

# AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY

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# AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Fisheries Management Authority (AFMA) was established under the *Fisheries Administration Act 1991* (FAA) to manage Australia's Commonwealth fisheries on behalf of the Australian community in accordance with the *Fisheries Management Act 1991* (FMA).

The AFMA Commission is responsible for exercising AFMA's domestic fisheries management functions and powers under the FAA and FMA. The Chief Executive Officer (CEO) of AFMA is responsible for assisting the Commission, including giving effect to its decisions and is also a Commissioner. The CEO is also responsible for exercising AFMA's foreign compliance functions, is the accountable authority under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the agency head for the purposes of the *Public Service Act 1999*.

AFMA's legislated functions and objectives require the implementation of efficient and cost effective fisheries management consistent with the principles of ecologically sustainable development, including the precautionary principle, and maximising the net economic returns to the Australian community from the management of Commonwealth fisheries. AFMA is to have regard to the impact of fishing on non-target species and on the long-term sustainability of the marine environment.

AFMA delivers fisheries management arrangements, compliance programmes, licensing services and develops operational policies and regulations. AFMA uses information gained from scientific research and its own monitoring activities to identify Australian marine living resources potentially affected by Commonwealth fisheries and implements measures to pursue sustainable fishing.

AFMA's role includes fisheries enforcement, planning, training and vessel disposal activities. These activities protect Commonwealth and state-managed fisheries from illegal fishing and contribute to managing wider border security issues. AFMA participates in the Australian Government's civil maritime surveillance and response programme and capacity building activities providing advice and training in neighbouring countries.

AFMA also provides fisheries management services for the Protected Zone Joint Authority (PZJA) under the *Torres Strait Fisheries Act 1984* (TSFA). Decisions under this legislation are made by the PZJA which comprises of the Commonwealth as Chair and the Torres Strait Regional Authority and the Queensland Government as other members. The key objectives of the TSFA are to acknowledge and protect the traditional way of life and livelihood of traditional inhabitants, including their rights in

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relation to traditional fishing and to protect and preserve the marine environment and fauna and flora in and in the vicinity of the Protected Zone.

When developing and implementing fisheries management arrangements, AFMA works in partnership with the public and key stakeholders, including commercial fishing operators, Indigenous communities, the prescribed peak industry body, sectoral industry associations, recreational and charter fishing representatives, researchers, environment/conservation organisations and others with an interest in Commonwealth fisheries management. AFMA engages with stakeholder groups through management advisory committees, resource assessment groups, scientific panels, working groups, liaison meetings, port visits, electronic newsletters and by direct mail to concession holders in Commonwealth fisheries. AFMA consults with the public on the development of, and amendments to, fishery management plans, including using contemporary digital, web and social media communication channels.

In managing Commonwealth fisheries, AFMA applies the Australian Government's cost recovery policy through its Cost Recovery Impact Statement (CRIS). The commercial fishing industry pays for activities directly attributed to and recoverable from the fishing industry while the Government pays for enforcement and compliance activities that benefit the broader community

To fulfil its functions, AFMA commissions and places a high importance on scientific and economic research and risk assessments to inform its decision-making.

The areas of AFMA's focus over the current and forecast period are described below.

In pursuit of Corporate Goal 1 'ensure the ecological sustainability of Commonwealth fisheries for the benefit of present and future generations of Australians' AFMA will be:

- Undertaking a range of work to support the government reviews of the Commonwealth Bycatch and Harvest Strategy Policies, and implement any new arrangements for commercial and bycatch species;
- Working with scientific organisations and others to develop a methodology for understanding and managing the impact of fishing on marine wildlife with focus on sea birds and mammals;
- Developing strategies for managing the impacts of fishing on habitats and communities that are consistent with government policy; and
- Implementing science standards to help ensure high quality scientific advice is available on which to base fishery management decisions.

In pursuit of Corporate Goal 2 'improve the net economic returns of Commonwealth fisheries to the Australian community' AFMA will be:

- Revising the Exploration of Fish Resources Policy to facilitate access to underutilised Commonwealth fisheries resources;
- Collecting and utilising economic information including quota prices to pursue AFMA's objectives;
- Trialling individual accountability for discarded commercial species as an incentive to reduce discarding;
- Reviewing undercatch and overcatch policy to improve the efficiency of quota management arrangements;
- Developing a policy covering catch of quota species in overlapping and adjacent fisheries to improve the efficiency of quota management;
- Reviewing the risk assessment for the domestic compliance program and implement measures to address key threat areas;
- Implementing strategies to deter and eliminate illegal, unregulated and unreported foreign fishing in the Australian waters and on the high seas where Australia has an interest; and
- Delivering the third year component of the Pacific island capacity building program to enhance catch traceability and fisheries compliance regimes to enhance fish stock sustainability and regional economic security.

In pursuit of Corporate Goal 3 'deliver effective, cost efficient and transparent management and regulatory arrangements' AFMA will be:

- Reviewing the penalty provisions in legislation that AFMA administers and make fisheries management arrangements more uniform and understandable;
- Continuing to explore opportunities to streamline fisheries assessment processes under the Environment Protection and Biodiversity Conservation Act 1999;
- Establishing new co-management arrangements that encourage greater industry responsibility for fisheries impacts;
- Assessing the value of using shared service arrangements for corporate services that reduce costs;
- Exploring opportunities to extend contract monitoring and compliance services to external agencies;

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- Reviewing our approach to e-business to ensure cost effective and efficient use of electronic systems for logbooks, monitoring and licensing; and
- Continuing to improve access to AFMA fisheries information through [data.gov.au](http://data.gov.au), the AFMA website and other media.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Australian Fisheries Management Authority Resource Statement  
— Budget estimates for 2016–17 as at Budget May 2016**

	<i>2015–16 estimated actual \$'000</i>	<i>2016–17 estimate  \$'000</i>
<b>Departmental</b>		
Prior year appropriations available <sup>1</sup>	12,667	12,667
<b>Annual appropriations – ordinary annual services<sup>2</sup></b>		
Outcome 1	20,934	20,772
s. 74 retained revenue receipts <sup>3</sup>	3,115	3,127
<b>Annual appropriations - other services - non-operating</b>		
Equity injection	-	150
<i>Total departmental annual appropriations</i>	<b>24,049</b>	<b>24,049</b>
<b>Special accounts<sup>4</sup></b>		
Appropriation receipts <sup>5</sup>	21,104	21,087
Non-appropriation receipts	18,831	19,292
<b>Total special account receipts</b>	<b>39,935</b>	<b>40,379</b>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(21,104)</i>	<i>(21,087)</i>
<b>Total departmental resourcing for AFMA</b>	<b>55,547</b>	<b>56,008</b>
<b>Administered</b>		
<b>Annual appropriations – ordinary annual services<sup>2</sup></b>		
Outcome 1	5,375	5,354
<i>Total administered annual appropriations</i>	<b>5,375</b>	<b>5,354</b>
<b>Total administered resourcing for AFMA</b>	<b>5,375</b>	<b>5,354</b>
<b>Total resourcing for AFMA</b>	<b>60,922</b>	<b>61,362</b>
	<b>2015–16</b>	<b>2016–17</b>
<b>Average staffing level (number)</b>	174.6	176.2

1. Includes estimated unspent appropriations available of \$12.7 million from 2014–15 and \$12.7 million from 2015–16, as well as opening special account balances.
  2. Appropriation Bill (No. 1) 2016–17.
  3. Estimated retained revenue receipts under section 74 of the *PGPA Act*.
  4. For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1 for further information on outcome and programme expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
  5. Amounts credited to the special account(s) from entity AFMA's annual appropriations.
- Prepared on a resourcing (i.e. appropriations available) basis. Please note: All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the department are detailed in *Budget Paper No. 2, Budget Measures 2016–17* and are summarised below.

#### Part 1: Measures announced since the 2015–16 Mid-year Economic and Fiscal Outlook (MYEFO)

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<b>Capital measures</b>						
Trans-Pacific Partnership – implementation <sup>1</sup>	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	150	-	-	-
<b>Total</b>		-	<b>150</b>	-	-	-
<b>Total capital measures</b>						
Administered		-	-	-	-	-
Departmental		-	150	-	-	-
<b>Total</b>		-	<b>150</b>	-	-	-

#### Part 2: Other measures not previously reported in a portfolio statement

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<b>Expense measures</b>						
Public Sector Savings – Shared and Common Services Programme <sup>2</sup>	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	(26)	(51)	(51)	-
<b>Total Expense measures</b>		-	<b>(26)</b>	<b>(51)</b>	<b>(51)</b>	-
Administered		-	-	-	-	-
Departmental		-	(26)	(51)	(51)	-
<b>Total</b>		-	<b>(26)</b>	<b>(51)</b>	<b>(51)</b>	-

1. The lead entity for measure Trans-Pacific Partnership – implementation is the Department of Foreign Affairs and Trade. The full measure description and package details appear in Budget Paper No. 2 – Budget Measures under the Foreign Affairs and Trade Portfolio.
2. The lead entity for measures Public Sector Savings – Shared and Common Services Programme is the Department of Finance. The full measure description and package details appear in the 2015–16 MYEFO under Cross Portfolio.

Prepared on a Government Finance Statistics (fiscal) basis.



## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programmes are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programmes which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programmes. The following provides detailed information on expenses for each outcome and programme, further broken down by funding source.

**Note:**

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced Commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports from October 2016 – to provide an entity's complete performance story.

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

**Linked programmes**

<b>Department of the Environment</b>
<b>Programme:</b> Programme 1.4: Conservation of Australian's heritage and the Environment
<b>Contribution to Outcome 1 made by linked programme:</b> The Australian Fisheries Management Authority and Department of the Environment engage on fisheries management.

**Table 2.1.1: Budgeted expenses for Outcome 1**

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

<b>Outcome 1: Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia's marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.</b>					
	2015–16 Estimated actual \$'000	2016–17 Budgeted \$'000	2017–18 Estimated estimate \$'000	2018–19 Estimated expenses \$'000	2019–20 Estimated expenses \$'000
<b>Programme 1.1: Australian Fisheries Management Authority</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Illegal Foreign Fishing Vessel Caretaking and Disposal	5,392	5,354	5,446	5,534	5,627
Departmental expenses					
Departmental appropriation <sup>1</sup>	22,943	23,438	23,637	23,424	23,467
Special account					
AFMA Special account	12,939	14,704	13,715	13,817	14,116
Expenses not requiring appropriation in the Budget year <sup>2</sup>	2,244	2,144	2,145	2,045	1,965
<b>Total expenses for programme 1.1</b>	<b>43,518</b>	<b>45,640</b>	<b>44,943</b>	<b>44,820</b>	<b>45,175</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,392	5,354	5,446	5,534	5,627
Departmental expenses					
Departmental appropriation <sup>1</sup>	22,943	23,438	23,637	23,424	23,467
Special account	12,939	14,704	13,715	13,817	14,116
Expenses not requiring appropriation in the Budget year <sup>2</sup>	2,244	2,144	2,145	2,045	1,965
<b>Total expenses for Outcome 1</b>	<b>43,518</b>	<b>45,640</b>	<b>44,943</b>	<b>44,820</b>	<b>45,175</b>
	<b>2015–16</b>	<b>2016–17</b>			
<b>Average staffing level (number)</b>	<b>174.6</b>	<b>176.2</b>			

1. Expenses funded from both 'Ordinary annual services' (Appropriation Bill No. 1) and 'Revenue from independent sources' (section 74 of the PGPA Act).
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

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

**2.1.2 Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each programme associated with Outcome 1. It also summarises how each programme is delivered and where 2016-17 Budget measures have created new programmes or materially changed existing programmes.

<b>Outcome 1 – Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia’s marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.</b>	
<b>Programme 1.1 – Australian Fisheries Management Authority</b>	
<b>Objective</b>	To deliver sustainable and efficient AFMA managed fisheries and provide a net economic return to Australia.
<b>Delivery</b>	<p><b>AFMA ensures the ecological sustainability of Commonwealth fisheries for the benefit of present and future generations of Australians by:</b></p> <ul style="list-style-type: none"> <li>• Establishing and implementing: <ul style="list-style-type: none"> <li>○ Fishery specific harvest strategies for target species and some by-product species;</li> <li>○ Ecological Risk Assessment and Ecological Risk Management Frameworks for bycatch species, threatened, endangered and protected species, habitats and communities; and</li> <li>○ Stock rebuilding strategies.</li> </ul> </li> <li>• Investing in and applying scientific and economic research to decision making on fish stocks, sub-stocks, species (target and non-target species) and the impact of fishing on the marine environment.</li> </ul> <p><b>AFMA improves the net economic returns of Commonwealth fisheries to the Australian community by:</b></p> <ul style="list-style-type: none"> <li>• Putting in place management arrangements that allow the fishery operators to operate in the most efficient way.</li> <li>• Providing incentives to fishing operators to comply with AFMA requirements.</li> <li>• Operating an effective compliance regime encompassing: <ul style="list-style-type: none"> <li>○ Risked-based, intelligence driven, and targeted domestic operations;</li> <li>○ Cooperating with other government agencies to detect and respond to illegal foreign fishing; and</li> <li>○ Engaging with regional fisheries management organisations and arrangements.</li> </ul> </li> <li>• Managing the setting up of exploratory fisheries (potentially underutilised fisheries).</li> </ul>

<b>Delivery (continued)</b>	<p><b>AFMA delivers effective, cost efficient and transparent management and regulatory arrangements by:</b></p> <ul style="list-style-type: none"> <li>• Pursuing ministerial directives and government initiatives to improve regulation and administration generally in the Australian Government sector including: <ul style="list-style-type: none"> <li>○ Reducing the costs of compliance and fisheries management through reduction of red tape and unnecessary regulatory requirements;</li> <li>○ Implementing the Regulatory Performance Framework; and</li> <li>○ Developing criteria to assess the applicability of international standards and risk assessments.</li> </ul> </li> <li>• Reviewing business processes and systems, information flows and financial management arrangements through: <ul style="list-style-type: none"> <li>○ Assessing and mitigating high financial and operating risks; and</li> <li>○ Engaging with our stakeholders when developing or revising policies and arrangements.</li> </ul> </li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria<sup>1</sup></b>	<b>Targets</b>
2015–16	1. For economically significant stocks: <sup>2</sup>	
	a. maximise the number of key commercial stocks with harvest strategy targets based on maximum economic yield (MEY) or the best available proxy; <sup>3,4</sup>	18
	b. improve the number of stocks in (a) assessed as being on target; <sup>4</sup> and	6
	c. for those stocks in (a) that are assessed as not on target, improve the number that are heading towards their target reference point. <sup>5</sup>	5
	2. Number of fish stocks subject to overfishing. <sup>5</sup>	0
	3. Number of species assessed as remaining at high risk after mitigation. <sup>6</sup>	72
	4. The number of stocks that are assessed as overfished and will require effective management to return the stock to sustainability.	7
	5. Percentage of treatment targets for all priority domestic compliance risks met.	90 per cent
6. Percentage of apprehended foreign illegal, unregulated and unreported (IUU) vessels and suspected irregular entry vessels (SIEVs) disposed of.	100 per cent	

Performance information (continued)		
Year	Performance criteria <sup>1</sup>	Targets
2016–17	1. For economically significant stocks: <sup>2</sup>	
	a. As per 2015–16.	As per 2015–16.
	b. As per 2015–16; and	As per 2015–16.
	c. As per 2015–16.	As per 2015–16.
	2. As per 2015–16.	As per 2015–16.
	3. As per 2015–16.	64
	4. As per 2015–16.	As per 2015–16.
	5. As per 2015–16.	As per 2015–16.
2017–18 and beyond	1. As per 2015–16.	(all forward years) 18 (all forward years) 6 (all forward years) 5
	2. As per 2015–16.	(all forward years) 0
	3. As per 2015–16.	(2017–18) 50 (2018–19) 40 (2019–20) 40
	4. As per 2015–16.	(all forward years) 6
	5. As per 2015–16.	(all forward years) 90 per cent
	6. As per 2015–16.	(all forward years) 100 per cent
<b>Purposes<sup>7</sup></b>	AFMA is responsible for: <ul style="list-style-type: none"> <li>• Implementing efficient and cost effective fisheries management;</li> <li>• Preventing unacceptable impacts of Commonwealth fisheries on marine ecosystems and organisms; and</li> <li>• Improving the net economic returns of Commonwealth fisheries; and</li> <li>• Promoting compliance with Australian fishing laws and relevant international fishing obligations and standards using measures that are proportionate to the risks involved.</li> </ul>	

1. New or modified performance criteria that reflect new or materially changed programmes are shown in *italics*.
2. Please note that not all Commonwealth fish stocks can be managed by MEY, for example, those managed under international regional bodies.
3. Where higher and lower value species are caught together, different targets for the lower value species may maximise net economic returns overall.
4. Assessment methodologies are being reviewed. This may mean projections may vary.
5. In AFMA managed fisheries, not including jointly and internationally managed fisheries.
6. Ecological Risk Assessments for Commonwealth managed fisheries and sub-fisheries have been completed. Species considered to be potentially at high risk are the subject of mitigation measures and further assessment. This may mean that projections of numbers of high risk species may vary from year to year. In addition, AFMA is in the process of reviewing its environmental risk assessment methodology which may lead to changes in reported values in future.
7. Refers to updated purposes that will be reflected in the 2016–17 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016–17 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Explanatory notes and analysis of budgeted financial statements**

AFMA expects to maintain a balanced Budget position over the forward years, before unfunded depreciation.

AFMA collects levies via regulations under the *Fishing Levy Act 1991*, in accordance with the *Fisheries Management Act 1991* (FMA), *Fisheries Administration Act 1991* (FAA), Australian Government cost recovery policy and AFMA's 2010 CRIS.

AFMA is reviewing its CRIS in line with the Government's cost recovery guidelines and this may result in changes to future year estimates. AFMA is also reviewing its legislative provisions relating to the application of penalties, which may result in changes to future year estimates from 2016–17.

Administered income reflects the fines imposed by AFMA for domestic and international illegal fishing activities and the receipt of administered revenue for expenditure incurred.

Administered expenditure reflects payments to the providers of illegal foreign fishing vessel caretaking and disposal services.

### 3.2.1 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	20,877	21,505	21,936	22,375	22,824
Supplier expenses	15,049	16,681	15,461	14,911	14,804
Depreciation and amortisation	2,200	2,100	2,100	2,000	1,920
<b>Total expenses</b>	<b>38,126</b>	<b>40,286</b>	<b>39,497</b>	<b>39,286</b>	<b>39,548</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,809	2,415	2,464	2,513	2,563
Rental income	689	713	735	345	144
Levies and licence fees provided via crediting right to special account	12,939	14,704	13,715	13,817	14,116
<b>Total own-source revenue</b>	<b>15,437</b>	<b>17,832</b>	<b>16,914</b>	<b>16,675</b>	<b>16,823</b>
<b>Gains</b>					
Other	44	44	45	45	45
<b>Total gains</b>	<b>44</b>	<b>44</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>Total own-source income</b>	<b>15,481</b>	<b>17,876</b>	<b>16,959</b>	<b>16,720</b>	<b>16,868</b>
<b>Net cost of (contribution by) services</b>	<b>22,645</b>	<b>22,410</b>	<b>22,538</b>	<b>22,566</b>	<b>22,680</b>
Revenue from Government	20,445	20,310	20,438	20,566	20,760
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(2,200)</b>	<b>(2,100)</b>	<b>(2,100)</b>	<b>(2,000)</b>	<b>(1,920)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income (loss)</b>	<b>(2,200)</b>	<b>(2,100)</b>	<b>(2,100)</b>	<b>(2,000)</b>	<b>(1,920)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(2,200)</b>	<b>(2,100)</b>	<b>(2,100)</b>	<b>(2,000)</b>	<b>(1,920)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<b>Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	2,200	2,100	2,100	2,000	1,920
<b>Total comprehensive income (loss) – as per the statement of comprehensive income</b>	<b>(2,200)</b>	<b>(2,100)</b>	<b>(2,100)</b>	<b>(2,000)</b>	<b>(1,920)</b>

1. From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,027	1,027	1,027	1,027	1,027
Trade and other receivables	14,637	14,637	14,255	13,873	13,491
<b>Total financial assets</b>	<b>15,664</b>	<b>15,664</b>	<b>15,282</b>	<b>14,900</b>	<b>14,518</b>
<b>Non-financial assets</b>					
Land and buildings	3,623	3,136	2,452	1,768	1,084
Property, plant and equipment	1,240	1,226	878	578	200
Intangibles	1,067	441	222	57	54
Other	285	285	285	285	285
<b>Total non-financial assets</b>	<b>6,215</b>	<b>5,088</b>	<b>3,837</b>	<b>2,688</b>	<b>1,623</b>
<b>Total assets</b>	<b>21,879</b>	<b>20,752</b>	<b>19,119</b>	<b>17,588</b>	<b>16,141</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	500	240	240	240	240
Accrued expenses	4,565	4,565	4,565	4,565	4,565
<b>Total payables</b>	<b>5,065</b>	<b>4,805</b>	<b>4,805</b>	<b>4,805</b>	<b>4,805</b>
<b>Provisions</b>					
Employee provisions	6,037	5,979	5,979	5,979	5,979
<b>Total provisions</b>	<b>6,037</b>	<b>5,979</b>	<b>5,979</b>	<b>5,979</b>	<b>5,979</b>
<b>Total liabilities</b>	<b>11,102</b>	<b>10,784</b>	<b>10,784</b>	<b>10,784</b>	<b>10,784</b>
<b>Net assets</b>	<b>10,777</b>	<b>9,968</b>	<b>8,335</b>	<b>6,804</b>	<b>5,357</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	11,122	11,734	12,201	12,670	13,143
Reserves	4,626	4,626	4,626	4,626	4,626
Retained surplus (accumulated deficit)	(4,798)	(6,219)	(8,319)	(10,319)	(12,239)
<b>Total Equity</b>	<b>10,950</b>	<b>10,141</b>	<b>8,508</b>	<b>6,977</b>	<b>5,530</b>

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

Prepared on Australian Accounting Standards basis.



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2016–17)**

	Retained earnings	Revaluation Asset Reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2016</b>				
Balance carried forward from previous period	(4,798)	4,626	11,122	10,950
<b>Adjusted opening balance</b>	<b>(4,798)</b>	<b>4,626</b>	<b>11,122</b>	<b>10,950</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	(2,100)	-	-	(2,100)
<b>Total comprehensive income</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>(2,100)</b>
of which:				
Attributable to the Australian Government	(2,100)	-	-	(2,100)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection	-	-	150	150
Departmental Capital Budget (DCBs)	679	-	462	1,141
<b>Sub-total transactions with owners</b>	<b>679</b>	<b>-</b>	<b>612</b>	<b>1,291</b>
<b>Estimated closing balance as at 30 June 2017</b>	<b>(6,219)</b>	<b>4,626</b>	<b>11,734</b>	<b>10,141</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(6,219)</b>	<b>4,626</b>	<b>11,734</b>	<b>10,141</b>

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	2,498	3,128	3,570	2,858	2,522
Appropriations	20,363	20,308	20,436	20,685	21,138
Net GST received	312	313	350	315	316
Other	12,939	14,704	13,680	13,502	13,644
<b>Total cash received</b>	<b>36,112</b>	<b>38,453</b>	<b>38,036</b>	<b>37,360</b>	<b>37,620</b>
<b>Cash used</b>					
Employees	21,015	21,646	22,533	22,375	22,824
Suppliers	14,736	16,296	15,121	14,603	14,036
<b>Total cash used</b>	<b>35,751</b>	<b>37,942</b>	<b>37,654</b>	<b>36,978</b>	<b>36,860</b>
<b>Net cash from (used by) operating activities</b>	<b>361</b>	<b>511</b>	<b>382</b>	<b>382</b>	<b>760</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	831	973	849	851	855
<b>Total cash used</b>	<b>831</b>	<b>973</b>	<b>849</b>	<b>851</b>	<b>855</b>
<b>Net cash from (used by) investing activities</b>	<b>(831)</b>	<b>(973)</b>	<b>(849)</b>	<b>(851)</b>	<b>(855)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	470	611	467	469	946
<b>Total cash received</b>	<b>470</b>	<b>611</b>	<b>467</b>	<b>469</b>	<b>946</b>
<b>Net cash from (used by) financing activities</b>	<b>470</b>	<b>611</b>	<b>467</b>	<b>469</b>	<b>946</b>
<b>Net increase (decrease) in cash held</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>851</b>
Cash and cash equivalents at the beginning of the reporting period	1,027	1,027	1,027	1,027	1,027
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,027</b>	<b>1,176</b>	<b>1,027</b>	<b>1,027</b>	<b>1,878</b>

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	470	462	467	469	473
Equity injections – Bill 2	-	150	-	-	-
<b>Total capital appropriations</b>	<b>470</b>	<b>612</b>	<b>467</b>	<b>469</b>	<b>473</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	470	612	467	469	473
<b>Total items</b>	<b>470</b>	<b>612</b>	<b>467</b>	<b>469</b>	<b>473</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	-	150	-	-	-
Funded by capital appropriation – DCB <sup>2</sup>	470	462	467	469	473
Funded internally from departmental resources <sup>3</sup>	361	361	382	382	382
<b>TOTAL</b>	<b>831</b>	<b>973</b>	<b>849</b>	<b>851</b>	<b>855</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	831	973	849	851	855
<b>Total cash used to acquire assets</b>	<b>831</b>	<b>973</b>	<b>849</b>	<b>851</b>	<b>855</b>

1. Includes current Appropriation Bill (No. 2) appropriations.

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

3. Includes the following sources of funding:

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

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

**Table 3.6: Statement of asset movements (Budget year 2016–17)**

	Land	Buildings	Other property, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2016</b>						
Gross book value	1,075	5,229	2,367	6,180	2	14,853
Accumulated depreciation/amortisation and impairment	-	(2,681)	(1,127)	(5,113)	(2)	(8,923)
<b>Opening net book balance</b>	<b>1,075</b>	<b>2,548</b>	<b>1,240</b>	<b>1,067</b>	<b>-</b>	<b>5,930</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>1</sup>	-	-	150	-	-	150
By purchase – appropriation ordinary annual services <sup>2</sup>	-	175	295	353	-	823
<b>Total additions</b>	<b>-</b>	<b>175</b>	<b>445</b>	<b>353</b>	<b>-</b>	<b>973</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(662)	(459)	(979)	-	(2,100)
<b>Total other movements</b>	<b>-</b>	<b>(662)</b>	<b>(459)</b>	<b>(979)</b>	<b>-</b>	<b>(2,100)</b>
<b>As at 30 June 2017</b>						
Gross book value	1,075	5,404	2,812	6,533	2	15,826
Accumulated depreciation/amortisation and impairment	-	(3,343)	(1,586)	(6,092)	(2)	(11,023)
<b>Closing net book balance</b>	<b>1,075</b>	<b>2,061</b>	<b>1,226</b>	<b>441</b>	<b>-</b>	<b>4,803</b>

1. 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2016–17.
2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2016–17 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>EXPENSES</b>					
Supplier	5,392	5,354	5,446	5,534	5,627
<b>Total expenses administered on behalf of Government</b>	<b>5,392</b>	<b>5,354</b>	<b>5,446</b>	<b>5,534</b>	<b>5,627</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services <sup>1</sup>	742	764	786	786	786
<b>Total non-taxation revenue</b>	<b>742</b>	<b>764</b>	<b>786</b>	<b>786</b>	<b>786</b>
<b>Total own-source revenue administered</b>	<b>742</b>	<b>764</b>	<b>786</b>	<b>786</b>	<b>786</b>
<b>Total own-source income administered on behalf of Government</b>	<b>742</b>	<b>764</b>	<b>786</b>	<b>786</b>	<b>786</b>
<b>Net Cost of (contribution by) services</b>	<b>4,650</b>	<b>4,590</b>	<b>4,660</b>	<b>4,748</b>	<b>4,841</b>
<b>Surplus (Deficit)</b>	<b>(4,650)</b>	<b>(4,590)</b>	<b>(4,660)</b>	<b>(4,748)</b>	<b>(4,841)</b>
<b>Total comprehensive income (loss)</b>	<b>(4,650)</b>	<b>(4,590)</b>	<b>(4,660)</b>	<b>(4,748)</b>	<b>(4,841)</b>

1. This includes an estimated \$0.700 million per annum collected on behalf of the Fisheries Research and Development Corporation, which is not claimed by AFMA through the crediting right.

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Receivables	261	261	261	261	261
<b>Total financial assets</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>Total assets administered on behalf of Government</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	138	138	138	138	138
<b>Total payables</b>	<b>138</b>	<b>138</b>	<b>138</b>	<b>138</b>	<b>138</b>
<b>Total liabilities administered on behalf of Government</b>	<b>138</b>	<b>138</b>	<b>138</b>	<b>138</b>	<b>138</b>
<b>Net assets/(liabilities)</b>	<b>123</b>	<b>123</b>	<b>123</b>	<b>123</b>	<b>123</b>

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	742	764	786	786	786
<b>Total cash received</b>	<b>742</b>	<b>764</b>	<b>786</b>	<b>786</b>	<b>786</b>
<b>Cash used</b>					
Suppliers	5,392	5,354	5,446	5,534	5,627
<b>Total cash used</b>	<b>5,392</b>	<b>5,354</b>	<b>5,446</b>	<b>5,534</b>	<b>5,627</b>
<b>Net cash from (used by) operating activities</b>	<b>(4,650)</b>	<b>(4,590)</b>	<b>(4,660)</b>	<b>(4,748)</b>	<b>(4,841)</b>
<b>Net increase (decrease) in cash held</b>	<b>(4,650)</b>	<b>(4,590)</b>	<b>(4,660)</b>	<b>(4,748)</b>	<b>(4,841)</b>
Cash and cash equivalents at beginning of reporting period	17	-	-	-	-
Cash from Official Public Account for:					
– Appropriations	5,375	5,354	5,446	5,534	5,627
Cash to Official Public Account for:					
– Special accounts	742	764	786	786	786
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Statement of administered asset movements (Budget year 2016–17)**

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