Portfolio Additional

Estimates Statements 2023–24

**Agriculture, Fisheries and Forestry Portfolio**

Explanations of Additional Estimates 2023–24

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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nfp not for publication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 2023–24 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*)*   
2023–2024. 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 2023–24 Portfolio Budget Statements (PBS).

A full outline of the department’s Portfolio Overview can be found in the 2023–24 PBS.

The department is receiving additional appropriations through Appropriation Bills (No. 3) and (No. 4) 2023–24. The Australian Fisheries Management Authority (AFMA) and Australian Pesticides and Veterinary Medicines Authority (APVMA) will also be receiving additional appropriation through Appropriations Bills (No. 3) 2023–24.

Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure



Figure 1: Agriculture, Fisheries and Forestry Portfolio Structure



(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

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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 2023–24 PBS.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Department of Agriculture, Fisheries and Forestry at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 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 2022–23 financial statements.

##### **Table 1.1: Department of Agriculture, Fisheries and Forestry** **– Resource Statement –** **Additional Estimates for 2023–24 as at February 2024**



Continued on following pages

**Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)**



Continued on following pages

**Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)**

1. *Appropriation Act (No. 1) 2023–24* and Appropriation Bill (No. 3) 2023–24. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023.*
2. Excludes $128.394 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Excludes departmental capital budget (DCB).
4. Estimated external revenue under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in the *Appropriation Act (No. 1)* form 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'.
6. *Appropriation Act (No. 2) 2023–2024* and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023*, and Appropriation Act (No. 4) 2022–2023.
7. 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.
8. Amounts credited to the special account(s) from the department’s annual appropriations or crediting provisions in special account acts.
9. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

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

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

Continued on following page

**Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)**



### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget.   
The table is split into receipt, payment and capital measures, with the affected programs identified.

##### **Table 1.2: Department of Agriculture, Fisheries and Forestry –** **measures since 2023–24 Budget**



Continued on following pages

**Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget (continued)**



Continued on following pages

**Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget (continued)**



Continued on following page

**Table 1.2: Department of Agriculture, Fisheries and Forestry – measures since 2023–24 Budget (continued)**

(a) The lead entity for this measure is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in the *2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)* under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. This measure builds on the 2023–24 measure titled *Building a Better Future Through Considered Infrastructure Investment* and the 2022–23 October Budget measure titled *Support for the Aviation Secto*r.

(b) This measure can also be found in the payment section of the 2023–24 PAES.

(c) This measure provides $6.653 million in 2023–24 to commence reforms to ensure the integrity of Australia’s agricultural and veterinary chemicals regulation system. Funding includes: $4.065 million in 2023–24 for the APVMA and $2.588 million for the DAFF. Funding for APVMA passes through DAFF to APVMA.

(d) This measure is indexed and has ongoing departmental funding of $0.530 million from 2027–28 for DAFF.

(e) This measure provides an additional $253.842 million over four years from 2023–24 (and $41.025 million in 2027–28) for pest and disease preparedness and response activities: Funding includes: $26.619 million over four years from 2023–24 to underwrite the industry share of the national varroa mite response plan in New South Wales, including the transition to managing the impacts and slowing the spread of varroa mite. $227.223 million over three years from 2024–25 (and $41.025 million in 2027–28) towards the National Fire Ant Eradication Program to intensify activities to contain and control red imported fire ants in South East Queensland. Funding is provided to Department of the Treasury. Details appear in *2023–24 MYEFO – Appendix C: Annex A: Payment to states*, available online only.

(f) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the *2023–24 MYEFO* under the Foreign Affairs and Trade portfolio. This builds on the 2023–24 Budget measure titled *Simplifies Trade System – additional funding*.

(g) This measure is indexed and has ongoing departmental funding of $2.826 million from 2027–28.

(h) This measure can also be found in the capital section of the 2023–24 PAES.

(i) This measure includes $3.000 million over two years of funding in the National Partnership programs

within the Department of the Treasury. Details appear in *2023–24 MYEFO – Appendix C: Annex A: Payment to states*, available online only.

(j) This measure is indexed and has ongoing departmental funding of $7.163 million from 2027–28.

Note: The full measure description and package details appear in *2023–24 MYEFO* under the Agriculture, Fisheries and Forestry portfolio released by the Treasurer and Minister for Finance on 13 December 2023.

Prepared on a Government Financial Statistics (Underlying Cash) basis.

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

### 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 resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (No. 3) and (No. 4).

##### **Table 1.3:** **Additional estimates and other variations to outcomes since the 2023–24 Budget**



Continued on following pages

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

**2023–24 Budget (continued)**



Continued on following pages

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

**2023–24 Budget (continued)**



Continued on following pages

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

**2023–24 Budget (continued)**



Continued on following pages

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

**2023–24 Budget (continued)**



Continued on following pages

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

**2023–24 Budget (continued)**



Continued on following pages

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

**2023–24 Budget (continued)**



Continued on following page

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

**2023–24 Budget (continued)**



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



### 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) 2023–24 – Administered**



Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with

what was made available for use in the previous year.

##### **Table 1.5: Appropriation Bill (No. 3) 2023–24 – Departmental**



##### **Table 1.6: Appropriation Bill (No. 4) 2023–24**



Note: 2022–23 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 2023–24 PBS.

#### 2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2023–24 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**



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



(a) 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.

(b) ‘Expenses not requiring appropriation in the budget year’ are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.

(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).

(d) The actual for departmental appropriation and ASL for 2022–23 reflects the part-year impact of costs attributable to former Department of Agriculture, Water and Environment staff that were reported under Outcomes 1, 2 and 5, then transferred to Department of Climate Change, Energy, the Environment and Water on 29 September 2022, after the date of effect of the AAO on 1 July 2022.

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

Continued on following page

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



(e) 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

The following program for the Outcome 2 has been updated since the 2023–24 PBS.   
No other changes have been made.

|  |
| --- |
| **National Indigenous Australians Agency** |
| Program 1.1: Indigenous Advancement – Jobs, Land and Economy |
| **Contribution to Outcome 2 made by linked programs:**  DAFF and NIAA partner with Aboriginal and Torres Strait Islander Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment. |

#### 2.2.2: Performance criteria

There have been no changes to performance criteria for Outcome 2 since the 2023–24 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**



Continued on following pages

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



Continued on following pages

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



Continued on following pages

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



(a) ‘Expenses not requiring appropriation in the budget year’ are made up of depreciation and amortisation

expenses, resources received free of charge, balance sheet adjustments and an approved operating loss.

(b) 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).

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

Continued on following pages

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



Continued on following page

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



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

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**



The following 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 the purpose of making 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. Purpose: For the year ended 30 June 2023, the total balance carried to the next period was $15,161 (2022: $15,161). A payment is estimated to be made in 2023–24 of   
$15,161 and the estimated balance as at end of 30 June 2024 will be nil. For the purposes of the eradication of any disease of cattle that is endemic in Australia.

Continued on following page

**Table 3.1: Estimates of special account flows and balances (continued)**

Note: Natural Resources Management Account– Establishing Instrument: *Natural Resources Management (Financial Assistance) Act 1992* section 11. Purpose: For the year ended 30 June 2023, the account had a nil balance and there were no transactions debited or credited to it during the current or prior reporting period. For the purposes of granting financial assistance in connection with projects relating to natural resources management.

The following Departmental special accounts are appropriated under *Public Governance, Performance and Accountability Act 2013* section 78.

(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 the proposes of 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.

The following Departmental special accounts are appropriated under *Public Governance, Performance and Accountability Act 2013* section 80.

(d) National Residue Survey Account – Establishing Instrument: *National Residue Survey Administration Act 1992*; section 6(1). Purpose: For the purposes of conducting national residue surveys and to provide for collection of the National Residue Survey levy imposed by various acts. The department held $0.016 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  
2023–24 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 2023–24 PBS is used as the comparative figures in the analysis.

#### 3.2.2 Budgeted comprehensive departmental income statements

Since PBS, estimated revenue from government in 2023–24 has increased by $64.8 million. The increase is mainly due to measures listed in Table 1.2.

The own source revenue estimate in 2023–24 has increased by $104.5 million since PBS, mainly due to higher than anticipated revenue from the department’s cost recovered activities and external revenue receipts.

The department is budgeting for a small pre-approved net operating loss of $8.1 million in 2023–24. The loss relates to delayed expenditure from prior years and is fully funded.

The departmental balance sheet has incorporated the final 2022–23 position as published in the 2022–23 Annual Report.

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

It is estimated the department will receive own-source revenue administered on behalf of government of $888.6 million in 2023–24, an increase of $54.7 million since PBS. The increase is mainly due to higher levy revenue estimates.

Administered expenses are estimated to be $1,553.8 million in 2023–24, an increase of $131.0 million since PBS. The increase largely relates to movement of funds, other variations detailed in Table 1.3 and measures listed in Table 1.2.

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

The value of administered net assets as at 30 June 2024 is anticipated to be $74.1 million higher than the estimate published in PBS. The increase is due to higher investments in corporate Commonwealth entities recognised in the 2022–23 financial year. Offsetting this increase is lower trade and other receivables largely due to higher loan repayments recognised in 2022–23 financial year and higher payables estimates.

The schedule of budgeted assets and liabilities administered on behalf of the Government has incorporated the final 2022–23 position as published in the 2022–23 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**



Continued on following page

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



(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).

Prepared on Australian Accounting Standards basis.

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



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

Prepared on Australian Accounting Standards basis.

##### **Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**



Prepared on Australian Accounting Standards basis.

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



Continued on following page

**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)**



(a) Includes both current Appropriation Bill (No. 4) and prior *Appropriation Act No. 2/4/6* appropriations (inclusive of Supply Act arrangements).

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

(c) Includes the following sources of funding:

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

Prepared on Australian Accounting Standards basis.

##### **Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**



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

(b) “Appropriation ordinary annual services” refers to funding provided through *Annual Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023* and Appropriation Bill (No. 3) 2022–2023 for depreciation/amortisation expenses, DCB or other operational expenses.

Prepared on Australian Accounting Standards basis.

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



Continued on following page

**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)**



Continued on following page

**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.

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# Australian Fisheries Management Authority

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Fisheries Management Authority (AFMA) role and responsibilities of the entity have not changed since the 2023–24 Portfolio Budget Statement (PBS). An online of the entity’s Portfolio Overview can be found in the 2023–24 PBS.

AFMA are a non-corporate commonwealth entity (NCCE) under the PGPA Act and receives direct appropriation. AFMA is receiving additional Appropriation Bills (No. 3) 2023–24.

### 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 for the 2023–24 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 2022–23 financial statements.

##### **Table 1.1: Australian Fisheries Management Authority – Resource Statement – Additional Estimates for 2023–24 as at February 2024**



1. *Appropriation Act (No. 1) 2023–24* and Appropriation Bill (No. 3) 2023–24. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
2. Excludes $7.053 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. 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.

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

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget.   
The table is split into receipt, payment and capital measures, with the affected programs identified.

##### **Table 1.2: Australian Fisheries Management Authority – measures since 2023–24 Budget**

Australian Fisheries Management Authority does not have any 2023–24 MYEFO measures.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail 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   
2023–24 Budget in Appropriation Bills (No. 3) and (No. 4).

##### **Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**



### 1.5 Breakdown of additional estimates by appropriation bill

The following table shows Additional Estimates sought for the Australian Fisheries Management Authority through Appropriation Bills (No. 3) 2023–24.

##### **Table 1.4: Appropriation Bill (No. 3) 2023–24 – Departmental**



Note 1: 2022–23 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

The following program for the Outcome 1 has been updated since the 2023–24 PBS.   
No other changes have been made.

|  |
| --- |
| **Department of Climate Change, Energy, the Environment and Water** |
| 2.2: Protect Australia’s cultural, historic and First Nations heritage |
| **Contribution to Outcome 1 made by linked program:**  AFMA and DCCEEW engage on fisheries management to ensure a sustainable, productive, and profitable fishing industry. |

#### 2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2023–24 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**



(a)Expenses are funded from both ‘ordinary annual services’ *Appropriation Act (No. 1)* and Bill (No. 3)   
2023–24 and ‘revenue from independent sources’ (receipts retained under section 74 of the PGPA Act).

(b) ‘Expenses not requiring appropriation in the budget year’ are made up of make good expenses, audit fees, and can include 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.

Prepared on Australian Accounting Standards basis.

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  
2023–24 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 2023–24 PBS is used as the comparative figures in the analysis.

#### 3.2.2 Budgeted comprehensive departmental income statements

Since PBS, there has been a movement of funds from unspent prior years appropriations of $4.032 million into 2023–24, and a reclassification of AFMA funds from Revenue from Government to Departmental Capital Budget (equity) of $3.401 million for 2023–24. There were also 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 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

Since PBS, no major changes required.

### 3.3 Budgeted financial statements tables

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



Continued on following page

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



(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 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).

Prepared on Australian Accounting Standards basis.

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



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

Prepared on Australian Accounting Standards basis.

##### **Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**



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)**



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

(b) Includes the following section 74 external revenue:

– current Bill (No. 1/3) and prior year Act/Bill (No. 1/3/5) appropriations (excluding amounts from the DCB);

– sponsorship, subsidy, gifts or similar contribution;

– internally developed assets;

– 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.

Prepared on Australian Accounting Standards basis.`

##### **Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**



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

(b) “Appropriation ordinary annual services” refers to funding provided through *Annual Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023* and Appropriation Bill (No. 3) 2022–2023 for depreciation/amortisation expenses, DCB or other operational expenses.

Prepared on Australian Accounting Standards basis.

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



##### **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.

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

The schedule of administered capital budget statement is nil.

##### **Table 3.12: Statement of administered asset movements (2023–24 Budget year)**

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

Australian Pesticides and Veterinary Medicines Authority

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# Australian Pesticides and Veterinary Medicines Authority

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Pesticides and Veterinary Medicines Authority (APVMA) role and responsibilities of the entity have not changed since the 2023–24 Portfolio Budget Statement (PBS). An online version of the entity’s Portfolio Overview can be found in the 2023–24 PBS.

APVMA is a corporate commonwealth entity (CCE) under the PGPA Act and does not receive direct appropriation. Additional Appropriation Bills (No. 3) 2023–24 is provided through Department of Agriculture, Fisheries and Forestry (DAFF) and is specified with in the Annual Appropriations Bills as a payment to APVMA and is considered departmental for all purposes.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Australian Pesticides and Veterinary Medicines Authority at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 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 2022–23 financial statements.

##### **Table 1.1: Australian Pesticides and Veterinary Medicines Authority – Resource Statement – Additional Estimates for 2023–24 as at February 2024**



1. *Appropriation Act (No. 1) 2023–24* and Appropriation Bill (No 3) 2023–24 is provided through the DAFF and is specified within the Annual Appropriation Bills as a payment to APVMA and is considered departmental for all purposes. Actual Available Appropriation column reflects the closing unspent appropriation balance from the APVMA’s 2022–23 annual report and encompasses *Appropriation Act   
   (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023* that were provided through the DAFF*.*

(b) APVMA’s special appropriation is not directly appropriated as it is a CCE under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Appropriations are made to DAFF and are then paid to APVMA and are considered departmental for all purposes.

(c) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to that CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).

Continued on following page

**Table 1.1: Department of Agriculture, Fisheries and Forestry – Resource Statement – Additional Estimates for 2023–24 as at February 2024 (continued)**

(d) These charges are imposed by the *Agricultural and Veterinary Chemicals Code Act 1994* and the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994*. They are collected by APVMA and transferred to the Consolidated Revenue Fund (CRF). These amounts are then drawn down by the department as a special appropriation under the Administration Act*.*

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

statement.

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

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget.   
The table is split into receipt, payment, and capital measures, with the affected programs identified.

##### **Table 1.2:** **Australian Pesticides and Veterinary Medicines Authority – measures since 2023–24 Budget**



(a) Funding for this measure passes through DAFF to APVMA.

Note: The full measure description and package details appear in *2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)* under the Agriculture, Fisheries and Forestry portfolio, released by the Treasurer and Minister for Finance on 13 December 2023.

Prepared on a Government Finance Statistics (Underlying Cash) basis.

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

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Australian Pesticides and Veterinary Medicines Authority at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (No. 3) and (No. 4).

##### **Table 1.3:** **Additional estimates and other variations to outcomes since the 2023–24 Budget**



(a) Funding for this measure passes through DAFF to APVMA.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Pesticides and Veterinary Medicines Authority through Appropriation Bills (No. 3 and No. 4).

##### **Table 1.4: Appropriation Bill (No. 3) 2023–24 – Departmental**



Note: 2022–23 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 2023–24 PBS.

#### 2.1.2: Performance criteria

There have been no changes to performance criteria for Outcome 1 since the 2023–24 PBS.

#### 2.1.3: Budgets 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**



(a) APVMA is CCE under the PGPA Act and does not receive direct appropriations. *Appropriation Act (No. 1),* Bill (No. 3) and Special Appropriation 2023–24 is provided through the DAFF and is specified within the Annual Appropriation Bills as a payment to APVMA and is considered departmental for all purposes.

(b) ‘Expenses not requiring appropriation in the budget year’ are made up of make good expenses, audit fees, and can include 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.

Prepared on Australian Accounting Standards basis.

## **Section 3: Special account flows and budgeted financial statements**

### 3.1 Special account flows and balances

**Estimates of special account flows**

Australian Pesticides and Veterinary Medicines Authority does not have a Special account.

### 3.2 Budgeted financial statements

#### 3.2.1: Analysis of budgeted financial statements

The APVMA has been provided with additional funding from Government for costs incurred in responding to an independent review into its operations. The funding will allow reforms to commence to ensure the integrity of Australia’s agricultural and veterinary chemicals regulation system.

### 3.3 Budgeted financial statements tables

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



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

Prepared on Australian Accounting Standards basis.

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



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

Prepared on Australian Accounting Standards basis.

##### **Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



(a) Includes the following section 74 external revenue:

– internally developed assets;

– proceeds from the sale of assets.

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

Prepared on Australian Accounting Standards basis.

##### **Table 3.6: Statement of departmental asset movements (Budget year 2023–24)**



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

(b) 'By purchase – other' refers to funding provided through other internal funding sources.

Prepared on Australian Accounting Standards basis.