
<u>Reclassification:</u>					
(SPP693) Management of Established Pest and Weeds	-	2,200	-	-	-
Total of administered funds	(3,164)	3,164	-	-	-

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Linked programs

There have been no changes to linked programs for Outcome 2 since the 2018–19 Portfolio Budget Statements.

Performance criteria

There have been no changes to performance criteria for Outcome 2 since the 2018–19 Portfolio Budget Statements.

Budgeted expenses

Table 2.3.1 (below) shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1 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.

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.1: Biosecurity and Export Services					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
A Competitive Agriculture Sector – support for small exporters	1,331	155	80	80	80
Centre of Excellence for Biosecurity Risk Analysis and Research	1,781	1,781	1,809	1,840	1,869
Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response	-	2,030	3,779	4,044	4,534
Livestock Exports Global Assurance Program	1,400	3,900	1,600	1,400	-
Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand	-	-	1,000	2,000	2,000
Priorities for Australia's Biosecurity System – Contingency Funding	-	1,000	1,000	1,000	1,000
Priorities for Australia's Biosecurity System – Environmental Protection Officer	-	825	825	825	825
Stronger Farmers, Stronger Economy – improvements to access premium markets – improve biosecurity	10,276	12,500	900	1,525	1,550
<i>Administered total</i>	14,788	22,191	10,993	12,714	11,858
<u>Special appropriations</u>					
<i>Public Governance, Performance and Accountability Act 2013 – s. 77</i>					
Repayments	235	-	-	-	-
<i>Special Appropriation total</i>	235	-	-	-	-
Total Program expenses	15,023	22,191	10,993	12,714	11,858

Continued on following pages

Table 2.3.1 Budgeted Expenses for Outcome 2 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.2: Plant and Animal Health					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
A Competitive Agriculture Sector – stronger biosecurity and quarantine	20,891	-	-	-	-
A More Competitive and Sustainable Fisheries Sector – review of invasive marine pests	1,006	-	-	-	-
Animal Biosecurity and Response Reform	919	898	982	999	1,015
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2,265	2,309	2,088	2,123	2,157
International Organisations Contribution – World Organisation for Animal Health	283	328	246	250	254
Other Exotic Disease Preparedness Program	640	651	661	673	683
Payment to CSIRO – contribution to the operating costs of the Australian Animal Health Laboratory	8,152	11,774	11,908	8,550	8,687
Plant Biosecurity and Response Reform	1,385	1,386	1,383	1,406	1,429
Smart Fruit Fly Management – Collaborative National Approach	-	300	2,500	2,500	1,200
Smart Fruit Fly Management – Commonwealth to Lead Reform	-	100	100	-	-
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	-	1,769	2,023	2,029	3,587
<i>Administered total</i>	<i>35,541</i>	<i>19,515</i>	<i>21,891</i>	<i>18,530</i>	<i>19,012</i>

Continued on following pages

Table 2.3.1 Budgeted Expenses for Outcome 2 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 2.2: Plant and Animal Health					
Administered expenses					
<u>Special appropriations</u>					
<i>Australian Animal Health Council (Live- stock Industries) Funding Act 1996, s. 5 – appropriation</i>	7,645	8,293	8,425	8,587	8,791
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 6 – appropriation</i>	4,510	4,483	4,551	4,604	4,657
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 10B – payments to PHA from EPPR levies and charges</i>	4,798	5,420	5,532	5,542	5,580
<i>Special Appropriation total</i>	16,953	18,196	18,508	18,733	19,028
<u>Expenses not requiring appropriation in the budget year^(a)</u>					
<i>National Residue Survey Account – s. 80, PGPA Act [s. 6, <i>National Residue Survey Administration Act 1992</i>]</i>	10,655	11,177	11,216	11,474	11,748
<i>Total</i>	10,655	11,177	11,216	11,474	11,748
Total Program expenses	63,149	48,888	51,615	48,737	49,788
<u>Administered expenses</u>					
<u>Departmental expenses</u>					
<i>Departmental appropriation^{(b),(c),(d)}</i>	225,503	258,982	249,245	247,050	244,392
<i>Expenses not requiring appropriation in the budget year^(a)</i>	33,767	30,309	30,793	30,793	30,793
<i>Departmental total</i>	259,270	289,291	280,038	277,843	275,185
<u>Special account</u>					
<i>Australian Quarantine and Inspection Service Special Account – s. 78, PGPA Act^(d)</i>	384,269	390,975	391,333	396,399	401,052
<i>National Residue Survey Account – s. 80, PGPA Act [s. 6(1), <i>National Residue Survey Administration Act 1992</i>]</i>	11,603	11,881	11,878	12,056	12,331
<i>Special Account total</i>	395,872	402,856	403,211	408,455	413,383
Total expenses for Outcome 2	733,314	763,226	745,857	747,749	750,214

(a) '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.

(b) Expenses funded from both 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'External Revenue' under section 74 of the PGPA Act.

(c) Departmental appropriation allocations are notional and reflect the current structure of the department.

(d) The Australian Quarantine Inspection Service ceased to be a business operation in the department from 29 February 2012 but the title of the special account has not yet been changed.

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 2.3.1 Budgeted Expenses for Outcome 2 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))	50,329	41,706	32,884	31,244	30,870
Special appropriations	17,188	18,196	18,508	18,733	19,028
Expenses not requiring appropriation in the budget year ^(a)	10,655	11,177	11,216	11,474	11,748
Departmental expenses					
Departmental appropriation ^{(b),(c),(d)}	225,503	258,982	249,245	247,050	244,392
Special accounts	395,872	402,856	403,211	408,455	413,383
Expenses not requiring appropriation in the budget year ^(a)	33,767	30,309	30,793	30,793	30,793
Total expenses for Outcome 2	733,314	763,226	745,857	747,749	750,214
		2017–18	2018–19		
Average staffing level (number)		3,794	3,886		
Movements of administered funds between years		2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
					2021–22 \$'000
<u>Movement of Funds:</u>					
Livestock Exports Global Assurance Program	(1,500)	1,500	-	-	-
<u>Reallocations:</u>					
Animal Biosecurity and Response Reform	-	(86)	-	-	-
Commonwealth Membership of Animal Health Australia and Plant Health Australia	-	254	-	-	-
International Organisations Contribution – World Organisation for Animal Health	-	86	-	-	-
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund	-	(254)	-	-	-
<u>The Treasury</u>					
<u>Measure:</u>					
(SPP188) Priorities for Australia's Biosecurity System – Contingency Funding	-	5,000	5,000	5,000	5,000
<u>Movement of Funds:</u>					
(SPP188) Pest and Disease Preparedness and Response Programs	(23,440)	23,440	-	-	-
<u>Other:</u>					
(SPP188) Pest and Disease Preparedness and Response Programs	-	912	-	-	-
Total of administered funds	(24,940)	30,852	5,000	5,000	5,000

2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

Linked programs

There have been no changes to linked programs for Outcome 3 since the 2018–19 Portfolio Budget Statements.

Performance criteria

There have been no changes to performance criteria for Outcome 3 since the 2018–19 Portfolio Budget Statements.

Budgeted expenses

Table 2.4.1 (below) shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.4.1 Budgeted Expenses for Outcome 3

Outcome 3: Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 3.1: Water Reform					
Administered expenses					
<u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u>					
Commonwealth Contribution under the Murray-Darling Basin Agreement	11,701	12,741	12,742	13,954	14,792
Stronger Farmers, Stronger Economy – National Water Infrastructure Development Fund ^(a)	1,000	-	-	-	-
Sustainable Rural Water Use and Infrastructure Program	159,063	277,820	154,601	240,000	308,000
Administered total	171,764	290,561	167,343	253,954	322,792
<u>Payments to corporate entities (Draw-down)^(b)</u>					
Murray-Darling Basin Authority	78,910	94,200	63,276	33,807	34,369
Payments to corporate entities total	78,910	94,200	63,276	33,807	34,369

Continued on following pages

Table 2.4.1 Budgeted Expenses for Outcome 3 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 3.1: Water Reform					
Administered expenses					
Special accounts					
Water Efficiency Labelling Scheme Account	1,550	1,946	1,962	2,038	2,038
Water for the Environment Special Account	6,959	110,000	320,000	340,000	340,452
Water Resources Special Account	391	975	510	510	510
Special account total	8,900	112,921	322,472	342,548	343,000
Expenses not requiring appropriation in the budget year^(c)	218,304	826,700	7,759	7,759	7,759
Total Program expenses	477,878	1,324,382	560,850	638,068	707,920
Administered expenses	477,878	1,324,382	560,850	638,068	707,920
Departmental expenses					
Departmental expenses					
Departmental appropriation ^{(d),(e)}	28,541	25,757	21,322	19,210	17,357
Expenses not requiring appropriation in the budget year ^(c)	980	916	916	916	916
Departmental total	29,521	26,673	22,238	20,126	18,273
Total expenses for Outcome 3	507,399	1,351,055	583,088	658,194	726,193

Continued on following pages

Table 2.4.1 Budgeted Expenses for Outcome 3 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))	171,764	290,561	167,343	253,954	322,792
Special accounts	8,900	112,921	322,472	342,548	343,000
Payments to corporate entities (Draw-down)	78,910	94,200	63,276	33,807	34,369
Expenses not requiring appropriation in the budget year ^(c)	218,304	826,700	7,759	7,759	7,759
Departmental expenses					
Departmental appropriation ^{(d),(e)}	28,541	25,757	21,322	19,210	17,357
Expenses not requiring appropriation in the budget year ^(c)	980	916	916	916	916
Total expenses for Outcome 3	507,399	1,351,055	583,088	658,194	726,193

	2017–18	2018–19
Average staffing level (number)	163	155

- (a) As a result of machinery of government changes announced by the Prime Minister on 19 December 2017, this program has been transferred to the Department of Infrastructure, Regional Developments and Cities.
- (b) The MDBA is a corporate Commonwealth entity (CCE) under the PGPA Act and does not receive direct appropriations. Instead, this funding passes through the department to the MDBA.
- (c) 'Expenses not requiring appropriation in the budget year' is made up of depreciation expenses, amortisation expenses, resources received free of charge and balance sheet adjustments.
- (d) Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'External Revenue' under s. 74 of the PGPA Act.
- (e) Departmental appropriation allocations are notional and reflect the current structure of the department.

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 2.4.1 Budgeted Expenses for Outcome 3 (continued)

Movements of administered funds between years	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Movement of Funds:					
Sustainable Rural Water Use and Infrastructure Program (SRWUIP)	(98,524)	(225,901)	(95,399)	5,000	42,500
Reclassification:					
SRWUIP	(893)	280,893	250,000	235,000	140,000
Reallocation:					
SRWUIP	-	(2,500)	-	-	-
Murray-Darling Basin Authority	-	2,500	-	-	-
The Treasury					
Measures:					
(SPP127) Assistance for Farmers and Farm Communities in Drought – Great Artesian Basin Sustainability Initiative	-	-	10,000	6,000	6,000
(SPP776) Assistance for Farmers and Farm Communities in Drought – On-farm Emergency Water Infrastructure Rebate	-	19,857	19,731	9,729	-
Movements of Funds:					
(SPP706) Development of Business Cases for Constraints Measures and Implementation ^(f)	(9,900)	(10,000)	(10,000)	(20,000)	(20,000)
(SPP632) Implementing Water Reform in the Murray-Darling Basin	(9,402)	-	-	9,402	-
(SPP638) South Australian River Murray Sustainability Program – Irrigation Efficiency and Water Purchase	(13,000)	13,000	-	-	-
(SPP533) SRWUIP ^(g)	(90,537)	(100,390)	-	51,628	40,000
Reallocations:					
(SPP127) Great Artesian Basin Sustainability Initiative	-	2,468	-	-	-
(SPP632) Implementing Water Reform in the Murray-Darling Basin	-	-	-	(9,402)	-
(SPP638) South Australia River Murray Sustainability Program – Irrigation Efficiency and Water Purchase Components	-	2,548	-	-	-
(SPP639) South Australia River Murray Sustainability Program – Irrigation Industry Assistance Component	-	(2,548)	-	-	-
(SPP533) SRWUIP	-	(2,468)	-	9,402	-
Total of administered funds	(222,256)	(22,541)	174,332	296,759	208,500

(f) \$40.000 million and \$29.900 million for this program has been moved beyond the forward estimates to 2022–23 and 2023–24.

(g) \$60.000 million and \$39.299 million for this program has been moved beyond the forward estimates to 2022–23 and 2023–24.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

Outcome		Opening	Receipts 2018–19 2017–18	Payments 2018–19 2017–18	Adjustments 2018–19 2017–18	Closing
		balance				balance
		\$'000				\$'000
<u>Administered</u>						
National Cattle Disease Eradication Account ^(a)	1	15	-	-	-	15
		15	-	-	-	15
Natural Resources Management ^(b)	1	2,590	-	(2,590)	-	-
		2,777	889	(1,076)	-	2,590
Water Efficiency Labelling Scheme Account ^(c)	3	4,272	1,946	(1,946)	-	4,272
		3,844	1,922	(1,494)	-	4,272
Water for the Environment Special Account ^(d)	3	581,846	320,000	(110,000)	-	791,846
		158,805	430,000	(6,959)	-	581,846
Water Resources Special Account 2016 ^(e)	3	975	510	(975)	-	510
		994	394	(413)	-	975
<u>Departmental</u>						
Australian Quarantine and Inspection Service Special Account (AQIS) ^(f)	2	28,974	516,279	(516,279)	-	28,974
		24,401	520,221	(515,648)	-	28,974
National Residue Survey Account ^(g)	2	1,113	27,884	(27,384)	-	1,613
		1,237	27,573	(27,697)	-	1,113
Total Special Accounts 2018–19 MYEFO estimates		619,785	866,619	(659,174)	-	827,230
<i>Total Special Accounts</i>						
<i>2017–18 actual</i>		192,073	980,999	(553,287)	-	619,785

(a) The department has responsibility for the National Cattle Disease Eradication Special Account. For the year ended 30 June 2018, the total balance carried to the next period was \$0.015 million. There were no transactions debited or credited to the account during the current or prior reporting period.

(b) Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 11 of the *Natural Resources Management (Financial Assistance) Act 1992* section 11. Purpose: Financial assistance in connection with projects relating to natural resources management.

Continued on following page

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

- (c) Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 64 of the *Water Efficiency Labelling and Standards Act 2005*. Purpose: Conserving water by reducing demand through the provision of water efficiency information about water-using products and promoting the adoption of efficient water-saving techniques.
- (d) Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 86AB of the *Water Act 2007*. Purpose: Improving the water efficiency of irrigation infrastructure and improving delivery and storage of environmental water supply within the Murray-Darling Basin.
- (e) Appropriation: section 78 of the PGPA Act. Establishing Instrument: Water Resources Special Account 2016 – Establishment Determination 2016/01 under the PGPA Act. Purpose: Supporting inter-governmental activities relating to water. Note: This special account was established on 31 August 2016.
- (f) Appropriation: section 78 of the PGPA Act. Establishing Instrument: Financial Management and Accountability Determination 2010/11 – Australian Quarantine and Inspection Service Special Account Establishment 2010. Purpose: For expenditure relating to the provision of quarantine and inspection services and payment of moneys to the Consolidated Revenue Fund as agreed by the relevant Minister and Minister for Finance. The AQIS special account determination is to sunset on 1 October 2020.
- (g) Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 6(1) of the *National Residue Survey Administration Act 1992*. Purpose: For conducting national residue surveys and to provide for collection of the NRS levy imposed by various acts.

Note:

The department has responsibility for the Building Australia Fund Water Portfolio Special Account. For the year ended 30 June 2018, the account had a nil balance and there were no transactions debited or credited to it during the current or prior reporting period. Appropriation section 80 of the PGPA Act. Establishing Instrument: section 82 of the *Nation-building Funds Act 2008*. Purpose: Creating and developing water infrastructure.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since the 2018–19 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 2018–19 PBS is used as the comparative figures in the analysis.

Budgeted comprehensive departmental income statements

Revenue from government in 2018–19 has increased by \$9.1 million since the 2018–19 PBS due to new measures announced in the 2018–19 Mid-Year Economic and Fiscal Outlook (MYEFO) and other variations listed in tables 1.2 and 1.3.

Own source revenue has increased \$18.5 million, largely due to higher than anticipated revenue from the department's cost recovered activities.

Expenses have increased by \$27.7 million, reflecting 2018–19 MYEFO measures and other variations listed in tables 1.2 and 1.3, higher level of activity in the department's cost recovered activities and an increase in the estimate for depreciation expenses.

Consistent with the forecast in the 2018–19 PBS, the department continues to budget for a balanced budget position in 2018–19 before unfunded depreciation.

The departmental balance sheet has incorporated the final 2017–18 position as published in the 2017–18 Annual Report.

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

It is estimated that the department will receive non-appropriation revenue on behalf of government of \$996.6 million in 2018–19, an increase of \$172.5 million since the 2018–19 PBS. The increase is primarily due to a non-cash adjustment to recognise gains for the recognition of water assets under the Sustainable Rural Water Use Infrastructure Program (SRWUIP).

Administered expenses in the 2018–19 Portfolio Additional Estimates Statements (PAES) are estimated to be \$2,634.6 million, an increase of \$310.3 million since the 2018–19 PBS. The increase reflects the non-cash adjustment to transfer water assets under SRWUIP to the Department of the Environment and Energy, measures announced in the 2018–19 MYEFO and other variations listed in tables 1.2 and 1.3.

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

Administered net assets as at 30 June 2019 are anticipated to increase by \$396.7 million compared to the 2018–19 estimate in the 2018–19 PBS. This change is primarily due to an increase in trade and other receivables of \$250.0 million. This increase relates to the additional loan funding available through the Regional Investment Corporation that was announced in the 2018–19 MYEFO under the Assistance for Farmers and Farm Communities in Drought measure. There has also been an increase in cash and cash equivalents of \$83.0 million relating to the Water for the Environment Special Account and higher investments accounted for using the equity method of \$49.0 million.

The schedule of budgeted assets and liabilities administered on behalf of the Government has incorporated the final 2017–18 position as published in the 2017–18 Annual Report.

3.2.2 Budgeted financial statements tables

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	527,498	535,026	511,695	511,840	511,524
Supplier	238,157	278,137	289,469	288,254	290,182
Grants	12,654	2,044	2,044	2,044	2,044
Depreciation and amortisation	31,485	29,905	29,905	29,905	29,905
Finance costs	34	77	77	77	77
Write-down and impairment of assets	5,380	919	919	919	919
Other expenses	3,569	-	-	-	-
Total expenses	818,777	846,108	834,109	833,039	834,651
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	400,004	399,052	399,216	403,401	408,055
Interest	767	423	382	382	382
Other revenue	28,278	36,965	35,658	36,521	34,453
Total own-source revenue	429,049	436,440	435,256	440,304	442,890
Gains					
Other	945	1,618	1,618	1,618	1,618
Total gains	945	1,618	1,618	1,618	1,618
Total own-source income	429,994	438,058	436,874	441,922	444,508
Net cost of (contribution by) services	388,783	408,050	397,235	391,117	390,143
Revenue from Government	380,677	391,812	380,997	374,879	373,905
Surplus (Deficit) attributable to the Australian Government	(8,106)	(16,238)	(16,238)	(16,238)	(16,238)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total other comprehensive income	(8,106)	(16,238)	(16,238)	(16,238)	(16,238)
Total comprehensive income (loss) attributable to the Australian Government	(8,106)	(16,238)	(16,238)	(16,238)	(16,238)
Note: Impact of Net Cash Appropriation Arrangements					
	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Total comprehensive income (loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriation					
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)			(16,238)	(16,238)	(16,238)
Total comprehensive income (loss) – as per the statement of comprehensive income	(8,106)	(16,238)	(16,238)	(16,238)	(16,238)

(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 were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) 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.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	32,069	28,062	24,819	21,576	18,333
Trade and other receivables	90,966	80,555	76,084	75,148	73,753
Other investments	16,500	16,000	15,500	15,000	15,000
Other financial assets	7,129	4,841	4,841	4,841	4,841
Total financial assets	146,664	129,458	121,244	116,565	111,927
Non-financial assets					
Land and buildings	46,174	39,979	34,214	28,449	22,684
Property, plant and equipment	32,744	26,626	23,162	19,948	14,059
Intangibles	98,764	129,197	142,520	154,743	167,024
Inventories	2,275	2,275	2,275	2,275	2,275
Other non-financial assets	8,822	8,822	8,822	8,822	8,822
Total non-financial assets	188,779	206,899	210,993	214,237	214,864
Total assets	335,443	336,357	332,237	330,802	326,791
LIABILITIES					
Payables					
Suppliers	17,800	20,254	20,254	20,254	20,254
Other payables	34,977	39,177	42,947	44,877	46,813
Total payables	52,777	59,431	63,201	65,131	67,067
Provisions					
Employee provisions	150,962	144,363	138,947	138,906	138,900
Other provisions	13,459	13,459	13,459	13,459	13,459
Total provisions	164,421	157,822	152,406	152,365	152,359
Total liabilities	217,198	217,253	215,607	217,496	219,426
Net assets	118,245	119,104	116,630	113,306	107,365
EQUITY^(a)					
Parent entity interest					
Contributed equity	149,357	166,447	180,211	193,125	203,422
Reserves	79,987	79,987	79,987	79,987	79,987
Retained surplus (accumulated deficit)	(111,099)	(127,330)	(143,568)	(159,806)	(176,044)
Total parent entity interest	118,245	119,104	116,630	113,306	107,365
Total equity	118,245	119,104	116,630	113,306	107,365

(a) 'Equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	(111,099)	25,665	54,322	149,357	118,245
Adjusted opening balance	(111,099)	25,665	54,322	149,357	118,245
Comprehensive income					
Surplus (deficit) for the period	(16,238)	-	-	-	(16,238)
Total comprehensive income	(16,238)	-	-	-	(16,238)
of which:					
Attributable to the Australian Government	(16,238)	-	-	-	(16,238)
Transactions with owners					
Contributions by owners					
Equity Injection – Appropriation	-	-	-	7,273	7,273
Departmental Capital Budget (DCB)	-	-	-	9,824	9,824
Sub-total transactions with owners	-	-	-	17,097	17,097
Estimated closing balance as at 30 June 2019	(127,337)	25,665	54,322	166,454	119,104
Closing balance attributable to the Australian Government	(127,337)	25,665	54,322	166,454	119,104

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	384,001	386,475	385,900	376,046	375,731
Sale of goods and rendering of services	395,182	399,604	397,666	402,205	406,833
Interest	351	423	382	382	382
Net GST received	22,477	26,057	24,270	23,164	22,990
Other	24,506	22,101	17,985	18,848	16,780
Total cash received	826,517	834,660	826,203	820,645	822,716
Cash used					
Employees	520,507	541,236	513,341	509,951	509,594
Suppliers	240,723	252,304	270,178	268,963	270,891
Grants	13,822	2,044	2,044	2,044	2,044
GST payments to suppliers	25,006	25,935	24,071	23,118	23,118
Other	1,161	-	-	-	-
Total cash used	801,219	821,519	809,634	804,076	805,647
Net cash from (used by) operating activities	25,298	13,141	16,569	16,569	17,069
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	37	-	-	-	-
Proceeds from sales of financial instruments	16,000	16,000	15,500	15,000	14,500
Interest	422	-	-	-	-
Total cash received	16,459	16,000	15,500	15,000	14,500
Cash used					
Purchase of property, plant and equipment	44,666	48,864	34,076	33,226	30,609
Purchase of financial instruments	16,500	15,500	15,000	14,500	14,500
Total cash used	61,166	64,364	49,076	47,726	45,109
Net cash from (used by) investing activities	(44,707)	(48,364)	(33,576)	(32,726)	(30,609)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23,826	31,216	13,764	12,914	10,297
Total cash received	23,826	31,216	13,764	12,914	10,297
Net cash from (used by) financing activities	23,826	31,216	13,764	12,914	10,297
Net increase (decrease) in cash held	4,417	(4,007)	(3,243)	(3,243)	(3,243)
Cash and cash equivalents at the beginning of the reporting period	27,652	32,069	28,062	24,819	21,576
Cash and cash equivalents at the end of the reporting period	32,069	28,062	24,819	21,576	18,333

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act (No. 1) and Bill (No. 3) (DCB)	11,736	9,824	9,853	9,919	9,977
Equity injections – Act (No. 2) and Bill (No. 4)	17,017	7,273	3,911	2,995	320
Total new capital appropriations	28,753	17,097	13,764	12,914	10,297
Provided for:					
<i>Purchase of non-financial assets</i>	28,753	17,097	13,764	12,914	10,297
Total items	28,753	17,097	13,764	12,914	10,297
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	11,631	21,392	3,911	2,995	320
Funded by capital appropriation – DCB ^(b)	11,736	9,824	9,853	9,919	9,977
Funded internally from departmental resources ^(c)	21,299	16,810	20,235	20,235	20,235
TOTAL	44,666	48,026	33,999	33,149	30,532
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	44,666	48,026	33,999	33,149	30,532
Total cash used to acquire assets	44,666	48,026	33,999	33,149	30,532

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

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

(c) Includes the following sources of funding:

- current Bill (No. 3) and prior year Act/Bill (No. 1/3/5) appropriations (excluding amounts from the DCB);
- internally developed assets;
- s. 74 External Revenue; and
- proceeds from the sale of assets.

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

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

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018					
Gross book value	2,205	54,988	42,668	168,496	268,357
Accumulated depreciation/amortisation	-	(11,019)	(9,924)	(69,732)	(90,675)
Opening net book balance	2,205	43,969	32,744	98,764	177,682
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity ^(a)	-	-	520	20,872	21,392
By purchase – appropriation ordinary annual services ^(b)	-	1,000	500	8,324	9,824
By purchase – other	-	2,101	2,101	12,608	16,810
Total additions	-	3,101	3,121	41,804	48,026
Other movements					
Depreciation/amortisation expense	-	(9,295)	(9,239)	(11,371)	(29,905)
Total other movements	-	(9,295)	(9,239)	(11,371)	(29,905)
As at 30 June 2019					
Gross book value	2,205	58,089	45,789	210,300	316,383
Accumulated depreciation/amortisation and impairment	-	(20,314)	(19,163)	(81,103)	(120,580)
Closing net book balance	2,205	37,775	26,626	129,197	195,803

(a) 'Appropriation equity' refers to equity injections, appropriations provided through Appropriation Act (No. 2) and Bill (No. 4) 2018–19.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) and Bill (No. 3) 2018–19 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	30,499	51,303	44,329	41,680	42,990
Personal benefits	33,735	163,418	59,712	63,477	63,700
Grants	1,270,374	1,438,338	1,405,371	1,578,097	1,660,291
Depreciation	7,753	7,759	7,759	7,759	7,759
Assets Transferred to Related Entities	210,334	918,941	154,000	154,000	154,000
Borrowing costs and other	8,825	54,853	51,165	51,165	54,853
Total expenses administered on behalf of Government	1,561,520	2,634,612	1,722,336	1,896,178	1,983,593
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	565,931	560,887	692,875	708,296	723,390
Total taxation revenue	565,931	560,887	692,875	708,296	723,390
Non-taxation revenue					
Interest	23,919	35,811	51,606	68,580	87,138
Other revenue	22,454	19,016	19,120	14,241	14,241
Total non-taxation revenue	46,373	54,827	70,726	82,821	101,379
Other Gains	96,386	380,884	-	-	-
Total Gains	96,386	380,884	-	-	-
Total own-source revenues administered on behalf of Government	708,690	996,598	763,601	791,117	824,769
Net cost of (contribution by) services	852,830	1,638,014	958,735	1,105,061	1,158,824
Surplus (Deficit) after income tax	(852,830)	(1,638,014)	(958,735)	(1,105,061)	(1,158,824)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Administered revaluations taken to / from reserves	33,157	-	-	-	-
Total other comprehensive income	33,157	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(819,673)	(1,638,014)	(958,735)	(1,105,061)	(1,158,824)

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	589,698	796,643	826,643	801,643	566,191
Trade and other receivables	852,463	1,157,684	1,519,881	1,885,468	2,291,972
Investments accounted for using the equity method	400,222	391,567	383,019	383,471	383,808
Other financial assets	69,313	70,240	70,930	71,646	71,646
Total financial assets	1,911,696	2,416,134	2,800,473	3,142,228	3,313,617
Non-financial assets					
Land and buildings	1,467	1,467	1,467	1,467	1,467
Property, plant and equipment	527,070	518,497	510,738	502,979	495,220
Intangibles	126,520	127,335	127,335	127,335	127,335
Other non-financial assets	15,665	10,528	8,261	6,653	5,172
Total non-financial assets	670,722	657,827	647,801	638,434	629,194
Total assets administered on behalf of Government	2,582,418	3,073,961	3,448,274	3,780,662	3,942,811
LIABILITIES					
Payables					
Suppliers	298	298	298	298	298
Personal benefits	654	654	654	654	654
Grants	106,517	105,942	106,626	107,714	108,561
Other	72	72	72	72	72
Total payables	107,541	106,966	107,650	108,738	109,585
Total liabilities administered on behalf of Government	107,541	106,966	107,650	108,738	109,585
Net assets/(liabilities)	2,474,877	2,966,995	3,340,624	3,671,924	3,833,226

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	560,841	559,960	662,185	707,580	718,390
Net GST received	85,303	90,293	89,459	89,714	98,710
Other	12,961	11,434	11,538	6,659	6,659
Total cash received	659,105	661,687	763,182	803,953	823,759
Cash used					
Grants	1,354,118	1,529,207	1,494,146	1,666,723	1,758,154
Personal benefits	34,752	163,418	59,712	63,477	63,700
Suppliers	31,268	40,460	36,356	34,366	35,803
Other	234	-	-	-	-
Total cash used	1,420,372	1,733,085	1,590,214	1,764,566	1,857,657
Net cash from (used by) operating activities	(761,267)	(1,071,398)	(827,032)	(960,613)	(1,033,898)
INVESTING ACTIVITIES					
Cash received					
Interest received from advances and loans	20,908	32,463	43,283	54,844	67,483
Repayments of advances and loans	82,181	152,151	126,837	98,860	65,174
Total cash received	103,089	184,614	170,120	153,704	132,657
Cash used					
Advances and loans made	190,000	507,000	500,000	500,000	500,000
Purchase of entitlements	117,022	538,057	154,000	154,000	154,000
Total cash used	307,022	1,045,057	654,000	654,000	654,000
Net cash from (used by) investing activities	(203,933)	(860,443)	(483,880)	(500,296)	(521,343)
Net increase (decrease) in cash held	(965,200)	(1,931,841)	(1,310,912)	(1,460,909)	(1,555,241)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:	166,435	589,698	796,643	826,643	801,643
– Appropriations	2,138,349	2,573,790	1,843,422	1,962,017	1,764,803
– Special Accounts	-	322,472	342,548	343,000	413,141
Total cash from Official Public Account	2,138,349	2,896,262	2,185,970	2,305,017	2,177,944
Cash to Official Public Account for:					
– Appropriations	(749,886)	(757,476)	(845,058)	(869,108)	(858,155)
Total cash to Official Public Account	(749,886)	(757,476)	(845,058)	(869,108)	(858,155)
Cash and cash equivalents at end of reporting period	589,698	796,643	826,643	801,643	566,191

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities – Act (No. 2) and Bill (No. 4)	621,000	715,478	500,000	500,000	500,000
Total new capital appropriations	621,000	715,478	500,000	500,000	500,000
<i>Provided for:</i>					
Purchase of non-financial assets	371,000	215,478	-	-	-
Other Items	250,000	500,000	500,000	500,000	500,000
Total Items	621,000	715,478	500,000	500,000	500,000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	307,022	438,057	-	-	-
Funded internally from departmental resources ^(b)	-	100,000	154,000	154,000	154,000
TOTAL	307,022	538,057	154,000	154,000	154,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	307,022	538,057	154,000	154,000	154,000
Total cash used to acquire assets	307,022	538,057	154,000	154,000	154,000

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

(b) Includes funding credited to the Water for the Environment Special Account.

Prepared on Australian Accounting Standards basis.

Table 3.12: Statement of administered asset movements (2018–19 Budget year)

	Land \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	1,467	864,372	140,042	1,005,881
Accumulated depreciation/amortisation	-	(338,116)	(12,707)	(350,823)
Opening net book balance	1,467	526,256	127,335	655,058
CAPITAL ASSET ADDITIONS				
replacement assets				
By purchase – appropriation equity ^(a)	-	-	538,057	538,057
Assets received	-	-	380,884	380,884
Restructuring	-	-	(918,941)	(918,941)
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	-	(7,759)	-	(7,759)
Total other movements	-	(7,759)	-	(7,759)
As at 30 June 2019				
Gross book value	1,467	864,372	140,042	1,005,881
Accumulated depreciation/amortisation and impairment	-	(345,875)	(12,707)	(358,582)
Closing net book balance	1,467	518,497	127,335	647,299

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Act (No. 2) and Bill (No. 4) 2018–19.

Prepared on Australian Accounting Standards basis.

MURRAY-DARLING BASIN AUTHORITY

SECTION 1: ENTITY OVERVIEW AND RESOURCES	69
1.1 Strategic direction statement	69
1.2 Entity resource statement	70
1.3 Entity measures	71
1.4 Additional estimates, resourcing and variations to outcomes	72
1.5 Breakdown of additional estimates by Appropriation Bill.....	73
SECTION 2: REVISIONS TO OUTCOMES AND PLANNED PERFORMANCE	74
2.1 Changes to outcome and program structures	74
2.2 Budgeted expenses and performance for Outcome 1.....	75
SECTION 3: SPECIAL ACCOUNT FLOWS AND BUDGETED FINANCIAL STATEMENTS.....	76
3.1 Special account flows	76
3.2 Budgeted financial statements.....	77

MURRAY-DARLING BASIN AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There have been no changes to the Murray-Darling Basin Authority's strategic direction statement since the 2018-19 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1: Murray-Darling Basin Authority – Resource Statement as at 2018–19 Additional Estimates – February 2019

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
Funds from Government				
Revenue from Government				
Ordinary annual services^(a)				
Outcome 1	78,910	91,700	2,500	94,200
Total annual appropriations	78,910	91,700	2,500	94,200
Payments from related entities^(b)				
Amounts from portfolio department	11,701	11,027	979	12,006
Total amounts received from related entities	11,701	11,027	979	12,006
Total funds from Government	90,611	102,727	3,479	106,206
Funds from other sources				
Royalties	2,132	1,100	-	1,100
Sale of goods and services	195	238	-	238
Grant	82,362	78,554	6,797	85,351
Other	4,343	3,465	905	4,370
Total funds from other sources	89,032	83,357	7,702	91,059
Total net resourcing for MDBA	179,643	186,084	11,181	197,265
			2017–18	2018–19
Average staffing level (number)			288	288

(a) *Appropriation Act (No. 1) 2018–19* and *Appropriation Bill (No. 3) 2018–19*. Appropriation is provided through the Department of Agriculture and Water Resources and is specified within the Annual Appropriation Bills as a payment to the MDBA.

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

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 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Murray-Darling Basin Authority – measures since 2018–19 Budget

The Murray-Darling Basin Authority does not have any 2018–19 MYEFO measures.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

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

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

Outcome 1 – Departmental	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Other Variations				
Reallocation from Department of Agriculture and Water Resources – Sustainable Rural Water Use and Infrastructure Program	1.1	2,500	-	-
Net impact on appropriations for Outcome 1 (departmental)				
	2,500	-	-	-

Prepared on a Government Finance Statistics (fiscal) basis

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table shows Additional Estimates sought for the Department of Agriculture and Water Resources through Appropriation Bills (No. 3) and (No. 4) 2018–19.

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

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES					
MURRAY-DARLING BASIN AUTHORITY					
Departmental programs					
Outcome 1					
Equitable and sustainable use of the Murray-Darling Basin by governments and the community including through development and implementation of a Basin Plan, operation of the River Murray system, shared natural resource management programs, research, information and advice.	78,910	91,700	94,200	2,500	-
Total	78,910	91,700	94,200	2,500	-
Total additional Departmental Bill No. 3				2,500	

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to the Murray-Darling Basin Authority's outcome and program structure since the 2018–19 Portfolio Budget Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Linked programs

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

Performance criteria

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

Budgeted expenses

Table 2.2.1 (below) shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Equitable and sustainable use of the Murray-Darling Basin by governments and the community including through development and implementation of a Basin Plan, operation of the River Murray system, shared natural resource management programs, research, information and advice.

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Murray-Darling Basin Authority					
Revenue from Government					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) ^(a)	78,910	94,200	63,276	33,807	34,369
Payment from related entities	11,701	12,006	11,518	13,406	12,262
Expenses not requiring appropriation in the budget year ^(b)	(16,266)	8,000	8,000	8,000	21,565
Revenues from other independent sources ^(c)	89,034	91,137	89,667	93,727	92,423
Total expenses for program 1.1	163,379	205,343	172,461	148,940	160,619
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) ^(a)	78,910	94,200	63,276	33,807	34,369
Payment from related entities	11,701	12,006	11,518	13,406	12,262
Expenses not requiring appropriation in the budget year	(16,266)	8,000	8,000	8,000	21,565
Revenues from other independent sources	89,034	91,137	89,667	93,727	92,423
Total expenses for Outcome 1	163,379	205,343	172,461	148,940	160,619
	2017–18	2018–19			
Average staffing level (number)	288	288			

(a) The MDBA is a corporate Commonwealth entity (CCE) under the PGPA Act and does not receive direct appropriations. Instead, this funding passes through the Department of Agriculture and Water Resources to the MDBA.

(b) This represents excess of expenditure over revenue resulting in operating loss and funds are drawn from the MDBA special account.

(c) Revenues from other independent sources include contributions from jurisdictions for Agreement functions, other miscellaneous revenue and funds drawn from the Murray-Darling Basin special account. The Murray-Darling Basin special account is not a Special Account for the purpose of the PGPA Act.

Section 3: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

The Murray-Darling Basin Authority does not have any Special Accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

There has been no major change to the analysis of budgeted financial statements since the 2018–19 Portfolio Budget Statements.

3.2.2 Budgeted financial statements tables

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	36,636	39,109	39,870	38,162	39,266
Supplier	78,331	120,872	105,729	108,916	119,491
Grants ^(a)	46,220	43,500	25,000	-	-
Depreciation and amortisation	1,640	1,768	1,768	1,768	1,768
Finance costs	32	94	94	94	94
Write-down and impairment of assets	520	-	-	-	-
Total expenses	163,379	205,343	172,461	148,940	160,619
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Grants ^(b)	94,063	97,357	94,669	99,786	98,885
Royalties	2,132	1,100	700	700	700
Interest	2,160	2,161	2,161	2,161	2,161
Other	2,378	2,447	3,577	4,408	2,861
Total own-source revenue	100,733	103,065	101,107	107,055	104,607
Gains					
Other	(97)	78	78	78	78
Total gains	(97)	78	78	78	78
Total own-source income	100,636	103,143	101,185	107,133	104,685
Net cost of (contribution by) services	(62,743)	(102,200)	(71,276)	(41,807)	(55,934)
Revenue from Government	78,910	94,200	63,276	33,807	34,369
Total revenue from Government	78,910	94,200	63,276	33,807	34,369
Surplus/(deficit) attributable to the Australian Government^(c)	16,167	(8,000)	(8,000)	(8,000)	(21,565)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	2	-	-	-	-
Total other comprehensive income	2	-	-	-	-
Total other comprehensive income	16,169	(8,000)	(8,000)	(8,000)	(21,565)
Total comprehensive income/(loss) attributable to the Australian Government^(c)	16,169	(8,000)	(8,000)	(8,000)	(21,565)

(a) This represents payment to South Australia as part of \$155.0 million funding over seven years for the South Australian Riverland Floodplain Integrated Infrastructure Project (SARFIIP), which commenced in 2013–14.

(b) For 2018–19 and the forward years this amount is an estimate pending The Ministerial Council's decision.

(c) The MDBA's operating loss is the result of recommended accounting treatment for the special appropriation of \$441.5 million recognised as revenue during transition from the Murray-Darling Basin Commission to the MDBA in 2008–09.

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	97,950	89,950	81,950	73,950	52,385
Trade and other receivables	3,421	3,423	3,423	3,423	3,423
Total financial assets	101,371	93,373	85,373	77,373	55,808
Non-financial assets					
Land and Buildings	4,947	4,945	4,945	4,945	4,945
Property, plant and equipment	1,856	1,696	1,696	1,696	1,696
Intangibles	923	924	924	924	924
Others	581	742	742	742	742
Total non-financial assets	8,307	8,307	8,307	8,307	8,307
Total assets	109,678	101,680	93,680	85,680	64,115
LIABILITIES					
Payables					
Suppliers	12,859	13,681	14,065	14,449	14,833
Other payables	5,856	5,102	4,682	4,262	3,842
Total payables	18,715	18,783	18,747	18,711	18,675
Provisions					
Employee provisions	10,335	10,231	10,231	10,231	10,231
Other provisions	1,240	1,276	1,312	1,348	1,384
Total provisions	11,575	11,507	11,543	11,579	11,615
Total liabilities	30,290	30,290	30,290	30,290	30,290
Net assets	79,388	71,390	63,390	55,390	33,825
EQUITY*					
Parent entity interest					
Contributed equity	(11,199)	(11,199)	(11,199)	(11,199)	(11,199)
Reserves	2	2	2	2	2
Retained surplus (accumulated deficit)	90,585	82,587	74,587	66,587	45,022
Total Equity	79,388	71,390	63,390	55,390	33,825

*'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 2018–19)

	Retained earnings \$'000	Contribution equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018			
Balance carried forward from previous period	90,587	(11,199)	79,388
Adjusted opening balance			
Comprehensive income	90,587	(11,199)	79,388
Surplus (deficit) for the period	(8,000)	-	(8,000)
Total comprehensive income			
Estimated closing balance as at 30 June 2019	82,587	(11,199)	71,388
Closing balance attributable to the Australian Government	82,587	(11,199)	71,388

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	78,910	94,200	63,276	33,807	34,369
Sale of goods and rendering of services	466	238	238	238	238
Grants cash received	94,063	97,357	94,669	99,786	98,885
Interest received	1,798	2,161	2,161	2,161	2,161
Net GST received	8,386	12,083	10,569	10,887	11,945
Other	5,129	3,309	4,039	4,870	3,323
Total cash received	188,752	209,348	174,952	151,749	150,921
Cash used					
Employees	36,241	39,109	39,870	38,162	39,266
Suppliers	88,709	132,913	116,256	119,761	131,394
Grants	47,180	43,500	25,000	-	-
Total cash used	172,130	215,522	181,126	157,923	170,660
Net cash from (used by) operating activities	16,622	(6,174)	(6,174)	(6,174)	(19,739)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales	20	-	-	-	-
Total cash received	20	-	-	-	-
Cash used					
Purchase of property, plant and equipment	402	1,826	1,826	1,826	1,826
Purchase of intangible assets	245	-	-	-	-
Total cash used	647	1,826	1,826	1,826	1,826
Net cash from (used by) investing activities	(627)	(1,826)	(1,826)	(1,826)	(1,826)
Net increase (decrease) in cash held	15,995	(8,000)	(8,000)	(8,000)	(21,565)
Cash and cash equivalents at the beginning of the reporting period	81,955	97,950	89,950	81,950	73,950
Cash and cash equivalents at the end of the reporting period	97,950	89,950	81,950	73,950	52,385

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	647	1,768	1,768	1,768	1,768
TOTAL	1,768	1,768	1,768	1,768	1,768
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	647	1,768	1,768	1,768	1,768
Total cash used to acquire assets	1,768	1,768	1,768	1,768	1,768

(a) The MDBA does not have a Departmental Capital Budget.

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

Table 3.6: Statement of asset movements (Budget year 2018–19)

	Land and Buildings equipment \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	5,082	1,764	8,214	15,060
Accumulated depreciation/amortisation and impairment	(137)	(68)	(7,290)	(7,495)
Opening net book balance	4,945	1,696	924	7,565
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or				
By purchase – other ^(a)	526	481	761	1,768
Total additions	526	481	761	1,768
Other movements				
Depreciation/amortisation expense	(526)	(481)	(761)	(1,768)
Total other movements	(526)	(481)	(761)	(1,768)
As at 30 June 2019				
Gross book value	5,608	2,245	8,975	16,828
Accumulated depreciation/amortisation and impairment	(663)	(549)	(8,051)	(9,263)
Closing net book balance	4,945	1,696	924	7,565

(a) Purchase of 'Other property, plant and equipment' and internally developed software (intangibles) are funded internally from departmental resources.

Prepared on Australian Accounting Standards basis.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

The schedule of budgeted income and expenses administered on behalf of Government does not apply to the MDBA.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

The schedule of budgeted assets and liabilities administered on behalf of Government does not apply to the MDBA.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

The schedule of budgeted administered cash flows on behalf of Government does not apply to the MDBA.

AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY

SECTION 1: ENTITY OVERVIEW AND RESOURCES	85
1.1 Strategic direction statement	85
1.2 Entity resource statement	86
1.3 Entity measures.....	88
1.4 Additional estimates, resourcing and variations to outcomes	89
1.5 Breakdown of additional estimates by Appropriation Bill.....	90
SECTION 2: REVISIONS TO OUTCOMES AND PLANNED PERFORMANCE	91
2.1 Changes to outcome and program structures	91
2.2 Budgeted expenses and performance for Outcome 1.....	92
SECTION 3: SPECIAL ACCOUNT FLOWS AND BUDGETED FINANCIAL STATEMENTS.....	93
3.1 Special account flows	93
3.2 Budgeted financial statements.....	94

AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

1.2 ENTITY RESOURCE STATEMENT

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

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

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

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

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

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

Continued on following page

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

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

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

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

1.3 ENTITY MEASURES

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

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

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

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

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

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

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

Prepared on a Government Finance Statistics (fiscal) basis

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

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

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

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

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

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Linked programs

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

Performance criteria

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

Budgeted expenses

Table 2.1.1 (below) shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

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

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

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

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

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

Section 3: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

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

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

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

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

3.2.2 Budgeted financial statements tables

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

(c) Includes the following sources of funding:

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

PORTFOLIO GLOSSARY

Term	Meaning
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Actual Available Appropriation	The Actual Available Appropriation indicates the total appropriations available to the entity for 2017–18 as at the 2018–19 Portfolio Additional Estimates Statements (PAES). It includes all appropriations made available to the entity in the year (+/- section 75 transfers, formal reductions, Advance to the Minister for Finance, movements of funds and other quarantines). It is the same as the comparator figure included in the Appropriation Bills, and as such provides a comparison with the appropriation proposed for the budget year.
Additional Estimates	Appropriation Bills that seek appropriation authority from Parliament for the additional expenditure of money from the Consolidated Revenue Fund (CRF), in order to meet requirements that have arisen since the last Budget. Further annual appropriation Bills can be introduced during the year if required. These Bills are called the Additional Estimates (AEs) Appropriation Bills (after Mid-Year Economic and Fiscal Outlook (MYEFO)) or Supplementary Additional Estimates Appropriation Bills (at the same time as bills for the next budget).
Administered Items	Expenses, revenues, assets or liabilities managed by entities on behalf of the Australian Government. Entities do not control administered items. Administered items include grants, subsidies and benefits. In many cases, administered items fund the delivery of third party outputs.
Annual Appropriation	A law of the Commonwealth Parliament that provides authority to draw money from the CRF. An appropriation authorises expenditure for a specified purpose. The Commonwealth cannot spend money without an appropriation authorising that expenditure (and, in some cases, legislation other than an appropriation may be required to authorise the relevant expenditure). Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year, usually in February, as part of AEs.

Term	Meaning
Appropriation	A law of the Parliament that provides authority for entities to spend money from the Consolidated Revenue Fund for a particular purpose. Entities may not spend money without an appropriation authorising that expenditure and, where necessary, other legislation authorising the specified purpose.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information on the economic and fiscal outlook for the Australian Government, including information on the government's fiscal strategy.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each Budget measure (revenue, expense and capital) by portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on Federal funding provided to the States and Territories and local government.
Budget Paper 4 (BP4)	Agency Resourcing. Contains information on resourcing for Australian Government entities (including special appropriations, special accounts and a summary of agency resourcing).
Capital Expenditure	Expenditure by an entity on capital projects, for example purchasing a building.
CRF	The Consolidated Revenue Fund (CRF) is established by section 81 of the Constitution and consists of all revenues and moneys raised or received by the executive government of the Commonwealth. The CRF is self-executing in nature, which means that all money forms part of the CRF automatically upon receipt by the Commonwealth.
DCB	Departmental (or Administered) Capital Budget (DCB/ACB) are provided to non-corporate Entities (as an equity injection) that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at \$10 million or less) or maintenance costs that are eligible to be capitalised. The funding for depreciation, amortisation and make-good expenses was replaced with a DCB in the 2010-11 Budget.

Term	Meaning
Departmental item	Resources (assets, liabilities, revenues and expenses) that the entity's Accountable Authority controls directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Estimated Actual Expenses	Details of the current year's estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not end until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed: e.g. Australian National Audit Office (ANAO) audit services – the ANAO does not charge for audit services however the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament.
Fair value	Valuation methodology: the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.

Term	Meaning
Forward Estimates Period	The three years following the Budget year. For example, if 2018–19 is the Budget year, 2019–20 is forward year 1, 2020–21 is forward year 2 and 2021–22 is forward year 3. This period does not include the current financial year or the Budget year.
Levies	Money collected and administered by the department on behalf of industry for use in research and development, marketing and promotion, plant and animal health programs and residue testing activities that benefit industry.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in BP2, in the Mid-Year Economic and Fiscal Outlook (MYEFO) and in the Pre-election Economic and Fiscal Outlook (PEFO).
MYEFO	The Mid-Year Economic and Fiscal Outlook provides an update of the government's Budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
NCCE	Non-Corporate Commonwealth Entity under the Public Governance, Performance, and Accountability Act 2013.
OPA	The Commonwealth's central bank account. The Official Public Account (OPA) is one of a group of linked bank accounts, referred to as the Official Public Account Group of Accounts. OPAs are maintained with the Reserve Bank of Australia, as required by subsection 53(3) of the PGPA Act.
Operating Result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.

Term	Meaning
PAES	Portfolio Additional Estimates Statements. These are Budget Statements prepared by portfolios to explain appropriations at Additional Estimates.
PBS	Portfolio Budget Statements. These are Budget Statements prepared by portfolios to explain appropriations at the time of the Budget.
PGPA Act	Public Governance, Performance and Accountability Act 2013.
Programs	The name given to the variety of activities a government agency may undertake to achieve stated outcomes.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	A type of special appropriation, limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act.
Special Appropriations	Authority within an Act (other than an annual Appropriation Act) to spend money from the Consolidated Revenue Fund for particular purposes.
Specific Purpose Payments	Commonwealth payments to states and territories made under the <i>Federal Financial Relations Act 2009</i> .
Supplementary Additional Estimates	Where amounts appropriated in the Budget and at Additional Estimates are insufficient, the Parliament may appropriate more funds to portfolios at Supplementary Additional Estimates. These are done through Appropriation Bills (No. 5) and (No. 6). These Bills are usually introduced into the Parliament with the Budget in May.

PORTRFOIO ABBREVIATIONS

AEs	Additional Estimates
AFMA	Australian Fisheries Management Authority
APVMA	Australian Pesticides and Veterinary Medicines Authority
AQIS	Australian Quarantine and Inspection Service
CCE	Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
CRDC	Cotton Research and Development Corporation
CRF	Consolidated Revenue Fund
CSIRO	Commonwealth Scientific and Industrial Research Organisation
DCB	Departmental Capital Budget
DCB	Departmental Capital Budget
DoEE	Department of the Environment and Energy
EPPR	Emergency Plant Pest Response
FAO	Food and Agriculture Organization of the United Nations
FRDC	Fisheries Research and Development Corporation
GRDC	Grains Research and Development Corporation
GST	Goods and Services Tax
MDBA	Murray-Darling Basin Authority
MYEFO	Mid-Year Economic and Fiscal Outlook
NCCE	Non-Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
NP	National Partnership

NRS	National Residue Survey
OC1	Outcome 1
OC2	Outcome 2
OC3	Outcome 3
ODA	Official Development Assistance
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance, and Accountability Act 2013</i>
PHA	Plant Health Australia
R&D	Research and Development
RIC	Regional Investment Corporation
RIRDC	Rural Industries Research and Development Corporation (known as AgriFutures Australia)
SRWUIP	Sustainable Rural Water Use and Infrastructure Program
WELS	Water Efficiency Labelling and Standards

