

**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) supports Australia's national interests by investing in collaborative research and capacity-building partnerships to increase global food security and improve the livelihoods and resilience of smallholder farming, fishing and forestry communities in the Indo-Pacific. We achieve this through excellence in research, partnerships and coordinated engagement across an international network that is efficient, effective and responsive to the needs of our partners.

We partner bilaterally and multilaterally with governments and institutions to improve food security and poverty reduction, manage natural resources sustainably to adapt to increasing climate variability, enhance human health and nutrition, improve gender equity and women's empowerment, foster more inclusive value chains, and build research and policy capacity.

We deliver outcomes across resource-based sectors such as crops, fisheries, horticulture, livestock and forestry. This requires a strong scientific focus on agronomy, plant genetics, livestock production, agribusiness, social systems, soil and land management, water and climate.

In line with Australia's International Development Policy, we continue to prioritise deeper consultation with our partners and strengthen Australia's engagement with research institutions, universities and international organisations. We deliver investments that reflect changing country and regional priorities, are targeted and locally led, and prioritise the knowledge transfer and local retention needed to optimise next generation economic, social and environmental benefits.

Our investments have a strong focus on climate change, building resilience in rural communities and empowering our research partners to lead climate adaptation and mitigation efforts. Engaging collaboratively with partners, we will integrate gender equality and social inclusion across all research and capacity building programs.

To foster continuous learning and guide future investments, ACIAR programs will be measured with contemporary impact evaluation assessments and promoted through targeted public outreach activities.

In 2025-26 our performance will be measured across three key activities:

1. commissioned research to support Australian and partner country government priorities;
2. bilateral, regional and multilateral research projects and programs; and
3. research and policy capacity development activities.

Further information on ACIAR's activities, operating environment and performance measures are contained in the ACIAR Corporate Plan and 10-Year Strategy 2018-2027.

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing 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 2025–26 as at Budget March 2025**

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	5,545	5,448
Departmental appropriation (b)	10,005	11,685
s74 External Revenue (c)	3,074	3,035
Departmental capital budget (d)	264	266
Total departmental annual appropriations	<u>18,888</u>	<u>20,434</u>
<b>Total departmental resourcing</b>	<b>18,888</b>	<b>20,434</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	8,138	5,000
Outcome 1	107,058	108,686
Total administered annual appropriations		
Special accounts		
Opening balance	22,089	18,782
Appropriation receipts	2,693	11,835
Total special account receipts	<u>24,782</u>	<u>30,617</u>
<b>Total administered resourcing</b>	<b>139,978</b>	<b>144,303</b>
<b>Total resourcing for entity ACIAR</b>	<b>158,866</b>	<b>164,737</b>
	<u>2024-25</u>	<u>2025-26</u>
<b>Average staffing level (number)</b>	<b>90</b>	<b>90</b>

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

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

- a) *Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025-2026.*
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have 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 2025–26 Budget measures**

**Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Measures</b>						
Savings from External Labour – further extension (a)	1.1					
Departmental payment		-	-	-	-	(152)
<b>Total</b>		-	-	-	-	<b>(152)</b>
<b>Total measures</b>						
Departmental		-	-	-	-	(152)
<b>Total</b>		-	-	-	-	<b>(152)</b>

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.

a) The full measure description and package details appear in Budget Paper No. 2 under the Cross portfolio.

## 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-2024-25>.

The most recent annual performance statement can be found at: <https://www.aciar.gov.au/publication/corporate-publications/annual-report-2023-24>.

## 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

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>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.</b>					
<b>Program 1.1: International Agricultural Research and Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	107,058	108,686	110,891	113,458	115,243
Special accounts	6,000	14,391	10,149	6,154	5,818
<b>Administered total</b>	<b>113,058</b>	<b>123,077</b>	<b>121,040</b>	<b>119,612</b>	<b>121,061</b>
Departmental expenses					
Departmental appropriation	10,005	11,685	12,184	12,300	12,305
s74 External Revenue (a)	3,074	3,035	2,721	2,550	2,593
Expenses not requiring appropriation in the Budget year (b)	1,344	1,406	1,450	1,371	969
<b>Departmental total</b>	<b>14,423</b>	<b>16,126</b>	<b>16,355</b>	<b>16,221</b>	<b>15,867</b>
<b>Total expenses for program 1.1</b>	<b>127,481</b>	<b>139,203</b>	<b>137,395</b>	<b>135,833</b>	<b>136,928</b>

Table continued on the next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2024-25	2025-26	2026-27	2027-28	2028-29
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	107,058	108,686	110,891	113,458	115,243
Special accounts	6,000	14,391	10,149	6,154	5,818
<b>Administered total</b>	<b>113,058</b>	<b>123,077</b>	<b>121,040</b>	<b>119,612</b>	<b>121,061</b>
Departmental expenses					
Departmental appropriation	10,005	11,685	12,184	12,300	12,305
s74 External Revenue (a)	3,074	3,035	2,721	2,550	2,593
Expenses not requiring appropriation in the Budget year (b)	1,344	1,406	1,450	1,371	969
<b>Departmental total</b>	<b>14,423</b>	<b>16,126</b>	<b>16,355</b>	<b>16,221</b>	<b>15,867</b>
<b>Total expenses for Outcome 1</b>	<b>127,481</b>	<b>139,203</b>	<b>137,395</b>	<b>135,833</b>	<b>136,928</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	90	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, and 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 measures 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 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

<b>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.</b>		
<b>Program 1 – International agricultural research-for-development for more productive and sustainable agriculture</b>		
<b>Key activities</b>	<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 country institutions lead research priorities and own the delivery of their 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 to refine priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the Australian public.</p> <p>To contribute to reducing poverty and improving the livelihoods of communities in the Indo-Pacific through more productive, resilient and sustainable agricultural research, we will deliver programs through three key activities:</p> <ol style="list-style-type: none"> <li>1. commissioned research to support Australian and partner country government priorities;</li> <li>2. bilateral, regional and multilateral research projects and programs; and</li> <li>3. research and policy capacity development activities.</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current 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"> <li>• Highly satisfactory</li> <li>• Satisfactory</li> <li>• Not satisfactory.</li> </ul>	All three key activities rated as satisfactory or highly satisfactory
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results (d)</b>
Budget Year 2025–26	As per 2024–25	As per 2024–25
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 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 2025–26 is \$11.7 million, which represents an increase of \$1.7 million in appropriations from 2024–25 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 2025–26 of \$1.0 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 \$3.1 million at the end of 2025–26 represents a decrease of \$0.7 million from the 2024–25 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 2025–26 is estimated to be \$3.1 million, a decrease of \$0.7 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 2025–26 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 2025–26, ACIAR will receive administered appropriation of \$108.7 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 2025–26, are estimated at \$16.9 million and \$20.3 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**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	8,111	8,788	9,099	9,354	9,421
Suppliers	4,350	5,094	4,878	4,549	4,639
Depreciation and amortisation (a)	1,310	1,372	1,416	1,337	935
Finance costs	44	481	507	488	471
Other expenses	1	-	-	-	-
<b>Total expenses</b>	<b>13,816</b>	<b>15,735</b>	<b>15,900</b>	<b>15,728</b>	<b>15,466</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,369	1,204	834	615	581
Other	1,739	1,865	1,921	1,969	2,046
<b>Total own-source revenue</b>	<b>3,108</b>	<b>3,069</b>	<b>2,755</b>	<b>2,584</b>	<b>2,627</b>
<b>Total own-source income</b>	<b>3,108</b>	<b>3,069</b>	<b>2,755</b>	<b>2,584</b>	<b>2,627</b>
<b>Net (cost of)/contribution by services</b>	<b>(10,708)</b>	<b>(12,666)</b>	<b>(13,145)</b>	<b>(13,144)</b>	<b>(12,839)</b>
Revenue from Government	10,005	11,685	12,184	12,300	12,305
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(703)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(703)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>

Table continued on the next page.

**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**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of</b>					
<b>Comprehensive Income</b>	<b>(703)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	575	590	577	508	233
less: depreciation/amortisation expenses for ROU assets (b)	735	782	839	829	702
add: Principal repayments on leased assets (b)	607	391	455	493	401
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. 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)**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	11	11	11	11	11
Trade and other receivables	5,492	5,492	5,492	5,492	5,492
<b>Total financial assets</b>	<b>5,503</b>	<b>5,503</b>	<b>5,503</b>	<b>5,503</b>	<b>5,503</b>
<b>Non-financial assets</b>					
Buildings	1,067	11,362	10,427	9,598	8,904
Plant and equipment	386	319	276	213	245
Intangibles	742	577	409	237	241
Other non-financial assets	308	308	308	308	308
<b>Total non-financial assets</b>	<b>2,503</b>	<b>12,566</b>	<b>11,420</b>	<b>10,356</b>	<b>9,698</b>
<b>Total assets</b>	<b>8,006</b>	<b>18,069</b>	<b>16,923</b>	<b>15,859</b>	<b>15,201</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	137	137	137	137	137
Other payables	317	317	317	317	317
<b>Total payables</b>	<b>454</b>	<b>454</b>	<b>454</b>	<b>454</b>	<b>454</b>
<b>Interest bearing liabilities</b>					
Leases	1,184	11,962	11,507	11,014	10,613
<b>Total interest bearing liabilities</b>	<b>1,184</b>	<b>11,962</b>	<b>11,507</b>	<b>11,014</b>	<b>10,613</b>
<b>Provisions</b>					
Employee provisions	1,900	1,900	1,900	1,900	1,900
Other provisions	678	678	678	678	678
<b>Total provisions</b>	<b>2,578</b>	<b>2,578</b>	<b>2,578</b>	<b>2,578</b>	<b>2,578</b>
<b>Total liabilities</b>	<b>4,216</b>	<b>14,994</b>	<b>14,539</b>	<b>14,046</b>	<b>13,645</b>
<b>Net assets</b>	<b>3,790</b>	<b>3,075</b>	<b>2,384</b>	<b>1,813</b>	<b>1,556</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,095	4,361	4,631	4,904	5,181
Reserves	705	705	705	705	705
Retained surplus (accumulated deficit)	(1,010)	(1,991)	(2,952)	(3,796)	(4,330)
<b>Total parent entity interest</b>	<b>3,790</b>	<b>3,075</b>	<b>2,384</b>	<b>1,813</b>	<b>1,556</b>
<b>Total equity</b>	<b>3,790</b>	<b>3,075</b>	<b>2,384</b>	<b>1,813</b>	<b>1,556</b>

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 2025–26)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(1,010)	705	4,095	3,790
<b>Adjusted opening balance</b>	<b>(1,010)</b>	<b>705</b>	<b>4,095</b>	<b>3,790</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(981)			(981)
<b>Total comprehensive income</b>	<b>(981)</b>	<b>-</b>	<b>-</b>	<b>(981)</b>
of which:				
Attributable to the Australian Government	(981)	-	-	(981)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	266	266
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>266</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(1,991)</b>	<b>705</b>	<b>4,361</b>	<b>3,075</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,991)</b>	<b>705</b>	<b>4,361</b>	<b>3,075</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,005	11,685	12,184	12,300	12,305
Sale of goods and rendering of services	1,369	1,204	834	615	581
Other	1,955	2,081	2,137	2,185	2,262
<b>Total cash received</b>	<b>13,329</b>	<b>14,970</b>	<b>15,155</b>	<b>15,100</b>	<b>15,148</b>
<b>Cash used</b>					
Employees	8,111	8,788	9,099	9,354	9,421
Suppliers	4,567	5,310	5,094	4,765	4,855
Interest payments on lease liability	44	481	507	488	471
<b>Total cash used</b>	<b>12,722</b>	<b>14,579</b>	<b>14,700</b>	<b>14,607</b>	<b>14,747</b>
<b>Net cash from/(used by) operating activities</b>	<b>607</b>	<b>391</b>	<b>455</b>	<b>493</b>	<b>401</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	264	266	270	273	277
<b>Total cash used</b>	<b>264</b>	<b>266</b>	<b>270</b>	<b>273</b>	<b>277</b>
<b>Net cash from/(used by) investing activities</b>	<b>(264)</b>	<b>(266)</b>	<b>(270)</b>	<b>(273)</b>	<b>(277)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	264	266	270	273	277
<b>Total cash received</b>	<b>264</b>	<b>266</b>	<b>270</b>	<b>273</b>	<b>277</b>
<b>Cash used</b>					
Principal payments on lease liability	607	391	455	493	401
<b>Total cash used</b>	<b>607</b>	<b>391</b>	<b>455</b>	<b>493</b>	<b>401</b>
<b>Net cash from/(used by) financing activities</b>	<b>(343)</b>	<b>(125)</b>	<b>(185)</b>	<b>(220)</b>	<b>(124)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	11	11	11	11	11
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	264	266	270	273	277
<b>Total new capital appropriations</b>	<b>264</b>	<b>266</b>	<b>270</b>	<b>273</b>	<b>277</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	264	266	270	273	277
<b>TOTAL</b>	<b>264</b>	<b>266</b>	<b>270</b>	<b>273</b>	<b>277</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	264	266	270	273	277
<b>Total cash used to acquire assets</b>	<b>264</b>	<b>266</b>	<b>270</b>	<b>273</b>	<b>277</b>

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 2025–26)**

	Buildings	Plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	733	1,342	2,319	4,394
Gross book value - ROU assets	5,547	-	-	5,547
Accumulated depreciation/ amortisation and impairment	(546)	(956)	(1,577)	(3,079)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,667)	-	-	(4,667)
<b>Opening net book balance</b>	<b>1,067</b>	<b>386</b>	<b>742</b>	<b>2,195</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	20	226	20	266
By purchase - appropriation ordinary annual services - ROU assets	11,169	-	-	11,169
<b>Total additions</b>	<b>11,189</b>	<b>226</b>	<b>20</b>	<b>11,435</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(112)	(293)	(185)	(590)
Depreciation/amortisation on ROU assets	(782)	-	-	(782)
<b>As at 30 June 2026</b>				
Gross book value	753	1,568	2,339	4,660
Gross book value - ROU assets	16,716	-	-	16,716
Accumulated depreciation/ amortisation and impairment	(658)	(1,249)	(1,762)	(3,669)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,449)	-	-	(5,449)
<b>Closing net book balance</b>	<b>11,362</b>	<b>319</b>	<b>577</b>	<b>12,258</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No. 1) 2025-2026* and *Supply Bill (No. 1) 2025-2026* for DCB.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,963	5,119	5,205	5,340	5,770
Suppliers	111,629	115,402	114,011	114,272	115,291
<b>Total expenses administered on behalf of Government</b>	<b>116,592</b>	<b>120,521</b>	<b>119,216</b>	<b>119,612</b>	<b>121,061</b>
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	9,534	11,835	8,325	6,154	5,818
<b>Total non-taxation revenue</b>	<b>9,534</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>9,534</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>9,534</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>
<b>Net (cost of)/contribution by services</b>	<b>(107,058)</b>	<b>(108,686)</b>	<b>(110,891)</b>	<b>(113,458)</b>	<b>(115,243)</b>
<b>Total comprehensive income/(loss)</b>	<b>(107,058)</b>	<b>(108,686)</b>	<b>(110,891)</b>	<b>(113,458)</b>	<b>(115,243)</b>

Prepared on Australian Accounting Standards basis.



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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	18,792	16,236	14,412	14,412	14,412
Taxation receivables	417	417	417	417	417
Trade and other receivables	98	98	98	98	98
<b>Total financial assets</b>	<b>19,307</b>	<b>16,751</b>	<b>14,927</b>	<b>14,927</b>	<b>14,927</b>
<b>Non-financial assets</b>					
Other non-financial assets	144	144	144	144	144
<b>Total non-financial assets</b>	<b>144</b>	<b>144</b>	<b>144</b>	<b>144</b>	<b>144</b>
<b>Total assets administered on behalf of Government</b>	<b>19,451</b>	<b>16,895</b>	<b>15,071</b>	<b>15,071</b>	<b>15,071</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,525	3,525	3,525	3,525	3,525
Other payables	18,601	16,045	14,221	14,221	14,221
<b>Total payables</b>	<b>22,126</b>	<b>19,570</b>	<b>17,746</b>	<b>17,746</b>	<b>17,746</b>
<b>Provisions</b>					
Employee provisions	681	681	681	681	681
<b>Total provisions</b>	<b>681</b>	<b>681</b>	<b>681</b>	<b>681</b>	<b>681</b>
<b>Total liabilities administered on behalf of Government</b>	<b>22,807</b>	<b>20,251</b>	<b>18,427</b>	<b>18,427</b>	<b>18,427</b>
<b>Net assets/(liabilities)</b>	<b>(3,356)</b>	<b>(3,356)</b>	<b>(3,356)</b>	<b>(3,356)</b>	<b>(3,356)</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	6,227	9,279	6,501	6,154	5,818
<b>Total cash received</b>	<b>11,227</b>	<b>14,279</b>	<b>11,501</b>	<b>11,154</b>	<b>10,818</b>
<b>Cash used</b>					
Suppliers	111,629	115,402	114,011	114,272	115,291
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	4,583	4,719	4,785	4,900	5,310
Other	380	400	420	440	460
<b>Total cash used</b>	<b>121,592</b>	<b>125,521</b>	<b>124,216</b>	<b>124,612</b>	<b>126,061</b>
<b>Net cash from/(used by) operating activities</b>	<b>(110,365)</b>	<b>(111,242)</b>	<b>(112,715)</b>	<b>(113,458)</b>	<b>(115,243)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(110,365)</b>	<b>(111,242)</b>	<b>(112,715)</b>	<b>(113,458)</b>	<b>(115,243)</b>
Cash and cash equivalents at beginning of reporting period	22,099	18,792	16,236	14,412	14,412
Cash from Official Public Account for: - Appropriations	107,058	108,686	110,891	113,458	115,243
Total cash from Official Public Account	107,058	108,686	110,891	113,458	115,243
<b>Cash and cash equivalents at end of reporting period</b>	<b>18,792</b>	<b>16,236</b>	<b>14,412</b>	<b>14,412</b>	<b>14,412</b>

Prepared on Australian Accounting Standards basis.