

PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS 2024–25

**AGRICULTURE, FISHERIES AND FORESTRY
PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024–25

© Commonwealth of Australia 2025

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Email: externalbudgets@aff.gov.au

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



Julie Collins MP

**Minister for Agriculture, Fisheries and Forestry
Minister for Small Business**

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2024-25 Additional Estimates for the Agriculture, Fisheries and Forestry portfolio.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Julie Collins', written over the text 'Yours sincerely'.

Julie Collins MP

Abbreviations and conventions

The following notation may be used:

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| nfp | not for publication |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

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

Enquiries

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

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

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

User Guide

The purpose of the 2024–25 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PBS in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3) and (No. 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2024-2025. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

PAES is presented in three parts with subsections.

User Guide

Provides a brief introduction explaining the purpose of PAES.

Portfolio Overview

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

Entity Additional Estimates Statements

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

| | |
|---|---|
| Section 1: Entity overview and resources | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills (No. 3) and (No. 4). |
|---|---|

| | |
|--|---|
| Section 2: Revisions to entity outcomes and planned performance | This section details any changes to Government outcomes and/or any changes to the planned performance of entity programs. |
|--|---|

| | |
|---|---|
| Section 3: Special account flows and budgeted financial statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
|---|---|

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Portfolio overview

Portfolio overview

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

The role and responsibilities of the department and the portfolio entities have not changed since the 2024–25 Portfolio Budget Statements (PBS).

A full outline of the department’s Portfolio overview can be found in the 2024–25 PBS.

The department is receiving additional appropriations through Appropriation Bills (No. 3) and (No. 4) 2024–25. The Australian Fisheries Management Authority (AFMA) is receiving additional funding through Appropriation Bill (No. 3) 2024–25.

Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure

| |
|---|
| <p style="text-align: center;">Minister for Agriculture, Fisheries and Forestry Julie Collins MP</p> |
| <p style="text-align: center;">Assistant Minister for Agriculture, Fisheries and Forestry Senator the Hon. Anthony Chisholm</p> |
| <p style="text-align: center;">Department of Agriculture, Fisheries and Forestry (DAFF)^(a) Secretary: Mr Adam Fennessy PSM</p> <p>Outcome 1: More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets.</p> <p>Outcome 2: Safeguard Australia’s animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries.</p> |
| <p style="text-align: center;">AgriFutures Australia (AgriFutures)^(b) Managing Director: Mr John Harvey</p> <p>Outcome: Growth in the long-term prosperity of Australian rural industries by investing, through partnerships with industry, in research, development, extension, and commercialisation that fosters sustainable and profitable existing and emerging rural industries, and cross sector opportunities and challenges.</p> |
| <p style="text-align: center;">Australian Fisheries Management Authority (AFMA)^(a) Chief Executive Officer: Mr Wez Norris</p> <p>Outcome: Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia’s marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing.</p> |
| <p style="text-align: center;">Australian Pesticides and Veterinary Medicines Authority (APVMA)^(b) Chief Executive Officer: Mr Scott Hansen</p> <p>Outcome: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.</p> |

Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure (continued)

| |
|--|
| <p style="text-align: center;">Cotton Research and Development Corporation (CRDC)^(b) Executive Director: Mr Allan Williams</p> <p>Outcome: Adoption of innovation that leads to increased productivity, competitiveness and environmental sustainability through investment in research and development that benefits the Australian cotton industry and the wider community.</p> |
| <p style="text-align: center;">Fisheries Research and Development Corporation (FRDC)^(b) Managing Director: Dr Patrick Hone</p> <p>Outcome: Increased economic, social and environmental benefits for Australian fishing and aquaculture, and the wider community, by investing in knowledge, innovation, and marketing.</p> |
| <p style="text-align: center;">Grains Research and Development Corporation (GRDC)^(b) Managing Director: Mr Nigel Hart</p> <p>Outcome: New information and products that enhance the productivity, competitiveness and environmental sustainability of Australian grain growers and benefit the industry and wider community, through planning, managing and implementing investments in grains research and development.</p> |
| <p style="text-align: center;">Regional Investment Corporation (RIC)^(b) Chief Executive Officer: Mr John Howard</p> <p>Outcome: Encourage growth, investment and resilience in Australian farm businesses and rural and regional communities by delivering the Commonwealth's farm business concessional loans.</p> |
| <p style="text-align: center;">Wine Australia (WA)^(b) Chief Executive Officer: Dr Martin Cole</p> <p>Outcome: Foster and enable a competitive Australian wine industry by investing in research and development, building markets, disseminating knowledge and ensuring compliance.</p> |

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

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

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

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

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

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

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

- Animal Health Australia
- Plant Health Australia Limited

Entity Additional Estimates Statements

Department of Agriculture, Fisheries and Forestry

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Department of Agriculture, Fisheries and Forestry

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no changes to the department's strategic direction statement since the 2024-25 PBS. A full outline of the department's strategic direction can be found in the Agriculture, Fisheries and Forestry 2024-25 PBS, and the Department of Agriculture, Fisheries and Forestry Corporate Plan 2024-25 at www.agriculture.gov.au.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Agriculture, Fisheries and Forestry at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2024–25 as at February 2025

| | <i>Actual available appropriation</i> | Estimate as at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
|---|---|-----------------------------|-------------------------------------|---|
| | 2023-24 \$'000 | 2024-25 \$'000 | 2024-25 \$'000 | 2024-25 \$'000 |
| Departmental | | | | |
| Annual appropriations – ordinary annual services^(a) | | | | |
| Prior year appropriations available ^(b) | 179,529 | 237,650 | - | 237,650 |
| Departmental appropriation | 770,275 | 765,140 | 3,540 | 768,680 |
| s74 External Revenue ^(c) | 89,937 | 11,163 | - | 11,163 |
| Departmental capital budget ^(d) | 15,408 | 79,154 | - | 79,154 |
| Annual appropriations – other services - non-operating^(e) | | | | |
| Prior year appropriations available ^(b) | 18,538 | 11,659 | - | 11,659 |
| Equity injection | 37,843 | 46,116 | 250 | 46,366 |
| Total departmental annual appropriations | 1,111,530 | 1,150,882 | 3,790 | 1,154,672 |
| Special accounts^(f) | | | | |
| Opening balance | 11,826 | 11,826 | 31,113 | 42,939 |
| Appropriation receipts ^(g) | 152,291 | 92,413 | - | 92,413 |
| Non-appropriation receipts | 516,015 | 581,713 | - | 581,713 |
| Total special accounts | 680,132 | 685,952 | 31,113 | 717,065 |
| <i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i> | <i>(157,768)</i> | <i>(92,413)</i> | <i>-</i> | <i>(92,413)</i> |
| Total departmental resourcing | 1,633,894 | 1,744,421 | 34,903 | 1,779,324 |

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2024–25 as at February 2025 (continued)

| | <i>Actual available appropriation</i> | Estimate as at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
|---|---------------------------------------|-----------------------|-------------------------------|--|
| | 2023–24 \$'000 | 2024–25 \$'000 | 2024–25 \$'000 | 2024–25 \$'000 |
| Administered | | | | |
| Annual appropriations – ordinary annual services^(a) | | | | |
| Prior year appropriations available ^(b) | 193,677 | 124,977 | - | 124,977 |
| Outcome 1 | 146,125 | 187,784 | 969 | 188,753 |
| Outcome 2 | 54,446 | 51,765 | 26,608 | 78,373 |
| Annual appropriations – other services – non-operating^(f) | | | | |
| Prior year appropriations available ^(b) | 951,459 | 227,152 | - | 227,152 |
| Administered assets and liabilities | 218,214 | 237,214 | - | 237,214 |
| Total administered annual appropriations | 1,563,921 | 828,892 | 27,577 | 856,469 |
| Total administered special appropriations | 1,163,447 | 1,086,917 | 89,865 | 1,176,782 |
| Special accounts^(f) | | | | |
| Opening balance | 70,588 | 13,286 | - | 13,286 |
| Non-appropriation receipts | 100,450 | 100,000 | - | 100,000 |
| Total special account receipts | 171,038 | 113,286 | - | 113,286 |
| <i>less payments to corporate entities from annual/special appropriations^(h)</i> | <i>(166,028)</i> | <i>(402,809)</i> | <i>(95,526)</i> | <i>(498,335)</i> |
| Total administered resourcing | 2,732,378 | 1,626,286 | 21,916 | 1,648,202 |
| Total resourcing for the Department of Agriculture, Fisheries and Forestry | 4,366,272 | 3,370,707 | 56,819 | 3,427,526 |

| | <i>Actual</i> | <i>2024–25</i> |
|--|---------------|----------------|
| | 2023–24 | 2024–25 |
| Average staffing level (number) | 5,087 | 6,176 |

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

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

- (a) *Appropriation Act (No. 1) 2024-25* and *Appropriation Bill (No. 3) 2024-25*. Actual Available Appropriation column reflects the closing unspent appropriation balances from past appropriation bills as reflected in Notes 14 and 27 of the entity's 2023-24 annual report.
- (b) Excludes \$16.6 million and \$16.4 million from 2023-24 and 2024-25 respectively due to an administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated external revenue under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in the *Appropriation Act (No. 1)* and forms part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2024-25* and *Appropriation Bill (No. 4) 2024-25*. Actual Available Appropriation column reflects the closing unspent appropriation balances from past appropriation bills as reflected in Notes 14 and 27 of the department's 2023-24 annual report.
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- (g) Amounts credited to the special account(s) from the department's annual appropriations or through crediting provisions in the relevant Special Account Act.
- (h) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2024–25 as at February 2025 (continued)

Third party payments from and on behalf of other entities

| | <i>Actual available appropriation</i> | Estimate as at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
|--|---------------------------------------|-----------------------|-------------------------------|--|
| | 2023–24 \$'000 | 2024–25 \$'000 | 2024-25 \$'000 | 2024–25 \$'000 |
| Payments made by other entities on behalf of the Department of Agriculture, Fisheries and Forestry | 60,049 | 70,421 | - | 70,421 |
| Payments made to other entities for the provision of services | 34,033 | 72,665 | 218 | 72,883 |
| Total | 94,082 | 143,086 | 218 | 143,304 |
| Draw-downs made on behalf of corporate entities within the portfolio | | | | |
| Australian Pesticides and Veterinary Medicines Authority <i>Administered Appropriation Act (No. 1) and Bill (No. 3)</i> | 5,905 | 2,260 | - | 2,260 |
| Regional Investment Corporation <i>Administered Appropriation Act (No. 1) and Bill (No. 3)</i> | 22,063 | 22,586 | - | 22,586 |
| Total draw-downs on behalf of corporate entities within the portfolio | 27,968 | 24,846 | - | 24,846 |
| Payments made to corporate entities within the Portfolio | | | | |
| AgriFutures Australia <i>Administered Appropriation Act (No. 1) and Bill (No. 3)</i> | 10,085 | 10,435 | - | 10,435 |
| Special Appropriation | 37,736 | 33,215 | - | 33,215 |
| Australian Pesticides and Veterinary Medicines Authority <i>Administered Appropriation Act (No. 1) and Bill (No. 3)</i> | 147 | 151 | - | 151 |
| Special Appropriation | 41,794 | 42,164 | - | 42,164 |
| Cotton R&D Corporation Special Appropriation | 22,981 | 19,227 | - | 19,227 |
| Fisheries R&D Corporation Special Appropriation | 27,913 | 28,621 | - | 28,621 |
| Grains R&D Corporation Special Appropriation | 385,436 | 242,276 | 86,995 | 329,271 |
| Wine Australia <i>Administered Appropriation Act (No. 1) and Bill (No. 3)</i> | 10,000 | - | 10,000 | 10,000 |
| Special Appropriation | 24,683 | 26,720 | (1,469) | 25,251 |
| Total payments made to corporate entities within the portfolio | 560,775 | 402,809 | 95,526 | 498,335 |

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected programs identified.

Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2024–25 Budget

| | Program | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|
| Receipt measures | | | | | |
| <u>Primary Industries – changes to agricultural production levies^(a)</u> | | | | | |
| Administered receipt | 1.5, 2.2 | (355) | (730) | (730) | (730) |
| Departmental receipt | | - | - | - | - |
| Total | | (355) | (730) | (730) | (730) |
| Total receipt measures | | | | | |
| Administered | | (355) | (730) | (730) | (730) |
| Departmental | | - | - | - | - |
| Total | | (355) | (730) | (730) | (730) |
| Payment measures | | | | | |
| <u>Primary Industries – changes to agricultural production levies^(a)</u> | | | | | |
| Administered payment | 1.5, 2.2 | 365 | 749 | 749 | 749 |
| Departmental payment | | - | - | - | - |
| Total | | 365 | 749 | 749 | 749 |
| Supporting Agriculture Priorities ^(b) | | | | | |
| Administered payment | OC1, | (1,253) | 3,745 | 245 | 3,745 |
| Departmental payment | OC2 ^(c) | 590 | 48,545 | 63 | 434 |
| Total | | (663) | 52,290 | 308 | 4,179 |
| Supporting Australia's Avian Influenza Preparedness and Response | | | | | |
| Administered payment | OC2, 2.2 | 21,450 | 2,900 | - | - |
| Departmental payment | | 250 | - | - | - |
| Total | | 21,700 | 2,900 | - | - |
| Total payment measures | | | | | |
| Administered | | 20,562 | 7,394 | 994 | 4,494 |
| Departmental | | 840 | 48,545 | 63 | 434 |
| Total | | 21,402 | 55,939 | 1,057 | 4,928 |

Prepared on Government Financial Statistics (Underlying Cash) basis. Figures displayed as negative (-) represents a decrease in funds and a positive (+) represents an increase in funds.

- (a) This measure reflects the needs of the Agricultural sector and is estimated to increase receipts by \$2.5 million and payments by \$2.6 million over four years from 2024-25.
- (b) The Government provided \$62.6 million over four years to support priorities of the department, with the cost of the measure partially met from savings identified internally. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2024-25 under the Agriculture, Fisheries and Forestry portfolio.
- (c) This measure is related to departmental outcomes 1 and 2, and administered programs 1.1, 1.10, 2.1, and 2.2.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail changes in resourcing for the Department of Agriculture, Fisheries and Forestry at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates in Appropriation Bills (No. 3) and (No. 4) resulting from new measures and other variations since the 2024–25 Budget.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

| Outcome 1 – Administered | Program impacted | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Annual Appropriations – Measures | | | | | |
| <u>Supporting Agriculture Priorities:</u> | | | | | |
| Agriculture 2030 Improving employment opportunities - Extend the Fair Farms program | 1.10 | - | 195 | 195 | 195 |
| Agriculture 2030 Supporting Trade - Extend the Improved Access to Agricultural and Veterinary Chemicals program | 1.10 | - | 3,550 | 50 | 3,550 |
| Agriculture 2030 Supporting Trade - Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector | 1.10 | (599) | - | - | - |
| Movements of Funds | | | | | |
| Agriculture 2030 Biosecurity - for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds | 1.2 | 469 | - | - | - |
| National Carp Control Plan | 1.2 | - | 1,839 | - | - |
| A Better Plan for Forestry and Forest Products - Forestry Workforce Training Program | 1.3 | (500) | 2,000 | - | - |
| Accelerated Adoption of Wood Processing Innovation | 1.3 | (2,610) | 565 | 3,140 | - |
| Support Plantation Establishment | 1.3 | (12,000) | 9,000 | 8,965 | - |
| Change in Parameters | | | | | |
| Parameter adjustment – Additional Estimates | All | - | (32) | 100 | 34 |
| Other Variations | 1.09 | 500 | 1,500 | 1,500 | 900 |
| Net impact on appropriations for Outcome 1 (administered) | | (14,740) | 18,617 | 13,950 | 4,679 |

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

| Outcome 1 – Departmental | Program impacted | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Annual Appropriations – Measures | | | | | |
| <u>Supporting Agriculture Priorities:</u> | | | | | |
| Sustainable agriculture sector | OC1 | 592 | 1,656 | - | - |
| Agriculture 2030 Supporting Trade - Extend the improved access to Agricultural and Veterinary Chemicals program | OC1 | - | 250 | 58 | 429 |
| Agriculture 2030 Improving employment opportunities - Extend the Fair Farms program | OC1 | - | 5 | 5 | 5 |
| Change in Parameters | | | | | |
| Parameter adjustment – Additional Estimates | All | - | (165) | 474 | 153 |
| Other variations | OC1 | 1,815 | 1,966 | 1,075 | 915 |
| Net impact on appropriations for Outcome 1 (departmental) | | 2,407 | 3,712 | 1,612 | 1,502 |
| Outcome 2 – Administered | | | | | |
| Annual Appropriations – Measures | | | | | |
| <u>Supporting Agriculture Priorities:</u> | | | | | |
| Australian Trade System Support - Cultivating Australia's Traceability - promoting and protecting Australia's premium agriculture | 2.1 | (654) | - | - | - |
| Supporting Australia's Avian Influenza Preparedness and Response | 2.2 | 21,450 | (2,900) | - | - |
| Movements of Funds | | | | | |
| Stronger Farmers, Stronger Economy - strengthening research, skills and management of natural resources - immediate assistance fund | 2.2 | 1,400 | - | - | - |
| Agriculture 2030 - Biosecurity - continue to protect Australia from the biosecurity risk posed by African swine fever ^(a) | 2.2 | - | 235 | - | - |
| Plant Biosecurity Response Reform | 2.2 | 808 | - | - | - |
| Live Cattle Trade Disruptions | 2.1 | 643 | - | - | - |
| Protecting Australia from Escalating Exotic Animal Disease Risks | 2.1 | 169 | 200 | - | - |
| Priorities for Australia's Biosecurity - Environmental Protection Officer | 2.1 | 346 | - | - | - |
| Enhancing Australia's Biosecurity System - Priority Pest and Disease Planning and Response | 2.1 | 298 | - | - | - |

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

| Outcome 2 – Administered | Program impacted | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Australian Trade System Support - Cultivating Australia's Traceability - Promoting and Protecting Australian Premium Agriculture | 2.1 | 1,394 | - | - | - |
| National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export | 2.1 | 100 | - | - | - |
| Change in Parameters | | | | | |
| Parameter adjustment – Additional Estimates | All | - | (23) | 77 | 26 |
| Net impact on appropriations for Outcome 2 (administered) | | 25,954 | (2,488) | 77 | 26 |
| Outcome 2 – Departmental | | | | | |
| Annual Appropriations – Measures | | | | | |
| Supporting Agriculture Priorities | OC2 | - | 46,634 | - | - |
| Supporting Australia's Avian Influenza Preparedness and Response | OC2 | 248 | - | - | - |
| Change in Parameters | | | | | |
| Parameter adjustment – Additional Estimates | OC2 | - | (485) | 1,340 | 445 |
| Other variations | OC2 | 885 | 2,135 | - | - |
| Net impact on appropriations for Outcome 2 (departmental) | | 1,133 | 48,284 | 1,340 | 445 |
| Net impact on administered appropriations - all outcomes | | 11,214 | 16,129 | 14,027 | 4,705 |
| Net impact on departmental appropriations - all outcomes | | 3,540 | 51,996 | 2,952 | 1,947 |

(a) This relates to a movement of funds from 2023-24 to 2025-26.

| Administered Measures and Other Variations – Draw-downs made on behalf of corporate entities within the portfolio | Program impacted | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Australian Pesticides and Veterinary Medicines Authority | | | | | |
| Annual Appropriations – Measures | | | | | |
| Australian Pesticides and Veterinary Medicines Authority | OC1 | - | 5,187 | - | - |
| Change in Parameters | | | | | |
| Parameter adjustment – Additional Estimates | OC1 | - | (2) | 5 | 2 |
| Regional Investment Corporation (RIC) | | | | | |
| Change in Parameters | | | | | |
| Parameter adjustment – Additional Estimates | OC1 | - | (23) | 58 | 19 |
| Net impact on appropriations (administered) | | - | 5,162 | 63 | 21 |

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

| Non-Operating Departmental - Appropriation Act (No. 2) and Bill (No. 4) | Program impacted | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|---|------------------|-------------------|-------------------|-------------------|-------------------|
| Movement of Funds | | | | | |
| Supporting a Stronger and More Sustainable Agriculture Sector | OC1 | 2,184 | - | - | - |
| Certifying Australian Cosmetics Exports | OC1 | 50 | - | - | - |
| Permissions Capability - digital passenger declaration | OC2 | 250 | - | - | - |
| Biosecurity – for modern technologies and diagnostic tools to improve the speed and accuracy of pest and disease identification at the border | OC2 | 35 | - | - | - |
| Biosecurity – to manage the biosecurity risk posed by hitchhiker pests arriving in imported cargo | OC2 | 121 | - | - | - |
| Digital Services to Take Farmers to Markets | OC2 | 15,529 | - | - | - |
| Strengthened and Sustainably Funded Biosecurity System – Delivering the transformational investment that will deliver efficient and effective risk management – Simplified Targeting and Enhanced Processing System | OC2 | 1,955 | 8,758 | - | - |
| Live Cattle Trade Disruptions | OC2 | 500 | - | - | - |
| Net impact | | 20,624 | 8,758 | - | - |

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

| Administered – Special Accounts | Program impacted | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|---|------------------|-------------------|-------------------|-------------------|-------------------|
| Movements of Funds/Reallocation | | | | | |
| <u>Drought Resilience Special Account:</u> | | | | | |
| Regional Drought Resilience Plan (CSIRO) | 1.11 | 748 | - | - | - |
| Partnering for Local Solutions - Drought Resilience Adoption and Innovation Hubs | 1.11 | 4,788 | - | - | - |
| Drought Resilience Self Assessment Tool | 1.11 | 496 | - | - | - |
| Innovating for Transformation - Drought Resilient Landscapes | 1.11 | 65 | - | - | - |
| Building Knowledge, Skills and Capability - Climate Services for Agriculture | 1.11 | 4,711 | - | - | - |
| Innovation Grants | 1.11 | 1,314 | - | - | - |
| Innovation for Transformation - Long Term Trials of Drought Resilient Farming Practices | 1.11 | 10,506 | - | - | - |
| Drought Resilience Commercialisation Initiative | 1.11 | 5,500 | - | - | - |
| Farm Business Resilience (SPP840) | 1.11 | 13,543 | - | - | - |
| Regional Drought Resilience Planning (SPP838) | 1.11 | 5,560 | - | - | - |
| Net impact | | 47,231 | - | - | - |

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

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

| Department of the Treasury National Partnership (NP) payments | SPP | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|
| Annual Appropriations – Measures | | | | | |
| Boosting HPAI H5N1 biosecurity response capability | SPP1059 | 9,000 | 3,000 | - | - |
| Pest and Disease Preparedness and Response Program | SPP188 | 154,615 | - | - | - |
| Implementation of the Live Sheep Export Phase out (a) | SPP1013 | - | - | 359 | 10,453 |
| Movements of Funds | | | | | |
| Management of Established Pests and Weeds | SPP693 | (751) | 800 | - | - |
| Pest and Disease Preparedness and Response Programs | SPP188 | 30,675 | - | - | - |
| Bolstering Australia's Biosecurity System - Protecting Australia from Escalating Exotic Animal Disease Risks (b) | SPP900 | - | 1,415 | - | - |
| Partnering to Implement the National Soil Action Plan | SPP970 | (886) | 17 | 1,245 | (376) |
| Future Drought Fund - Partnering for Local Solutions | SPP838 | 5,560 | - | - | - |
| Future Drought Fund - Building Knowledge, Skills and Capability | SPP840 | 13,543 | - | - | - |
| Other Variations | | | | | |
| Implementation of the Live Sheep Export Phase out | SPP1013 | (2,990) | 13,290 | 15,200 | - |
| Pest and Disease Preparedness and Response – Parameter adjustment – Additional Estimates | SPP188 | - | (96) | 266 | 48 |
| Net impact on appropriations | | 208,766 | 18,426 | 17,070 | 10,125 |

(a) There is funding of \$0.2 million available in 2028-29

(b) This relates to a movement of funds from 2023-24 to 2025-26.

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2024–25 – Administered

| | 2023–24 Available ^(a) \$'000 | 2024–25 Budget \$'000 | 2024–25 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|--|---|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY | | | | | |
| Administered items | | | | | |
| Outcome 1 | | | | | |
| More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets. | 160,911 | 187,784 | 188,753 | 969 | - |
| 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. | 60,890 | 51,765 | 78,373 | 26,608 | - |
| Total | 221,801 | 239,549 | 267,126 | 27,577 | - |
| Total additional Administered items Bill (No. 3) | | | | 27,577 | |

(a) 2023–24 available appropriation is included to allow a comparison of this year's appropriation funding which was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 3) 2024–25 – Departmental

| | 2023–24 Available ^(a) \$'000 | 2024–25 Budget \$'000 | 2024–25 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|--|---|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY | | | | | |
| Departmental programs | | | | | |
| Outcome 1 | | | | | |
| More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets. | 213,496 | 200,704 | 203,111 | 2,407 | - |
| Outcome 2 | | | | | |
| Safeguard Australia's animal and plant health status to maintain overseas markets and protect the economy and environment from the impact of exotic pests and diseases, through risk assessment, inspection and certification, and the implementation of emergency response arrangements for Australian agricultural, food and fibre industries. | 501,299 | 643,590 | 644,723 | 1,133 | - |
| Total | 714,795 | 844,294 | 847,834 | 3,540 | - |
| Total additional Departmental Bill (No. 3) | | | | 3,540 | |

(a) 2023–24 available appropriation is included to allow a comparison of this year's appropriation funding which was made available for use in the previous year.

Table 1.6: Appropriation Bill (No. 4) 2024–25

| | 2023–24 Available ^(a) \$'000 | 2024–25 Budget \$'000 | 2024–25 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|--|---|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY | | | | | |
| Non-operating | | | | | |
| <u>Equity injections</u> | | | | | |
| Outcome 1 | | | | | |
| More sustainable, productive, internationally competitive and profitable Australian agricultural, food and fibre industries through policies and initiatives that promote better resource management practices, innovation, self-reliance and improved access to international markets. | 3,294 | 2,070 | 2,070 | - | - |
| 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. | 54,213 | 44,046 | 44,296 | 250 | - |
| Total non-operating | 57,507 | 46,116 | 46,366 | 250 | - |
| Total additional non-operating Bill (No. 4) | | | | 250 | |

(a) 2023–24 available appropriation is included to allow a comparison of this year's appropriation funding which was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

2.1.1: Linked programs

There have been no changes to linked programs for Outcome 1 since the 2024–25 PBS.

2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2024–25 PBS.

2.1.3: Budgeted expenses for Outcome 1

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

Table 2.1: Budgeted expenses for Outcome 1

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

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 1.1: Agricultural Adaptation | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| Agriculture and Land Sectors – low emissions future ^(a) | - | 9,000 | 9,000 | 5,000 | 5,000 |
| Administered total | - | 9,000 | 9,000 | 5,000 | 5,000 |
| Total Program expenses | - | 9,000 | 9,000 | 5,000 | 5,000 |
| Program 1.2: Sustainable Management – Natural Resources | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| Agriculture 2030 – Biosecurity – for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds | 4,907 | 9,195 | - | - | - |
| Agriculture 2030 – Soil and Stewardship: Implement a National Soils Science Challenge | 4,900 | 5,000 | - | - | - |
| National Carp Control Plan Pest Animal and Weeds Management | - 2,767 | 1,838 - | 1,839 - | - - | - - |
| Administered total | 12,574 | 16,033 | 1,839 | - | - |
| Total Program expenses | 12,574 | 16,033 | 1,839 | - | - |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 1.3: Forestry Industry | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| <i>A Better Plan for Forestry and Forest Products:</i> | | | | | |
| Australia-wide National Institute of Forest Products Innovation | 24,000 | 25,000 | 25,000 | 25,000 | - |
| Forestry Workforce Training Program | 200 | 3,500 | 6,000 | - | - |
| Support Plantation Establishment | 983 | 10,426 | 36,426 | 25,924 | - |
| Accelerate Adoption of Wood Processing Innovation | 30,542 | 32,390 | 25,565 | 3,140 | - |
| Agriculture 2030 – Forestry and Fisheries – establish new Regional Forestry Hubs | 3,000 | 3,600 | 4,000 | 4,000 | - |
| Administered total | 58,725 | 74,916 | 96,991 | 58,064 | - |
| Special appropriation | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Forestry Industry ^(b)</i> | | | | | |
| | 11,857 | 14,922 | 15,342 | 15,739 | 15,760 |
| Special Appropriation total | 11,857 | 14,922 | 15,342 | 15,739 | 15,760 |
| Total Program expenses | 70,582 | 89,838 | 112,333 | 73,803 | 15,760 |
| Program 1.4: Fishing Industry | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| Agriculture 2030 – Forestry and Fisheries – extend and broaden the Tuna Champions program | 200 | - | - | - | - |
| Powering Australia – Development of Australia's Seaweed Farming Fisheries Resources Research Fund | 3,600 | 2,000 | - | - | - |
| | 525 | 776 | 837 | 901 | 917 |
| Administered total | 4,325 | 2,776 | 837 | 901 | 917 |
| Special appropriation | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Fishing Industry ^(b)</i> | | | | | |
| | 29,570 | 28,621 | 29,254 | 29,920 | 30,757 |
| Special Appropriation total | 29,570 | 28,621 | 29,254 | 29,920 | 30,757 |
| Total Program expenses | 33,895 | 31,397 | 30,091 | 30,821 | 31,674 |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| | 2023–24 Estimated actual \$'000 | 2024–25 Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| Program 1.5: Horticulture Industry | | | | | |
| Administered expenses | | | | | |
| <u>Special appropriation</u> | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Horticulture Industry ^(b)</i> | | | | | |
| | 145,415 | 140,665 | 149,874 | 157,416 | 162,485 |
| Special Appropriation total | 145,415 | 140,665 | 149,874 | 157,416 | 162,485 |
| Total Program expenses | 145,415 | 140,665 | 149,874 | 157,416 | 162,485 |
| Program 1.6: Wool Industry | | | | | |
| Administered expenses | | | | | |
| <u>Special appropriation</u> | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Wool Industry ^(b)</i> | | | | | |
| | 51,478 | 62,000 | 67,000 | 73,000 | 78,500 |
| Special Appropriation total | 51,478 | 62,000 | 67,000 | 73,000 | 78,500 |
| Total Program expenses | 51,478 | 62,000 | 67,000 | 73,000 | 78,500 |
| Program 1.7: Grains Industry | | | | | |
| Administered expenses | | | | | |
| <u>Special appropriation</u> | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Grains Industry ^(b)</i> | | | | | |
| | 357,772 | 329,271 | 217,815 | 215,299 | 218,765 |
| Special Appropriation total | 357,772 | 329,271 | 217,815 | 215,299 | 218,765 |
| Total Program expenses | 357,772 | 329,271 | 217,815 | 215,299 | 218,765 |
| Program 1.8: Dairy Industry | | | | | |
| Administered expenses | | | | | |
| <u>Special appropriation</u> | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Dairy Industry ^(b)</i> | | | | | |
| | 55,472 | 58,700 | 59,200 | 58,700 | 57,101 |
| Special Appropriation total | 55,472 | 58,700 | 59,200 | 58,700 | 57,101 |
| Total Program expenses | 55,472 | 58,700 | 59,200 | 58,700 | 57,101 |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 1.9: Meat and Livestock Industry | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| Phase Out of Live Sheep Exports by Sea – transition support | - | 1,500 | 2,500 | 2,500 | 900 |
| Administered total | - | 1,500 | 2,500 | 2,500 | 900 |
| Special appropriation | | | | | |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Meat and Livestock Industry^(b)</i> | | | | | |
| | 251,899 | 269,493 | 270,119 | 268,749 | 271,975 |
| Special Appropriation total | 251,899 | 269,493 | 270,119 | 268,749 | 271,975 |
| Total Program expenses | 251,899 | 270,993 | 272,619 | 271,249 | 272,875 |
| Program 1.10: Agricultural Resources | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| Agricultural and Veterinary Chemicals Minor Use Program | 147 | 151 | 153 | 157 | 160 |
| <i>Agriculture 2030 – Improving employment opportunities:</i> | | | | | |
| Pilot AgUP program | 71 | 69 | - | - | - |
| Extend the Fair Farms program | 778 | 722 | 195 | 195 | 195 |
| <i>Agriculture 2030 – Innovation:</i> | | | | | |
| Innovation – expanded Australian Farm Data Code | 100 | - | - | - | - |
| <i>Agriculture 2030 – Supporting Trade:</i> | | | | | |
| Extend the Improved Access to Agricultural and Veterinary Chemicals program | 2,805 | 2,000 | 3,550 | 50 | 3,550 |
| Extend the Improved Access to Agricultural and Veterinary Chemicals program – Grants to Global Minor Use Foundation | 50 | 50 | - | - | - |
| Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector | 1,849 | 701 | - | - | - |
| AgriFutures Australia | 10,085 | 10,435 | 10,655 | 10,932 | 11,140 |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 1.10: Agricultural Resources | | | | | |
| Administered expenses (continued) | | | | | |
| Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>) | | | | | |
| <u>Foundations for the Agricultural Workforce Package:</u> | | | | | |
| Pilot AgCAREERSTART program | - | 100 | 411 | - | - |
| AgConnections | - | 500 | 500 | - | - |
| Support for Regional Trade Events | 6,850 | 1,700 | - | - | - |
| Wine Tourism and Cellar Door Grant | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Administered total | 32,901 | 26,553 | 25,589 | 21,459 | 25,045 |
| Payments to corporate entities (Draw-down)^(c) | | | | | |
| Australian Pesticides and Veterinary Medicines Authority | 5,905 | 2,260 | 7,591 | 1,784 | 1,801 |
| Payments to corporate entities total | 5,905 | 2,260 | 7,591 | 1,784 | 1,801 |
| Special appropriations | | | | | |
| <i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58(6) – amounts payable to the APVMA</i> | | | | | |
| | 45,503 | 42,164 | 42,541 | 42,926 | 42,926 |
| <i>Primary Industries Levies and Charges Disbursement Act 2024, s. 37 – Agricultural Resources ^(b)</i> | | | | | |
| | 118,428 | 119,944 | 117,734 | 116,842 | 123,659 |
| Special Appropriations total | 163,931 | 162,108 | 160,275 | 159,768 | 166,585 |
| Expenses not requiring appropriation in the budget year^(d) | | | | | |
| Write-down and impairment of assets | 1,434 | - | - | - | - |
| Total | 1,434 | - | - | - | - |
| Total Program expenses | 204,171 | 190,921 | 193,455 | 183,011 | 193,431 |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 1.11: Drought Programs | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>) | | | | | |
| Future Drought Fund – Administration Costs | 203 | 203 | 203 | 203 | 203 |
| Administered total | 203 | 203 | 203 | 203 | 203 |
| Payments to corporate entities (Draw-down)^(c) | | | | | |
| Regional Investment Corporation | 14,938 | 15,383 | 16,119 | 12,514 | 12,462 |
| Regional Investment Corporation – Drought Loans | 6,820 | 6,893 | 6,946 | 7,043 | 7,105 |
| Regional Investment Corporation – Agristarter Loans | 305 | 310 | 311 | 315 | 318 |
| Payments to corporate entities total | 22,063 | 22,586 | 23,376 | 19,872 | 19,885 |
| Special account | | | | | |
| Agriculture Future Drought Resilience Special Account | 110,377 | 105,145 | 110,098 | 126,177 | 118,927 |
| Special account total | 110,377 | 105,145 | 110,098 | 126,177 | 118,927 |
| Expenses not requiring appropriation in the budget year^(d) | | | | | |
| Drought Recovery Concessional Loans Scheme – state administration | 234 | 234 | - | - | - |
| Farm Business Concessional Loans Scheme – discount expenses (formerly Drought Concessional Loans Scheme – ongoing arrangements) | 35,580 | 47,839 | 47,771 | - | - |
| Loans Scheme – state | 980 | 980 | 980 | - | - |
| Impairment Loss on Financial Instruments | 11,218 | - | - | - | - |
| Total | 48,012 | 49,053 | 48,751 | - | - |
| Total Program expenses | 180,655 | 176,987 | 182,428 | 146,252 | 139,015 |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 1.12: Rural Programs | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (<i>Appropriation Act (No. 1)</i> and Bill (No. 3)) | | | | | |
| Rural Financial Counselling Service | 18,549 | 19,965 | 20,132 | 20,455 | 20,846 |
| Administered total | 18,549 | 19,965 | 20,132 | 20,455 | 20,846 |
| Special appropriations | | | | | |
| <i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i> | | | | | |
| | 57,065 | 70,421 | 105,165 | 119,322 | 128,191 |
| Special Appropriations total | 57,065 | 70,421 | 105,165 | 119,322 | 128,191 |
| Expenses not requiring appropriation in the budget year^(d) | | | | | |
| <i>Farm Household Support Act 2014, s. 105 – payments for Farm Household Allowance</i> | | | | | |
| | - | 5,706 | 5,706 | 5,706 | 5,706 |
| <i>Write-down and impairment of assets and Impairment Loss on Financial Instruments</i> | | | | | |
| | 1,349 | - | - | - | - |
| Total | 1,349 | 5,706 | 5,706 | 5,706 | 5,706 |
| Total Program expenses | 76,963 | 96,092 | 131,003 | 145,483 | 154,743 |
| Program 1.13: International Market Access | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (<i>Appropriation Act (No. 1)</i> and Bill (No. 3)) | | | | | |
| Food and Agriculture Organization of the United Nations | 16,307 | 19,921 | 19,922 | 19,922 | 19,922 |
| International Agricultural Cooperation | - | - | - | 251 | 255 |
| International Organisations Contributions | 2,541 | 2,177 | 2,218 | 2,272 | 2,317 |
| Administered total | 18,848 | 22,098 | 22,140 | 22,445 | 22,494 |
| Total Program expenses | 18,848 | 22,098 | 22,140 | 22,445 | 22,494 |
| Administered expenses | | | | | |
| Administered appropriation | 1,408,929 | 1,439,236 | 1,394,340 | 1,376,773 | 1,346,137 |
| Expenses not requiring appropriation in the budget year ^(d) | 50,795 | 54,759 | 54,457 | 5,706 | 5,706 |
| Administered total | 1,459,724 | 1,493,995 | 1,448,797 | 1,382,479 | 1,351,843 |
| Departmental expenses | | | | | |
| Departmental appropriation ^(e) | 324,461 | 194,217 | 199,498 | 173,402 | 170,389 |
| Expenses not requiring appropriation in the budget year ^(d) | 45,635 | 41,377 | 36,316 | 33,305 | 26,868 |
| Departmental total | 370,096 | 235,594 | 235,814 | 206,707 | 197,257 |
| Total expenses for Outcome 1 | 1,829,820 | 1,729,589 | 1,684,611 | 1,589,186 | 1,549,100 |

**Table 2.1: Budgeted expenses for Outcome 1
(continued)**

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Outcome 1 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) | 146,125 | 173,044 | 179,231 | 131,027 | 75,405 |
| Special appropriations | 1,124,459 | 1,136,201 | 1,074,044 | 1,097,913 | 1,130,119 |
| Special accounts | 110,377 | 105,145 | 110,098 | 126,177 | 118,927 |
| Payments to corporate entities (Draw-down) | 27,968 | 24,846 | 30,967 | 21,656 | 21,686 |
| Expenses not requiring appropriation in the budget year ^(d) | 50,795 | 54,759 | 54,457 | 5,706 | 5,706 |
| Administered total | 1,459,724 | 1,493,995 | 1,448,797 | 1,382,479 | 1,351,843 |
| Departmental expenses | | | | | |
| Departmental appropriation ^(e) | 324,461 | 194,217 | 199,498 | 173,402 | 170,389 |
| Expenses not requiring appropriation in the budget year ^(d) | 45,635 | 41,377 | 36,316 | 33,305 | 26,868 |
| Departmental total | 370,096 | 235,594 | 235,814 | 206,707 | 197,257 |
| Total expenses for Outcome 1 | 1,829,820 | 1,729,589 | 1,684,611 | 1,589,186 | 1,549,100 |

| | 2023–24 | 2024–25 |
|--|---------|---------|
| Average staffing level (number) | 685 | 936 |

- (a) Responsibility for administering the Carbon Farming Outreach Program, will transfer from DCCEEW from 1 July 2025. The transfer will be reflected in the respective Portfolio Budget Statements once the details are agreed between departments.
- (b) The *Primary Industries Levies and Charges Disbursement Act 2024* has replaced a number of related levy funding Acts from 1 January 2025. For further details on the previous legislation, please refer to the Budgeted Expenses tables for Outcomes 1 and 2 in the 2024-25 PBS for the Portfolio.
- (c) The APVMA and the RIC are CCEs under the PGPA Act and do not receive direct appropriations. Instead, this funding passes through the department to these entities.
- (d) Expenses not requiring appropriation in the budget years are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
- (e) Departmental appropriation allocations are notional and reflect the current structure of the department. Expenses are funded from both 'ordinary annual services' *Appropriation Act (No. 1)* and Appropriation Bill (No. 3) and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| Movements of administered funds between years^(a) | 2023–24 \$'000 | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Movements of Funds:</u> | | | | | |
| Agriculture 2030 - Biosecurity - for reduction and prevention activities to reduce the economic and environmental burden of established feral animals, pests and weeds - 1.2 | (469) | 469 | - | - | - |
| National Carp Control Plan - 1.2 | (1,839) | - | 1,839 | - | - |
| A Better Plan for Forestry and Forest Products: Forestry Workforce Training Program - 1.3 | (1,500) | (500) | 2,000 | - | - |
| Accelerated Adoption of Wood Processing Innovationm - 1.3 | (1,095) | (110) | 565 | 640 | - |
| Support Plantation Establishment - 1.3 | (5,965) | (12,000) | 9,000 | 8,965 | - |
| Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector - 1.10 | (150) | 150 | - | - | - |
| <u>Reallocations:</u> | | | | | |
| Agriculture 2030 – Supporting Trade: Fund projects in collaboration with the perishable agriculture goods industry that improve market transparency in the sector - 1.10 | (201) | - | - | - | - |
| <u>Agriculture 2030 – Improving employment opportunities - 1.10</u> | | | | | |
| Extend the Fair Farms program | (27) | - | - | - | - |
| Pilot AgUP program | (200) | - | - | - | - |
| International Organisations Contributions - 1.13 | 428 | - | - | - | - |
| <u>Movements of Funds – Special Account:</u> | | | | | |
| Regional Drought Resilience Plan (CSIRO) | (748) | 748 | - | - | - |
| Partnering for Local Solutions - Drought Resilience Adoption and Innovation Hubs | (4,788) | 4,788 | - | - | - |
| Drought Resilience Self Assessment Tool | (496) | 496 | - | - | - |
| Innovating for Transformation - Drought Resilient Landscapes | (65) | 65 | - | - | - |
| Building Knowledge, Skills and Capability - Climate Services for Agriculture | (4,711) | 4,711 | - | - | - |
| Innovation Grants | (1,314) | 1,314 | - | - | - |
| Innovation for Transformation - Long Term Trials of Drought Resilient Farming Practices | (10,506) | 10,506 | - | - | - |
| Drought Resilience Commercialisation Initiative | (5,500) | 5,500 | - | - | - |
| Total of funds moved | (39,146) | 16,137 | 13,404 | 9,605 | - |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

| Movements of administered funds between years^(a) | 2023–24 \$'000 | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| The Treasury | | | | | |
| <u>Movements of Funds</u> | | | | | |
| Partnering to Implement the National Soil Action Plan (SPP970) | - | (886) | 17 | 1,245 | (376) |
| Future Drought Fund - Partnering for Local Solutions (SPP838) | (5,560) | 5,560 | - | - | - |
| Future Drought Fund - Building Knowledge, Skills and Capability (SPP840) | (13,543) | 13,543 | - | - | - |
| Total of SPP funds moved | (19,103) | 18,217 | 17 | 1,245 | (376) |

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

2.2 Budgeted expenses and performance for Outcome 2

2.2.1: Linked programs

There have been no changes to linked programs for Outcome 2 since the 2024–25 PBS.

2.2.2: Performance criteria

There have been no changes to performance criteria for Outcome 2 since the 2024–25 PBS.

2.2.3: Budgeted expenses for Outcome 2

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

Table 2.2: Budgeted expenses for Outcome 2

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

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 2.1: Biosecurity and Export Services | | | | | |
| Administered expenses | | | | | |
| <u>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</u> | | | | | |
| <u>Agriculture 2030 – Biosecurity – To ensure Australia continues to have a robust biosecurity preparedness and response capability in the event of a pest and disease outbreak:</u> | | | | | |
| Foot-and-mouth Vaccine | - | 1,680 | - | - | - |
| Surveillance Animal | 870 | 870 | - | - | - |
| Surveillance Plant | 200 | 798 | - | - | - |
| Australian Trade System Support – Cultivating Australia's Traceability – Promoting and Protecting Australian Premium Agriculture | 11,916 | 7,698 | 3,500 | - | - |
| <u>Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks:</u> | | | | | |
| Protecting Australia from Escalating Exotic Animal Disease Risks | 4,776 | 1,719 | 1,050 | - | - |
| National Livestock Traceability Reform to Enhance Agricultural Biosecurity and Export | 9,492 | 6,654 | - | - | - |
| Centre of Excellence for Biosecurity Risk Analysis and Research | 1,908 | 1,935 | 2,092 | 2,146 | 2,191 |
| Enhancing Australia's Biosecurity System – Priority Pest and Disease Planning and Response | 2,551 | 3,034 | 4,034 | 4,034 | 4,534 |
| Indigenous Rangers Biosecurity Program | - | 2,052 | 1,147 | 3,310 | 3,436 |
| Live Cattle Trade Disruptions | - | 1,735 | - | - | - |
| Modernising Agricultural Trade – Protecting Australia's Clean, Green Brand | 2,020 | 2,000 | 2,000 | 2,000 | 2,000 |
| Priorities for Australia's Biosecurity System – Environmental Protection Officer | 541 | 1,171 | 825 | 825 | 825 |
| Reducing Regulatory Burden and Streamlining Audit Arrangements in the Dairy Sector | 2,656 | 2,400 | - | - | - |
| Administered total | 36,930 | 33,746 | 14,648 | 12,315 | 12,986 |

Table 2.2: Budgeted expenses for Outcome 2 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 2.1: Biosecurity and Export Services | | | | | |
| Expenses not requiring appropriation in the budget year^(a) | | | | | |
| Other Expenses | 21 | - | - | - | - |
| Total | 21 | - | - | - | - |
| Total 2.1 Program expenses | 36,951 | 33,746 | 14,648 | 12,315 | 12,986 |
| Program 2.2: Plant and Animal Health | | | | | |
| Administered expenses | | | | | |
| <i>Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3))</i> | | | | | |
| Agriculture 2030 – Biosecurity – continue to protect Australia from the biosecurity risk posed by African swine fever | 59 | 191 | 235 | - | - |
| Animal Biosecurity and Response Reform | 1,058 | 1,108 | 1,132 | 1,160 | 1,182 |
| Bolstering Australia's Biosecurity System – protecting Australia from escalating exotic animal disease risks: Emergency funding to manage the risk of foot-and-mouth disease and lumpy skin disease | 165 | - | - | - | - |
| Commonwealth Membership of Animal Health Australia and Plant Health Australia | 2,518 | 3,018 | 3,082 | 3,163 | 3,223 |
| International Organisations Contribution – World Organisation for Animal Health | 446 | 276 | 280 | 287 | 293 |
| Other Exotic Disease Preparedness Program | 718 | 740 | 752 | 769 | 784 |
| Payment to CSIRO – contribution to the operating costs of the Australian Centre for Disease Preparedness | 9,186 | 9,507 | 9,708 | 9,960 | 10,149 |
| Plant Biosecurity and Response Reform | 1,236 | 2,371 | 1,598 | 1,640 | 1,672 |
| Stronger Farmers, Stronger Economy – strengthening research, skills and management of natural resources – immediate assistance fund | 2,130 | 5,312 | 3,993 | 4,098 | 4,176 |
| Supporting Australia's Avian Influenza Preparedness and Response | - | 21,450 | 2,900 | - | - |
| Administered total | 17,516 | 43,973 | 23,680 | 21,077 | 21,479 |
| Expenses not requiring appropriation in the budget year^(a) | | | | | |
| Other Expenses | 1,585 | - | - | - | - |
| Total | 1,585 | - | - | - | - |

Table 2.2: Budgeted expenses for Outcome 2 (continued)

| | 2023–24 Actual expenses \$'000 | 2024–25 Revised estimates expenses \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 2.2: Plant and Animal Health | | | | | |
| Special appropriations | | | | | |
| Primary Industries Levies and Charges Disbursement Act 2024, s. 52 – Animal Health Australia ^(b) | 8,019 | 8,494 | 8,317 | 8,126 | 8,011 |
| Primary Industries Levies and Charges Disbursement Act 2024, s. 62 – Plant Health Australia ^(b) | 10,132 | 9,518 | 9,016 | 9,145 | 9,226 |
| Special Appropriations total | 18,151 | 18,012 | 17,333 | 17,271 | 17,237 |
| Special accounts | | | | | |
| Biosecurity, Imported Food and Export Certification Special Account 2020 | 512,810 | 553,642 | 564,858 | 581,341 | 588,984 |
| National Cattle Disease Eradication Account | 15 | - | - | - | - |
| National Residue Survey Special Account – s. 80, PGPA Act [s. 64, Primary Industries Levies and Charges Disbursement Act 2024] | 13,228 | 12,071 | 14,308 | 11,785 | 12,114 |
| Special Accounts total | 526,053 | 565,713 | 579,166 | 593,126 | 601,098 |
| Total 2.2 Program expenses | 563,305 | 627,698 | 620,179 | 631,474 | 639,814 |
| Outcome 2 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (<i>Appropriation Act (No. 1) and Bill (No. 3)</i>) | 54,446 | 77,719 | 38,328 | 33,392 | 34,465 |
| Special accounts | 15 | - | - | - | - |
| Special appropriations | 18,151 | 18,012 | 17,333 | 17,271 | 17,237 |
| Expenses not requiring appropriation in the budget year ^(a) | 1,606 | - | - | - | - |
| Administered total | 74,218 | 95,731 | 55,661 | 50,663 | 51,702 |
| Departmental expenses | | | | | |
| Departmental appropriation ^(c) | 376,682 | 589,022 | 569,823 | 481,173 | 483,710 |
| Special accounts | 526,038 | 565,713 | 579,166 | 593,126 | 601,098 |
| Expenses not requiring appropriation in the budget year ^(c) | 19,709 | 45,668 | 45,320 | 41,137 | 35,878 |
| Departmental total | 922,429 | 1,200,403 | 1,194,309 | 1,115,436 | 1,120,686 |
| Total expenses for Outcome 2 | 996,647 | 1,296,134 | 1,249,970 | 1,166,099 | 1,172,388 |
| | 2023–24 | 2024–25 | | | |
| Average staffing level (number) | 4,402 | 5,241 | | | |

Table 2.2: Budgeted expenses for Outcome 2 (continued)

| | 2023–24 \$'000 | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| The Treasury | | | | | |
| <u>Movements of Funds</u> | | | | | |
| Management of Established Pests and Weeds (SPP693) | (49) | (751) | 800 | - | - |
| Pest and Disease Preparedness and Response Programs (SPP188) | (30,675) | 30,675 | - | - | - |
| Bolstering Australia's Biosecurity System - Protecting Australia from Escalating Exotic Animal Disease Risks (SPP900) | (1,415) | - | 1,415 | - | - |
| Total of SPP funds moved | (32,139) | 29,924 | 2,215 | - | - |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as Government priorities change. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) 'Expenses not requiring appropriation in the budget year' consists of depreciation and amortisation expenses, resources received free of charge, balance sheet adjustments and an approved operating loss.
- (b) The Primary Industries Levies and Charges Disbursement Act 2024 has replaced a number of related levy funding Acts from 1 January 2025. For further details on the previous legislation, please refer to the Budgeted Expenses tables for Outcomes 1 and 2 in the 2024-25 PBS for the Portfolio.
- (c) Departmental appropriation allocations are notional and reflect the current structure of the department. Expenses are funded from both 'ordinary annual services' Appropriation Act (No. 1) and Appropriation Bill (No. 3) and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

| | | Opening balance | Receipts | Payments | Adjustments | Closing balance |
|---|---|--------------------|----------------|------------------|-------------|--------------------|
| | | 2024–25 | 2024–25 | 2024–25 | 2024–25 | 2024–25 |
| | | 2023–24 | 2023–24 | 2023–24 | 2023–24 | 2023–24 |
| Outcome | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Administered</u> | | | | | | |
| Agriculture Future Drought Resilience Special Account ^(a) | 1 | 61,927 | 100,000 | (105,145) | - | 56,782 |
| National Cattle Disease Eradication Account ^(b) | 2 | - | - | - | - | - |
| | | 15 | - | (15) | - | - |
| <u>Departmental</u> | | | | | | |
| Biosecurity, Imported Food and Export Certification Special Account 2020 ^(c) | 2 | 40,025 | 646,055 | (646,055) | - | 40,025 |
| National Residue Survey Special Account (NRS) ^(d) | 2 | 2,914 | 28,071 | (28,071) | - | 2,914 |
| | | 2,661 | 29,358 | (29,105) | - | 2,914 |
| Total Special Accounts 2024–25 estimates | | 104,866 | 774,126 | (779,271) | - | 99,721 |
| <i>Total Special Accounts 2023–24 actual</i> | | <i>82,414</i> | <i>797,413</i> | <i>(774,961)</i> | <i>-</i> | <i>104,866</i> |

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

(a) Agriculture Future Drought Resilience Special Account – Establishing Instrument: *Future Drought Fund Act 2019*, section 33. Purpose: For payments associated with projects, research, advice, service and technology that will work towards achieving drought resilience.

(b) National Cattle Disease Eradication Account – Establishing Instrument: *National Cattle Disease Eradication Act 1991*, section 4. The estimated balance as at end of 30 June 2025 will be nil. Purpose: For the eradication of any disease of cattle that is endemic in Australia.

These Departmental special accounts are appropriated under the *PGPA Act 2013*, section 78 and 80, respectively.

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

(d) National Residue Survey Special Account – Establishing Instrument: *National Residue Survey Administration Act 1992*; section 6(1). Purpose: For conducting national residue surveys and to provide for collection of the National Residue Survey levy imposed by various acts. The department held \$16 million in term deposits as a result of investments made under section 58 of the *PGPA Act*. This includes amounts realised and automatically reinvested in term deposits.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since the 2024-25 PBS. An analysis of the primary causes of the movements in the budgeted departmental financial statements and administered schedules are provided in the relevant sections. The 2024–25 PBS is used as the comparative figures in the analysis.

Departmental

Income statement

Since the 2024-25 PBS, estimated revenue from government has slightly increased by \$3.5 million, due mainly to estimates variations of \$2.7 million and measures of \$0.8 million as detailed in other variations as detailed in Table 1.2 and Table 1.3.

The department is budgeting for a break-even position in 2024-25 and across the forward estimates, after adjusting for depreciation expenses.

Balance Sheet

The departmental balance sheet has incorporated the final 2023-24 financial position as published in the 2023-24 Annual Report.

Administered

Income statement

It is estimated the department will receive own-source revenue administered on behalf of government of \$1,009.2 million in 2024-25, an increase of \$52.1 million since PBS. The increase is mainly due to higher levy revenue estimates.

Balance Sheet

Administered expenses are estimated to be \$1,589.7 million in 2024-25, an increase of \$154.2 million since the 2024-25 PBS. The increase largely relates to the movement of funds, other variations as detailed in Table 1.2 and Table 1.3.

The value of administered net assets as at 30 June 2025 is anticipated to be \$42.8 million higher than the estimate published in the 2024-25 PBS. The increase is due to higher investments in corporate Commonwealth entities recognised in the 2023-24 financial year. Offsetting this increase is lower trade and other receivables largely due to higher loan repayments recognised in 2023-24 financial year and higher payables estimates.

The schedule of budgeted assets and liabilities administered on behalf of the Government has incorporated the final 2023-24 position as published in the 2023-24 Annual Report.

3.3 Budgeted financial statements tables

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 711,712 | 715,635 | 770,027 | 743,738 | 744,317 |
| Suppliers | 441,532 | 594,561 | 540,395 | 467,936 | 476,363 |
| Grants | 10,897 | 4,938 | 4,945 | 4,945 | 4,945 |
| Depreciation and amortisation | 87,393 | 104,702 | 99,068 | 90,245 | 77,424 |
| Finance costs | 16,671 | 15,242 | 14,769 | 14,360 | 13,975 |
| Impairment loss on financial instruments | 305 | 919 | 919 | 919 | 919 |
| Write-down and impairment of other assets | 23,663 | - | - | - | - |
| Other expenses | 352 | - | - | - | - |
| Total expenses | 1,292,525 | 1,435,997 | 1,430,123 | 1,322,143 | 1,317,943 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 585,361 | 560,274 | 588,420 | 587,643 | 595,098 |
| Interest | 793 | 831 | 788 | 788 | 788 |
| Other revenue | 18,401 | 19,697 | 23,694 | 19,665 | 18,609 |
| Total own-source revenue | 604,555 | 580,802 | 612,902 | 608,096 | 614,495 |
| Gains | | | | | |
| Other | 2,555 | 1,618 | 1,618 | 1,618 | 1,618 |
| Total gains | 2,555 | 1,618 | 1,618 | 1,618 | 1,618 |
| Total own-source income | 607,110 | 582,420 | 614,520 | 609,714 | 616,113 |
| Net cost of (contribution by) services | 685,415 | 853,577 | 815,603 | 712,429 | 701,830 |
| Revenue from Government | 699,387 | 768,680 | 736,115 | 640,135 | 641,232 |
| Surplus (Deficit) attributable to the Australian Government | 13,972 | (84,897) | (79,488) | (72,294) | (60,598) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation reserves | 8,779 | - | - | - | - |
| Total other comprehensive income | 8,779 | - | - | - | - |
| Total comprehensive income (loss) | 22,751 | (84,897) | (79,488) | (72,294) | (60,598) |
| Total comprehensive income (loss) attributable to the Australian Government | 22,751 | (84,897) | (79,488) | (72,294) | (60,598) |

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

| | 2023–24 \$'000 | 2024–25 \$'000 | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total comprehensive income (loss) | | | | | |
| – as per the statement of comprehensive income | 22,751 | (84,897) | (79,488) | (72,294) | (60,598) |
| less depreciation/amortisation expenses previously funded through revenue appropriations ^(a) | 39,099 | 68,105 | 62,417 | 54,310 | 42,793 |
| less depreciation/amortisation expenses for ROU ^(b) | 17,794 | 36,597 | 36,651 | 35,935 | 34,631 |
| add principal repayments on leased assets ^(b) | 13,980 | 19,805 | 19,580 | 17,951 | 16,826 |
| Net Cash Operating Surplus/(Deficit) | 65,664 | - | - | - | - |

Prepared on Australian Accounting Standards basis.

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

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

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 48,067 | 48,067 | 48,067 | 48,067 | 48,067 |
| Trade and other receivables | 340,528 | 317,176 | 300,989 | 256,501 | 249,984 |
| Other investments | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Total financial assets | 404,595 | 381,243 | 365,056 | 320,568 | 314,051 |
| Non-financial assets | | | | | |
| Land and buildings | 414,732 | 441,700 | 465,773 | 489,120 | 520,016 |
| Property, plant and equipment | 60,949 | 51,625 | 41,739 | 35,992 | 32,080 |
| Intangibles & computer software | 195,802 | 273,992 | 304,288 | 318,343 | 334,063 |
| Inventories | 1,639 | 1,639 | 1,639 | 1,639 | 1,639 |
| Prepayments | 12,389 | 11,062 | 9,083 | 8,595 | 8,833 |
| Total non-financial assets | 685,511 | 780,018 | 822,522 | 853,689 | 896,631 |
| Total assets | 1,090,106 | 1,161,261 | 1,187,578 | 1,174,257 | 1,210,682 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 54,554 | 48,939 | 37,829 | 38,580 | 38,396 |
| Grants | 638 | 638 | 638 | 638 | 638 |
| Other payables | 50,096 | 55,167 | 60,509 | 27,983 | 32,212 |
| Total payables | 105,288 | 104,744 | 98,976 | 67,201 | 71,246 |
| Interest bearing liabilities | | | | | |
| Leases | 434,219 | 456,237 | 478,480 | 502,352 | 527,349 |
| Total interest bearing liabilities | 434,219 | 456,237 | 478,480 | 502,352 | 527,349 |
| Provisions | | | | | |
| Employee provisions | 207,525 | 216,583 | 222,943 | 219,742 | 219,418 |
| Other provisions | 3,129 | 3,129 | 3,129 | 3,129 | 3,129 |
| Total provisions | 210,654 | 219,712 | 226,072 | 222,871 | 222,547 |
| Total liabilities | 750,161 | 780,693 | 803,528 | 792,424 | 821,142 |
| Net assets | 339,945 | 380,568 | 384,050 | 381,833 | 389,540 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 934,022 | 1,059,542 | 1,142,512 | 1,212,589 | 1,280,894 |
| Reserves | 663,430 | 663,430 | 663,430 | 663,430 | 663,430 |
| Retained surplus (accumulated deficit) | (1,257,507) | (1,342,404) | (1,421,892) | (1,494,186) | (1,554,784) |
| Total parent entity interest | 339,945 | 380,568 | 384,050 | 381,833 | 389,540 |
| Total equity | 339,945 | 380,568 | 384,050 | 381,833 | 389,540 |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movements (Budget year 2024–25)

| | Retained earnings | Asset revaluation reserve | Other reserves | Contributed equity/capital | Total equity |
|--|--------------------|---------------------------|----------------|----------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2024 | | | | | |
| Balance carried forward from previous period | (1,257,507) | 619,151 | 44,279 | 934,022 | 339,945 |
| Adjusted opening balance | (1,257,507) | 619,151 | 44,279 | 934,022 | 339,945 |
| Comprehensive income | | | | | |
| Surplus (deficit) for the period | (84,897) | - | - | - | (84,897) |
| Total comprehensive income | (84,897) | - | - | - | (84,897) |
| of which: | | | | | |
| Attributable to the Australian Government | (84,897) | - | - | - | (84,897) |
| Transactions with owners | | | | | |
| Contributions by owners | | | | | |
| Equity Injection – Appropriation | - | - | - | 46,366 | 46,366 |
| Departmental Capital Budget | - | - | - | 79,154 | 79,154 |
| Sub-total transactions with owners | - | - | - | 125,520 | 125,520 |
| Estimated closing balance as at 30 June 2025 | (1,342,404) | 619,151 | 44,279 | 1,059,542 | 380,568 |
| Closing balance attributable to the Australian Government | (1,342,404) | 619,151 | 44,279 | 1,059,542 | 380,568 |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 716,033 | 791,690 | 751,387 | 684,239 | 647,771 |
| Sale of goods and rendering of services | 585,411 | 556,878 | 588,416 | 587,108 | 594,157 |
| Interest | - | 831 | 788 | 788 | 788 |
| Net GST received | 44,459 | 25,550 | 25,550 | 25,550 | 25,550 |
| Other | 35,248 | 19,167 | 23,164 | 19,135 | 18,079 |
| Total cash received | 1,381,151 | 1,394,116 | 1,389,305 | 1,316,820 | 1,286,345 |
| Cash used | | | | | |
| Employees | 704,140 | 701,506 | 758,325 | 779,465 | 740,412 |
| Suppliers | 590,234 | 622,251 | 572,928 | 490,099 | 500,187 |
| Grants | 10,304 | 4,938 | 4,945 | 4,945 | 4,945 |
| Borrowing costs | 16,522 | 15,242 | 14,769 | 14,360 | 13,975 |
| Total cash used | 1,321,200 | 1,343,937 | 1,350,967 | 1,288,869 | 1,259,519 |
| Net cash from (used by) operating activities | 59,951 | 50,179 | 38,338 | 27,951 | 26,826 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of financial instruments | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Proceeds from sales of property, plant and equipment | 17 | - | - | - | - |
| Interest | 713 | - | - | - | - |
| Total cash received | 16,730 | 16,000 | 16,000 | 16,000 | 16,000 |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 56,182 | 158,713 | 101,728 | 80,077 | 78,305 |
| Purchase of financial instruments | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| Total cash used | 72,182 | 174,713 | 117,728 | 96,077 | 94,305 |
| Net cash from (used by) investing activities | (55,452) | (158,713) | (101,728) | (80,077) | (78,305) |

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 38,198 | 46,366 | 14,760 | 2,570 | 1,773 |
| Departmental Capital Budget | 13,361 | 79,154 | 68,210 | 67,507 | 66,532 |
| Other contributions | - | 2,819 | - | - | - |
| Total cash received | 51,559 | 128,339 | 82,970 | 70,077 | 68,305 |
| Cash used | | | | | |
| Lease liability – principal payments | 23,327 | 19,805 | 19,580 | 17,951 | 16,826 |
| Restructure | - | - | - | - | - |
| Total cash used | 23,327 | 19,805 | 19,580 | 17,951 | 16,826 |
| Net cash from (used by) financing activities | 28,232 | 108,534 | 63,390 | 52,126 | 51,479 |
| Net increase (decrease) in cash held | 32,731 | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 15,336 | 48,067 | 48,067 | 48,067 | 48,067 |
| Cash and cash equivalents at the end of the reporting period | 48,067 | 48,067 | 48,067 | 48,067 | 48,067 |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget – Act (No. 1) and Bill (No. 3) (DCB) | 15,408 | 79,154 | 68,210 | 67,507 | 69,032 |
| Equity injections – Act (No. 2) and Bill (No. 4) ^(a) | 57,153 | 46,366 | 14,980 | 2,462 | 563 |
| Total new capital appropriations | 72,561 | 125,520 | 83,190 | 69,969 | 69,595 |
| Provided for: | | | | | |
| <i>Purchase of non-financial assets</i> ^(a) | 72,561 | 125,520 | 83,190 | 69,969 | 69,595 |
| Total items | 72,561 | 125,520 | 83,190 | 69,969 | 69,595 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations ^(b) | 38,198 | 66,740 | 23,738 | 2,462 | 563 |
| Funded by capital appropriation – DCB ^(c) | 13,361 | 79,154 | 68,210 | 67,507 | 69,032 |
| Funded internally from departmental resources ^(d) | 4,623 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | 56,182 | 155,894 | 101,948 | 79,969 | 79,595 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 56,182 | 155,894 | 101,948 | 79,969 | 79,595 |
| Total cash used to acquire assets | 56,182 | 155,894 | 101,948 | 79,969 | 79,595 |

Prepared on Australian Accounting Standards basis.

(a) Includes \$0.4m return of appropriations from a prior year.

(b) Includes both current Appropriation Bill (No. 4) and prior *Appropriation Act No. 2/4/6* appropriations (inclusive of Supply Act arrangements), due to approved movement of funds.

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

(d) Includes the following sources of funding:

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

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

| | Land | Buildings | Other property, plant and equipment | Computer software and intangibles | Total |
|---|--------------|-----------------|--|--|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2024 | | | | | |
| Gross book value | 2,885 | 88,735 | 52,599 | 354,531 | 498,750 |
| Gross book value – ROU ^(a) | - | 405,621 | 14,493 | - | 420,114 |
| Accumulated depreciation/amortisation | - | (587) | 2,189 | (158,729) | (157,127) |
| Accumulated depreciation/amortisation and impairment – ROU ^(a) | - | (81,922) | (8,332) | - | (90,254) |
| Opening net book balance | 2,885 | 411,847 | 60,949 | 195,802 | 671,483 |
| CAPITAL ASSET ADDITIONS | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase – appropriation equity ^(b) | - | - | 250 | 66,490 | 66,740 |
| By purchase – appropriation ordinary annual services ^(b) | - | 27,177 | 6,853 | 47,943 | 81,973 |
| By purchase – Other | - | 1,650 | 1,650 | 6,700 | 10,000 |
| By purchase – appropriation ordinary annual services – ROU ^(a) | - | 40,132 | 1,691 | - | 41,823 |
| Total additions | - | 68,959 | 10,444 | 121,133 | 200,536 |
| Other movements | | | | | |
| Depreciation/amortisation expense | - | (8,783) | (16,379) | (42,943) | (68,105) |
| Accumulated depreciation/amortisation – ROU – (excluding other intangibles) ^(a) | - | (33,208) | (3,389) | - | (36,597) |
| Total other movements | - | (41,991) | (19,768) | (42,943) | (104,702) |
| As at 30 June 2025 | | | | | |
| Gross book value | 2,885 | 117,562 | 61,352 | 475,664 | 657,463 |
| Gross book value – ROU ^(a) | - | 445,753 | 16,184 | - | 461,937 |
| Accumulated depreciation/amortisation and impairment | - | (9,370) | (14,190) | (201,672) | (225,232) |
| Accumulated depreciation/amortisation and impairment – ROU ^(a) | - | (115,130) | (11,721) | - | (126,851) |
| Closing net book balance | 2,885 | 438,815 | 51,625 | 273,992 | 767,317 |

Prepared on Australian Accounting Standards basis.

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

(b) “Appropriation equity” refers to funding provided through *Appropriation Act (No. 2) 2024-25* and *(No. 4) 2024-25* and “Appropriation ordinary annual services” refers to funding through *Appropriation Bill (No. 1) 2024-25* and *(No. 3) 2024-25* for depreciation/amortisation expenses, DCB or other operational expenses.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Suppliers | 48,689 | 72,143 | 46,200 | 44,977 | 44,206 |
| Personal benefits | 57,065 | 70,421 | 105,165 | 119,322 | 128,191 |
| Grants | 208,338 | 265,876 | 245,812 | 208,181 | 149,403 |
| Levy disbursements and Commonwealth contributions | 1,085,546 | 1,083,792 | 986,212 | 995,862 | 1,019,165 |
| Council of Australian Governments Reform Fund | 34,938 | 19,103 | 36,625 | 37,438 | 35,188 |
| Concessional loan discount | 35,580 | 47,839 | 47,771 | - | - |
| Write down and impairment of assets | 15,586 | 5,706 | 5,706 | 5,706 | 5,706 |
| Payments to corporate entities | 48,200 | 24,846 | 30,967 | 21,656 | 21,686 |
| Total expenses administered on behalf of Government | 1,533,942 | 1,589,726 | 1,504,458 | 1,433,142 | 1,403,545 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Taxation revenue | | | | | |
| Other taxes | 625,823 | 681,983 | 625,088 | 628,816 | 636,003 |
| Total taxation revenue | 625,823 | 681,983 | 625,088 | 628,816 | 636,003 |
| Non-taxation revenue | | | | | |
| Interest | 194,816 | 218,406 | 231,536 | 230,050 | 216,356 |
| Agriculture Future Drought Resilience Special Account | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Other revenue | 11,046 | 8,836 | 8,836 | 8,836 | 8,836 |
| Total non-taxation revenue | 305,862 | 327,242 | 340,372 | 338,886 | 325,192 |
| Total own-source revenue administered on behalf of Government | 931,685 | 1,009,225 | 965,460 | 967,702 | 961,195 |
| Gains | | | | | |
| Other Gains | 2,383 | - | - | - | - |
| Total gains administered on behalf of Government | 2,383 | - | - | - | - |
| Total own-source revenues administered on behalf of Government | 934,068 | 1,009,225 | 965,460 | 967,702 | 961,195 |
| Net cost of (contribution by) services | 599,874 | 580,501 | 538,998 | 465,440 | 442,350 |
| Surplus (Deficit) after income tax | (599,874) | (580,501) | (538,998) | (465,440) | (442,350) |

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OTHER COMPREHENSIVE INCOME | | | | | |
| Items subject of subsequent reclassification to net cost of services | | | | | |
| Gains/(losses) on financial assets at fair value through other comprehensive income | 141,717 | - | - | - | - |
| Total other comprehensive income | 141,717 | - | - | - | - |
| Total comprehensive income (loss) attributable to the Australian Government | (458,157) | (580,501) | (538,998) | (465,440) | (442,350) |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 77,880 | 72,735 | 62,637 | 36,460 | 17,533 |
| Loan receivables | 2,800,299 | 3,139,987 | 3,433,227 | 3,348,256 | 3,248,503 |
| Trade and other receivables | 162,865 | 169,041 | 171,017 | 172,993 | 174,969 |
| Investments accounted for using the equity method | 942,562 | 942,562 | 942,900 | 942,900 | 942,900 |
| Total financial assets | 3,983,606 | 4,324,325 | 4,609,781 | 4,500,609 | 4,383,905 |
| Non-financial assets | | | | | |
| Other non-financial assets | 4,179 | 2,965 | 1,985 | 1,985 | 1,985 |
| Total non-financial assets | 4,179 | 2,965 | 1,985 | 1,985 | 1,985 |
| Total assets administered on behalf of Government | 3,987,785 | 4,327,290 | 4,611,766 | 4,502,594 | 4,385,890 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 2,315 | 2,315 | 2,315 | 2,315 | 2,315 |
| Grants | 185,073 | 165,504 | 155,776 | 170,699 | 177,417 |
| Personal benefits | 1,289 | 1,289 | 1,289 | 1,289 | 1,289 |
| Total payables | 188,677 | 169,108 | 159,380 | 174,303 | 181,021 |
| Provisions | | | | | |
| Loans commitments to Farm Business | 3,435 | 3,435 | 3,435 | 1,547 | 1,547 |
| Total provisions | 3,435 | 3,435 | 3,435 | 1,547 | 1,547 |
| Total liabilities administered on behalf of Government | 192,112 | 172,543 | 162,815 | 175,850 | 182,568 |
| Net assets/(liabilities) | 3,795,673 | 4,154,747 | 4,448,951 | 4,326,744 | 4,203,322 |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Taxes | 639,146 | 677,683 | 624,988 | 628,716 | 635,903 |
| Receipts from Government | 7,141 | | | | |
| Special account transfers | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Net GST received | 78,522 | 68,859 | 68,859 | 68,859 | 68,859 |
| Interest | 628 | - | - | - | - |
| Other | 9,836 | 8,836 | 8,836 | 8,836 | 8,836 |
| Total cash received | 835,273 | 855,378 | 802,683 | 806,411 | 813,598 |
| Cash used | | | | | |
| Grants | 1,375,529 | 1,457,199 | 1,347,236 | 1,295,417 | 1,265,897 |
| Personal benefits | 57,917 | 78,003 | 112,747 | 126,904 | 135,773 |
| Suppliers | 54,018 | 70,929 | 45,220 | 44,977 | 44,206 |
| Payments to corporate entities | 48,200 | 24,846 | 30,967 | 21,656 | 21,686 |
| Other | 34,584 | - | - | - | - |
| Total cash used | 1,570,248 | 1,630,977 | 1,536,170 | 1,488,954 | 1,467,562 |
| Net cash from (used by) operating activities | (734,975) | (775,599) | (733,487) | (682,543) | (653,964) |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Interest received from advances and loans | 89,694 | 164,465 | 171,404 | 166,363 | 152,641 |
| Repayments of advances and loans | 161,429 | 16,608 | 68,815 | 146,770 | 163,468 |
| Total cash received | 251,123 | 181,073 | 240,219 | 313,133 | 316,109 |
| Cash used | | | | | |
| Advances and loans made | 205,526 | 350,194 | 349,694 | - | - |
| Corporate entity investments | - | - | 338 | - | - |
| Total cash used | 205,526 | 350,194 | 350,032 | - | - |
| Net cash from (used by) investing activities | 45,597 | (169,121) | (109,813) | 313,133 | 316,109 |
| Net increase (decrease) in cash held | (689,378) | (944,720) | (843,300) | (369,410) | (337,855) |

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| Cash and cash equivalents at beginning of reporting period | 86,682 | 77,880 | 72,735 | 62,637 | 36,460 |
| Cash from Official Public Account for: | | | | | |
| – Appropriations | 1,662,473 | 1,802,585 | 1,699,663 | 1,286,336 | 1,272,194 |
| Total cash from Official Public Account | 1,662,473 | 1,802,585 | 1,699,663 | 1,286,336 | 1,272,194 |
| Cash to Official Public Account for: | | | | | |
| – Appropriations | (981,897) | (863,010) | (866,461) | (943,103) | (953,266) |
| – Transfers to other entities due to restructure | - | - | - | - | - |
| Total cash to Official Public Account | (981,897) | (863,010) | (866,461) | (943,103) | (953,266) |
| Cash and cash equivalents at end of reporting period | 77,880 | 72,735 | 62,637 | 36,460 | 17,533 |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Administered Assets and Liabilities – <i>Act (No. 2) and Bill (No. 4)</i> | 218,214 | 237,214 | 327,790 | - | - |
| Total new capital appropriations | 218,214 | 237,214 | 327,790 | - | - |
| <i>Provided for:</i> | | | | | |
| <i>Other Items</i> | 218,214 | 237,214 | 327,790 | - | - |
| Total Items | 218,214 | 237,214 | 327,790 | - | - |

Prepared on Australian Accounting Standards basis.

Australian Fisheries Management Authority

| | |
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Australian Fisheries Management Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Fisheries Management Authority's (AFMA) role and responsibilities have not changed since the 2024–25 Portfolio Budget Statement (PBS). An outline of AFMA's Portfolio Overview can be found in the 2024–25 PBS.

AFMA is a non-corporate commonwealth entity (NCCE) under the PGPA Act and receives direct appropriation. AFMA is receiving additional funding through the Appropriation Bill (No. 3) 2024–25.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Australian Fisheries Management Authority at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources available for the 2024–25 Budget year, including variations through Appropriation Bill (No. 3) and the Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Australian Fisheries Management Authority – Resource Statement – Additional Estimates for 2024–25 as at February 2025

| | <i>Actual available appropriation</i> | Estimate as at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
|---|---|-----------------------------|-------------------------------------|---|
| | 2023–24 \$'000 | 2024–25 \$'000 | 2024–25 \$'000 | 2024–25 \$'000 |
| <u>Departmental</u> | | | | |
| Annual appropriations – ordinary annual services^(a) | | | | |
| Departmental appropriation | 26,910 | 27,741 | 1,867 | 29,608 |
| Departmental capital budget | 4,529 | 4,703 | (2,611) | 2,092 |
| Prior year appropriations available ^(b) | 216 | 7,053 | (7,052) | 1 |
| Total departmental annual appropriations | 31,655 | 39,497 | (7,796) | 31,701 |
| Special accounts^(c) | | | | |
| Opening Balance | 13,010 | 11,614 | 1,695 | 13,309 |
| Appropriation receipts ^(d) | 28,202 | 27,741 | 1,867 | 29,608 |
| Non-appropriation receipts | 21,194 | 19,667 | - | 19,667 |
| Total special account receipts | 62,406 | 59,022 | 3,562 | 62,584 |
| <i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i> | | | | |
| | (28,202) | (27,741) | (1,867) | (29,608) |
| Total departmental resourcing | 65,859 | 70,778 | (6,101) | 64,677 |
| <u>Administered</u> | | | | |
| Annual appropriations – ordinary annual services^(a) | | | | |
| Outcome 1 | 6,031 | 6,265 | - | 6,265 |
| Total administered annual appropriations | 6,031 | 6,265 | - | 6,265 |
| Total administered resourcing | 6,031 | 6,265 | - | 6,265 |
| Total resourcing for AFMA | 71,890 | 77,043 | (6,101) | 70,942 |
| | | | <i>Actual</i> | |
| | | | 2023–24 | 2024–25 |
| Average staffing level (number) | | | 159 | 177 |

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

(a) *Appropriation Act (No. 1) 2024–25* and *Appropriation Bill (No. 3) 2024–25*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024, and Appropriation Act (No. 3) 2023–2024*.

(b) Excludes \$3.2 million in funding that was subject to an administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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

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

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt, payment and capital measures, with the affected program identified.

Table 1.2: Australian Fisheries Management Authority – measures since 2024–25 Budget

The Australian Fisheries Management Authority does not have any 2024–25 MYEFO measures.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details changes in resourcing for the Australian Fisheries Management Authority at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bill (No. 3).

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

| Outcome 1 – Administered | Program impacted | 2024-25 \$'000 | 2025-26 \$'000 | 2026-27 \$'000 | 2027-28 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Changes in Parameters | | | | | |
| Parameter adjustment | OC1 | - | (6) | 19 | 6 |
| Net impact on appropriations for Outcome 1 (administered) | | - | (6) | 19 | 6 |
| Outcome 1 – Departmental | Program impacted | 2024-25 \$'000 | 2025-26 \$'000 | 2026-27 \$'000 | 2027-28 \$'000 |
| Changes in Parameters | | | | | |
| Parameter adjustment | OC1 | - | (22) | 68 | 22 |
| Reclassifications | | | | | |
| From Departmental Capital Budget ^(a) | OC1 | 1,867 | 3,236 | - | - |
| Net impact on appropriations for Outcome 1 (departmental) | | 1,867 | 3,214 | 68 | 22 |
| Departmental Capital Budget (DCB) | | | | | |
| | Program impacted | 2024-25 \$'000 | 2025-26 \$'000 | 2026-27 \$'000 | 2027-28 \$'000 |
| Movement of Funds | | | | | |
| Between financial years | OC1 | (744) | 744 | - | - |
| Reclassifications | | | | | |
| To Departmental ^(a) | OC1 | (1,867) | (3,980) | - | - |
| Changes in Parameters | | | | | |
| Parameter adjustment | OC1 | - | - | 1 | - |
| Net impact on appropriations for Outcome 1 (DCB) | | (2,611) | (3,236) | 1 | - |
| Total net impact on appropriations | | | | | |
| Outcome 1 (administered) | | - | (6) | 19 | 6 |
| Outcome 1 (departmental) | | (744) | (22) | 69 | 22 |

(a) This reflects a reclassification of funding from Departmental Capital Budget to Departmental operating funding. The movement for 2024-25 is reflected in the Appropriation Bill (3) 2024-25. For details refer to table 1.4.

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2024–25 – Departmental

| | 2023–24 | 2024–25 | 2024–25 | Additional | Additional |
|---|---------------|---------------|---------------|--------------|------------|
| | Available | Budget | Revised | Estimates | Reduced |
| | \$'000 | \$'000 | \$'000 | \$'000 | Estimates |
| | | | | \$'000 | \$'000 |
| AUSTRALIAN FISHERIES MANAGEMENT AUTHORITY | | | | | |
| Departmental program | | | | | |
| Outcome 1 | | | | | |
| Ecologically sustainable and economically efficient Commonwealth fisheries, through understanding and monitoring Australia's marine living resources and regulating and monitoring commercial fishing, including domestic licensing and deterrence of illegal foreign fishing | | | | | |
| | 31,439 | 32,444 | 34,311 | 1,867 | - |
| Total | 31,439 | 32,444 | 34,311 | 1,867 | - |
| Total additional Departmental Bill (No. 3) | | | | 1,867 | |

Note: 2023–24 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

2.1.1: Linked programs

There have been no changes to linked programs for Outcome 1 since the 2024–25 PBS.

2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2024–25 PBS.

2.1.3: Budgeted expenses for Outcome 1

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

Table 2.1: Budgeted expenses for Outcome 1

| | 2023-24 Actual expenses \$'000 | 2024-25 Revised estimates expenses \$'000 | 2025-26 Forward estimate \$'000 | 2026-27 Forward estimate \$'000 | 2027-28 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 1.1: Australian Fisheries Management Authority | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) | | | | | |
| Illegal Foreign Fishing Vessel Caretaking and Disposal | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Departmental expenses | | | | | |
| Departmental appropriation ^(a) | 26,910 | 29,608 | 26,523 | 23,179 | 22,787 |
| Special account | | | | | |
| AFMA Special Account | 19,320 | 19,712 | 21,033 | 21,360 | 21,694 |
| Expenses not requiring appropriation in the Budget year ^(b) | 1,060 | 1,242 | 1,612 | 1,581 | 1,550 |
| Total expenses for program 1.1 | 49,870 | 56,827 | 55,563 | 52,687 | 52,589 |
| Outcome 1 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Departmental expenses | | | | | |
| Departmental appropriation ^(a) | 26,910 | 29,608 | 26,523 | 23,179 | 22,787 |
| Special account | | | | | |
| AFMA Special Account | 19,320 | 19,712 | 21,033 | 21,360 | 21,694 |
| Expenses not requiring appropriation in the Budget year ^(b) | 1,060 | 1,242 | 1,612 | 1,581 | 1,550 |
| Total expenses for Outcome 1 | 49,870 | 56,827 | 55,563 | 52,687 | 52,589 |
| | 2023-24 | 2024-25 | | | |
| Average staffing level (number) | 159 | 177 | | | |

Prepared on Australian Accounting Standards basis.

- (a) Expenses are funded from both 'ordinary annual services' *Appropriation Act (No. 1)* and Bill (No. 3) for 2024–25 and 'revenue from independent sources' (receipts retained under section 74 of the PGPA Act).
- (b) 'Expenses not requiring appropriation in the budget year' consist of make good expenses, audit fees, and/or depreciation / amortisation expenses not requiring an appropriation.

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

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

| | | Opening balance | Receipts | Payments | Adjustments | Closing balance |
|---|---------|--------------------|----------------|----------------|----------------|--------------------|
| | | 2024–25 | 2024–25 | 2024–25 | 2024–25 | 2024–25 |
| | | 2023–24 | 2023–24 | 2023–24 | 2023–24 | 2023–24 |
| | Outcome | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Departmental</u> | | | | | | |
| Special Account by Determination – AFMA SOETM Special Account 2018 – s78 PGPA Act | 1 | - | - | - | - | - |
| Special Account by Act – AFMA Special Account – s94B Fisheries Administration Act 1991 | 1 | 13,309 | 49,275 | 49,575 | - | 13,009 |
| | | 13,010 | 49,396 | 49,097 | - | 13,309 |
| Total Special Accounts 2024–25 estimates | | 13,309 | 49,275 | 49,575 | - | 13,009 |
| <i>Total Special Accounts 2023–24 actual</i> | | 13,037 | 49,396 | 49,124 | - | 13,309 |

3.2 Budgeted financial statements

3.2.1: Analysis of budgeted financial statements

The financial statements incorporate all budget estimate changes since the 2024–25 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 2024–25 PBS is used as the comparative figures in the analysis.

3.2.2 Budgeted comprehensive departmental income statements

Since the 2024-25 PBS, there has been a movement of funds from unspent prior year Departmental Capital Budget appropriations of \$3.2 million into 2025–26, and a reclassification to Departmental operating appropriation of \$1.9 million in 2024–25, and minor parameter adjustments in the forward years arising from movements in wage cost index.

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

Since the 2024-25 PBS, there were minor parameter adjustments in the forward years arising from movements in the wage cost index.

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

There have been no changes since the 2024-25 PBS.

3.3 Budgeted financial statements tables

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 23,711 | 24,206 | 25,060 | 26,003 | 26,794 |
| Suppliers | 20,826 | 23,550 | 20,903 | 16,912 | 16,032 |
| Finance costs | 78 | 80 | 80 | 80 | 80 |
| Depreciation and amortisation | 2,601 | 2,726 | 3,125 | 3,125 | 3,125 |
| Write-down and impairment of assets | 8 | - | - | - | - |
| Other expenses | 66 | - | - | - | - |
| Total expenses | 47,290 | 50,562 | 49,168 | 46,120 | 46,031 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 4,740 | 4,480 | 4,479 | 4,476 | 4,473 |
| Rental income | 111 | 136 | 137 | 140 | 143 |
| Levies and licence fees provided via crediting right to special account | 13,878 | 15,051 | 16,372 | 16,699 | 17,033 |
| Interest | 4 | - | - | - | - |
| Total own-source revenue | 18,733 | 19,667 | 20,988 | 21,315 | 21,649 |
| Gains | | | | | |
| Other | 45 | 45 | 45 | 45 | 45 |
| Total gains | 45 | 45 | 45 | 45 | 45 |
| Total own-source income | 18,778 | 19,712 | 21,033 | 21,360 | 21,694 |
| Net cost of (contribution by) services | 28,512 | 30,850 | 28,135 | 24,760 | 24,337 |
| Revenue from Government | 26,910 | 29,608 | 26,523 | 23,179 | 22,787 |
| Surplus (deficit) attributable to the Australian Government | (1,602) | (1,242) | (1,612) | (1,581) | (1,550) |
| Total comprehensive income (loss) attributable to the Australian | (1,602) | (1,242) | (1,612) | (1,581) | (1,550) |

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

Note: Impact of net cash appropriation arrangements

| | 2023–24 | 2024–25 | 2025–26 | 2026–27 | 2027–28 |
|---|----------------|----------------|----------------|----------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets | (542) | - | - | - | - |
| less depreciation/amortisation expenses previously funded through revenue appropriations ^(a) | 1,149 | 1,259 | 1,658 | 1,658 | 1,658 |
| less depreciation/amortisation expenses for ROU assets ^(b) | 1,452 | 1,467 | 1,467 | 1,467 | 1,467 |
| add Principal repayments on leased assets ^(b) | 1,541 | 1,484 | 1,513 | 1,544 | 1,575 |
| Total comprehensive income (loss) – as per the statement of comprehensive income | (1,602) | (1,242) | (1,612) | (1,581) | (1,550) |

Prepared on Australian Accounting Standards basis.

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

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

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 13,309 | 13,009 | 12,709 | 12,600 | 12,600 |
| Trade and other receivables | 4,436 | 1,200 | 1,200 | 1,200 | 1,200 |
| Other non-financial assets | 304 | 304 | 304 | 304 | 304 |
| Total financial assets | 18,049 | 14,513 | 14,213 | 14,104 | 14,104 |
| Non-financial assets | | | | | |
| Land and buildings | 12,898 | 10,961 | 9,024 | 8,451 | 6,452 |
| Property, plant and equipment | 926 | 1,091 | 850 | 675 | 348 |
| Intangibles | 2,569 | 4,007 | 3,855 | 3,707 | 3,410 |
| Other | 497 | 497 | 497 | 497 | 497 |
| Total non-financial assets | 16,890 | 16,556 | 14,226 | 13,330 | 10,707 |
| Total assets | 34,939 | 31,069 | 28,439 | 27,434 | 24,811 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Supplier payables | 2,838 | 2,838 | 2,838 | 3,029 | 3,029 |
| Other payables | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| Total payables | 5,013 | 5,013 | 5,013 | 5,204 | 5,204 |
| Provisions | | | | | |
| Employee provisions | 5,579 | 5,579 | 5,579 | 5,579 | 5,579 |
| Other provisions | 189 | 189 | 189 | 189 | 189 |
| Total provisions | 5,768 | 5,768 | 5,768 | 5,768 | 5,768 |
| Interest bearing liabilities | | | | | |
| Leases | 5,311 | 3,827 | 2,314 | 2,196 | 621 |
| Total interest bearing liabilities | 5,311 | 3,827 | 2,314 | 2,196 | 621 |
| Total liabilities | 16,092 | 14,608 | 13,095 | 13,168 | 11,593 |
| Net assets | 18,847 | 16,461 | 15,344 | 14,266 | 13,218 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 20,337 | 19,193 | 19,688 | 20,191 | 20,693 |
| Reserves | 6,395 | 6,395 | 6,395 | 6,395 | 6,395 |
| Retained surplus/(accumulated deficit) | (7,885) | (9,127) | (10,739) | (12,320) | (13,870) |
| Total parent entity interest | 18,847 | 16,461 | 15,344 | 14,266 | 13,218 |
| Total Equity | 18,847 | 16,461 | 15,344 | 14,266 | 13,218 |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2024–25)

| | Retained earnings \$'000 | Revaluation Asset Reserve \$'000 | Contributed equity/ capital \$'000 | Total equity \$'000 |
|--|-----------------------------|-------------------------------------|--|------------------------|
| Opening balance as at 1 July 2024 | | | | |
| Balance carried forward from previous period | (7,885) | 6,395 | 20,337 | 18,847 |
| Adjusted opening balance | (7,885) | 6,395 | 20,337 | 18,847 |
| Comprehensive income | | | | |
| Surplus (deficit) for the period | (1,242) | - | - | (1,242) |
| Total comprehensive income | (1,242) | - | - | (1,242) |
| of which: | | | | |
| Attributable to the Australian Government | (1,242) | - | - | (1,242) |
| Transactions with owners | | | | |
| Distributions to owners | | | | |
| Returns of capital: | | | | |
| Distribution of capital | - | - | (3,236) | (3,236) |
| Contributions by owners | | | | |
| Departmental Capital Budget | - | - | 2,092 | 2,092 |
| Sub-total transactions with owners | - | - | (1,144) | (1,144) |
| Estimated closing balance as at 30 June 2025 | (9,127) | 6,395 | 19,193 | 16,461 |
| Closing balance attributable to the Australian Government | (9,127) | 6,395 | 19,193 | 16,461 |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Sale of goods and rendering of services | 5,476 | 4,997 | 4,999 | 5,006 | 5,006 |
| Appropriations | 26,910 | 29,608 | 26,523 | 23,179 | 22,787 |
| Net GST received | 1,886 | 1,376 | 1,141 | 1,150 | 1,150 |
| Other | 13,832 | 15,051 | 16,372 | 16,699 | 17,033 |
| Total cash received | 48,104 | 51,032 | 49,035 | 46,034 | 45,976 |
| Cash used | | | | | |
| Employees | 23,387 | 24,206 | 25,060 | 26,003 | 26,794 |
| Suppliers | 22,597 | 25,262 | 22,382 | 18,216 | 17,527 |
| Borrowing costs | 78 | 80 | 80 | 80 | 80 |
| Total cash used | 46,062 | 49,548 | 47,522 | 44,299 | 44,401 |
| Net cash from (used by) operating activities | 2,042 | 1,484 | 1,513 | 1,735 | 1,575 |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant, equipment and intangibles | 1,494 | 2,392 | 795 | 803 | 502 |
| Total cash used | 1,494 | 2,392 | 795 | 803 | 502 |
| Net cash from (used by) investing activities | (1,494) | (2,392) | (795) | (803) | (502) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 1,292 | 2,092 | 495 | 503 | 502 |
| Total cash received | 1,292 | 2,092 | 495 | 503 | 502 |
| Cash used | | | | | |
| Lease liability – principal payments | 1,541 | 1,484 | 1,513 | 1,544 | 1,575 |
| Total cash used | 1,541 | 1,484 | 1,513 | 1,544 | 1,575 |
| Net cash from (used by) financing activities | (249) | 608 | (1,018) | (1,041) | (1,073) |
| Net increase (decrease) in cash held | 299 | (300) | (300) | (109) | - |
| Cash and cash equivalents at the beginning of the reporting period | 13,010 | 13,309 | 13,009 | 12,709 | 12,600 |
| Cash and cash equivalents at the end of the reporting period | 13,309 | 13,009 | 12,709 | 12,600 | 12,600 |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget – Act (No. 1) and Bill (No. 3) DCB | 4,529 | 2,092 | 495 | 503 | 502 |
| Total capital appropriations represented by: | 4,529 | 2,092 | 495 | 503 | 502 |
| Total new capital appropriations represented by: | | | | | |
| Purchase of non-financial assets | 1,494 | 2,092 | 495 | 503 | 502 |
| Total items | 1,494 | 2,092 | 495 | 503 | 502 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation – DCB ^(a) | 1,494 | 2,092 | 495 | 503 | 502 |
| Funded internally from departmental resources ^(b) | - | 300 | 300 | 300 | - |
| TOTAL | 1,494 | 2,392 | 795 | 803 | 502 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 1,494 | 2,392 | 795 | 803 | 502 |
| Total cash used to acquire assets | 1,494 | 2,392 | 795 | 803 | 502 |

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following sources of funding

- current *Appropriation Act (No.1)* and Bill (No.3) and prior *Appropriation Act (No. 1/3/5)* appropriations (inclusive of Supply Act arrangements);
- internally developed assets;
- section 74 external revenue;
- proceeds from the sale of assets; and
- the AFMA Special Account under s 94B of the *Fisheries Administration Act 1991*.

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

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

| | Land | Buildings | Other property, plant and equipment | Intangibles | Total |
|---|--------------|----------------|-------------------------------------|--------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2024 | | | | | |
| Gross book value | 2,475 | 7,769 | 2,140 | 9,047 | 21,431 |
| Gross book value – ROU ^(a) | - | 10,923 | 134 | - | 11,057 |
| Accumulated depreciation/amortisation and impairment | - | (2,072) | (1,299) | (6,478) | (9,849) |
| Accumulated depreciation/amortisation and impairment – ROU ^(a) | - | (6,197) | (49) | - | (6,246) |
| Opening net book balance | 2,475 | 10,423 | 926 | 2,569 | 16,393 |
| CAPITAL ASSET ADDITIONS | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase – appropriation ordinary annual services ^(b) | - | - | 793 | 1,599 | 2,392 |
| Total additions | - | - | 793 | 1,599 | 2,392 |
| Other movements | | | | | |
| Depreciation/ amortisation expense | - | (532) | (566) | (161) | (1,259) |
| Depreciation/ amortisation expense – ROU ^(a) | - | (1,405) | (62) | - | (1,467) |
| Total other movements | - | (1,937) | (628) | (161) | (2,726) |
| As at 30 June 2025 | | | | | |
| Gross book value | 2,475 | 7,769 | 2,933 | 10,646 | 23,823 |
| Gross book value – ROU ^(a) | - | 10,923 | 134 | - | 11,057 |
| Accumulated depreciation/amortisation and impairment | - | (2,604) | (1,865) | (6,639) | (11,108) |
| Accumulated depreciation/amortisation and impairment – ROU ^(a) | - | (7,602) | (111) | - | (7,713) |
| Closing net book balance | 2,475 | 8,486 | 1,091 | 4,007 | 16,059 |

Prepared on Australian Accounting Standards basis.

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

(b) "Appropriation ordinary annual services" refers to funding provided through the *Annual Appropriation Act (No. 1) 2024–2025*, and the *Appropriation Bill (No. 3) 2024–2025* for depreciation/amortisation expenses, DCB or other operational expenses.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Suppliers | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Total expenses administered on behalf of Government | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Non-taxation revenue | | | | | |
| Other revenue | 38 | - | - | - | - |
| Total non-taxation revenue | 38 | - | - | - | - |
| Total own-source revenue administered on behalf of Government | 38 | - | - | - | - |
| Total own-sourced income administered on behalf of Government | 38 | - | - | - | - |
| Net Cost of (contribution by) services | 2,542 | 6,265 | 6,395 | 6,567 | 6,558 |
| Surplus (Deficit) | (2,542) | (6,265) | (6,395) | (6,567) | (6,558) |
| Total comprehensive income (loss) | (2,542) | (6,265) | (6,395) | (6,567) | (6,558) |

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Receivables | 185 | 185 | 185 | 185 | 185 |
| Total financial assets | 185 | 185 | 185 | 185 | 185 |
| Total assets administered on behalf of Government | 185 | 185 | 185 | 185 | 185 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 1,644 | 1,644 | 1,644 | 1,644 | 1,644 |
| Total payables | 1,644 | 1,644 | 1,644 | 1,644 | 1,644 |
| Total liabilities administered on behalf of Government | 1,644 | 1,644 | 1,644 | 1,644 | 1,644 |
| Net assets/(liabilities) | (1,459) | (1,459) | (1,459) | (1,459) | (1,459) |

Prepared on Australian Accounting Standards basis.

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

| | 2023–24 Actual \$'000 | 2024–25 Revised Budget \$'000 | 2025–26 Forward estimate \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Suppliers | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Total cash used | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Net cash from (used by) operating activities | (2,580) | (6,265) | (6,395) | (6,567) | (6,558) |
| Net increase (decrease) in cash held | (2,580) | (6,265) | (6,395) | (6,567) | (6,558) |
| Cash from Official Public Account for: | | | | | |
| – Appropriations | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Total cash from Official Public Account | 2,580 | 6,265 | 6,395 | 6,567 | 6,558 |
| Cash and cash equivalents at end of reporting period | - | - | - | - | - |

Prepared on Australian Accounting Standards basis.

