

Australian Centre for International Agricultural Research

Entity resources and planned performance

Australian Centre for International Agricultural Research

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Australian Centre for International Agricultural Research

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Centre for International Agricultural Research (ACIAR) contributes to poverty reduction, global food security and improved livelihoods through collaborative international research and capacity building partnerships to develop more productive, sustainable and secure food and resource systems.

The ACIAR mandate is to amplify the impact of Australia's outstanding capabilities in food systems, innovation and natural resource sciences by brokering and funding research for development partnerships in developing countries. The agency works with public and private research institutions to improve the productivity and sustainability of agriculture, forestry and fisheries systems and the resilience of communities in partner countries in the Indo-Pacific region.

ACIAR supports Australia's national interests by contributing to sustainable economic growth, poverty reduction and enhanced regional stability, with a particular focus on economic diplomacy and women's economic empowerment. The work of ACIAR aligns closely with Australia's International Development Policy, supporting research collaboration while emphasising individual and organisational capacity development and private sector-led development, targeted at improved livelihoods and communities.

Our research portfolio encompasses:

- key resource-based sectors – crops, fisheries, horticulture and livestock;
- science and disciplines supporting these sectors – agronomy, plant genetics, livestock production, agribusiness, social systems, soil and land management, water and climate; and
- impact evaluation to assess and guide future investment.

ACIAR builds the knowledge base that underpins six strategic objectives:

- food security and poverty reduction;
- natural resources and climate change;
- human health and nutrition;
- gender equity and women's empowerment;
- inclusive value chains; and
- scientific and policy capacity building.

These objectives are consistent with the ACIAR mission under its enabling legislation and reflect the Australian Government's International Development Policy.

Around 65 per cent of our research expenditure is implemented through bilateral arrangements between ACIAR and partner countries in the Indo-Pacific region. ACIAR, through its Country Network, has permanent representation in 11 countries in the region. In 2024–25, ACIAR will continue to develop and implement partnership strategies with regional and country partners. Aligned with Australia's International Development Policy, the strategies will guide research investments based on partner country priorities. The strategies will also detail the intent for co-investment by some partner countries.

As a part of our statutory mandate, ACIAR manages Australia's investment in the international agricultural research system, chief among which is the CGIAR, formally known as the Consultative Group on International Agriculture Research Centres. ACIAR represents Australia on the CGIAR System Council. ACIAR will strengthen its regional research support to other multilateral institutions, including the Pacific Community (SPC), the Asia-Pacific Association of Agricultural Research Institutions (APAARI), and the World Vegetable Center to promote and support collaborative research initiatives that progress our six strategic objectives.

Our work will continue to be delivered through three key activities:

1. global research collaborations
2. bilateral and regional research projects
3. scientific and policy capacity-building activities

The planning and implementation of these activities will be guided by Australia's International Development Policy and will address the key recommendations of the mid-term review of the ACIAR 10-Year Strategy 2018-2027.

There will continue to be a strong focus on working with partner countries – ensuring our investments reflect changing regional and country priorities and the growing capacity of partners to address the complex issues of food security, climate change and economic transition in the Indo-Pacific region.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Centre for International Agricultural Research resource statement — Budget estimates for 2024-25 as at Budget May 2024

	2023-24 <i>Estimated actual \$'000</i>	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	5,571	3,000
Departmental appropriation (c)	9,343	10,005
s74 External Revenue (d)	1,500	1,369
Departmental capital budget (e)	256	264
Total departmental annual appropriations	<u>16,670</u>	<u>14,638</u>
Total departmental resourcing	16,670	14,638
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	5,443	2,000
Outcome 1	103,550	107,058
Total administered annual appropriations	<u>108,993</u>	<u>109,058</u>
Special accounts (d)		
Opening balance	14,150	12,524
Appropriation receipts	8,805	2,693
Total special account receipts	<u>22,955</u>	<u>15,217</u>
Total administered resourcing	131,948	124,275
Total resourcing for ACIAR	148,618	138,913
	<u>2023-24</u>	<u>2024-25</u>
Average staffing level (number)	86	90

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

Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2024-25.

(b) Excludes \$0.509m subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to the Australian Centre for International Agricultural Research are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2024-25 Budget measures
Part 1: Measures announced since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Measures						
Savings from external labour - extension	1.1					
Departmental payment		-	(17)	(19)	(21)	(152)
Total		-	(17)	(19)	(21)	(152)
Total measures						
Departmental		-	(17)	(19)	(21)	(152)
Total		-	(17)	(19)	(21)	(152)

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.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Australian Centre for International Agricultural Research can be found at: <https://www.aciar.gov.au/publication/corporate-publications/corporate-plan-2023-24>

The most recent Annual Performance Statement can be found at: <https://www.aciar.gov.au/publication/corporate-publications/annual-report-2022-23>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships

Linked programs

Department of Foreign Affairs and Trade
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Official Development Assistance
<p>Contribution to Outcome 1 made by linked programs</p> <p>ACIAR manages a range of co-investments with DFAT, including research and capacity building. These investments enable ACIAR to leverage resources and access complementary expertise. The ACIAR overseas offices are located within Australian high commissions/embassies and work in close collaboration with DFAT.</p>

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 2.1.1: Budgeted expenses for Outcome 1
Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships

	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 1.1: International Agricultural Research and Development					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	103,550	107,058	107,305	110,234	112,785
Special accounts	10,430	6,000	5,500	5,500	5,500
Administered total	113,980	113,058	112,805	115,734	118,285
Departmental expenses					
Departmental appropriation s74 External Revenue (a)	9,343	10,005	11,707	12,160	12,276
Expenses not requiring appropriation in the Budget year (b)	1,296	1,344	1,356	1,297	1,147
Departmental total	12,139	12,718	13,396	13,459	13,424
Total expenses for program 1.1	126,119	125,776	126,201	129,193	131,709
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	103,550	107,058	107,305	110,234	112,785
Special accounts	10,430	6,000	5,500	5,500	5,500
Administered total	113,980	113,058	112,805	115,734	118,285
Departmental appropriation					
s74 External Revenue (a)	9,343	10,005	11,707	12,160	12,276
Expenses not requiring appropriation in the Budget year (b)	1,296	1,344	1,356	1,297	1,147
Departmental total	12,139	12,718	13,396	13,459	13,424
Total expenses for Outcome 1	126,119	125,776	126,201	129,193	131,709
	2023-24	2024-25			
Average staffing level (number)	86	90			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

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

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities are measured. Where relevant, details of the 2024-25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia, through international agricultural research and training partnerships		
Program 1 – International agricultural research-for-development for more productive and sustainable agriculture		
Key Activities	<p>ACIAR is an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings. The partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia. ACIAR has a well-established Impact Evaluation Program that helps us to refine our priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the wider Australian public.</p> <p>To contribute to reducing poverty and improving the livelihoods of many in the Indo- Pacific region through more productive and sustainable agriculture emerging from collaborative international research, we deliver programs in line with the ACIAR 10-Year Strategy 2018–2027 through three key activities:</p> <ol style="list-style-type: none"> 1. Global research collaborations 2. Bilateral and regional research projects, and 3. Scientific and policy capacity-building activities. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	<p>Through annual project progress reports, mid- and end-project reviews, long-term adoption studies and impact pathway analyses, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these activities are:</p> <ul style="list-style-type: none"> • exceeding expectations • meeting expectations • not meeting expectations. 	All three key activities meeting or exceeding expectations.

Table continued on the next page

Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia, through international agricultural research and training partnerships		
Program 1 – International agricultural research-for-development for more productive and sustainable agriculture		
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Through annual project progress reports, mid- and end-project reviews, long-term outcomes evaluation and impact assessments, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these activities are: <ul style="list-style-type: none"> • Highly satisfactory • Satisfactory • Not satisfactory. 	All three key activities rated as satisfactory or highly satisfactory.
Forward Estimates 2025–28	As per 2024–25.	As per 2024-25.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There are no differences between the resource information presented in the Budget Papers and in the ACIAR Portfolio Budget Statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The departmental financial statements represent the assets, liabilities, revenues and expenses that are controlled by ACIAR. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by ACIAR in undertaking its operations.

Budgeted departmental comprehensive income statement

The total budgeted revenue from government in 2024–25 is \$10.0 million, which represents an increase of \$0.7 million in appropriations from 2023–24 as shown in Table 3.1. The increase is attributable to parameter adjustments for overseas and domestic inflation, as well as a reclassification of appropriation funding from Administered to Departmental to support agency operations.

The Income Statement shows a budgeted deficit in 2024–25 of \$0.7 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

Budgeted departmental balance sheet

The statement discloses the estimated end of year financial position for ACIAR. The ACIAR budgeted net asset position of \$3.8 million at the end of 2024–25 represents a decrease of \$0.4 million from the 2023–24 estimated actual in Table 3.2. This is mainly due to the impact of annual depreciation partly offset by the receipt of Departmental Capital Budget (equity injection).

Departmental statement of changes in equity – summary of movement

This statement shows changes in equity resulting from the net impact of movements in accumulated results, assets revaluation and other reserves, and contributed equity.

Total equity at the end of 2024–25 is estimated to be \$3.7 million, a decrease of \$0.4 million mainly due to unfunded depreciation resulting in a deficit of the period, partly offset by receipt of the Departmental Capital Budget.

Budgeted departmental statement of cashflows

This statement shows the extent and nature of cash flows as a result of the ACIAR operating, investing and financing activities. The ACIAR cash balance at the end of 2024–25 is estimated to be \$0.01 million.

Departmental capital budget statement

This statement shows all planned departmental capital expenditure on non-financial assets, whether funded through capital appropriations, additional equity, borrowings, or funds from internal sources.

Departmental statements of asset movements

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Schedule of administered activity

In 2024–25, ACIAR will receive administered appropriation of \$107.1 million for programs administered on behalf of the Government. The expenditure is for 'Official Development Assistance'.

Schedule of budgeted assets and liabilities administered on behalf of government

This schedule identifies the assets and liabilities administered on behalf of the Government.

Total administered assets and liabilities for 2024–25 are estimated at \$9.7 million and \$12.5 million respectively.

Schedule of budgeted administered cash flows

This schedule shows cash flows administered on behalf of the Government. All cash received is expected to be expended on the relevant programs.

3.2. Budgeted financial statements tables**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	7,798	8,111	8,428	8,813	9,059
Suppliers	3,928	4,350	4,762	4,508	4,391
Depreciation and amortisation (a)	1,262	1,310	1,322	1,263	1,113
Finance costs	58	44	36	29	21
Other expenses	1	1	-	-	-
Total expenses	13,047	13,816	14,548	14,613	14,584
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,500	1,369	333	2	1
Other	1,534	1,739	1,814	1,895	1,969
Total own-source revenue	3,034	3,108	2,147	1,897	1,970
Total own-source income	3,034	3,108	2,147	1,897	1,970
Net (cost of)/contribution by services	(10,013)	(10,708)	(12,401)	(12,716)	(12,614)
Revenue from Government	9,343	10,005	11,707	12,160	12,276
Surplus/(deficit) attributable to the Australian Government	(670)	(703)	(694)	(556)	(338)
Total comprehensive income/(loss) attributable to the Australian Government	(670)	(703)	(694)	(556)	(338)

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

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(670)	(703)	(694)	(556)	(338)
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	522	575	590	577	508
less: depreciation/amortisation expenses for ROU assets (b)	740	735	732	686	605
add: Principal repayments on leased assets (b)	592	607	628	707	775
Total comprehensive income/(loss) - as per the statement of comprehensive income	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	11	11	11	11	11
Trade and other receivables	5,570	5,570	5,570	5,570	5,570
Total financial assets	5,581	5,581	5,581	5,581	5,581
Non-financial assets					
Buildings	5,149	4,818	4,494	4,212	4,107
Plant and equipment	713	659	592	548	485
Intangibles	741	580	415	247	75
Other non-financial assets	205	205	205	205	205
Total non-financial assets	6,808	6,262	5,706	5,212	4,872
Total assets	12,389	11,843	11,287	10,793	10,453
LIABILITIES					
Payables					
Suppliers	155	155	155	155	155
Other payables	284	284	284	284	284
Total payables	439	439	439	439	439
Interest bearing liabilities					
Leases	5,163	5,056	4,928	4,721	4,446
Total interest bearing liabilities	5,163	5,056	4,928	4,721	4,446
Provisions					
Employee provisions	1,971	1,971	1,971	1,971	1,971
Other provisions	607	607	607	607	607
Total provisions	2,578	2,578	2,578	2,578	2,578
Total liabilities	8,180	8,073	7,945	7,738	7,463
Net assets	4,209	3,770	3,342	3,055	2,990
EQUITY*					
Parent entity interest					
Contributed equity	3,831	4,095	4,361	4,630	4,903
Reserves	582	582	582	582	582
Retained surplus (accumulated deficit)	(204)	(907)	(1,601)	(2,157)	(2,495)
Total parent entity interest	4,209	3,770	3,342	3,055	2,990
Total equity	4,209	3,770	3,342	3,055	2,990

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2024-25)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(204)	582	3,831	4,209
Adjusted opening balance	(204)	582	3,831	4,209
Comprehensive income				
Surplus/(deficit) for the period	(703)	-	-	(703)
Total comprehensive income	(703)	-	-	(703)
of which:				
Attributable to the Australian Government	(703)	-	-	(703)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	264	264
Sub-total transactions with owners	-	-	264	264
Estimated closing balance as at 30 June 2024	(907)	582	4,095	3,770
Closing balance attributable to the Australian Government	(907)	582	4,095	3,770

Prepared on Australian Accounting Standards basis

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,343	10,005	11,707	12,160	12,276
Sale of goods and rendering of services	1,500	1,369	333	2	1
Other	1,750	1,955	2,030	2,111	2,185
Total cash received	12,593	13,329	14,070	14,273	14,462
Cash used					
Employees	7,798	8,111	8,428	8,813	9,059
Suppliers	4,145	4,567	4,978	4,724	4,607
Interest payments on lease liability	58	44	36	29	21
Total cash used	12,001	12,722	13,442	13,566	13,687
Net cash from/(used by) operating activities	592	607	628	707	775
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	256	264	266	269	273
Total cash used	256	264	266	269	273
Net cash from/(used by) investing activities	(256)	(264)	(266)	(269)	(273)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	256	264	266	269	273
Total cash received	256	264	266	269	273
Cash used					
Principal payments on lease liability	592	607	628	707	775
Total cash used	592	607	628	707	775
Net cash from/(used by) financing activities	(336)	(343)	(362)	(438)	(502)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	11	11	11	11	11
Cash and cash equivalents at the end of the reporting period	11	11	11	11	11

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	256	264	266	269	273
Total new capital appropriations	256	264	266	269	273
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	256	264	266	269	273
TOTAL	256	264	266	269	273
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	256	264	266	269	273
Total cash used to acquire assets	256	264	266	269	273

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024-25)

	Buildings	Plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	653	1,316	2,102	4,071
Gross book value - ROU assets	8,758	-	-	8,758
Accumulated depreciation/ amortisation and impairment	(333)	(603)	(1,361)	(2,297)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,929)	-	-	(3,929)
Opening net book balance	5,149	713	741	6,603
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	20	224	20	264
By purchase - appropriation ordinary annual services - ROU assets	500	-	-	500
Total additions	520	224	20	764
Other movements				
Depreciation/amortisation expense	(116)	(278)	(181)	(575)
Depreciation/amortisation on ROU assets	(735)	-	-	(735)
As at 30 June 2025				
Gross book value	673	1,540	2,122	4,335
Gross book value - ROU assets	9,258	-	-	9,258
Accumulated depreciation/ amortisation and impairment	(449)	(881)	(1,542)	(2,872)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,664)	-	-	(4,664)
Closing net book balance	4,818	659	580	6,057

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-25 for DCB.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	4,804	4,963	5,119	5,205	5,340
Suppliers	110,510	111,629	107,686	110,529	112,945
Total expenses administered on behalf of Government	115,314	116,592	112,805	115,734	118,285
Non-taxation revenue					
Sale of goods and rendering of services	11,764	9,534	5,500	5,500	5,500
Total non-taxation revenue	11,764	9,534	5,500	5,500	5,500
Total own-source revenue administered on behalf of Government	11,764	9,534	5,500	5,500	5,500
Total own-sourced income administered on behalf of Government	11,764	9,534	5,500	5,500	5,500
Net (cost of)/contribution by services	(103,550)	(107,058)	(107,305)	(110,234)	(112,785)
Total comprehensive income/(loss)	(103,550)	(107,058)	(107,305)	(110,234)	(112,785)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	12,535	9,228	6,672	4,848	4,848
Taxation receivables	413	413	413	413	413
Trade and other receivables	97	97	97	97	97
Total financial assets	13,045	9,738	7,182	5,358	5,358
Non-financial assets					
Other non-financial assets	47	47	47	47	47
Total non-financial assets	47	47	47	47	47
Total assets administered on behalf of Government	13,092	9,785	7,229	5,405	5,405
LIABILITIES					
Payables					
Suppliers	2,794	2,794	2,794	2,794	2,794
Other payables	12,326	9,019	6,463	4,639	4,639
Total payables	15,120	11,813	9,257	7,433	7,433
Provisions					
Employee provisions	665	665	665	665	665
Total provisions	665	665	665	665	665
Total liabilities administered on behalf of Government	15,785	12,478	9,922	8,098	8,098
Net assets/(liabilities)	(2,693)	(2,693)	(2,693)	(2,693)	(2,693)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	10,139	6,227	2,944	3,676	5,500
Total cash received	15,139	11,227	7,944	8,676	10,500
Cash used					
Suppliers	110,510	111,629	107,686	110,529	112,945
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	4,450	4,583	4,719	4,785	4,900
Other	354	380	400	420	440
Total cash used	120,314	121,592	117,805	120,734	123,285
Net cash from/(used by) operating activities	(105,175)	(110,365)	(109,861)	(112,058)	(112,785)
Net increase/(decrease) in cash held	(105,175)	(110,365)	(109,861)	(112,058)	(112,785)
Cash and cash equivalents at beginning of reporting period	14,160	12,535	9,228	6,672	4,848
Cash from Official Public Account for: - Appropriations	103,550	107,058	107,305	110,234	112,785
Total cash from Official Public Account	103,550	107,058	107,305	110,234	112,785
Cash and cash equivalents at end of reporting period	12,535	9,228	6,672	4,848	4,848

Prepared on Australian Accounting Standards basis