Portfolio Additional

Estimates Statements 2024–25

**Agriculture, Fisheries and Forestry Portfolio**

Explanations of Additional Estimates 2024–25

© Commonwealth of Australia 2025

ISSN: 2653-8113 (print) 2653-8121 (online)

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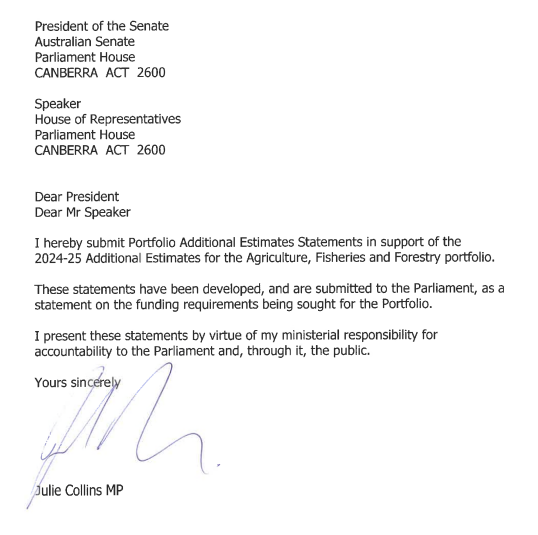
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Department of Agriculture, Fisheries and Forestry acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect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



**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nfp not for publication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**

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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](http://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



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

(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**

### 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](http://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**



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

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.

1. *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.
2. 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).
3. Estimated external revenue under section 74 of the PGPA Act.
4. 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'.
5. *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.
6. 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.
7. Amounts credited to the special account(s) from the department’s annual appropriations or through crediting provisions in the relevant Special Account Act.
8. '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)**

****

### 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**

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**



**Table 1.3: Additional estimates and other variations to outcomes since the**

**2024–25 Budget (continued)**



**Table 1.3: Additional estimates and other variations to outcomes since the**

**2024–25 Budget (continued)**

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

****

**Table 1.3: Additional estimates and other variations to outcomes since the**

**2024–25 Budget (continued)**



**Table 1.3: Additional estimates and other variations to outcomes since the**

**2024–25 Budget (continued)**



**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****(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**

**** (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**

(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**

******(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**



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



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

****

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

****

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

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



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



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

(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)**



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



(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**



**Table 2.2: Budgeted expenses for Outcome 2 (continued)**

****

**Table 2.2: Budgeted expenses for Outcome 2 (continued)**

****

**Table 2.2: Budgeted expenses for Outcome 2 (continued)**

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**



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**



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



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)**

 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)**

Prepared on Australian Accounting Standards basis.

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

****

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

****

Prepared on Australian Accounting Standards basis.

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

****

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)**



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)**



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



Prepared on Australian Accounting Standards basis.

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

**

Prepared on Australian Accounting Standards basis.

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



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

Prepared on Australian Accounting Standards basis.

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

****

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**



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.

1. *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*.
2. 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).
3. 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**

(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**

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**

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**



### 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**



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

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)* andBill (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.

1. 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)**

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)**

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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



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)**



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)**



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

Prepared on Australian Accounting Standards basis.

##### **Table 3.10: Schedule of budgeted administered cash flows (for the period ended**

##### **30 June)**

Prepared on Australian Accounting Standards basis.