

Portfolio Additional Estimates Statements 2014-15

Agriculture Portfolio

Explanations of Additional Estimates 2014-15



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THE HON. BARNABY JOYCE 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 Madam Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2014-15 Additional Estimates for the Agriculture portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'B. Joyce', with a long horizontal stroke extending to the right.

Barnaby Joyce

Minister for Agriculture

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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 Vanessa Berry, Assistant Secretary of the Financial Strategy Branch, Department of Agriculture on (02) 6272 4435.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS**

USER GUIDE

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

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3 and No. 4) 2014-15. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2014-15* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User Guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio Overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the total resources available to an entity, the impact of any measures since Budget, and impact on Appropriation Bills No. 3 and No. 4.
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Section 2: Revisions to entity outcomes and planned performance	This section details changes to government outcomes and/or changes to the planned performance of entity programmes.
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Section 3: Explanatory tables and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Glossary	Explains key terms relevant to the Portfolio.
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PORTFOLIO OVERVIEW

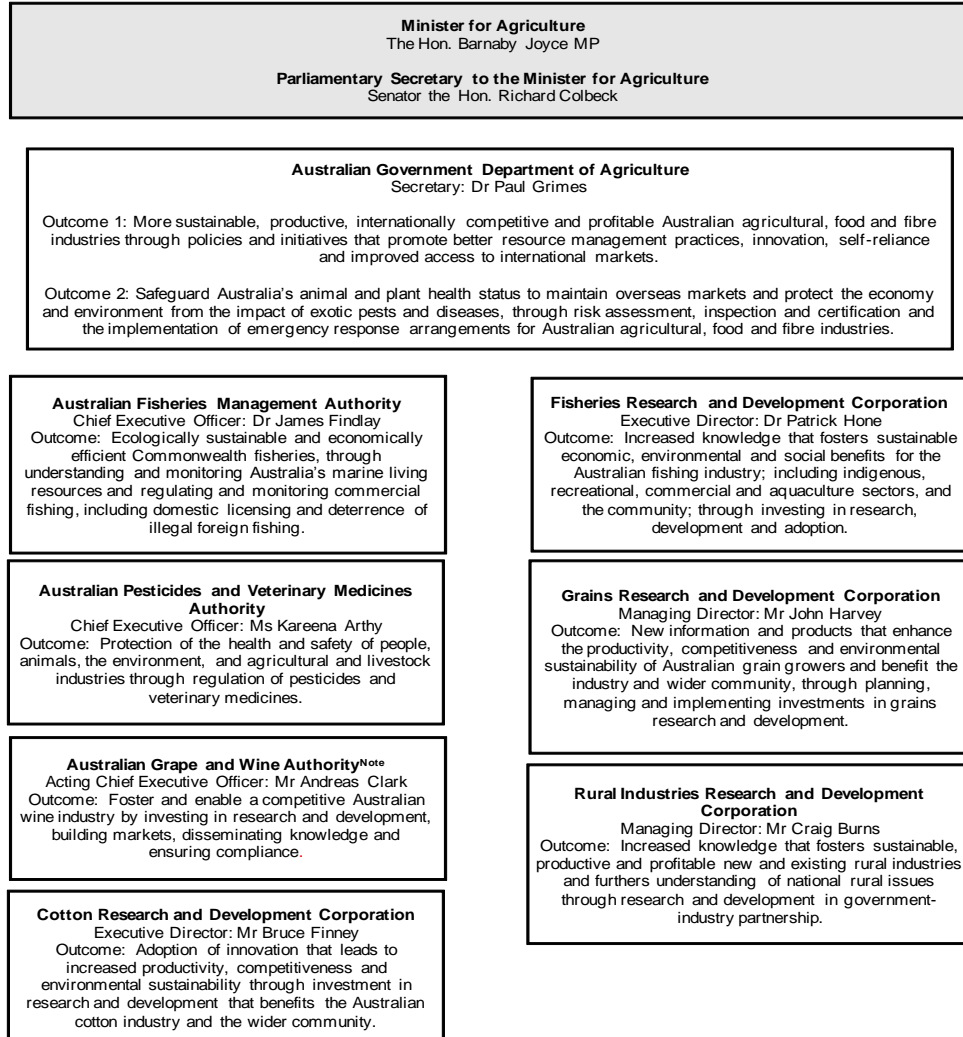
PORTFOLIO OVERVIEW

The Agriculture portfolio consists of the Australian Government Department of Agriculture (the department) and seven portfolio bodies (Figure 1 refers).

The roles and responsibilities of the department and the portfolio bodies have not changed since the publication of the 2014–15 Portfolio Budget Statements.

The department is the only portfolio body that is receiving additional resources through Appropriation Bills (No. 3 and No. 4) 2014–15.

Figure 1: Agriculture Portfolio Structure and Outcomes



Note: Grape and Wine Research and Development Corporation and Wine Australia Corporation were merged on 1 July 2014, to form a new statutory marketing authority, the Australian Grape and Wine Authority (AGWA). An interim outcome statement is included in this document. A new outcome statement will be developed by the AGWA board for the publication in the 2015–16 Portfolio Budget Statements.

Portfolio Resources

Table 1 shows for those entities reporting in the PAES the additional resources provided to the portfolio in the 2014–15 Budget year, by entity.

Table 1: Additional portfolio resources 2014–15

	Appropriation		Special accounts \$'000	Special accounts \$'000	Receipts \$'000	Total \$'000
	Bill No. 3 \$'000	Bill No. 4 \$'000				
Department of Agriculture						
Administered appropriations	-	90,000	73,522	-	-	163,522
Departmental appropriations	8,128	-	-	4,320	3,429	15,877
Total:	8,128	90,000	73,522	4,320	3,429	179,399
Portfolio total	8,128	90,000	73,522	4,320	3,429	179,399
Less amounts transferred within portfolio						(22,694)
						Additional resources available within portfolio: 156,705

Note: Amounts transferred within the portfolio are monies remitted to portfolio entities and already accounted for in appropriations.

ENTITY ADDITIONAL ESTIMATES STATEMENTS

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DEPARTMENT OF AGRICULTURE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION

There has been no change to the department's strategic direction since the publication of the 2014-15 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Agriculture at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2014-15 Budget year, including variations through Appropriation Bills (No. 3 and No. 4) 2014-15, special appropriations and special accounts.

Table 1.1: Department of Agriculture resource statement — Additional estimates for 2014–15 as at Additional Estimates February 2015

	Total available appropriation	Estimate as at Budget	+	Proposed Additional Estimates	=	Total estimate at Additional Estimates
	2013–14 \$'000	2014–15 \$'000		2014–15 \$'000		2014–15 \$'000
Ordinary annual services						
Departmental appropriation¹						
Prior year departmental appropriation ²	38,137	43,930		-		43,930
Departmental appropriation ³	326,243	302,591		8,128		310,719
s. 74 Retained revenue receipts ⁴	41,174	22,222		3,429		25,651
Total	405,554	368,743		11,557		380,300
Administered expenses						
Outcome 1	161,145	137,415		-		137,415
Outcome 2	14,744	17,868		-		17,868
Total	175,889	155,283		-		155,283
Total ordinary annual services	A 581,443	524,026		11,557		535,583
Other services⁵						
Departmental non-operating						
Prior year appropriation ²	-	240		-		240
Equity injections	1,465	80		-		80
Total	1,465	320		-		320
Administered non-operating						
Administered assets and liabilities	250,000	450,000		90,000		540,000
Total	250,000	450,000		90,000		540,000
Total other services	B 251,465	450,320		90,000		540,320
Total available annual appropriations (A+B)	832,908	974,346		101,557		1,075,903
Special appropriations						
Special appropriations limited by criteria/entitlement						
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992 – s. 58 (6) amount payable to the APVMA</i>	-	-		10,968		10,968
<i>Australian Animal Health Council (Live-stock Industries) Funding Act 1996, s. 5</i>	7,027	6,768		(271)		6,497
<i>Australian Grape and Wine Authority Act 2013, s. 32 – payments to the Authority</i>	-	28,194		884		29,078
<i>Australian Meat and Live-stock Industry Act 1997, s. 63(2) – payments to the industry marketing body</i>	78,596	74,517		(3,143)		71,374

Continued on following pages

Table 1.1: Department of Agriculture resource statement — Additional estimates for 2014–15 as at Additional Estimates February 2015 (continued)

	Total available appropriation	Estimate as at Budget	+	Proposed Additional Estimates	=	Total estimate at Additional Estimates
	2013–14 \$'000	2014–15 \$'000		2014–15 \$'000		2014–15 \$'000
<i>Australian Meat and Live-stock Industry Act 1997, s. 64(2) – payments to the industry research body</i>	26,164	24,769		(742)		24,027
<i>Australian Meat and Live-stock Industry Act 1997, s. 64A(2) – payments to the livestock export marketing body</i>	3,611	3,225		1,491		4,716
<i>Australian Meat and Live-stock Industry Act 1997, s. 64B(2) – payments to the livestock export research body</i>	724	806		139		945
<i>Australian Meat and Live-stock Industry Act 1997, s. 64C(2) – payments to the meat processor marketing body</i>	7,197	6,028		-		6,028
<i>Australian Meat and Live-stock Industry Act 1997, s. 64D(2) – payments to the meat processor research body</i>	12,969	10,717		-		10,717
<i>Australian Meat and Live-stock Industry Act 1997, s. 66(1) – Commonwealth contribution to industry research body</i>	43,622	43,871		6,112		49,983
<i>Dairy Produce Act 1986, s. 6(1)</i>	52,568	52,822		1,491		54,313
<i>Egg Industry Service Provision Act 2002, s. 8(1)</i>	8,567	8,171		321		8,492
<i>Farm Household Support Act 1992, s. 57(3) – Exceptional Circumstances Relief Payments</i>	42	-		-		-
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>	-	27,171		43,029		70,200
<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>	7,411	7,860		206		8,066
<i>Horticulture Marketing and Research and Development Services Act 2000, s. 16(9)</i>	80,139	86,826		(585)		86,241
<i>Pig Industry Act 2001, s. 10(1)</i>	17,457	18,424		356		18,780
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 6</i>	1,617	1,655		10		1,665

Continued on following pages

Table 1.1: Department of Agriculture resource statement — Additional estimates for 2014–15 as at Additional Estimates February 2015 (continued)

	Total available appropriation	Estimate as at Budget +	Proposed Additional =	Total estimate at Additional Estimates
	2013–14 \$'000	2014–15 \$'000	2014–15 \$'000	2014–15 \$'000
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 10B</i>	609	604	(10)	594
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Cotton R&D Corporation</i>	21,080	17,131	137	17,268
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Other Grains</i>	82,929	70,942	2,244	73,186
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Wheat</i>	105,422	103,793	(10,803)	92,990
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grape and Wine R&D Corporation</i>	22,742	-	-	-
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Rural Industries R&D Corporation</i>	9,096	7,250	739	7,989
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Sugar R&D Corporation</i>	188	-	-	-
<i>Primary Industries Research and Development Act 1989, s. 30A(3) & s. 30B(9) – Fisheries R&D Corporation</i>	17,797	18,287	-	18,287
<i>Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014 – Schedule 5, Part 3, s. 66(2) to make a payment to</i>	-	-	18,528	18,528
<i>Sugar Research and Development Services Act 2013, s. 7 – payment to the sugar</i>	24,519	27,485	1,577	29,062
<i>Wine Australia Corporation Act 1980, s. 32</i>	5,740	-	-	-
<i>Wool Services Privatisation Act 2000, s. 31(4)</i>	56,921	56,500	844	57,344
Total special appropriations	C 694,754	703,816	73,522	777,338
Total appropriations excluding Special Accounts (A+B+C)	1,527,662	1,678,162	175,079	1,853,241

Continued on following pages

Table 1.1: Department of Agriculture resource statement — Additional estimates for 2014–15 as at Additional Estimates February 2015 (continued)

	Total available appropriation	Estimate as at Budget +	Proposed Additional =	Total estimate at Additional Estimates
	2013–14	2014–15	2014–15	2014–15
	\$'000	\$'000	\$'000	\$'000
Special Accounts				
Opening balance ⁶	54,704	47,733	-	47,733
Appropriation receipts ⁷	156,921	151,478	(5,438)	146,040
Non-appropriation receipts to Special Accounts	353,841	365,529	4,320	369,849
Total Special Accounts	D 565,466	564,740	(1,118)	563,622
Total resourcing (A+B+C+D)	2,093,128	2,242,902	173,961	2,416,863
Less appropriations drawn from annual appropriations above and credited to Special Accounts	(156,921)	(151,478)	5,438	(146,040)
Less appropriations drawn from annual and special appropriations above and credited to Corporate Commonwealth Entities (CCE) and Non-Corporate Commonwealth Entity (NCCE)	(279,000)	(255,191)	(22,694)	(277,885)
Total net resourcing for Agriculture	1,657,207	1,836,233	156,705	1,992,938

1. Appropriation Act (No. 1) 2014–15 and Appropriation Bill (No. 3) 2014–15.
2. Estimated adjusted balance carried from previous year for annual appropriations.
3. Includes an amount of \$10.0 million in 2014–15 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.
4. Estimated retained revenue receipts under Section 74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
5. Appropriation Act (No. 2) 2014–15 and Appropriation Bill (No. 4) 2014–15.
6. Estimated opening balance for special accounts (less 'Special Public Money' held in Services for Other Government and non-entity bodies accounts). For further information on special accounts see Table 3.1.1.
7. Appropriation receipts from annual appropriation for 2014–15 included above.

Reader note: All figures are GST exclusive.

Continued on following page

Table 1.1: Department of Agriculture resource statement — Additional estimates for 2014–15 as at Additional Estimates February 2015 (continued)

Third Party Payments from and on behalf of other entities

		Estimate at Budget 2014–15 \$'000	Estimate at Additional Estimates 2014–15 \$'000
Receipts received from other entities for the provision of services			
Department of Environment		8,133	8,331
Total receipts received from other entities		8,133	8,331
Payments made by other entities on behalf of Department of Agriculture			
Department of Human Services			
Interim Farm Household Allowance		3,355	3,355
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>		27,171	70,200
Total payments made by other entities		30,526	73,555
Payments made to other entities for the provision of services			
		51,634	36,046
Payments made to CCE and NCCE within the portfolio¹			
	Source of Appropriation		
Australian Grape and Wine Authority	Special	28,194	29,078
Australian Pesticides and Veterinary Medicines Authority	Bill 1	145	142
Australian Pesticides and Veterinary Medicines Authority	Special	-	29,496
Cotton R&D Corporation	Special	17,131	17,268
Fisheries R&D Corporation	Special	18,287	18,287
Grains R&D Corporation	Special	174,735	166,176
Rural Industries R&D Corporation	Bill 1	9,449	9,449
Rural Industries R&D Corporation	Special	7,250	7,989
Total payments to portfolio entities		255,191	277,885

1. Corporate Commonwealth Entities (CCE) and Non-Corporate Commonwealth Entity (NCCE).

1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2014–15 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Department of Agriculture 2014–15 measures since Budget

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Revenue measures					
Changes to agricultural production levies ^{1,2}	1.2, 1.10, 2.2				
Administered revenues		86	87	88	88
Departmental revenues		-	-	-	-
Total		86	87	88	88
Drought Recovery Concessional Loans Scheme – establishment ²	1.11				
Administered revenues		1,116	3,334	3,355	3,377
Departmental revenues		-	-	-	-
Total		1,116	3,334	3,355	3,377
Total revenue measures					
Administered		1,202	3,421	3,443	3,465
Departmental		-	-	-	-
Total		1,202	3,421	3,443	3,465
Expense measures					
Administered Programme Indexation Pause ³	various				
Administered expenses		(135)	(252)	(381)	(388)
Departmental expenses		-	-	-	-
Total		(135)	(252)	(381)	(388)
Changes to agricultural production levies ^{1,2}	1.2, 1.10, 2.2				
Administered expenses		86	87	88	88
Departmental expenses		-	-	-	-
Total		86	87	88	88
Communications and Public Affairs Functions – targeted savings ⁴	ALL				
Administered expenses		-	-	-	-
Departmental expenses		(84)	(167)	(166)	(168)
Total		(84)	(167)	(166)	(168)
Drought Recovery Concessional Loans Scheme – establishment ²	1.11				
Administered expenses		9,276	-	-	-
Departmental expenses		357	273	-	-
Total		9,633	273	-	-
Smaller Government – additional reductions in the number of Australian Government bodies ³	O2				
Administered expenses		-	-	-	-
Departmental expenses		(2)	(1)	-	-
Total		(2)	(1)	-	-

Continued on following page

Table 1.2: Department of Agriculture 2014–15 measures since Budget (continued)

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Smaller Government – Agriculture Portfolio ²					
	1.2				
Administered expenses		-	-	-	-
Departmental expenses		(28)	-	-	-
Total		(28)	-	-	-
Total expense measures					
Administered		9,227	(165)	(293)	(300)
Departmental		243	105	(166)	(168)
Total		9,470	(60)	(459)	(468)

1. 'Changes to agricultural production levies' are reflected under both the revenue and expense measure headings as follows:

Title	Treatment	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Privately-owned plantation logs	1. Establish a Plant Health Australia (PHA) subscription levy and charge set at \$0.005 per cubic metre.	0.096	0.097	0.098	0.098
	<i>Total revenue impact</i>	<i>0.096</i>	<i>0.097</i>	<i>0.098</i>	<i>0.098</i>
	<i>Total expense impact</i>	<i>0.096</i>	<i>0.097</i>	<i>0.098</i>	<i>0.098</i>
Queen Bee	1. Set the Queen Bee levy to nil.	(0.010)	(0.010)	(0.010)	(0.010)
	<i>Total revenue impact</i>	<i>(0.010)</i>	<i>(0.010)</i>	<i>(0.010)</i>	<i>(0.010)</i>
	<i>Total expense impact</i>	<i>(0.010)</i>	<i>(0.010)</i>	<i>(0.010)</i>	<i>(0.010)</i>
Total changes to agricultural levies – Revenue		0.086	0.087	0.088	0.088
Total changes to agricultural levies – Expense		0.086	0.087	0.088	0.088

2. Full measure descriptions appear in the 2014–15 Mid-Year Economic and Fiscal Outlook.
 3. Full measure description appears in Budget Paper No. 2, 2014–15 under Cross Portfolio but has not previously been reported in a portfolio statement.
 4. Full measure description appears in Budget Paper No. 2, 2014–15 under the Finance Portfolio but has not previously been reported in a portfolio statement.

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department of Agriculture at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2014–15 Budget in Appropriation Bills (No. 3 and No. 4) 2014–15. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and variations to outcomes from measures since 2014–15 Budget

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Outcome 1					
Decrease in estimates (administered)					
Administered Programme Indexation Pause	various	(6)	(9)	(15)	(16)
Total decrease in estimates (administered)		(6)	(9)	(15)	(16)
Increase in estimates (administered)					
Drought Recovery Concessional Loans Scheme – establishment ¹	1.11	9,276	-	-	-
Total decrease in estimates (administered)		9,276	-	-	-
Net impact on estimates for Outcome 1 (administered)		9,270	(9)	(15)	(16)
Outcome 2					
Decrease in estimates (administered)					
Administered Programme Indexation	various	(129)	(243)	(366)	(372)
Net impact on estimates for Outcome 2 (administered)		(129)	(243)	(366)	(372)
Net impact on estimates for Outcome 1 & 2 (administered)		9,141	(252)	(381)	(388)

1. The measure 'Drought Recovery Concessional Loans Scheme – establishment' includes expenses not requiring appropriation in the budget year of \$5.376 million.

Note: The measure 'Changes to agricultural production levies' is not reflected in table 1.3 as it relates to special appropriations that do not impact on Appropriation Bills (No. 3 or No. 4) 2014–15.

Continued on following page

Table 1.3: Additional Estimates and variations to outcomes from measures since 2014–15 Budget (continued)

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Outcome 1					
Decrease in estimates (departmental)					
Communications and Public Affairs Functions – targeted savings	ALL	(30)	(65)	(65)	(66)
Smaller Government – Agriculture Portfolio	1.2	(28)	-	-	-
Total decrease in estimates (departmental)		(58)	(65)	(65)	(66)
Increase in estimates (departmental)					
Drought Recovery Concessional Loans Scheme – establishment	1.11	357	273	-	-
Total increase in estimates (departmental)		357	273	-	-
Net impact on estimates for Outcome 1 (departmental)					
		299	208	(65)	(66)
Outcome 2					
Decrease in estimates (departmental)					
Communications and Public Affairs Functions – targeted savings	ALL	(54)	(102)	(101)	(102)
Smaller Government – additional reductions in the number of Australian Government bodies	O2	(2)	(1)	-	-
Total decrease in estimates (departmental)		(56)	(103)	(101)	(102)
Net impact on estimates for Outcome 2 (departmental)					
		(56)	(103)	(101)	(102)
Net impact on estimates for Outcome 1 & 2 (departmental)					
		243	105	(166)	(168)

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Table 1.4: Additional Estimates and variations to outcomes from other variations

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Outcome 1					
Decrease in estimates (administered)					
Changes in estimates	1.11	(5,000)	-	-	-
Price adjustment of estimates	ALL	-	(77)	(78)	(121)
Net impact on estimates for Outcome 1 (administered)					
		(5,000)	(77)	(78)	(121)
Increase in estimates (departmental)					
Fringe benefits tax – reform of living-away-from-home allowances and benefits ¹	1.10	1,064	1,095	1,128	1,162
Funding for pre-existing measures affecting the public sector ²	ALL	2,457	-	-	-
Decrease in estimates (departmental)					
Price adjustment of expense estimates	ALL	-	(224)	(220)	(326)
Price adjustment of capital estimates	ALL	-	(9)	(9)	(15)
Net impact on estimates for Outcome 1 (departmental)					
		3,521	862	899	821
Outcome 2					
Decrease in estimates (administered)					
Price adjustment of estimates	ALL	-	(17)	(17)	(32)
Net impact on estimates for Outcome 2 (administered)					
		-	(17)	(17)	(32)
Increase in estimates (departmental)					
Funding for pre-existing measures affecting the public sector ²	ALL	4,364	-	-	-
Decrease in estimates (departmental)					
Price adjustment of expenses estimates	ALL	-	(350)	(341)	(507)
Price adjustment of capital estimates	ALL	-	(11)	(11)	(15)
Net impact on estimates for Outcome 2 (departmental)					
		4,364	(361)	(352)	(522)
Net impact on estimates Outcome 1 & 2 (administered)					
		(5,000)	(94)	(95)	(153)
Net impact on estimates Outcome 1 & 2 (departmental)					
		7,885	501	547	299

1. Full measure description appears in the 2011–12 Mid-Year Economic and Fiscal Outlook and Budget Paper No. 2, 2012–13 but has not previously been reported in a portfolio statement.

2. Full measure description appears in the 2013–14 Mid-Year Economic and Fiscal Outlook.

Continued on following page

Table 1.4: Additional Estimates and variations to outcomes from other variations footnotes (continued)

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

The Treasury	2014–15	2015–16	2016–17	2017–18
National Partnership (NP) Programmes	\$'000	\$'000	\$'000	\$'000
Movement of Funds – NP on Pest and disease preparedness and response programmes – Animal and plant pest and disease eradication component	3,530 ^a	-	-	-
	7,000	(2,000)	(2,000)	(3,000)
Movement of Funds – NP on the South Australian River Murray Sustainability Programme – Irrigation industry assistance component	6,500 ^a	-	-	-
Reallocations – NP on assistance for water infrastructure and pest management in drought-affected areas	(4,000)	-	-	-
Reallocations – NP on assistance to farm businesses for water-related infrastructure	4,000	-	-	-
Net impact on estimates	17,030	(2,000)	(2,000)	(3,000)

a. Movement of funds from 2013–14 into 2014–15.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the Department of Agriculture through Appropriation Bills (No. 3 and No. 4) 2014–15.

Table 1.5: Appropriation Bill (No. 3) 2014–15

	2013–14 Available \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
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.	161,145	137,415	137,415	-	-
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.	14,744	17,868	17,868	-	-
Total	175,889	155,283	155,283	-	-
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.	114,801	111,828	115,648	3,878	(58)
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.	211,442	190,763	195,071	4,364	(56)
Total	326,243	302,591	310,719	8,242	(114)
Total administered and departmental	502,132	457,874	466,002	8,242	(114)
Total additional Departmental Bill No. 3				8,128	

Table 1.6: Appropriation Bill (No. 4) 2014–15

	2013–14 Available \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
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.	250,000	450,000	540,000	100,000	(10,000)
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.	-	-	-	-	-
Total	250,000	450,000	540,000	100,000	(10,000)
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.	465	-	-	-	-
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.	1,000	80	80	-	-
Total	1,465	80	80	-	-
Total administered and departmental	251,465	450,080	540,080	100,000	(10,000)
Total additional Departmental Bill No. 4				90,000	

Section 2: Revisions to entity outcomes and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There has been no change to the department's outcomes since the 2014–15 Portfolio Budget Statements.

OUTCOME 1

Outcome 1 Strategy

There has been no change to the department's strategies for achieving Outcome 1.

Table 2.1 Budgeted expenses and resources 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.	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.1: Agricultural Adaptation		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
Carbon Farming Initiative	194	-
Clean Energy Future – Creating Opportunities on the Land – extending the benefits of the Carbon Farming Initiative	56,967	42,313
Interim Farm Household Allowance	7,506	3,355
Transitional Farm Family Payment	5,017	-
Expenses not requiring appropriation in the budget year ¹		
Tackling Climate Change – Australia's Farming Future – Climate Change Adjustment Programme	(10)	-
Departmental expenses		
Departmental appropriation ^{2,3}	6,039	6,092
Expenses not requiring appropriation in the budget year ¹	164	156
Total for Programme 1.1	75,877	51,916

Continued on following pages

Table 2.1 Budgeted expenses and resources for Outcome 1 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.2: Sustainable Management – Natural Resources		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
A more competitive and sustainable fisheries sector – Recognise		
OceanWatch as a Natural Resource Management Group	-	600
National Landcare Programme	17,197	10,390
National Landcare Programme transfer to special account	(17,197)	(10,390)
Natural Disaster Recovery and Rebuilding – assistance for communities affected by the 2012–13 Queensland floods – Reef Rescue	10,000	-
Special accounts		
Natural Resources Management Account – s. 80, <i>PGPA Act 2013</i> [s. 11, <i>Natural Resources Management (Financial Assistance) Act 1992</i>]	14,536	18,695
Departmental expenses		
Departmental appropriation ^{2,3}	21,878	10,721
Expenses not requiring appropriation in the budget year ¹	422	271
Total for Programme 1.2	46,836	30,287
Programme 1.3: Forestry Industry		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
Forest Industry Certification	500	-
Special appropriations		
<i>Forestry Marketing and Research and Development Services Act 2007</i> , s. 9(1) – payments and matching payments to an industry services body and Commonwealth administration expenses	7,818	8,066
Departmental expenses		
Departmental appropriation ^{2,3}	5,292	5,878
Expenses not requiring appropriation in the budget year ¹	97	175
Total for Programme 1.3	13,707	14,119

Continued on following pages

Table 2.1 Budgeted expenses and resources for Outcome 1 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.4: Fishing Industry		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
A more competitive and sustainable fisheries sector – Support for Recreational and Commercial Fishing Peak Bodies	-	400
Fisheries Resources Research Fund	2,031	339
Special appropriations		
<i>Primary Industries Research and Development Act 1989,</i> s. 30A(3) & s. 30B(9) – Fisheries R&D Corporation	18,996	18,287
Departmental expenses		
Departmental appropriation ^{2,3}	6,974	8,914
Expenses not requiring appropriation in the budget year ¹	164	246
Total for Programme 1.4	28,165	28,186
Programme 1.5: Horticulture Industry		
Administered expenses		
Special appropriations		
<i>Horticulture Marketing and Research and Development Services Act 2000,</i> s. 16(9)	83,369	86,241
Departmental expenses		
Departmental appropriation ^{2,3}	1,357	1,741
Expenses not requiring appropriation in the budget year ¹	31	45
Total for Programme 1.5	84,757	88,027
Programme 1.6: Wool Industry		
Administered expenses		
Special appropriations		
<i>Wool Services Privatisation Act 2000,</i> s. 31(4)	56,278	56,500
Departmental expenses		
Departmental appropriation ^{2,3}	784	753
Expenses not requiring appropriation in the budget year ¹	13	22
Total for Programme 1.6	57,075	57,275
Programme 1.7: Grains Industry		
Administered expenses		
Special appropriations		
<i>Primary Industries Research and Development Act 1989,</i> s. 30(3) – Grains R&D Corporation – Other Grains	86,226	72,083
<i>Primary Industries Research and Development Act 1989,</i> s. 30(3) – Grains R&D Corporation – Wheat	102,932	85,960
Departmental expenses		
Departmental appropriation ^{2,3}	1,396	1,684
Special accounts		
Wheat Industry Special Account – s. 80, <i>PGPA Act 2013</i> [s. 58(2), <i>Wheat Export Marketing Act 2008</i>]	765	3,466
Expenses not requiring appropriation in the budget year ¹	35	54
Total for Programme 1.7	191,354	163,247

Continued on following pages

Table 2.1 Budgeted expenses and resources for Outcome 1 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.8: Dairy Industry		
Administered expenses		
Special appropriations		
<i>Dairy Produce Act 1986, s. 6(1)</i>	53,370	54,313
Departmental expenses		
Departmental appropriation ^{2,3}	803	925
Expenses not requiring appropriation in the budget year ¹	16	24
Total for Programme 1.8	54,189	55,262
Programme 1.9: Meat and Livestock Industry		
Administered expenses		
Special appropriations		
<i>Australian Meat and Live-stock Industry Act 1997, s. 63(2)</i> – payments to the industry marketing body	79,533	71,374
<i>Australian Meat and Live-stock Industry Act 1997, s. 64(2)</i> – payments to the industry research body	26,467	24,027
<i>Australian Meat and Live-stock Industry Act 1997, s. 64A(2)</i> – payments to the livestock export marketing body	3,587	4,716
<i>Australian Meat and Live-stock Industry Act 1997, s. 64B(2)</i> – payments to the livestock export research body	719	945
<i>Australian Meat and Live-stock Industry Act 1997, s. 64C(2)</i> – payments to the meat processor marketing body	7,209	6,028
<i>Australian Meat and Live-stock Industry Act 1997, s. 64D(2)</i> – payments to the meat processor research body	12,993	10,717
<i>Australian Meat and Live-stock Industry Act 1997, s. 66(1)</i> – Commonwealth contribution to industry research body	46,522	49,983
<i>Pig Industry Act 2001, s. 10(1)</i>	17,043	18,780
Departmental expenses		
Departmental appropriation ^{2,3}	538	760
Total for Programme 1.9	194,611	187,330

Continued on following pages

Table 2.1 Budgeted expenses and resources for Outcome 1 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.10: Agricultural Resources		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
A Competitive Agriculture Sector – boosting farm profits through rural research and development	-	19,291
A Competitive Agriculture Sector – improved access to Agricultural and Veterinary Chemicals	-	350
Agricultural and Veterinary Chemicals Minor Use Program	142	142
Australian Animal Welfare Strategy	341	629
Beef Australia 2015 – Rockhampton – contribution	2,500	-
Live Animal Exports – Business Assistance – improved supply chains and Official Development Assistance (ODA)	2,533	404
Rural Industries Research and Development Corporation	11,319	9,449
Wine Industry Support	1,050	-
Special appropriations		
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992 – s. 58 (6)</i> amount payable to the APVMA	-	10,968
<i>Australian Grape and Wine Authority Act 2013, s. 32</i> – payments to the Authority	-	29,078
<i>Egg Industry Service Provision Act 2002, s. 8(1)</i>	9,123	8,492
<i>Primary Industries Research and Development Act 1989, s. 30(3)</i> – Cotton R&D Corporation	22,216	16,125
<i>Primary Industries Research and Development Act 1989, s. 30(3)</i> – Grape and Wine R&D Corporation	24,271	-
<i>Primary Industries Research and Development Act 1989, s. 30(3)</i> – Rural Industries R&D Corporation	8,617	7,989
<i>Primary Industries Research and Development Act 1989, s. 30(3)</i> – Sugar R&D Corporation	(616)	-
<i>Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014</i> – Schedule 5, Part 3, s. 66(2) to make a payment to APVMA	-	18,528
<i>Sugar Research and Development Services Act 2013, s. 7</i> – payment to the sugar industry services body	26,234	27,825
<i>Wine Australia Corporation Act 1980, s. 32</i>	5,777	-
Expenses not requiring appropriation in the budget year ¹		
Equine Influenza Fund	(3)	-
Write-down and impairment of assets	341	-
Departmental expenses		
Departmental appropriation ^{2,3}	54,475	52,670
Expenses not requiring appropriation in the budget year ¹	1,132	1,758
Total for Programme 1.10	169,452	203,698

Continued on following pages

Table 2.1 Budgeted expenses and resources for Outcome 1 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.11: Drought Programmes		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
Drought relief package – concessional loans – administration	2,000	6,900
Special appropriations		
<i>Farm Household Support Act 1992, s. 57(3) – Exceptional Circumstances Relief Payments</i>	42	-
Expenses not requiring appropriation in the budget year		
Drought Package 2007 – support for irrigators in the Murray-Darling Basin	(93)	-
Drought Policy Reform – pilot of new measures in Western Australia	(14)	-
Drought Relief Package – Interest Rate Relief for Farmers	(5)	-
<i>Farm Household Support Act 1992, s. 57(3) – Exceptional Circumstances Relief Payments</i>	(265)	-
Drought recovery – concessional loans – discount expense	-	5,376
Departmental expenses		
Departmental appropriation ^{2,3}	2,630	2,478
Expenses not requiring appropriation in the budget year ¹	77	65
Total for Programme 1.11	4,372	14,819
Programme 1.12: Rural Programmes		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
Farm Finance – concessional loans – administration	9,750	8,150
Live Animal Exports – Business Assistance	544	-
Rural Financial Counselling Service	17,519	17,032
Special appropriations		
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>	-	70,200
Expenses not requiring appropriation in the budget year ¹		
Agriculture Advancing Australia (AAA) – Farm Help	24	-
Live Animal Exports – Assistance to individuals	(1)	-
Departmental expenses		
Departmental appropriation ^{2,3}	7,183	7,881
Expenses not requiring appropriation in the budget year ¹	156	193
Total for Programme 1.12	35,175	103,456

Continued on following pages

Table 2.1 Budgeted expenses and resources for Outcome 1 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.13: International Market Access		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
Agriculture Advancing Australia – International Agricultural Cooperation	559	307
Food and Agriculture Organization of the United Nations (FAO)	11,757	12,260
Indonesia – Australia Red Meat and Cattle Partnership	273	2,200
International Organisations Contributions	1,536	1,798
National Food Plan – Leveraging Australia's brand for food	928	-
Departmental expenses		
Departmental appropriation ^{2,3}	24,239	27,246
Expenses not requiring appropriation in the budget year ¹	476	632
Total for Programme 1.13	39,768	44,443
Outcome 1 Totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	162,163	136,309
Special appropriations	698,726	757,225
Special accounts	14,536	18,695
Expenses not requiring appropriation in the budget year ¹	(26)	5,376
Less amounts transferred within the department	(17,197)	(10,390)
Departmental expenses		
Departmental appropriation ^{2,3}	133,588	127,743
Special accounts	765	3,466
Expenses not requiring appropriation in the budget year ¹	2,783	3,641
Total expenses for Outcome 1	995,338	1,042,065
	2013–14 Actual	2014–15 Revised
Average Staffing Level (number)	686	698

1. "Expenses not requiring appropriation in the budget year" is made up of depreciation expenses, amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
2. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".
3. Departmental appropriation allocations are notional and reflect the current structure of the department.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.1

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.1: Agricultural Adaptation					
Annual administered expenses					
Carbon Farming Initiative	194	-	-	-	-
Clean Energy Future – Creating Opportunities on the Land – extending the benefits of the Carbon Farming Initiative	56,967	42,313	17,529	10,526	-
Interim Farm Household Allowance	7,506	3,355	-	-	-
Transitional Farm Family Payment	5,017	-	-	-	-
Expenses not requiring appropriation in the budget year ¹	(10)	-	-	-	-
Departmental expenses					
Departmental appropriation ^{2,3}	6,039	6,092	6,462	6,282	-
Expenses not requiring appropriation in the budget year ¹	164	156	156	156	-
Total Programme expenses	75,877	51,916	24,147	16,964	-

1. "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.
2. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".
3. Departmental appropriation allocations are notional and reflect the current structure of the department.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.2

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.2: Sustainable Management – Natural Resources					
Annual administered expenses					
A more competitive and sustainable fisheries sector – Recognise OceanWatch as a Natural Resource Management Group					
	-	600	600	600	600
National Landcare Programme	17,197	10,390	5,862	909	-
National Landcare Programme transfer to special account	(17,197)	(10,390)	(5,862)	(909)	-
Natural Disaster Recovery and Rebuilding – assistance for communities affected by the 2012–13 Queensland floods – Reef Rescue Special Account	10,000	-	-	-	-
Natural Resources Management Account – s. 80, <i>PGPA Act 2013</i> [s. 11, <i>Natural Resources Management (Financial Assistance) Act 1992</i>]	14,536	18,695	5,862	909	-
Departmental expenses					
Departmental appropriation ^{1,2}	21,878	10,721	11,373	11,055	11,558
Expenses not requiring appropriation in the budget year ³	422	271	271	271	286
Total Programme expenses	46,836	30,287	18,106	12,835	12,444

1. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".
2. Departmental appropriation allocations are notional and reflect the current structure of the department.
3. "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.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.3

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.3: Forestry Industry					
Annual administered expenses					
Forest Industry Certification	500	-	-	-	-
Special appropriations					
<i>Forestry Marketing and Research and Development Services Act 2007, s. 9(1) – payments and matching payments to an industry services body and Commonwealth</i>	7,818	8,066	8,231	8,396	8,564
Departmental expenses					
Departmental appropriation ^{1,2}	5,292	5,878	6,235	6,061	6,337
Expenses not requiring appropriation in the budget year ³	97	175	175	175	184
Total Programme expenses	13,707	14,119	14,641	14,632	15,085

Programme Expenses 1.4

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.4: Fishing Industry					
Annual administered expenses					
A more competitive and sustainable fisheries sector – Support for Recreational and Commercial Fishing Peak Bodies	-	400	300	200	200
Fisheries Resources Research Fund	2,031	339	2,184	2,251	2,321
Special appropriations					
<i>Primary Industries Research and Development Act 1989, s. 30A(3) & s. 30B(9) – Fisheries R&D Corporation</i>	18,996	18,287	18,761	19,116	19,476
Departmental expenses					
Departmental appropriation ^{1,2}	6,974	8,914	9,456	9,192	9,610
Expenses not requiring appropriation in the budget year ³	164	246	246	246	258
Total Programme expenses	28,165	28,186	30,947	31,005	31,865

1. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".
2. Departmental appropriation allocations are notional and reflect the current structure of the department.
3. "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.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.5

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.5: Horticulture Industry					
Special appropriations					
<i>Horticulture Marketing and Research and Development Services Act 2000, s. 16(9)</i>	83,369	86,241	86,241	86,241	86,241
Departmental expenses					
Departmental appropriation ^{1,2}	1,357	1,741	1,846	1,795	1,877
Expenses not requiring appropriation in the budget year ³	31	45	45	45	48
Total Programme expenses	84,757	88,027	88,132	88,081	88,166

Programme Expenses 1.6

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.6: Wool Industry					
Special appropriations					
<i>Wool Services Privatisation Act 2000, s. 31(4)</i>	56,278	56,500	56,500	56,500	56,500
Departmental expenses					
Departmental appropriation ^{1,2}	784	753	799	777	812
Expenses not requiring appropriation in the budget year ³	13	22	22	22	23
Total Programme expenses	57,075	57,275	57,321	57,299	57,335

1. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".

2. Departmental appropriation allocations are notional and reflect the current structure of the department.

3. "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.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.7

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.7: Grains Industry					
Special appropriations					
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Other Grains</i>	86,226	72,083	71,301	73,061	76,504
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Wheat</i>	102,932	85,960	108,119	106,404	117,753
Departmental expenses					
Departmental appropriation ^{1,2}	1,396	1,684	1,786	1,736	1,815
Special accounts					
Wheat Industry Special Account – s. 80, <i>PGPA Act 2013</i> [s. 58(2), <i>Wheat Export Marketing Act 2008</i>]	765	3,466	-	-	-
Expenses not requiring appropriation in the budget year ³	35	54	54	54	56
Total Programme expenses	191,354	163,247	181,260	181,255	196,128

Programme Expenses 1.8

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.8: Dairy Industry					
Special appropriations					
<i>Dairy Produce Act 1986, s. 6(1)</i>	53,370	54,313	56,246	56,638	57,981
Departmental expenses					
Departmental appropriation ^{1,2}	803	925	982	954	998
Expenses not requiring appropriation in the budget year ³	16	24	24	24	25
Total Programme expenses	54,189	55,262	57,252	57,616	59,004

1. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".

2. Departmental appropriation allocations are notional and reflect the current structure of the department.

3. "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.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.9

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.9: Meat and Livestock					
Special appropriations					
<i>Australian Meat and Live-stock Industry Act 1997, s. 63(2) – payments to the industry marketing body</i>	79,533	71,374	71,145	72,398	73,393
<i>Australian Meat and Live-stock Industry Act 1997, s. 64(2) – payments to the industry research body</i>	26,467	24,027	24,035	24,387	24,677
<i>Australian Meat and Live-stock Industry Act 1997, s. 64A(2) – payments to the livestock export marketing body</i>	3,587	4,716	5,188	5,706	5,992
<i>Australian Meat and Live-stock Industry Act 1997, s. 64B(2) – payments to the livestock export research body</i>	719	945	1,039	1,143	1,200
<i>Australian Meat and Live-stock Industry Act 1997, s. 64C(2) – payments to the meat processor marketing body</i>	7,209	6,028	6,028	6,028	6,028
<i>Australian Meat and Live-stock Industry Act 1997, s. 64D(2) – payments to the meat processor research body</i>	12,993	10,717	10,717	10,717	10,717
<i>Australian Meat and Live-stock Industry Act 1997, s. 66(1) – Commonwealth contribution to industry research body</i>	46,522	49,983	43,977	43,577	43,287
<i>Pig Industry Act 2001, s. 10(1)</i>	17,043	18,780	19,632	22,190	22,205
Departmental expenses					
Departmental appropriation ^{1,2}	538	760	807	784	820
Total Programme expenses	194,611	187,330	182,568	186,930	188,319

1. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".

2. Departmental appropriation allocations are notional and reflect the current structure of the department.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.10

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.10: Agricultural Resources					
Annual administered expenses					
A Competitive Agriculture Sector – boosting farm profits through rural research and development	-	19,291	29,295	29,299	19,194
A Competitive Agriculture Sector – improved access to Agricultural and Veterinary Chemicals	-	350	1,718	2,532	1,930
Agricultural and Veterinary Chemicals Minor Use Program	142	142	143	143	146
Australian Animal Welfare Strategy	341	629	-	-	-
Beef Australia 2015 – Rockhampton – contribution	2,500	-	-	-	-
Live Animal Exports – Business Assistance – improved supply chains and Official Development Assistance (ODA)	2,533	404	-	-	-
Rural Industries Research and Development Corporation	11,319	9,449	8,637	8,859	9,087
Wine Industry Support	1,050	-	-	-	-
Total Programme expenses (continues)	17,885	30,265	39,793	40,833	30,357

Continued on following page

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.10 (continued)

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.10: Agricultural Resources					
Special appropriations					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992 – s. 58 (6) amount payable to the APVMA</i>	-	10,968	32,331	33,022	33,848
<i>Australian Grape and Wine Authority Act 2013, s. 32 – payments to the Authority</i>	-	29,078	28,077	28,073	28,071
<i>Egg Industry Service Provision Act 2002, s. 8(1)</i>	9,123	8,492	8,765	9,133	9,609
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Cotton R&D Corporation</i>	22,216	16,125	12,516	12,626	15,310
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grape and Wine R&D Corporation</i>	24,271	-	-	-	-
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Rural Industries R&D Corporation</i>	8,617	7,989	8,025	8,089	8,104
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Sugar R&D Corporation</i>	(616)	-	-	-	-
<i>Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014 – Schedule 5, Part 3, s. 66(2) to make a payment to APVMA</i>	-	18,528	-	-	-
<i>Sugar Research and Development Services Act 2013, s. 7 – payment to the sugar industry services body</i>	26,234	27,825	27,023	27,721	28,418
<i>Wine Australia Corporation Act 1980, s. 32</i>	5,777	-	-	-	-
Expenses not requiring appropriation in the budget year ¹	338	-	-	-	-
Departmental expenses					
Departmental appropriation ^{2,3}	54,475	52,670	55,874	54,314	56,784
Expenses not requiring appropriation in the budget year ¹	1,132	1,758	1,758	1,758	1,824
Total Programme expenses	169,452	203,698	214,162	215,569	212,325

1. "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.

2. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".

3. Departmental appropriation allocations are notional and reflect the current structure of the department.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.11

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.11: Drought Programmes					
Annual administered expenses					
Drought relief package – concessional loans – administration	2,000	6,900	-	-	-
Special appropriations					
<i>Farm Household Support Act 1992, s. 57(3)</i> – Exceptional Circumstances Relief Payments	42	-	-	-	-
Expenses not requiring appropriation in the budget year ¹	(377)	5,376	-	-	-
Departmental expenses					
Departmental appropriation ^{2,3}	2,630	2,478	2,629	2,555	2,672
Expenses not requiring appropriation in the budget year ¹	77	65	65	65	68
Total Programme expenses	4,372	14,819	2,694	2,620	2,740

Programme Expenses 1.12

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.12: Rural Programmes					
Annual administered expenses					
Farm Finance – concessional loans – administration	9,750	8,150	-	-	-
Live Animal Exports – Business Assistance	544	-	-	-	-
Rural Financial Counselling Service	17,519	17,032	14,308	14,579	14,857
Special appropriations					
<i>Farm Household Support Act 2014, s. 105</i> – payments for Farm Household Allowance	-	70,200	118,392	172,554	160,897
Expenses not requiring appropriation in the budget year ¹	23	-	-	-	-
Departmental expenses					
Departmental appropriation ^{2,3}	7,183	7,881	8,360	8,127	8,497
Expenses not requiring appropriation in the budget year ¹	156	193	193	193	203
Total Programme expenses	35,175	103,456	141,253	195,453	184,454

1. "Expenses not requiring appropriation in the budget year" is made up of depreciation expenses, amortisation expenses, resources received free of charge, concessional loan discount expense and balance sheet adjustments.

2. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".

3. Departmental appropriation allocations are notional and reflect the current structure of the department.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 1.13

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 1.13: International Market					
Annual administered expenses					
Agriculture Advancing Australia – International Agricultural Cooperation	559	307	317	334	353
Food and Agriculture Organization of the United Nations (FAO)	11,757	12,260	12,552	12,549	12,535
Indonesia – Australia Red Meat and Cattle Partnership	273	2,200	2,200	700	699
International Organisations Contributions	1,536	1,798	1,828	1,862	1,897
National Food Plan – Leveraging Australia's brand for food	928	-	-	-	-
Departmental expenses					
Departmental appropriation ^{1,2}	24,239	27,246	28,903	28,096	29,374
Expenses not requiring appropriation in the budget year ³	476	632	632	632	665
Total Programme expenses	39,768	44,443	46,432	44,173	45,523

1. Departmental appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of *the PGPA Act 2013*".

2. Departmental appropriation allocations are notional and reflect the current structure of the department.

3. "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.

OUTCOME 2

Outcome 2 Strategy

There has been no change to the department's strategies for achieving Outcome 2.

Table 2.1 Budgeted expenses and resources 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.	2013–14 Actual expenses	2014–15 Revised estimated expenses
	\$'000	\$'000
Programme 2.1: Biosecurity and Export Services		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
Centre of Excellence for Biosecurity Risk Analysis and Research	1,784	1,780
Expenses not requiring appropriation in the budget year ¹		
National Residue Survey Account – s. 80, <i>PGPA Act 2013</i>		
[s. 6, <i>National Residue Survey Administration Act 1992</i>] ²	10,442	9,367
Write-down and impairment of assets	255	-
Departmental expenses		
Departmental appropriation ^{3,4}	148,361	151,831
Special accounts		
Australian Quarantine and Inspection Service Special Account – s. 78, <i>PGPA Act 2013</i> ⁵	362,404	345,017
National Residue Survey Account – s. 80, <i>PGPA Act 2013</i>		
[s. 6(1), <i>National Residue Survey Administration Act 1992</i>] ²	13,288	10,223
Expenses not requiring appropriation in the budget year ¹	11,661	10,146
Total for Programme 2.1	548,195	528,364
Programme 2.2: Plant and Animal Health		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)		
A Competitive Agriculture Sector – stronger biosecurity and quarantine arrangements	-	2,554
A more competitive and sustainable fisheries sector – Review of Invasive Marine Pests	-	340
Animal Biosecurity & Response Reform	922	963
Commonwealth membership of Animal Health Australia and Plant Health Australia	2,080	2,080
International Organisations Contribution – World Organisation for Animal Health	131	239
Other Exotic Disease Preparedness Programme	598	614
Payment to CSIRO – Contribution to the operating costs of the Australian Animal Health Laboratory	7,665	7,812
Plant Biosecurity & Response Reform	1,355	1,357
Programme 2.2 carried forward	12,751	15,959

Continued on following page

Table 2.1 Budgeted expenses and resources for Outcome 2 (continued)

	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Special appropriations		
<i>Australian Animal Health Council (Live–stock Industries) Funding Act 1996, s. 5</i>	7,105	6,497
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 6</i>	1,619	1,665
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 10B</i>	610	594
Departmental expenses		
Departmental appropriation ^{3,4}	35,657	37,804
Expenses not requiring appropriation in the budget year ¹	1,217	1,035
Total for Programme 2.2	58,959	63,554
Outcome 2 Totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	14,535	17,739
Special appropriations	9,334	8,756
Expenses not requiring appropriation in the budget year	10,697	9,367
Departmental expenses		
Departmental appropriation ^{3,4}	184,018	189,635
Special accounts	375,692	355,240
Expenses not requiring appropriation in the budget year ¹	12,878	11,181
Total expenses for Outcome 2	607,154	591,918

	2013–14 Actual	2014–15 Revised
Average Staffing Level (number)	3,599	3,410

1. "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.
2. The *National Residue Survey Administration Act 1992*, s. 6 special appropriation has been transferred to the National Residue Survey Account – s. 80, *PGPA Act 2013* [s. 6(1), *National Residue Survey Administration Act 1992*] administered special account.
3. Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".
4. Departmental appropriation allocations are notional and reflect the current structure of the department.
5. The Australian Quarantine and Inspection Service name was retired in November 2011 but the title of the Special Account has not yet been changed.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 2.1

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 2.1: Biosecurity and Export Services					
Annual administered expenses					
A Competitive Agriculture Sector – support for small exporters	-	-	513	2,564	2,050
Centre of Excellence for Biosecurity Risk Analysis and Research	1,784	1,780	1,782	1,782	1,815
Expenses not requiring appropriation in the budget year ¹	10,697	9,367	9,443	9,763	9,986
Departmental expenses					
Departmental appropriation ^{2,3}	148,361	151,831	151,564	150,028	149,494
Special accounts					
Australian Quarantine and Inspection Service Special Account – s. 78, <i>PGPA Act 2013</i> ⁴	362,404	345,017	344,409	340,920	339,706
National Residue Survey Account – s. 80, <i>PGPA Act 2013</i> [s. 6(1), <i>National Residue Survey Administration Act 1992</i>] ⁵	13,288	10,223	10,206	10,102	10,066
Expenses not requiring appropriation in the budget year ¹	11,661	10,146	10,146	10,146	10,146
Total Programme expenses	548,195	528,364	528,063	525,305	523,263

1. "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.
2. Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".
3. Departmental appropriation allocations are notional and reflect the current structure of the department.
4. The Australian Quarantine and Inspection Service name was retired in November 2011 but the title of the Special Account has not yet been changed.
5. The *National Residue Survey Administration Act 1992*, s. 6 special appropriation has been transferred to the National Residue Survey Account – s. 80, *PGPA Act 2013* [s. 6(1), *National Residue Survey Administration Act 1992*] administered special account.

Agency Additional Estimates Statements – Department of Agriculture

Programme Expenses 2.2

	2013–14 Actuals \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Programme 2.2: Plant and Animal Health					
Annual administered expenses					
A Competitive Agriculture Sector – stronger biosecurity and quarantine arrangements	-	2,554	1,853	1,888	1,926
A more competitive and sustainable fisheries sector – Review of Invasive Marine Pests	-	340	969	1,139	839
Animal Biosecurity & Response Reform	922	963	947	929	928
Commonwealth membership of Animal Health Australia and Plant Health Australia	2,080	2,080	2,065	2,052	2,091
International Organisations Contribution – World Organisation for Animal Health	131	239	241	241	246
Other Exotic Disease Preparedness Programme	598	614	624	636	648
Payment to CSIRO – Contribution to the operating costs of the Australian Animal Health Laboratory	7,665	7,812	7,936	8,087	8,240
Plant Biosecurity & Response Reform	1,355	1,357	1,334	1,309	1,308
Special appropriations					
<i>Australian Animal Health Council (Live-stock Industries) Funding Act 1996, s. 5</i>	7,105	6,497	6,498	6,604	6,693
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 6</i>	1,619	1,665	1,679	1,751	1,807
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 10B</i>	610	594	609	645	678
Departmental expenses					
Departmental appropriation ^{1,2}	35,657	37,804	37,738	37,355	37,222
Expenses not requiring appropriation in the budget year ³	1,217	1,035	1,035	1,035	1,035
Total Programme expenses	58,959	63,554	63,528	63,671	63,661

1. Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s. 74 of the *PGPA Act 2013*".

2. Departmental appropriation allocations are notional and reflect the current structure of the department.

3. "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.

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Agriculture. The corresponding table in the 2014–15 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows and balances

		Opening balance 2014–15 2013–14	Receipts 2014–15 2013–14	Payments 2014–15 2013–14	Adjustments 2014–15 2013–14	Closing balance 2014–15 2013–14
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Quarantine and Inspection Service Special Account – s. 78, <i>PGPA Act 2013</i> (D) ¹	2	35,086 44,206	482,957 467,064	477,007 476,184	- -	41,036 35,086
National Cattle Disease Eradication Account – s. 80, <i>PGPA Act 2013 [s. 4, National Cattle Disease Eradication Account Act 1991]</i> (A)	1	15 15	- -	- -	- -	15 15
National Residue Survey Account – s. 80, <i>PGPA Act 2013</i> <i>[s. 6(1), National Residue Survey Administration Act 1992]</i> (D)	2	857 879	22,542 24,887	22,482 24,909	- -	917 857
Natural Resources Management Account – s. 80, <i>PGPA Act 2013</i> <i>[s. 11, Natural Resources Management (Financial Assistance) Act 1992]</i> (A)	1	8,305 5,405	10,390 18,811	18,695 15,911	- -	- 8,305
Wheat Industry Special Account – s. 80, <i>PGPA Act 2013 [s. 58(2) Wheat Export Marketing Act 2008]</i> (D) ²	1	3,470 4,199	- -	3,470 729	- -	- 3,470
Total Special Accounts 2014–15 Budget estimate		47,733	515,889	521,654	-	41,968
<i>Total Special Accounts</i> <i>2013–14 actual</i>		54,704	510,762	517,733	-	47,733

1. The Australian Quarantine and Inspection Service name was retired in November 2011 but the title of the special account has not yet been changed.

2. The Wheat Industry Special Account was abolished on 1 October 2014.

(A) = Administered

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since publication of the 2014–15 Portfolio Budget Statements (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 2014–15 PBS figures are used as the comparative figures in the analysis.

3.2.2 Budgeted financial statements

Departmental financial statements

The department's estimates in the 2014–15 Portfolio Additional Estimates Statements (PAES) are based on the latest forecast for the year. The estimated operating result has improved since the 2014–15 PBS, predominantly due to better financial performance in the cost recovery activities.

In the 2014–15 PAES, budgeted income for 2014–15 has increased by \$15.9 million and budgeted expenses for 2014–15 have increased by \$5.4 million since the 2014–15 PBS. There are matching increases in cash flows in the cash flow statement across the relevant receipts and payments lines.

The departmental balance sheet has been adjusted to reflect the final 2013–14 position as published in the department's 2013–14 Annual Report.

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
EXPENSES					
Employee benefits	493,854	456,165	461,322	461,926	460,046
Supplier expenses	181,589	199,460	206,197	195,513	194,800
Grants	7,776	5,425	2,108	2,028	2,128
Depreciation and amortisation	18,178	24,031	24,335	25,200	25,200
Write-down and impairment of assets	7,825	5,537	-	-	-
Finance costs	509	286	286	286	286
Total expenses	709,731	690,904	694,248	684,953	682,460
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	360,158	329,527	327,632	326,590	326,222
Interest	788	450	428	407	387
Other	15,118	53,024	51,399	50,283	50,469
Total own-source revenue	376,064	383,001	379,459	377,280	377,078
Gains					
Other gains	5,314	4,314	4,314	4,314	4,314
Total gains	5,314	4,314	4,314	4,314	4,314
Total own-source income	381,378	387,315	383,773	381,594	381,392
Net cost of (contribution by) services	328,353	303,589	310,475	303,359	301,068
Revenue from Government	314,962	300,789	299,970	292,854	290,563
Surplus (Deficit) attributable to the Australian Government	(13,391)	(2,800)	(10,505)	(10,505)	(10,505)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	9,627	-	-	-	-
Total other comprehensive income after income tax	9,627	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(3,764)	(2,800)	(10,505)	(10,505)	(10,505)
Note: Impact of Net Cash Appropriation Arrangements					
	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	5,362	7,705	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^{Note}	(9,126)	(10,505)	(10,505)	(10,505)	(10,505)
Total comprehensive income (loss) – as per the statement of comprehensive income	(3,764)	(2,800)	(10,505)	(10,505)	(10,505)

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Agriculture

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,802	3,802	3,802	3,802	3,802
Trade and other receivables	103,237	107,530	95,013	86,437	84,071
Other investments	12,500	12,000	7,500	7,000	6,500
Other financial assets	3,875	3,788	3,788	3,788	3,788
Total financial assets	123,414	127,120	110,103	101,027	98,161
Non-financial assets					
Land and buildings	53,709	46,292	51,281	57,794	55,092
Property, plant and equipment	27,236	24,131	18,522	14,297	10,072
Intangibles	56,097	66,931	85,049	91,326	100,728
Inventories	2,563	2,563	2,563	2,563	2,563
Other non-financial assets	4,773	4,708	4,708	4,708	4,708
Total non-financial assets	144,378	144,625	162,123	170,688	173,163
Total assets	267,792	271,745	272,226	271,715	271,324
LIABILITIES					
Payables					
Suppliers	27,647	27,647	27,647	27,647	27,647
Other payables	50,968	49,630	49,630	49,630	49,630
Total payables	78,615	77,277	77,277	77,277	77,277
Interest bearing liabilities					
Leases	2,434	2,434	2,434	2,434	2,434
Total interest bearing liabilities	2,434	2,434	2,434	2,434	2,434
Provisions					
Employee provisions	120,931	119,710	120,712	120,712	120,712
Other provisions	14,096	13,398	13,398	13,398	13,398
Total provisions	135,027	133,108	134,110	134,110	134,110
Total liabilities	216,076	212,819	213,821	213,821	213,821
Net assets	51,716	58,926	58,405	57,894	57,503
EQUITY*					
Parent entity interest					
Contributed equity	71,051	81,061	91,045	101,039	111,153
Reserves	58,749	56,749	56,749	56,749	56,749
Retained surplus (accumulated deficit)	(78,084)	(78,884)	(89,389)	(99,894)	(110,399)
Total parent entity interest	51,716	58,926	58,405	57,894	57,503
Total equity	51,716	58,926	58,405	57,894	57,503

Note: 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 3.2.5 Departmental Capital Budget Statement.

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

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2014–15)

	Retained earnings	Asset revaluation reserve	Industry reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2014					
Balance carried forward from previous period	(78,084)	25,271	33,478	71,051	51,716
Adjusted opening balance	(78,084)	25,271	33,478	71,051	51,716
Comprehensive income					
Surplus (deficit) for the period	(2,800)	-	-	-	(2,800)
Total comprehensive income	(2,800)	-	-	-	(2,800)
of which:					
Attributable to the Australian Government	(2,800)	-	-	-	(2,800)
Transactions with owners					
Contributions by owners					
Equity Injection – Appropriation	-	-	-	80	80
Departmental Capital Budget (DCB)	-	-	-	9,930	9,930
Sub-total transactions with owners	-	-	-	10,010	10,010
Transfers between equity components	2,000	-	(2,000)	-	-
Estimated closing balance as at 30 June 2015	(78,884)	25,271	31,478	81,061	58,926

Prepared on Australian Accounting Standards basis.

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Table 3.2.4: Budgeted departmental statement of cash flows (as at 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	318,778	297,457	316,318	301,261	292,760
Sale of goods and rendering of services	364,341	323,990	327,632	326,590	326,222
Interest	318	450	428	407	387
Net GST received	16,617	16,453	18,564	17,017	16,653
Other	15,152	53,111	51,399	50,283	50,469
Total cash received	715,206	691,461	714,341	695,558	686,491
Cash used					
Employees	501,762	457,386	460,320	461,926	460,046
Suppliers	187,199	210,638	217,083	204,852	203,775
Grants	7,774	5,425	2,108	2,028	2,128
Borrowing costs	-	117	117	117	117
Other	239	4,062	3,364	3,364	3,364
Total cash used	696,974	677,628	682,992	672,287	669,430
Net cash from (used by) operating activities	18,232	13,833	31,349	23,271	17,061
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	718	-	-	-	-
Proceeds from sales of financial instruments	13,500	12,500	12,000	11,500	11,000
Other investing activities	540	-	-	-	-
Total cash received	14,758	12,500	12,000	11,500	11,000
Cash used					
Purchase of property, plant and equipment	32,498	24,343	41,833	33,765	27,675
Purchase of financial instruments	12,500	12,000	11,500	11,000	10,500
Total cash used	44,998	36,343	53,333	44,765	38,175
Net cash from (used by) investing activities	(30,240)	(23,843)	(41,333)	(33,265)	(27,175)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,506	10,010	9,984	9,994	10,114
Total cash received	12,506	10,010	9,984	9,994	10,114
Net cash from (used by) financing activities	12,506	10,010	9,984	9,994	10,114
Net increase (decrease) in cash held	498	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,304	3,802	3,802	3,802	3,802
Cash and cash equivalents at the end of the reporting period	3,802	3,802	3,802	3,802	3,802

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital budget statement — departmental

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	11,281	9,930	9,979	9,989	10,109
Equity injections – Bill 2	1,465	80	5	5	5
Total new capital appropriations	12,746	10,010	9,984	9,994	10,114
Provided for:					
Purchase of non-financial assets	12,746	10,010	9,984	9,994	10,114
Total items	12,746	10,010	9,984	9,994	10,114
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	1,353	192	5	5	5
Funded by capital appropriation – DCB ¹	11,281	9,930	9,979	9,989	10,109
Funded internally from departmental resources ²	19,864	14,221	31,849	23,771	17,561
TOTAL	32,498	24,343	41,833	33,765	27,675
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	32,498	24,343	41,833	33,765	27,675
Total cash used to acquire assets	32,498	24,343	41,833	33,765	27,675

1. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets.
2. Includes the following sources of funding:
 - annual and prior year appropriations
 - internally developed assets
 - s. 74 Retained Revenue Receipts
 - proceeds from the sale of assets.

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

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Table 3.2.6: Statement of asset movements (2014–15)

	Land	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2014					
Gross book value	3,703	50,475	32,252	100,986	187,416
Accumulated depreciation/amortisation	-	(469)	(5,016)	(44,889)	(50,374)
Opening net book balance	3,703	50,006	27,236	56,097	137,042
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity ¹	-	-	1,000	-	1,000
By purchase – appropriation ordinary annual services ²	-	4,611	1,980	16,752	23,343
Total additions	-	4,611	2,980	16,752	24,343
Other movements					
Depreciation/amortisation expense	-	(12,028)	(6,085)	(5,918)	(24,031)
As at 30 June 2015					
Gross book value	3,703	55,086	35,232	117,738	211,759
Accumulated depreciation/amortisation and impairment	-	(12,497)	(11,101)	(50,807)	(74,405)
Closing net book balance	3,703	42,589	24,131	66,931	137,354

1. "Appropriation equity" refers to equity injections, appropriations provided through Appropriation Act No. 2 and Bill No. 4 2014–15.

2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2014–15 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Schedule of administered activity

It is estimated that the department will receive non-appropriation revenue, on behalf of the Government, of \$474.7 million, an increase of \$7.5 million since the 2014–15 PBS. This change is primarily due to an increase of \$16.2 million in levy revenue and a decrease of \$8.0 million interest revenue.

Administered expenses in the 2014–15 PAES are estimated to be \$943.1 million, an increase of \$75.4 million since the 2014–15 PBS. This change reflects the introduction of the \$4.3 million Drought Recovery Concessional Loans Scheme, a \$43.0 million variation to the estimate for the Farm Household Allowance programme, increases in the estimates for special appropriations relating to levies collection (\$15.8 million) and Commonwealth matching contributions (\$4.4 million) and an increase relating to the Natural Resources Management Special Account of \$8.3 million.

The schedule of budgeted assets and liabilities administered on behalf of the Government has been adjusted to reflect the final 2013–14 position as published in the department’s 2013–14 Annual Report.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	37,271	41,395	29,227	30,449	23,519
Personal benefits	12,441	73,555	118,392	172,554	160,897
Grants	843,057	822,751	808,636	805,450	813,433
Borrowing costs and other	-	5,376	-	-	-
Total expenses administered on behalf of Government	892,769	943,077	956,255	1,008,453	997,849
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	463,862	455,902	478,046	484,429	500,596
Total taxation revenue	463,862	455,902	478,046	484,429	500,596
Non-taxation revenue					
Interest	2,448	15,990	29,597	29,618	29,640
Other revenue	2,857	2,857	2,857	2,857	2,857
Total non-taxation revenue	5,305	18,847	32,454	32,475	32,497
Total own-source revenues administered on behalf of Government	469,167	474,749	510,500	516,904	533,093
Net cost of (contribution by) services	423,602	468,328	445,755	491,549	464,756
Surplus (Deficit)	(423,602)	(468,328)	(445,755)	(491,549)	(464,756)
Total comprehensive income (loss)	(423,602)	(468,328)	(445,755)	(491,549)	(464,756)

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	8	8	8	8	8
Trade and other receivables	233,699	721,875	722,399	722,944	723,511
Investments accounted for using the equity method	278,618	285,812	285,812	285,812	285,812
Other financial assets	65,163	65,163	65,163	65,163	65,163
Total financial assets	577,488	1,072,858	1,073,382	1,073,927	1,074,494
Non-financial assets					
Other non-financial assets	914	914	914	914	914
Total non-financial assets	914	914	914	914	914
Total assets administered on behalf of Government	578,402	1,073,772	1,074,296	1,074,841	1,075,408
LIABILITIES					
Payables					
Suppliers	1,483	1,483	1,483	1,483	1,483
Personal benefits	496	496	496	496	496
Grants	87,654	76,297	78,427	78,454	83,360
Total payables	89,633	78,276	80,406	80,433	85,339
Total liabilities administered on behalf of Government	89,633	78,276	80,406	80,433	85,339
Net assets/(liabilities)	488,769	995,496	993,890	994,408	990,069

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	466,511	455,902	478,046	484,429	500,596
Net GST received	49,349	46,175	46,175	46,175	46,175
Other	1,981	2,857	2,857	2,857	2,857
Total cash received	517,841	504,934	527,078	533,461	549,628
Cash used					
Grants	877,725	834,108	806,506	805,423	808,527
Personal benefits	11,945	73,555	118,392	172,554	160,897
Suppliers	43,496	41,395	29,227	30,449	23,519
Total cash used	933,166	949,058	954,125	1,008,426	992,943
Net cash from (used by) operating activities	(415,325)	(444,124)	(427,047)	(474,965)	(443,315)
INVESTING ACTIVITIES					
Cash received					
Interest received from advances and loans	-	15,837	29,073	29,073	29,073
Repayments of advances and loans	2,157	46,601	-	-	-
Total cash received	2,157	62,438	29,073	29,073	29,073
Cash used					
Repayments of advances and loans	215,000	540,000	-	-	-
Total cash used	215,000	540,000	-	-	-
Net cash from (used by) investing activities	(212,843)	(477,562)	29,073	29,073	29,073
Net increase (decrease) in cash held	(628,168)	(921,686)	(397,974)	(445,892)	(414,242)
Cash and cash equivalents at beginning of reporting period	63	8	8	8	8
Cash from Official Public Account for:					
– Appropriations	1,143,565	1,468,363	946,263	1,007,517	992,943
– Special Accounts	15,911	18,695	5,862	909	-
	1,159,476	1,487,058	952,125	1,008,426	992,943
Cash to Official Public Account for:					
– Appropriations	514,016	554,982	548,289	561,625	578,701
– Special Accounts	17,347	10,390	5,862	909	-
	531,363	565,372	554,151	562,534	578,701
Cash and cash equivalents at end of reporting period	8	8	8	8	8

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of administered capital budget statement

	Actual	Revised	Forward	Forward	Forward
	2013–14	budget	estimate	estimate	estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and					
Liabilities – Bill 2	250,000	540,000	-	-	-
Total new capital appropriations	250,000	540,000	-	-	-
<i>Provided for:</i>					
Other Items	250,000	540,000	-	-	-
Total Items	250,000	540,000	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
TOTAL AMOUNT SPENT	-	-	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY

AAA	Agriculture Advancing Australia.
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional estimates	Where amounts appropriated at budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered	Revenues, expenses, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
AFMA	Australian Fisheries Management Authority.
AGWA	Australian Grape and Wine Authority.
Annual Appropriation	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 as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
APVMA	Australian Pesticides and Veterinary Medicines Authority.
AQIS	Australian Quarantine and Inspection Service.
Capital expenditure	Expenditure by an entity on capital projects, for example purchasing a building.
CCE	Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
CRDC	Cotton Research and Development Corporation.

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CRF	Consolidated Revenue Fund. Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund.
CSIRO	Commonwealth Scientific and Industrial Research Organisation.
DCB	Departmental capital budget.
Departmental	Revenue, expenses, assets and liabilities that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
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.
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.
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.
FAO	Food and Agriculture Organization of the United Nations.
FRDC	Fisheries Research and Development Corporation.
FMA Act	<i>Financial Management and Accountability Act 1997.</i>
GRDC	Grains Research and Development Corporation.
GST	Goods and Services Tax.
GWRDC	Grape and Wine Research and Development Corporation.

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Items	The level at which funds are appropriated from the consolidated revenue.
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.
ODA	Official Development Assistance.
OPA	Official Public Account.
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.
PAES	Portfolio Additional Estimates Statements.
PBS	Portfolio Budget Statements.
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i> .
Programmes	A logical aggregation of entity items for the provision of adequate information for key performance monitoring and measurement of deliverables.
R&D	Research and Development.
RIRDC	Rural Industries Research and Development Corporation.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Public Governance, Performance, and Accountability (PGPA) Act 2013</i> , subsection 78 and 80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (section 78 <i>PGPA Act</i>)

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or through an Act of Parliament (referred to in section 80 of the *PGPA Act*).

Special appropriations (including standing appropriations)

An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.

Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

SRA

Sugar Research Australia.

SRDC

Sugar Research and Development Corporation.

WAC

Wine Australia Corporation.