

Portfolio Additional Estimates Statements 2016–17

Agriculture and Water Resources Portfolio

Explanations of Additional Estimates 2016–17

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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 Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2016–17 Additional Estimates for the Agriculture and Water Resources Portfolio.

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

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

Yours sincerely

Barnaby Joyce
Minister for Agriculture and Water Resources

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nfp	not for publication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 Emily Canning, Chief Finance Officer, Department of Agriculture and Water Resources, on 02 6272 4398.

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

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

USER GUIDE

The purpose of the 2016–17 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within a portfolio. The focus of PAES differs from the PBS in one important aspect. While PAES includes an Entity Resource Statement to inform the Parliament of revised estimates of total resources available to an entity, its focus is to explain changes in resourcing by outcome(s) since the Budget. As such, PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programmes supporting those outcomes.

PAES facilitates understanding of proposed appropriations in Appropriation Bills (No. 3) and (No. 4) 2016–17. For this reason PAES is declared by the Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO) is a mid-year budget report that provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, PAES update the most recent budget appropriations for entities within a portfolio.

Structure of the Portfolio Additional Estimates Statements

PAES is presented in three parts with subsections.

User Guide

Provides a brief introduction explaining the purpose of PAES.

Portfolio Overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources	This section details the total resources available to an entity, the impact of any measures since the Budget and impact on Appropriation Bills (No. 3) and (No. 4) 2016-17.
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Section 2: Revisions to entity outcomes and planned performance	This section details any changes to Government outcomes and/or any changes to the planned performance of entity programmes.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Defines key terms relevant to the portfolio.

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PORTFOLIO OVERVIEW

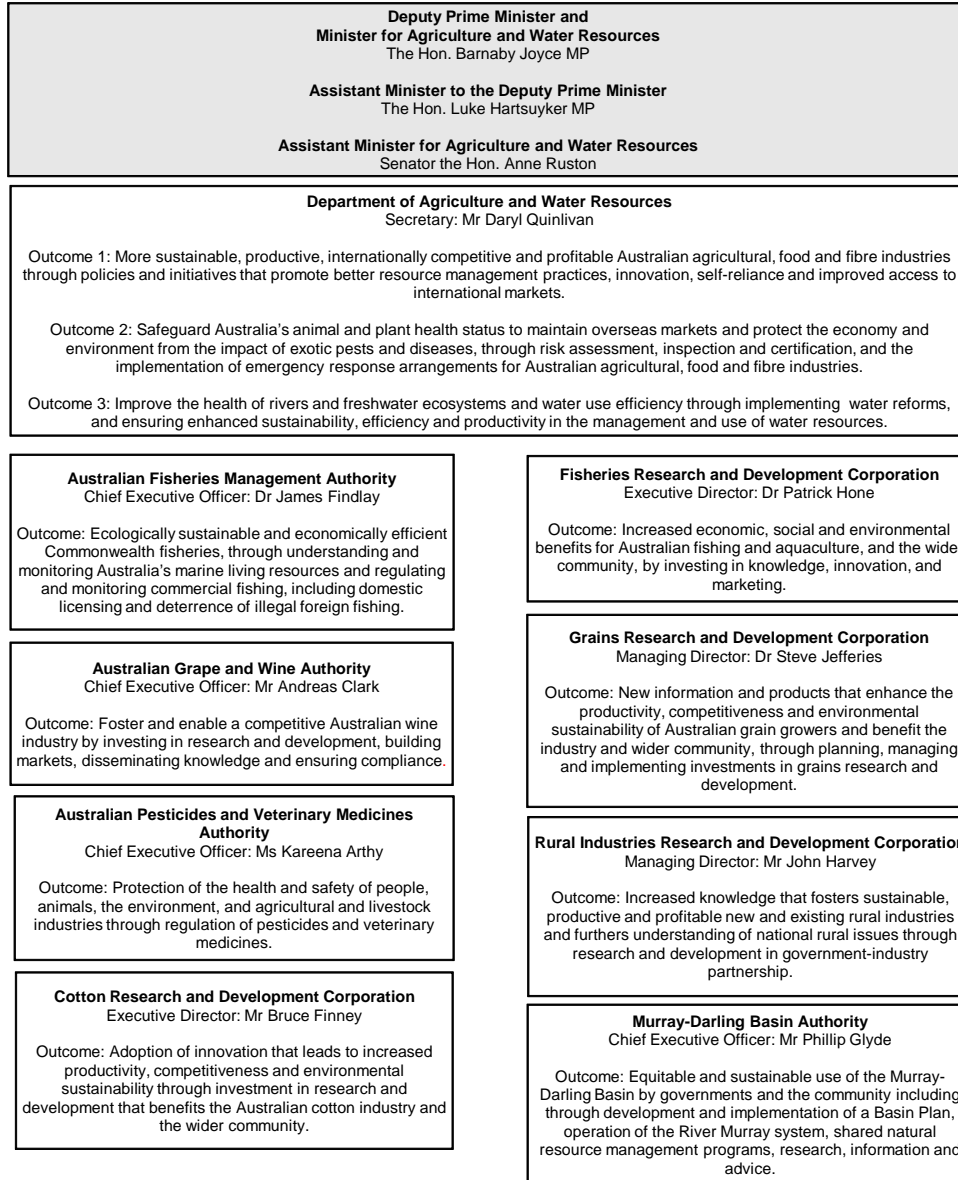
PORTFOLIO OVERVIEW

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

The roles and responsibilities of the department and the portfolio bodies have not changed since the 2016–17 Portfolio Budget Statements.

The department is the only portfolio body receiving additional resources through Appropriation Bills (No. 3) and (No. 4) 2016–17. Our portfolio agencies will receive funding for new measures through the department.

Figure 1: Agriculture and Water Resources Portfolio Structure



ENTITY ADDITIONAL ESTIMATES STATEMENTS

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DEPARTMENT OF AGRICULTURE AND WATER RESOURCES

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There has been no change to the department's strategic direction statement since the 2016-17 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

These tables detail the resourcing for the Department of Agriculture and Water Resources at 2016–17 Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016–17 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4) 2016–17, Special Appropriations and Special Accounts.

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2016–17 Additional Estimates

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2015–16 \$'000	2016–17 \$'000	2016–17 \$'000	2016–17 \$'000
<u>Departmental</u>				
Annual appropriations – ordinary annual services¹				
Outcome 1	127,636	128,501	(555)	127,946
Outcome 2	193,156	215,438	4,659	220,097
Outcome 3	1,079	27,644	-	27,644
Prior year appropriations available ²	44,553	48,805	-	48,805
Section 74 retained revenue receipts ³	28,917	24,572	-	24,572
Section 75 transfers	16,620	-	-	-
Departmental capital budget ⁴	9,969	9,940	-	9,940
Annual appropriations – other services – non-operating⁵				
Prior year appropriation ²	320	4,603	-	4,603
Equity injections	6,055	7,384	5,319	12,703
<i>Total departmental annual appropriations</i>	428,305	466,887	9,423	476,310
Special accounts⁶				
Opening balance	58,965	37,749	-	37,749
Appropriation receipts ⁷	127,160	128,792	-	128,792
Non-appropriation receipts	375,824	401,614	-	401,614
<i>Total special account</i>	561,949	568,155	-	568,155
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	(127,160)	(128,792)	-	(128,792)
Total departmental resourcing	863,094	906,250	9,423	915,673

Continued on following pages

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2016–17 Additional Estimates

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2015–16 \$'000	2016–17 \$'000	2016–17 \$'000	2016–17 \$'000
<u>Administered</u>				
Annual appropriations – ordinary annual services²				
Outcome 1	112,945	111,768	6,638	118,406
Outcome 2	25,629	31,056	-	31,056
Outcome 3	-	319,347	-	319,347
Section 75 transfers	315,885	-	-	-
Prior year appropriations available ¹	39,460	67,247	-	67,247
Prior year Section 75 appropriations available ¹	25,852	-	-	-
Administered capital budget ⁸	-	187,045	-	187,045
Section 74 retained revenue receipts ³	1,627	-	-	-
Section 51 determinations ⁹	(210,259)	-	-	-
Annual appropriations – other services – non-operating⁵				
Prior year appropriations available ¹	185,000	296,885	-	296,885
Administered assets and liabilities	250,000	300,000	-	300,000
Section 75 transfers	61,746	-	-	-
Prior year Section 75 transfers	37,780	-	-	-
Annual appropriations – other services – specific payments to States, ACT, NT and local government⁵				
Outcome 3	3,400	2,100	-	2,100
Section 75 transfers	2,100	-	-	-
Prior year Section 75 appropriations available ¹	5,500	-	-	-
Section 51 determinations	(5,500)	-	-	-
<i>Total administered annual appropriations</i>	851,165	1,315,448	6,638	1,322,086
<i>Total administered special appropriations⁶</i>	832,092	983,433	8,098	991,531

Continued on following pages

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2016–17 Additional Estimates (continued)

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2015–16	2016–17	2016–17	2016–17
	\$'000	\$'000	\$'000	\$'000
Special accounts⁶				
Opening balance	8,549	57,040	-	57,040
Appropriation receipts ⁷	5,862	111,124	-	111,124
Non-appropriation receipts	57,312	1,745	510	2,255
<i>Total special account receipts</i>	<i>71,723</i>	<i>169,909</i>	<i>510</i>	<i>170,419</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(5,862)</i>	<i>(111,124)</i>	<i>-</i>	<i>(111,124)</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(296,458)</i>	<i>(309,460)</i>	<i>(11,167)</i>	<i>(320,627)</i>
Total administered resourcing	1,452,660	2,048,206	4,079	2,052,285
Total resourcing for Department of Agriculture and Water Resources	2,315,754	2,954,456	13,502	2,967,958
			2015–16	2016–17
Average staffing level (number)			4,228.0	4,525.9

1. *Appropriation Act (No. 1) 2016–17* and *Appropriation Bill (No. 3) 2016–17*.
2. Excludes \$40.995 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated retained revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in the Appropriation Bills and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. *Appropriation Act (No. 2) 2016–17* and *Appropriation Bill (No. 4) 2016–17*.
6. Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM). For further information on special accounts see Table 3.1.
7. Amounts credited to the special account(s) from the department's annual appropriations.
8. Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
9. A direction under section 51 of the PGPA Act, withholds access to appropriated funds resulting in a 'loss of control' for the entity over relevant amounts, for example Government decisions, movements of funds, reallocations or reclassifications.

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

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

Continued on following page

Table 1.1: Department of Agriculture and Water Resources – Resource Statement as at 2016–17 Additional Estimates (continued)

Third Party Payments from and on behalf of other entities

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2015–16 \$'000	2016–17 \$'000	2016–17 \$'000	2016–17 \$'000
Payments made by other entities on behalf of Department of Agriculture and Water Resources	57,431	117,736	(39,370)	78,366
Payments made to other entities for the provision of services (disclosed above)	64,389	59,373	337	59,710
Receipts received from other entities for the provision of services (disclosed above in s74 Retained revenue receipts section above)	19,388	6,429	-	6,429
Payments made to corporate entities within the portfolio				
Australian Grape and Wine Authority – Special Appropriation	28,989	29,551	1,297	30,848
Australian Grape and Wine Authority – Administered Appropriation Act No. 1	-	2,000	-	2,000
Australian Pesticides and Veterinary Medicines Authority – Special Appropriation	34,195	32,491	-	32,491
Australian Pesticides and Veterinary Medicines Authority ¹ – Administered Appropriation Act No. 1	143	143	-	143
Cotton R&D Corporation – Special Appropriation	11,399	10,782	377	11,159
Fisheries R&D Corporation – Special Appropriation	20,123	21,431	-	21,431
Fisheries R&D Corporation – Administered Appropriation Act No. 1	-	-	4,291	4,291
Grains R&D Corporation – Special Appropriation	178,056	182,861	4,859	187,720
Murray-Darling Basin Authority ² – Administered Appropriation Act No. 1	7,492	12,842	118	12,960
Rural Industries R&D Corporation – Administered Appropriation Act No. 1	8,628	9,170	1,000	10,170
Rural Industries R&D Corporation – Special Appropriation	7,433	8,189	(775)	7,414

1. This does not include \$4.744 million in *Appropriation Act (No. 1) 2016–17* and Appropriation Bill (No. 3) 2016–17 and \$0.137 million of capital funding that will pass through the department to the Australian Pesticides and Veterinary Medicines Authority.

2. This does not include \$84.746 million in *Appropriation Act (No. 1) 2016–17* and Appropriation Bill (No. 3) 2016–17 that will pass through the department to the Murray-Darling Basin Authority.

1.3 ENTITY MEASURES

Table 1.2 summarises new measures since the 2016–17 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Department of Agriculture and Water Resources measures since 2016–17 Budget

	Programme	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Revenue measures					
Changes to agricultural production levies ¹	OC1,2				
Administered revenues		460	920	920	920
Departmental revenues		-	-	-	-
Total		460	920	920	920
Total revenue measures					
Administered		460	920	920	920
Departmental		-	-	-	-
Total		460	920	920	920
Expense measures					
Australian Grape and Wine Authority					
Wine Tourism and Cellar Door Grants ²	1.10				
Administered expenses		-	-	-	10,000
Departmental expenses		-	-	-	-
Total		-	-	-	10,000
Australian Pesticides and Veterinary Medicines Authority					
Relocation of the Australian Pesticides and Veterinary Medicines Authority ³	1.10				
Administered expenses		-	-	-	-
Departmental expenses		1,732	4,382	14,059	2,450
Total		1,732	4,382	14,059	2,450
Department of Agriculture and Water Resources					
Beef Week and the Beef Australia Expo – additional funding	1.10				
Administered expenses		850	2,350	550	250
Departmental expenses		-	-	-	-
Total		850	2,350	550	250
Biosecurity Integrated Information System	2.1				
Administered expenses		-	-	-	-
Departmental expenses		4,681	4,419	2,776	-
Total		4,681	4,419	2,776	-
Carbon Farming Futures – efficiencies	1.1				
Administered expenses		(1,527)	-	-	-
Departmental expenses		-	-	-	-
Total		(1,527)	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

Continued on following pages

Table 1.2: Department of Agriculture and Water Resources measures since 2016–17 Budget (continued)

	Programme	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Expense measures (continued)					
Changes to agricultural production levies ¹	OC1,2				
Administered expenses		(5,405)	(10,925)	96	58
Departmental expenses		-	-	-	-
Total		(5,405)	(10,925)	96	58
Commonwealth Water Functions	3.1				
Administered expenses		-	13,173	12,728	12,716
Departmental expenses		-	10,272	9,940	9,749
Total		-	23,445	22,668	22,465
Community Infrastructure Projects – new announcements ⁴	1.10				
Administered expenses		100	-	-	-
Departmental expenses		-	-	-	-
Total		100	-	-	-
Dairy Industry Assistance Package	OC1				
Administered expenses		-	-	-	-
Departmental expenses		422	582	464	532
Total		422	582	464	532
Emerging International Airports – Canberra ⁵	2.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Leadership in Agriculture Industries Fund – establishment	1.10				
Administered expenses		1,780	2,000	1,000	-
Departmental expenses		220	-	-	-
Total		2,000	2,000	1,000	-
National Institute for Forest Products Innovation – establishment	1.3				
Administered expenses		200	1,000	1,000	1,000
Departmental expenses		-	-	-	-
Total		200	1,000	1,000	1,000
Northern Australia Rice Industry	1.10				
Administered expenses		1,000	1,000	1,000	1,000
Departmental expenses		-	-	-	-
Total		1,000	1,000	1,000	1,000
Rural Research and Development for Profit Programme – efficiencies	1.10				
Administered expenses		(1,399)	(5,603)	(1,499)	(1,499)
Departmental expenses		-	-	-	-
Total		(1,399)	(5,603)	(1,499)	(1,499)
Murray-Darling Basin Authority					
Commonwealth Water Functions ⁶	3.1				
Administered expenses		-	33,713	33,738	33,767
Departmental expenses		-	-	-	-
Total		-	33,713	33,738	33,767
Total expense measures					
Administered		(4,401)	36,708	48,613	57,292
Departmental		7,055	19,655	27,239	12,731
Total		2,654	56,363	75,852	70,023

Continued on following page

Table 1.2: Department of Agriculture and Water Resources measures since 2016–17 Budget (continued)

Programme	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Capital measures				
Australian Pesticides and Veterinary Medicines Authority				
Relocation of the Australian Pesticides and Veterinary Medicines Authority ³ 1.10				
Administered expenses	-	-	-	-
Departmental expenses	137	-	-	-
Total	137	-	-	-
Department of Agriculture and Water Resources				
Biosecurity Integrated Information System 2.1				
Administered capital	-	-	-	-
Departmental capital	5,319	9,381	3,922	-
Total	5,319	9,381	3,922	-
Dairy Industry Assistance Package OC1				
Administered capital	-	-	-	-
Departmental capital	-	-	-	-
Total	-	-	-	-
Total capital measures				
Administered	-	-	-	-
Departmental	5,456	9,381	3,922	-
Total	5,456	9,381	3,922	-

1. The measure 'Changes to agricultural production levies' appears under revenue and expense measure headings. These changes are made at the request of the relevant industry. The measure comprises:

Title	Treatment	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Melon	1. Introduce a mandatory research and development (R&D) levy of \$0.003 per kilogram.	345	690	690	690
	2. Introduce a Plant Health Australia (PHA) subscription levy and charge of \$0.001 per kilogram.	115	230	230	230
	3. Establish an Emergency Plant Pest Response levy at a nil rate.	-	-	-	-
	<i>Total revenue impact</i>	<i>460</i>	<i>920</i>	<i>920</i>	<i>920</i>
	<i>Total expense impact</i>	<i>460</i>	<i>920</i>	<i>920</i>	<i>920</i>
	Total changes to agricultural levies – Revenue	460	920	920	920
Red Meat Slaughter	1. Reallocating R&D levy to Marketing levy.	5,865	11,845	824	862
	2. Reallocating Marketing levy to R&D levy.	(5,865)	(11,845)	(824)	(862)
	<i>Total revenue impact</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Total expense impact</i>	<i>(5,865)</i>	<i>(11,845)</i>	<i>(824)</i>	<i>(862)</i>
Total changes to agricultural levies – Expense		(5,405)	(10,925)	96	58

2. The lead entity for the measure *Wine Tourism and Cellar Door Grants* is the Treasury. The measure description appears in 2016–17 MYEFO under the Treasury portfolio. Funding for this measure passes through the department to the Australian Grape and Wine Authority.
3. Total funding for the measure *Relocation for the Australian Pesticides and Veterinary Medicines Authority (APVMA)* includes \$4.481 million over three years allocated to the contingency reserve in Department of Finance. Funding for this measure passes through the department to the APVMA.
4. The lead entity for the measure *Community Infrastructure Projects – new announcements* is the Department of Infrastructure and Regional Development. The measure description appears in 2016–17 MYEFO under the Infrastructure and Regional Development portfolio.
5. The lead entity for the measure *Emerging International Airports – Canberra* is the Department of Immigration and Border Protection. The measure description appears in 2016–17 MYEFO under the Immigration and Border Protection portfolio.
6. Funding for the Murray-Darling Basin Authority (MDBA) component of the measure *Commonwealth Water Functions* passes through the department to the MDBA.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail changes in resourcing for the Department of Agriculture and Water Resources at Additional Estimates, by outcome. The tables show variations since the 2016–17 Budget due to new measures (as per Table 1.2) and variations due to other factors, such as movements of funds, reclassifications, reallocations and adjustments due to the efficiency dividend and changes in economic parameters.

Table 1.3: Additional Estimates and other variations since the 2016–17 Budget

		2016–17	2017–18	2018–19	2019–20
	Programme	\$'000	\$'000	\$'000	\$'000
Outcome 1					
Administered					
<u>Annual Appropriations – Measures</u>					
Beef Week and the Beef Australia Expo – additional funding	1.10	850	2,350	550	250
Carbon Farming Futures – efficiencies	1.1	(1,527)	-	-	-
Community Infrastructure Projects – new announcements	1.10	100	-	-	-
Leadership in Agriculture Industries Fund – establishment	1.10	1,780	2,000	1,000	-
National Institute for Forest Products Innovation – establishment	1.3	200	1,000	1,000	1,000
Northern Australia Rice Industry	1.10	1,000	1,000	1,000	1,000
Rural Research and Development for Profit Programme – efficiencies	1.10	(1,399)	(5,603)	(1,499)	(1,499)
<u>Movements of Funds</u>					
A more competitive and sustainable fisheries sector – Support for Recreational and Commercial Fishing Peak Bodies	1.4	100	(100)	-	-
Clean Energy Future – Creating Opportunities on the Land – extending the benefits of the Carbon Farming Initiative	1.1	2,062	-	-	-
Drought Recovery Concessional Loan Scheme – administration	1.11	519	-	-	-
Drought Relief Package – Concessional Loans – administration	1.11	381	-	-	-
Indonesia – Australia Red Meat and Cattle Partnership	1.13	836	-	-	-

Continued on following pages

Table 1.3: Additional Estimates and other variations since the 2016–17 Budget (continued)

	Programme	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1					
Administered					
<u>Reclassifications</u>					
National Carp Control Plan	1.2	1,743	2,057	1,231	-
<u>Reallocations</u>					
Dairy Industry Assistance Package	1.8	900	-	-	-
Drought Recovery Concessional Loan Scheme – administration	1.11	740	-	-	-
Drought Recovery Concessional Loan Scheme – administration	1.11	(519)	-	-	-
Drought Relief Package – Concessional Loans – administration	1.11	(381)	-	-	-
Farm Business Concessional Loans Scheme ¹	1.11	635	-	-	-
Fisheries Resources Research Fund	1.4	788	-	-	-
Stronger Farmers, Stronger Economy – new drought management framework – managing farm risk programme	1.12	(1,375)	-	-	-
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – Pest Animal and Weed Management	1.2	(788)	-	-	-
<u>Change in Parameters</u>					
Parameter adjustment	Various	-	(209)	(256)	(345)
<u>Other Variations</u>					
Agricultural and Veterinary Chemicals Minor Use Programme – GovLink contract	1.10	(7)	(10)	(10)	(10)
Net impact on estimates for Outcome 1 (administered)		6,638	2,485	3,016	396
Outcome 1					
Departmental					
<u>Annual Appropriations – Measures</u>					
Dairy Industry Assistance Package		422	582	464	532
Leadership in Agriculture Industries Fund – establishment		220	-	-	-
<u>Reclassifications</u>					
A more competitive and sustainable fisheries sector – Review of Invasive Marine Pests ²		546	-	-	-
National Carp Control Plan		(1,743)	(2,057)	(1,231)	-
<u>Change in Parameters</u>					
Parameter adjustment		-	(598)	(707)	(869)
<u>Other Variations</u>					
Efficiency dividend		-	(1,910)	(3,155)	(3,513)
Net impact on estimates for Outcome 1 (departmental)		(555)	(3,983)	(4,629)	(3,850)

Continued on following pages

Table 1.3: Additional Estimates and other variations since the 2016–17 Budget (continued)

	2016–17	2017–18	2018–19	2019–20
Programme	\$'000	\$'000	\$'000	\$'000
Outcome 2				
Administered				
<u>Movements of Funds</u>				
Stronger Farmers, Stronger Economy – improvements to access premium markets –				
Improve Biosecurity – Indigenous Rangers	2.1	-	1,321	-
<u>Reallocations</u>				
A Competitive Agriculture Sector – stronger biosecurity and quarantine arrangements				
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2.2	(161)	-	-
<u>Reclassifications</u>				
A more competitive and sustainable fisheries sector – Review of Invasive Marine Pests ²				
	2.2	(546)	-	-
<u>Change in Parameters</u>				
Parameter adjustment	All	-	(43)	(53)
			(84)	
Net impact on estimates for Outcome 2 (administered)				
		(546)	1,278	(53)
				(84)
Outcome 2				
Departmental				
<u>Annual Appropriations – Measures</u>				
Biosecurity Integrated Information System				
	4,681	4,419	2,776	-
Emerging International Airports – Canberra				
	-	-	-	-
<u>Change in Parameters</u>				
Parameter adjustment				
	-	(1,025)	(1,179)	(1,362)
<u>Other Variations</u>				
Efficiency dividend				
	-	(3,276)	(5,263)	(5,505)
GovLink contract				
	(22)	(30)	(30)	(30)
Net impact on estimates for Outcome 2 (departmental)				
		4,659	88	(3,696)
				(6,897)

1. Farm Business Concessional Loans Scheme was formerly known as Drought Concessional Loans Scheme – ongoing arrangements.
2. Funds were reclassified from administered to departmental and reallocated to Outcome 1 from Programme 2.2.

Continued on following pages

Table 1.3: Additional Estimates and other variations since the 2016–17 Budget (continued)

	2016–17	2017–18	2018–19	2019–20	
Programme	\$'000	\$'000	\$'000	\$'000	
Outcome 3					
Administered					
<u>Annual Appropriations – Measures</u>					
Commonwealth Water Functions	3.1	-	13,173	12,728	12,716
<u>Movements of Funds</u>					
Sustainable Rural Water Use and Infrastructure Programme (SRWUIP) ¹	3.1	(60,500)	14,403	-	-
<u>Reclassifications</u>					
SRWUIP Act No. 2 (Non-Operating) to SRWUIP Act No. 1	3.1	-	7,185	-	-
Net impact on estimates for Outcome 3 (administered)		(60,500)	34,761	12,728	12,716
Outcome 3					
Departmental					
<u>Annual Appropriations – Measures</u>					
Commonwealth Water Functions		-	10,272	9,940	9,749
<u>Change in Parameters</u>					
Parameter adjustment		-	(87)	(91)	(84)
<u>Other Variations</u>					
Efficiency dividend		-	(279)	(406)	(340)
Net impact on estimates for Outcome 3 (departmental)		-	9,906	9,443	9,325
Net impact on estimates Outcome 1, 2 & 3 (administered)		(54,408)	38,524	15,691	13,028
Net impact on estimates Outcome 1, 2 & 3 (departmental)		4,104	6,011	1,118	(1,422)
Administered Measures and Other Variations for Portfolio Agencies with funding passing through the department					
	2016–17	2017–18	2018–19	2019–20	
	\$'000	\$'000	\$'000	\$'000	
<u>Annual Appropriations – Measures</u>					
<i>Australian Grape and Wine Authority</i>					
Wine Tourism and Cellar Door Grants	1.10	-	-	-	10,000
<i>Australian Pesticides and Veterinary Medicines Authority (APVMA)</i>					
Relocation of the Australian Pesticides and Veterinary Medicines Authority ²	1.10	1,732	4,382	14,059	2,450
APVMA – Capital non-operating		137	-	-	-
<i>Murray-Darling Basin Authority</i>					
Commonwealth Water Functions	3.1	-	33,713	33,738	33,767
<u>Other Variations</u>					
Murray-Darling Basin Authority – GovLink contract	3.1	(7)	(10)	(10)	(10)
Net impact on estimates for administered		1,862	38,085	47,787	46,207

Continued on following pages

Table 1.3: Additional Estimates and other variations since the 2016–17 Budget (continued)

Administered – Special Appropriation	2016–17	2017–18	2018–19	2019–20
	\$'000	\$'000	\$'000	\$'000
Annual Appropriations – Measures				
Changes to agricultural production levies	(5,405)	(10,925)	96	58
Other Variations				
Changes in levies estimates	52,873	47,649	59,099	20,424
Changes in <i>Farm Household Support Act 2014</i> , s. 105 – payments for Farm Household	1.12 (39,370)	(39,007)	(48,208)	(47,644)
Net impact on estimates for Administered – Special Appropriation	8,098	(2,283)	10,987	(27,162)
Administered – Bill 2 Non-Operating				
Reclassification				
From SRWUIP Act No. 2 (Non-Operating) to SRWUIP Act No. 1	OC3 (2,883)	(3,302)	(1,000)	-
Movement of Funds				
SRWUIP	OC3 -	2,302	-	-
Net impact on estimates for Administered – Bill 2 Non-Operating	(2,883)	(1,000)	(1,000)	-
Administered – Special Accounts				
Movements of Funds				
Water for the Environment Special Account ³	OC3 (64,857)	(350,000)	(200,000)	(20,000)
Net impact on estimates for Administered – Special Account	(64,857)	(350,000)	(200,000)	(20,000)

Continued on following page

Table 1.3: Additional Estimates and other variations since the 2016–17 Budget (continued)

Departmental Capital Budget (DCB) – Act No. 1 & Bill No. 3		2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<u>Change in Parameters</u>					
Parameter adjustment – capital budget	OC1	-	(15)	(17)	(22)
Parameter adjustment – capital budget	OC2	-	(33)	(42)	(56)
<u>Other Variations</u>					
Efficiency dividend – capital budget	OC1	-	(48)	(72)	(87)
Efficiency dividend – capital budget	OC2	-	(104)	(182)	(219)
Equity Injections – Act No. 2 & Bill No. 4					
<u>Annual Appropriations – Measures</u>					
Biosecurity Integrated Information System	OC2	5,319	9,381	3,922	-
Net impact on estimates for Departmental Capital Budget Statement		5,319	9,181	3,609	(384)

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

Department of the Treasury National Partnership (NP) payments	SPP	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<u>Annual Appropriations – Measures</u>					
Community Infrastructure Projects – new announcements – NP on the Water Infrastructure Development Fund – Capital component	707	-	(5,000)	(5,000)	-
<u>Movements of Funds</u>					
NP on the Great Artesian Basin Sustainability Initiative	127	1,700	-	-	-
Sustainable Rural Water Use and Infrastructure Programme ¹	533	(92,061)	92,505	221,293	35,750
NP on the South Australian River Murray Sustainability Programme	638	(13,000)	13,000	-	-
NP on the Water Infrastructure Development Fund – Feasibility Studies	698	16,000	(3,000)	-	-
Net impact on estimates		(87,361)	97,505	216,293	35,750

1. Movement of Funds approved from 2015–16 of (\$257.487 million), 2016–17 of (\$92.061 million), going into 2017–18 of (\$92.505 million), 2018–19 (\$221.293 million), 2019–20 of (\$35.750 million).

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table shows Additional Estimates sought for the Department of Agriculture and Water Resources through Appropriation Bills (No. 3) and (No. 4) 2016–17.

Table 1.4: Appropriation Bill (No. 3) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES					
ADMINISTERED ITEMS					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	108,424	111,768	118,406	12,634	(5,996)
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.	24,815	31,056	31,056	-	-
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	202,714	319,347	319,347	-	-
Total	335,953	462,171	468,809	12,634	(5,996)
Total additional Administered Bill No. 3				6,638	

Continued on following page

Table 1.4: Appropriation Bill (No. 3) 2016–17 (continued)

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES					
DEPARTMENTAL PROGRAMMES					
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.	130,590	131,830	131,275	1,188	(1,743)
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.	200,171	222,049	226,708	4,681	(22)
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	17,699	27,644	27,644	-	-
Total	348,460	381,523	385,627	5,869	(1,765)
Total additional Departmental Bill No. 3				4,104	
AUSTRALIAN PESTICIDES AND VETERINARY MEDICINES AUTHORITY					
DEPARTMENTAL					
Outcome 1					
Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.	-	-	1,732	1,732	-
Total	-	-	1,732	1,732	-
Total additional Departmental Bill No. 3				1,732	

Table 1.5: Appropriation Bill (No. 4) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 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	250,000	250,000	-	-
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.	-	-	-	-	-
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	67,246	239,145	239,145	-	-
Total	317,246	489,145	489,145	-	-
Total additional Administered Bill No. 4				-	-

Continued on following page

Table 1.5: Appropriation Bill (No. 4) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMMES					
Outcome 1					
More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.	-	-	-	-	-
Outcome 2					
Safeguard Australia's animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries.	6,055	7,384	12,703	5,319	-
Outcome 3					
Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.	-	-	-	-	-
Total	6,055	7,384	12,703	5,319	-
Total additional Departmental Bill No. 4				5,319	
AUSTRALIAN PESTICIDES AND VETERINARY MEDICINES AUTHORITY					
DEPARTMENTAL					
Outcome 1					
Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.	-	-	137	137	-
Total	-	-	137	137	-
Total additional Departmental Bill No. 4				137	

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAMME STRUCTURES

There has been no change to the department's outcome and programme structure since the 2016–17 Portfolio Budget Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Linked programmes

There has been no change to linked programmes for Outcome 1 since the 2016–17 Portfolio Budget Statements.

Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2016–17 Portfolio Budget Statements.

Budgeted expenses

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

Table 2.2.1 Budgeted Expenses for Outcome 1

Outcome 1: More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.					
	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Building Successful Primary Industries					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Programme 1.8: Dairy Industry					
Dairy Industry Assistance Package	-	900	-	-	-
Programme 1.10: Agricultural Resources					
A Competitive Agriculture Sector – boosting farm profits through rural research and development	29,293	18,400	13,591	23,501	23,501
A Competitive Agriculture Sector – improved access to Agricultural and Veterinary Chemicals	1,698	2,532	1,930	-	-
Agricultural and Veterinary Chemicals Minor Use Programme	143	136	134	130	133
Australian Pesticides and Veterinary Medicines Authority	-	3,012	2,630	1,594	1,602
Community Development Grants programme	-	100	-	-	-
Beef Week and the Beef Australia Expo	-	850	2,350	550	250
Relocation of the Australian Pesticides and Veterinary Medicines Authority ¹	-	1,732	2,861	11,538	2,011
Leadership in Agriculture Industries Fund	-	1,780	2,000	1,000	-
Northern Australia Rice industry	-	1,000	1,000	1,000	1,000
Rural Industries Research and Development Corporation	8,628	9,170	9,333	9,470	9,211
Stronger Farmers, Stronger Economy – a fairer go for farm businesses – Cooperatives and innovative business models	700	6,888	6,188	-	-
Australian Grape and Wine Authority	-	2,000	16,014	15,924	16,062
Wine Tourism and Cellar Door Grant	-	-	-	-	10,000
Sub total (Appropriation Act No. 1 and Bill No. 3)	40,462	48,500	58,031	64,707	63,770

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Building Successful Primary Industries					
Administered expenses					
Special appropriations					
Programme 1.5: Horticulture Industry					
<i>Horticulture Marketing and Research and Development Services Act 2000, s. 16(9)</i>					
	95,887	96,182	96,527	96,527	96,527
Programme 1.6: Wool Industry					
<i>Wool Services Privatisation Act 2000, s. 31(4)</i>					
	63,754	69,600	69,600	69,600	69,600
Programme 1.7: Grains Industry					
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Other Grains</i>					
	87,542	90,887	87,458	89,082	88,945
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Grains R&D Corporation – Wheat</i>					
	93,203	94,029	95,110	96,476	97,702
Programme 1.8: Dairy Industry					
<i>Dairy Produce Act 1986, s. 6(1)</i>					
	57,593	52,351	51,071	51,888	54,101
Programme 1.9: Meat and Livestock Industry					
<i>Australian Meat and Live-stock Industry Act 1997, s. 63(2) – payments to the industry marketing body</i>					
	83,394	81,368	80,858	83,718	86,128
<i>Australian Meat and Live-stock Industry Act 1997, s. 64(2) – payments to the industry research body</i>					
	27,989	27,582	27,452	28,377	29,116
<i>Australian Meat and Live-stock Industry Act 1997, s. 64A(2) – payments to the livestock export marketing body</i>					
	4,328	4,077	3,794	3,864	3,981
<i>Australian Meat and Live-stock Industry Act 1997, s. 64B(2) – payments to the livestock export research body</i>					
	867	817	761	775	798
<i>Australian Meat and Live-stock Industry Act 1997, s. 64C(2) – payments to the meat processor marketing body</i>					
	7,017	11,594	15,911	6,553	6,591
<i>Australian Meat and Live-stock Industry Act 1997, s. 64D(2) – payments to the meat processor research body</i>					
	12,647	4,317	-	9,358	9,320

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Building Successful Primary Industries					
Special appropriations					
Programme 1.9: Meat and Livestock Industry					
<i>Australian Meat and Live-stock Industry Act 1997, s. 66(1) – Commonwealth contribution to industry research body</i>					
	45,871	75,047	73,009	90,085	50,960
<i>Pig Industry Act 2001, s. 10(1)</i>					
	19,351	21,888	22,211	22,764	23,324
Programme 1.10: Agricultural Resources					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992 – s. 58 (6) amount payable to the APVMA</i>					
	29,741	30,770	32,549	33,050	33,574
<i>Australian Grape and Wine Authority Act 2013, s. 32 – payments to the Authority</i>					
	29,283	30,848	29,541	29,532	29,529
<i>Egg Industry Service Provision Act 2002, s. 8(1)</i>					
	9,191	8,825	9,160	9,348	9,542
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Cotton R&D Corporation</i>					
	12,107	11,295	11,923	13,271	13,269
<i>Primary Industries Research and Development Act 1989, s. 30(3) – Rural Industries R&D Corporation</i>					
	7,183	7,414	8,750	8,786	8,822
<i>Sugar Research and Development Services Act 2013, s. 7 – payment to the sugar industry services body</i>					
	30,968	30,933	28,840	29,540	29,540
Sub total (Special appropriation)					
	717,916	749,824	744,525	772,594	741,369
Expenses not requiring appropriation in the budget year ²					
	502	-	-	-	-
Departmental expenses					
Departmental appropriation ^{3,4}					
	52,208	36,667	41,459	39,990	44,031
Expenses not requiring appropriation in the budget year ¹					
	2,289	1,942	2,249	2,249	2,249
Total Programme expenses					
	813,377	836,932	846,264	879,540	851,419

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Supporting Agricultural Communities					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Programme 1.11: Drought Programmes					
Drought Relief Package – Concessional Loans – administration	659	-	-	-	-
Drought Recovery Concessional Loan Scheme – administration	160	740	-	-	-
Farm Business Concessional Loans Scheme ⁵	-	6,885	6,250	6,250	6,250
Programme 1.12: Rural Programmes					
Rural Financial Counselling Service	16,053	16,232	16,426	16,672	16,924
Stronger Farmers, Stronger Economy – new drought management framework – managing farm risk programme	9	4,175	5,550	5,475	-
Sub total (Appropriation Act No. 1 and Bill No. 3)	16,881	28,032	28,226	28,397	23,174
Special appropriations					
Programme 1.11: Drought Programmes					
<i>Farm Household Support Act 1992 – s.57(3) [Repealed by Act 13 of 2014]</i>	3	-	-	-	-
Programme 1.12: Rural Programmes					
<i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i>	57,221	78,366	35,462	35,136	35,894
Sub total(Special appropriation)	57,224	78,366	35,462	35,136	35,894
Expenses not requiring appropriation in the budget year¹					
Drought Recovery Concessional Loans Scheme – discount expense	-	250	250	250	250
Farm Business Concessional Loans Scheme – discount expenses ⁵	-	387	387	387	387
Farm Business Concessional Loans Scheme – state administration ⁵	-	(5,625)	625	625	625

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Supporting Agricultural Communities					
Administered expenses (continued)					
<u>Expenses not requiring appropriation in the budget year¹</u>					
Drought Relief Package – Concessional Loans – administration	1,320	2,070	2,070	2,070	-
Farm Finance – Concessional Loans Scheme – administration	1,550	1,550	1,550	1,550	-
Write-down and impairment of assets	1,545	-	-	-	-
<u>Departmental expenses</u>					
Departmental appropriation ^{3,4}	12,108	13,247	13,643	13,224	13,125
Expenses not requiring appropriation in the budget year ²	490	331	331	331	331
Total Programme expenses	91,118	118,608	82,544	81,970	73,786

Strategic Objective: Expanding Agricultural, Fisheries and Forestry Exports

Administered expenses					
<u>Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)</u>					
Programme 1.13: International Market Access					
Agriculture Advancing Australia – International Agricultural Cooperation	107	145	211	216	222
Food and Agriculture Organization of the United Indonesia – Australia Red Meat and Cattle Partnership	13,791	12,636	12,538	12,721	12,906
International Organisations Contributions	864	3,531	699	-	-
Stronger Farmers, Stronger Economy – improvements to accessing premium markets – cooperation activities	1,917	1,855	1,878	1,905	1,936
	-	1,500	1,500	50	-
<i>Sub total (Appropriation Act No. 1 and Bill No. 3)</i>	16,679	19,667	16,826	14,892	15,064
<u>Departmental expenses</u>					
Departmental appropriation ^{3,4}	31,950	34,510	35,590	36,275	28,453
Expenses not requiring appropriation in the budget year ²	954	561	561	561	561
Total Programme expenses	49,583	54,739	52,977	51,728	44,078

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Sustaining Natural Resources for Longer-Term Productive Primary Industries					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Programme 1.1: Agricultural Adaptation					
Clean Energy Future – Creating Opportunities on the Land – extending the benefits of the Carbon Farming Initiative	14,632	11,061	-	-	-
Programme 1.2: Sustainable Management – Natural Resources					
A more competitive and sustainable fisheries sector – Recognise OceanWatch as a Natural Resource Management Group	600	600	600	-	-
National Landcare Programme	5,862	909	-	-	-
National Landcare Programme transfer to special account	(5,862)	(909)	-	-	-
National Carp Control Plan	-	4,291	3,905	2,015	-
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – Pest Animal and Weed Management	920	8,362	9,350	6,305	-
Programme 1.3: Forestry Industry					
National Institute for Forest Products Innovation – establishment	-	200	1,000	1,000	1,000
Programme 1.4: Fishing Industry					
A more competitive and sustainable fisheries sector – Support for Recreational and Commercial Fishing Peak Bodies	300	300	100	-	-
Fisheries Resources Research Fund	381	1,228	2,294	2,327	2,362
Sub total (Appropriation Act No. 1 and Bill No. 3)	16,833	26,042	17,249	11,647	3,362

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Sustaining Natural Resources for Longer-Term Productive Primary Industries					
Special appropriations					
Programme 1.3: Forestry Industry					
<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>					
	9,767	11,088	11,473	11,897	11,668
Programme 1.4: Fishing Industry					
<i>Primary Industries Research and Development Act 1989, s. 30A(3) & s. 30B(9) – Fisheries R&D Corporation</i>					
	20,495	21,431	21,827	22,228	22,586
Sub total					
<i>(Special appropriation)</i>	30,262	32,519	33,300	34,125	34,254
Special account					
Natural Resources Management	10,627	1,923	1,183	-	-
Departmental expenses					
Departmental appropriation ^{3,4}	30,484	34,128	26,424	26,544	26,044
Expenses not requiring appropriation in the budget year ²	1,159	785	478	478	478
Total Programme expenses	89,365	95,396	78,633	72,793	64,137

Continued on following pages

Table 2.2.1 Budgeted Expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
<u>Administered expenses</u>					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	96,717	123,150	120,332	119,643	105,370
Special appropriations	805,402	860,709	813,287	841,855	811,517
Special accounts	10,627	1,923	1,183	-	-
Expenses not requiring appropriation in the budget year ²	4,917	(1,368)	4,882	4,882	1,262
Less amounts transferred within the department	(5,862)	(909)	-	-	-
<u>Departmental expenses</u>					
Departmental appropriation ^{3,4}	126,750	118,551	117,115	116,032	111,652
Expenses not requiring appropriation in the budget year ²	4,892	3,619	3,619	3,619	3,619
Total expenses for Outcome 1	1,043,443	1,105,675	1,060,418	1,086,031	1,033,420
Movement of administered funds between years⁶					
	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1:					
Programme 1.4: Fishing Industry					
A more competitive and sustainable fisheries sector – Support for Recreational and Commercial Fishing Peak Bodies	-	100	(100)	-	-
Programme 1.10: Agricultural Resources					
Clean Energy Future – Creating Opportunities on the Land – extending the benefits of the Carbon Farming Initiative	(2,062)	2,062	-	-	-
Programme 1.11: Drought Programmes					
Drought Recovery Concessional Loan Scheme – administration	(519)	519	-	-	-
Drought Relief Package – Concessional Loans – administration	(381)	381	-	-	-
Programme 1.13: International Market Access					
Indonesia – Australia Red Meat and Cattle Partnership	(836)	836	-	-	-
Total movement of administered funds	(3,798)	3,898	(100)	-	-
	2015–16	2016–17			
Average staffing level (number)	607.0	605.6			

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1. Total funding for the measure *Relocation for the Australian Pesticides and Veterinary Medicines Authority (APVMA)* is \$25.6 million over six years. This includes \$4.481 million over three years that has been allocated to the contingency reserve that is not reflected in Table 2.2.1 (page 29). Funding for the measure passes through the department to the APVMA.
2. 'Expenses not requiring appropriation in the Budget year' are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
3. Expenses funded from both 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts' under section 74 of the PGPA Act.
4. Departmental appropriation allocations are notional and reflect the current structure of the department.
5. Farm Business Concessional Loans Scheme was formerly known as the Drought Concessional Loans Scheme – ongoing arrangements.
6. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Linked programmes

There has been no change to linked programmes for Outcome 2 since the 2016–17 Portfolio Budget Statements.

Performance criteria

There have been no changes to performance criteria for Outcome 2 since the 2016–17 Portfolio Budget Statements.

Budgeted expenses

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

Table 2.3.1 Budgeted Expenses for Outcome 2

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

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Managing Biosecurity and Imported Food Risk					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Programme 2.1: Biosecurity and Export Services					
A Competitive Agriculture Sector – support for small exporters	2,343	2,422	706	-	-
Centre of Excellence for Biosecurity Risk Analysis and Research	1,793	1,782	1,781	1,781	1,807
Stronger Farmers, Stronger Economy – improvements to accessing premium markets – Improve Biosecurity	2,529	8,480	10,591	12,500	-
Programme 2.2: Plant and Animal Health					
A Competitive Agriculture Sector – stronger biosecurity and quarantine	1,611	1,727	1,926	-	-
A more competitive and sustainable fisheries sector – Review of Invasive Marine Pests	279	1,097	1,339	-	-
Animal Biosecurity and Response Reform	955	983	983	983	980
Commonwealth Membership of Animal Health Australia and Plant Health Australia	2,080	2,213	2,051	2,055	2,086
International Organisations Contribution – World Organisation for Animal Health	250	241	242	242	246
Other Exotic Disease Preparedness Programme	623	633	640	650	660
Payment to CSIRO – Contribution to the Australian Animal Health Laboratory	7,928	8,047	8,144	8,266	8,391
Plant Biosecurity and Response Reform	1,385	1,385	1,385	1,385	1,381

Continued on following pages

Table 2.3.1 Budgeted Expenses for Outcome 2 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Managing Biosecurity and Imported Food Risk					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Programme 2.2: Plant and Animal Health					
Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – Emergency Response Exotic Pest and Disease Incursions – Immediate Assistance Fund	1,489	1,500	1,540	3,520	3,520
Sub total (Appropriation Act No. 1 and Bill No. 3)	23,265	30,510	31,328	31,382	19,071
Special appropriations					
<i>Australian Animal Health Council (Live-stock Industries) Funding Act 1996, s. 5</i>	7,886	7,689	7,666	7,923	8,125
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 6</i>	1,834	2,241	2,323	2,341	2,341
<i>Plant Health Australia (Plant Industries) Funding Act 2002, s. 10B</i>	3,275	5,288	5,300	5,341	5,374
Sub total (Special appropriation)	12,995	15,218	15,289	15,605	15,840
Expenses not requiring appropriation in the budget year ¹	10,580	10,516	10,436	10,741	10,979
Departmental expenses					
Departmental appropriation ^{2,3}	178,251	223,339	220,549	210,582	180,230
Expenses not requiring appropriation in the budget year ¹	20,890	24,876	25,203	29,343	29,827
Special accounts					
Australian Quarantine and Inspection Service Account (AQIS)	407,311	396,575	396,173	390,131	386,922
National Residue Survey Account (NRS)	10,741	10,252	10,214	10,137	10,137
Total Programme expenses	664,033	711,286	709,192	697,921	653,006

Continued on following page

Table 2.3.1 Budgeted Expenses for Outcome 2 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
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Outcome 2 Totals by appropriation type

Administered expenses

Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	23,265	30,510	31,328	31,382	19,071
Special appropriations	12,995	15,218	15,289	15,605	15,840
Expenses not requiring appropriation in the budget year ¹	10,580	10,516	10,436	10,741	10,979

Departmental expenses

Departmental appropriation ^{2,3}	178,251	223,339	220,549	210,582	180,230
Special accounts	418,052	406,827	406,387	400,268	397,059
Expenses not requiring appropriation in the budget year ¹	20,890	24,876	25,203	29,343	29,827
Total expenses for Outcome 2	664,033	711,286	709,192	697,921	653,006

Movement of administered funds between years⁴	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
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Outcome 2:

Programme 2.1: Biosecurity and Export Services

Stronger Farmers, Stronger Economy – improvements to access premium markets – Improve Biosecurity – Indigenous Rangers	(1,321)	-	1,321	-	-
Total movement of administered funds	(1,321)	-	1,321	-	-

	2015–16	2016–17
Average staffing level (number)	3,505.0	3,751.3

1. 'Expenses not requiring appropriation in the Budget year' are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
2. Expenses funded from both 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts' under section 74 of the PGPA Act.
3. Departmental appropriation allocations are notional and reflect the current structure of the department.
4. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

Linked programmes

There has been no change to linked programmes for Outcome 3 since the 2016–17 Portfolio Budget Statements.

Performance criteria

There have been no changes to performance criteria for Outcome 3 since the 2016–17 Portfolio Budget Statements.

Budgeted expenses

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

Table 2.4.1 Budgeted Expenses for Outcome 3

Outcome 3: Improve the health of rivers and freshwater ecosystems and water use efficiency through implementing water reforms, and ensuring enhanced sustainability, efficiency and productivity in the management and use of water resources.					
	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Strategic Objective: Improving Water use Efficiency and the Health of Rivers, Communities, Environmental Assets, and Production Systems					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Programme 3.1: Water Reform					
Commonwealth Contribution under the Murray-Darling Basin	7,492	14,100	13,173	12,728	12,716
Murray-Darling Basin Authority	-	84,739	70,931	69,033	58,202
National Urban Water and Desalination Plan	6,658	-	-	-	-
Stronger Farmers, Stronger Economy – National Water Infrastructure Development Fund	4,000	7,000	4,000	-	-
Sustainable Rural Water Use and Infrastructure ¹	108,233	237,747	239,025	208,339	-
Sub total (Appropriation Act No. 1 and Bill No. 3)	126,383	343,586	327,129	290,100	70,918
Other services (Appropriation Act No. 2 and Bill No. 4)					
National Urban Water and Desalination Plan	5,500	2,100	-	-	-
Special appropriations					
Transfer to special account	(2,580)	(110,000)	(430,000)	(320,000)	(350,000)
<i>Water Act 2007</i>	2,580	110,000	430,000	320,000	350,000
Special accounts					
Water Efficiency Labelling Scheme Account	765	1,981	1,981	1,981	1,981
Water for the Environment Special Account	2,580	45,143	80,000	120,000	330,000
Water Resources Special Account 2016	-	510	510	510	510
Expenses not requiring appropriation in the budget year²					
	86,419	413,362	456,240	454,467	260,833
Departmental expenses					
Departmental appropriation ^{3,4}	19,476	29,384	30,099	27,548	22,607
Expenses not requiring appropriation in the budget year ²	563	887	887	887	887
Total Programme expenses	241,686	836,953	896,846	895,493	687,736

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Table 2.4.1 Budgeted Expenses for Outcome 3 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	126,383	343,586	327,129	290,100	70,918
Other services (Appropriation Act No. 2 and Bill No. 4)	5,500	2,100	-	-	-
Special accounts	3,345	47,634	82,491	122,491	332,491
Special appropriations	2,580	110,000	430,000	320,000	350,000
Less amounts transferred within the department	(2,580)	(110,000)	(430,000)	(320,000)	(350,000)
Expenses not requiring appropriation in the budget year ²	86,419	413,362	456,240	454,467	260,833
Departmental expenses					
Departmental appropriation ^{3,4}	19,476	29,384	30,099	27,548	22,607
Expenses not requiring appropriation in the budget year ²	563	887	887	887	887
Total expenses for Outcome 3	241,686	836,953	896,846	895,493	687,736
Movement of administered funds between years⁵					
	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 3:					
Programme 3.1: Water Reform					
Sustainable Rural Water Use and Infrastructure Programme (SRWUIP) ¹	(14,403)	(60,500)	14,403	-	-
Total movement of administered funds	(14,403)	(60,500)	14,403	-	-
	2015–16	2016–17			
Average staffing level (number)	116.0	169.0			

1. The movement of funds for SRWUIP of \$60.500 million is increased in the forward years (2021–22).
2. '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.
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.
4. Departmental appropriation allocations are notional and reflect the current structure of the department.
5. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Section 3: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

		Opening balance 2016–17 2015–16	Receipts 2016–17 2015–16	Payments 2016–17 2015–16	Adjustments 2016–17 2015–16	Closing balance 2016–17 2015–16
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Administered</u>						
National Cattle Disease Eradication Account ¹	1	15	-	-	-	15
Natural Resources Management ²	1	8,534	909	2,832	-	447
Water Efficiency Labelling Scheme Account ³	3	-	1,960	1,981	-	3,319
Water for the Environment Special Account ⁴	3	-	4,036	696	-	3,340
Water Resources Special Account ⁵	3	50,595	45,143	45,143	-	50,595
			53,175	2,580	-	50,595
		720	510	510	-	720
		-	-	-	-	-
<u>Departmental</u>						
Australian Quarantine Inspection Service Account (AQIS) ⁶	2	36,225	496,476	496,476	-	36,225
National Residue Survey Account ⁷	2	57,242	24,210	24,149	-	1,585
Wheat Industry Special Account ⁸	1	1,723	24,719	24,918	-	1,524
		-	-	-	-	-
		-	-	-	-	-
Total Special Accounts 2016–17 MYEFO estimates		94,789	569,208	571,091	-	92,906
<i>Total Special Accounts 2015–16 actual</i>		<i>67,514</i>	<i>566,158</i>	<i>539,603</i>	<i>-</i>	<i>94,069</i>

1. The department has responsibility for the National Cattle Disease Eradication Special Account. For the year ended 30 June 2016, the total balance carried to the next period was \$0.015 million. There were no transactions debited or credited to the account during the current or prior reporting period.
2. Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 11 of the *Natural Resources Management (Financial Assistance) Act 1992*. Purpose: Financial assistance in connection with projects relating to natural resources management.
3. Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 64 of the *Water Efficiency Labelling and Standards Act 2005*. Purpose: Conserving water by reducing demand through the provision of water efficiency information about water-using products and promoting the adoption of efficient water-saving techniques.
4. Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 86AB of the *Water Act 2007*. Purpose: Improving the water efficiency of irrigation infrastructure and improving delivery and storage of environmental water supply within the Murray-Darling Basin.

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5. Appropriation: section 78 of the PGPA Act. Establishing Instrument: Water Resources Special Account 2016 – Establishment Determination 2016/01 under the PGPA Act. Purpose: For payments for cross-jurisdictional committees and secretariats that support inter-governmental activities relating to water.
6. Appropriation: section 78 of the PGPA Act. Establishing Instrument: Financial Management and Accountability Determination 2010/11 – Australian Quarantine and Inspection Service Special Account Establishment 2010. Purpose: For expenditure relating to the provision of quarantine and inspection services and payment of moneys to the Consolidated Revenue Fund as agreed by the relevant Minister and Minister for Finance. The AQIS special account determination is to sunset on 1 October 2020. This determination will be reviewed in 2016–17 as part of the *Biosecurity Act 2015* implementation. AQIS ceased to be a business operation in the department from 29 February 2012 but the title of the special account has not yet been changed.
7. Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 6(1) of the *National Residue Survey Administration Act 1992*. Purpose: For conducting national residue surveys and to provide for collection of the NRS levy imposed by various acts.
8. Appropriation: section 80 of the PGPA Act. Establishing Instrument: section 58(2) of the *Wheat Export Marketing Act 2008*. Purpose: For assisting the wheat export industry, or sector of that industry. The special account was abolished with the repeal of the *Wheat Export Marketing Act 2008* on 1 October 2014 by Schedule 3 of the *Wheat Export Marketing Amendment Act 2012*.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since the 2016–17 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 2016–17 PBS is used as the comparative figures in the analysis.

Budgeted comprehensive departmental income statements

Revenue from government in 2016–17 has increased by \$4.1 million since the 2016–17 PBS due to new measures and other variations listed in tables 1.2 and 1.3.

Own source revenue has decreased \$10.8 million due to lower than expected levels of activity in cost recovered areas. Gains have increased by \$9.6 million due to a non-cash adjustment to recognise resources received free of charge in respect of the post entry quarantine facility at Mickleham, Victoria.

Expenses have increased by \$6.7 million due to increases in supplier costs. The increase is driven by new measures, cost recovery activity and non-cash adjustment in recognition of resources received free of charge.

The department is budgeting for a balanced budget position in 2016–17 before unfunded depreciation.

The departmental balance sheet has incorporated the final 2015–16 position as published in the 2015–16 Annual Report.

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

It is estimated that the department will receive non-appropriation revenue on behalf of government of \$765.9 million in 2016–17, an increase of \$18.9 million since the 2016–17 PBS. The change is primarily due to an increase of \$27.7 million in levy revenue and \$0.5 million other sources of non-taxation revenue. These increases are partly offset by a decrease of \$9.4 million in interest revenue.

Administered expenses in the 2016–17 PAES are estimated to be \$1,847.3 million, a decrease of \$112.7 million since the 2016–17 PBS. The change is mainly due to movements of funds that reduce 2016–17 expenses by \$60.5 million for Sustainable Rural Water Use Infrastructure Programme and by \$64.9 million for the Water for the Environment Special Account. There has also been a \$39.4 million reduction in the 2016–17 estimate for the Farm Household Allowance programme. These decreases have been partially offset by increases the 2016–17 estimates for special appropriations relating to levies collection and Commonwealth matching of \$47.5 million.

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

Administered net assets as at 30 June 2017 are anticipated to decrease by \$33.4 million compared to the estimate published in the 2016–17 PBS. This change is mainly due to a decrease in trade and other receivables of \$103.6 million relating to higher estimated repayments of loans. This decrease is partly offset by an increase of \$15.0 million due to approved movements of funds and a \$50.0 million increase in available funding for the Drought Concessional Loan Scheme, which was drawn down from unspent 2014–15 funding for this programme.

The schedule of budgeted assets and liabilities administered on behalf of the Government has incorporated the final 2015–16 position as published in the 2015–16 Annual Report.

3.2.2 Budgeted financial statements tables

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES					
Employee benefits	490,459	505,930	497,365	492,251	468,012
Supplier	223,695	259,515	269,466	259,429	241,700
Grants	10,175	4,060	4,060	4,060	4,060
Depreciation and amortisation	26,595	27,407	27,407	27,407	27,407
Finance costs	250	250	250	250	250
Other expenses	925	-	-	-	-
Write-down and impairment of assets	16,775	10,321	5,311	4,882	4,452
Total expenses	768,874	807,483	803,859	788,279	745,881
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	380,676	385,951	393,203	388,452	387,775
Interest	803	326	316	306	306
Other revenue	20,389	16,138	13,979	13,032	13,197
Total own-source revenue	401,868	402,415	407,498	401,790	401,278
Gains					
Other	8,897	12,722	13,049	17,189	17,673
Total gains	8,897	12,722	13,049	17,189	17,673
Total own-source income	410,765	415,137	420,547	418,979	418,951
Net cost of (contribution by) services	358,109	392,346	383,312	369,300	326,930
Revenue from Government	338,491	375,687	366,653	352,641	310,271
Surplus (Deficit) attributable to the Australian Government	(19,618)	(16,659)	(16,659)	(16,659)	(16,659)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(2,000)	-	-	-	-
Total other comprehensive income	(2,000)	-	-	-	-
Total other comprehensive income	(21,618)	(16,659)	(16,659)	(16,659)	(16,659)
Total comprehensive income (loss) attributable to the Australian Government	(21,618)	(16,659)	(16,659)	(16,659)	(16,659)
Note: Impact of Net Cash Appropriation Arrangements					
	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Total comprehensive income (loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriation	(6,866)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	(14,752)	(16,659)	(16,659)	(16,659)	(16,659)
Total comprehensive income (loss) – as per the statement of comprehensive income	(21,618)	(16,659)	(16,659)	(16,659)	(16,659)

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	14,467	3,150	3,150	3,150	3,150
Trade and other receivables	101,627	103,835	99,751	103,443	97,658
Other investments	14,500	14,500	14,500	14,000	13,500
Other financial assets	5,090	4,065	4,065	4,065	4,065
Total financial assets	135,684	125,550	121,466	124,658	118,373
Non-financial assets					
Land and buildings	40,254	45,181	49,496	44,811	40,126
Property, plant and equipment	34,952	37,544	34,081	29,759	25,037
Intangibles	82,391	102,975	118,013	120,097	111,930
Inventories	2,292	2,292	2,292	2,292	2,292
Other non-financial assets	8,728	6,122	6,122	6,122	6,122
Total non-financial assets	168,617	194,114	210,004	203,081	185,507
Total assets	304,301	319,664	331,470	327,739	303,880
LIABILITIES					
Payables					
Suppliers	22,648	24,644	22,719	20,182	16,965
Other payables	50,473	50,292	60,547	63,300	57,491
Total payables	73,121	74,936	83,266	83,482	74,456
Provisions					
Employee provisions	143,946	153,850	149,618	149,359	142,454
Other provisions	11,430	8,444	6,623	3,582	2,480
Total provisions	155,376	162,294	156,241	152,941	144,934
Total liabilities	228,497	237,230	239,507	236,423	219,390
Net assets	75,804	82,434	91,963	91,316	84,490
EQUITY*					
Parent entity interest					
Contributed equity	96,384	119,673	145,861	161,873	171,706
Reserves	62,515	62,515	62,515	62,515	62,515
Retained surplus (accumulated deficit)	(83,095)	(99,754)	(116,413)	(133,072)	(149,731)
Total parent entity interest	75,804	82,434	91,963	91,316	84,490
Total equity	75,804	82,434	91,963	91,316	84,490

1. 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 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2016–17)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2016					
Balance carried forward from previous period	(83,095)	24,034	38,481	96,384	75,804
Adjusted opening balance	(83,095)	24,034	38,481	96,384	75,804
Comprehensive income					
Surplus (deficit) for the period	(16,659)	-	-	-	(16,659)
Total comprehensive income	(16,659)	-	-	-	(16,659)
of which:					
Attributable to the Australian Government	(16,659)	-	-	-	(16,659)
Transactions with owners					
Contributions by owners					
Equity Injection – Appropriation	-	-	-	13,349	13,349
Departmental Capital Budget (DCB)	-	-	-	9,940	9,940
Sub-total transactions with owners	-	-	-	23,289	23,289
Estimated closing balance as at 30 June 2017	(99,754)	24,034	38,481	119,673	82,434
Closing balance attributable to the Australian Government	(99,754)	24,034	38,481	119,673	82,434

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	366,771	375,535	359,344	342,985	308,862
Sale of goods and rendering of services	369,649	373,444	387,558	383,790	383,354
Interest	411	326	316	306	306
Net GST received	21,939	24,720	30,010	24,074	22,402
Other	24,793	18,033	9,600	13,243	13,324
Total cash received	783,563	792,058	786,828	764,398	728,248
Cash used					
Employees	488,728	496,042	501,417	493,722	476,026
Suppliers	242,690	271,052	260,944	261,435	247,455
Grants	10,175	4,060	4,060	4,060	4,060
Borrowing costs	-	-	104	104	104
Other	925	-	3,194	1,105	1,103
Total cash used	742,518	771,154	769,719	760,426	728,748
Net cash from (used by) operating activities	41,045	20,904	17,109	3,972	(500)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	26	-	-	-	-
Proceeds from sales of financial instruments	12,500	14,500	14,500	14,500	14,000
Interest	399	-	-	-	-
Total cash received	12,925	14,500	14,500	14,500	14,000
Cash used					
Purchase of property, plant and equipment	39,894	55,510	43,297	20,484	9,833
Purchase of financial instruments	14,500	14,500	14,500	14,000	13,500
Total cash used	54,394	70,010	57,797	34,484	23,333
Net cash from (used by) investing activities	(41,469)	(55,510)	(43,297)	(19,984)	(9,333)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,741	23,289	26,188	16,012	9,833
Total cash received	11,741	23,289	26,188	16,012	9,833
Net cash from (used by) financing activities	11,741	23,289	26,188	16,012	9,833
Net increase (decrease) in cash held	11,317	(11,317)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,150	14,467	3,150	3,150	3,150
Cash and cash equivalents at the end of the reporting period	14,467	3,150	3,150	3,150	3,150

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 (DCB)	9,969	9,940	9,840	9,815	9,833
Equity injections – Act No. 2	6,055	13,349	16,348	6,197	-
Total new capital appropriations	16,024	23,289	26,188	16,012	9,833
Provided for:					
<i>Purchase of non-financial assets</i>	16,024	23,289	26,188	16,012	9,833
Total items	16,024	23,289	26,188	16,012	9,833
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	1,772	13,349	16,348	6,197	-
Funded by capital appropriation – DCB ²	9,969	9,940	9,840	9,815	9,833
Funded internally from departmental resources ³	29,728	32,221	17,109	4,472	-
TOTAL	41,469	55,510	43,297	20,484	9,833
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	41,469	55,510	43,297	20,484	9,833
Total cash used to acquire assets	41,469	55,510	43,297	20,484	9,833

1. Includes both current and prior Bill No. 4 and prior Act No. 2 4/6 appropriations and special capital appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets.
3. 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.

Table 3.7: Statement of asset movements (2016–17 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016					
Gross book value	2,285	56,624	43,075	127,988	229,972
Accumulated depreciation/amortisation	-	(18,655)	(8,123)	(45,597)	(72,375)
Opening net book balance	2,285	37,969	34,952	82,391	157,597
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity ¹	-	317	-	13,032	13,349
By purchase – appropriation ordinary annual services ²	-	3,319	2,384	4,237	9,940
By purchase – other	-	7,976	5,430	18,815	32,221
Total additions	-	11,612	7,814	36,084	55,510
Other movements					
Depreciation/amortisation expense	-	(6,685)	(5,222)	(15,500)	(27,407)
Total other movements	-	(6,685)	(5,222)	(15,500)	(27,407)
As at 30 June 2017					
Gross book value	2,285	68,236	50,889	164,072	285,482
Accumulated depreciation/amortisation and impairment	-	(25,340)	(13,345)	(61,097)	(99,782)
Closing net book balance	2,285	42,896	37,544	102,975	185,700

1. "Appropriation equity" refers to equity injections, appropriations provided through Appropriation Act (No. 2) and Bill (No. 4) 2016–17.

2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) and Bill (No. 3) 2016–17 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES					
Suppliers	36,769	50,269	57,694	47,430	27,498
Personal benefits	57,224	78,366	35,462	35,136	35,894
Grants	1,000,213	1,304,956	1,312,814	1,353,746	1,303,669
Depreciation	7,610	7,759	7,759	7,759	7,759
Assets Transferred to Related Entities	78,472	405,296	448,174	445,478	250,000
Borrowing costs and other	-	694	694	1,617	3,461
Total expenses administered on behalf of Government	1,180,288	1,847,340	1,862,597	1,891,166	1,628,281
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	523,128	521,365	518,264	527,742	533,392
Total taxation revenue	523,128	521,365	518,264	527,742	533,392
Non-taxation revenue					
Rendering of services	-	3,102	6,320	6,397	6,485
Interest	14,961	16,531	31,356	42,282	60,538
Other revenue	17,015	3,797	3,797	3,797	3,797
Total non-taxation revenue	31,976	23,430	41,473	52,476	70,820
Other Gains	99,291	221,134	77,174	-	-
Total Gains	99,291	221,134	77,174	-	-
Total own-source revenues administered on behalf of Government	654,395	765,929	636,911	580,218	604,212
Net cost of (contribution by) services	525,893	1,081,411	1,225,686	1,310,948	1,024,069
Surplus (Deficit) after income tax	(525,893)	(1,081,411)	(1,225,686)	(1,310,948)	(1,024,069)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Administered revaluations taken to / from reserves	6,907	-	-	-	-
Total other comprehensive income	6,907	-	-	-	-
Total comprehensive income (loss)	(518,986)	(1,081,411)	(1,225,686)	(1,310,948)	(1,024,069)

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	589,929	850,938	1,130,709	1,559,693	2,250,394
Investments accounted for using the equity method	333,718	333,855	333,855	333,855	333,855
Other financial assets	61,000	61,000	61,000	61,000	61,000
Total financial assets	984,648	1,245,794	1,525,565	1,954,549	2,645,250
Non-financial assets					
Land and buildings	1,467	1,467	1,467	1,467	1,467
Property, plant and equipment	523,952	516,193	508,434	500,675	492,916
Intangibles	138,146	138,145	138,145	138,145	138,145
Other non-financial assets	14,316	17,070	13,575	10,080	9,455
Total non-financial assets	677,881	672,875	661,621	650,367	641,983
Total assets administered on behalf of Government	1,662,529	1,918,669	2,187,186	2,604,916	3,287,233
LIABILITIES					
Payables					
Suppliers	2,012	2,012	2,012	2,012	2,012
Personal benefits	1,015	1,015	1,015	1,015	1,015
Grants	135,824	133,218	137,531	140,132	142,302
Total payables	138,851	136,245	140,558	143,159	145,329
Total liabilities administered on behalf of Government	138,851	136,245	140,558	143,159	145,329
Net assets/(liabilities)	1,523,678	1,782,424	2,046,628	2,461,757	3,141,904

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	517,238	521,365	518,264	527,742	533,392
Net GST received	59,477	46,175	46,175	46,175	46,175
Other	8,995	23,145	41,115	51,982	70,315
Total cash received	585,710	590,685	605,554	625,899	649,882
Cash used					
Grants	1,055,571	1,324,151	1,330,138	1,374,246	1,359,711
Personal benefits	58,630	78,366	35,462	35,136	35,894
Suppliers	34,967	53,024	54,199	43,935	26,873
Total cash used	1,149,168	1,455,541	1,419,799	1,453,317	1,422,478
Net cash from (used by) operating activities	(563,458)	(864,856)	(814,245)	(827,418)	(772,596)
INVESTING ACTIVITIES					
Cash received					
Interest received from advances and loans	14,269	25,790	33,390	40,990	43,480
Repayments of advances and loans	212,281	103,583	19,893	19,893	56,343
Total cash received	226,550	129,373	53,283	60,883	99,823
Cash used					
Advances and loans made	225,000	365,000	300,000	450,000	750,000
Purchase of Investments	13,223	183,776	371,000	445,478	250,000
Total cash used	238,223	548,776	671,000	895,478	1,000,000
Net cash from (used by) investing activities	(11,673)	(419,403)	(617,717)	(834,595)	(900,177)
Net increase (decrease) in cash held	(575,131)	(1,284,259)	(1,431,962)	(1,662,013)	(1,672,773)
Cash and cash equivalents at beginning of reporting period	-	1	1	1	1
Cash from Official Public Account for:					
– Appropriations	1,368,113	2,019,217	2,357,634	2,426,813	2,064,321
– Special Accounts	15,402	50,466	83,674	122,491	332,491
Total cash from Official Public Account	1,383,515	2,069,683	2,441,308	2,549,304	2,396,812
Cash to Official Public Account for:					
– Appropriations	(800,513)	(739,157)	(929,131)	(767,076)	(393,824)
– Special Accounts	(7,870)	(46,267)	(80,215)	(120,215)	(330,215)
Total cash to Official Public Account	(808,383)	(785,424)	(1,009,346)	(887,291)	(724,039)
Cash and cash equivalents at end of reporting period	1	1	1	1	1

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities – Act No. 2	238,223	499,162	671,000	895,478	1,000,000
Total new capital appropriations	238,223	499,162	671,000	895,478	1,000,000
<i>Provided for:</i>					
Purchase of non-financial assets	13,223	184,162	371,000	445,478	250,000
Other Items	225,000	315,000	300,000	450,000	750,000
Total Items	238,223	499,162	671,000	895,478	1,000,000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	13,223	184,162	371,000	445,478	250,000
TOTAL	13,223	184,162	371,000	445,478	250,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	13,223	184,162	371,000	445,478	250,000
Total cash used to acquire assets	13,223	184,162	371,000	445,478	250,000

1. Includes both current Bill 4 and prior Act 2/4/6 appropriations and special capital appropriations.

Table 3.12: Statement of administered asset movements (2016–17 Budget year)

	Land \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2016				
Gross book value	1,467	831,336	155,969	988,772
Accumulated depreciation/amortisation	-	(307,384)	(17,824)	(325,208)
Opening net book balance	1,467	523,952	138,145	663,564
CAPITAL ASSET ADDITIONS				
replacement assets				
By purchase – appropriation equity ¹	-	-	184,162	184,162
Assets received	-	-	221,134	221,134
Restructuring	-	-	(405,296)	(405,296)
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	-	(7,759)	-	(7,759)
Restructuring	-	-	-	-
Total other movements	-	(7,759)	-	(7,759)
As at 30 June 2017				
Gross book value	1,467	831,336	155,969	988,772
Accumulated depreciation/amortisation and impairment	-	(315,143)	(17,824)	(332,967)
Closing net book balance	1,467	516,193	138,145	655,805

1. Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Act (No. 2) and Bill (No. 4) 2016-17.

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY

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, the 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, usually in February, as part of Additional Estimates.
Appropriation	An authorisation by the 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> .

Portfolio Glossary

CRDC	Cotton Research and Development Corporation.
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.
DoE	Department of the Environment.
EPPR	Emergency Plant Pest Response.
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.
GRDC	Grains Research and Development Corporation.
GST	Goods and Services Tax.
Items	The level at which funds are appropriated from the consolidated revenue.
Levies	Money collected and administered by the department on behalf of industry for use in research and development, marketing and promotion, plant and animal health programmes and residue testing activities that benefit industry.
MDBA	Murray-Darling Basin Authority.
MYEFO	Mid-Year Economic and Fiscal Outlook.
NCCE	Non-Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
NP	National Partnership.
NRS	National Residue Survey.
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 – statements prepared by portfolios to explain additional Budget appropriations in terms of outcome and outputs.
PBS	Portfolio Budget Statements – statements prepared by portfolios to explain the Budget appropriation in terms of outcomes and outputs (that is, where the appropriated funds are going to be spent).

Portfolio Glossary

PGPA Act	<i>Public Governance, Performance and Accountability Act 2013.</i>
PHA	Plant Health Australia.
Programmes	The name given to the variety of activities a government agency may undertake to achieve stated outcomes.
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>) or through an Act of Parliament (referred to in section 80 of the <i>PGPA Act</i>).
Special Appropriations (including standing appropriations)	<p>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.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>
WELS	Water Efficiency Labelling and Standards.