

# 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) is established under the *Agricultural and Veterinary Chemicals (Administration) Act 1992* (Administration Act). The APVMA's principal responsibilities are described in the Administration Act and the *Agricultural and Veterinary Chemicals Code Act 1994*. We support the delivery and management of the National Registration Scheme (NRS) through the responsible regulation and control of agricultural and veterinary (agvet) chemicals up to and including the point of retail sale.

Partnerships are crucial to achieving our objectives, meeting our responsibilities as part of the NRS and supporting growth in the Australian agricultural sector and trade. We are actively engaging with stakeholders in domestic and international forums on matters of agvet regulation, strengthening our relationships with regulatory partners through Memorandums of Understanding and global joint reviews, and harmonising requirements, guidance, and approaches to better align with international counterparts, as appropriate in the Australian context.

The APVMA is deeply committed to building a safe, diverse, inclusive, and high-performing culture united by the Australian Public Service Values and our purpose and values. Through the delivery of our People Strategy 2022–25 we will build a positive culture of respect, inclusiveness, and accountability and strengthen the agility of our organisation to respond to emerging risks and opportunities. We will continue to deliver contemporary training and development solutions to support our people to attain the skills and capabilities required to achieve our purpose, objectives, priorities, and values.

Technology continues to advance at an increasingly rapid pace. Innovations in precision agriculture and smart farming continue to provide farmers with more effective and efficient ways of managing their farms and new approach methodologies are reducing our reliance on vertebrate animal testing and improving the reliability of data. Safer, more effective veterinary vaccines are being produced using messenger ribonucleic acid (mRNA) technology. The APVMA will need to respond quickly, technically and within our legislative mandate, to this evolving landscape.

Our ability to make scientifically robust and timely regulatory decisions is dependent on our highly capable staff as well as the regulatory platform, tools and systems that enable us to provide them. These systems must be designed to support and enhance the user, enabling them to engage more effectively with information and services today, and into the future.

## **Budget** 2023–24 | Portfolio Budget Statements

The ongoing and effective management of our information and communications technology (ICT) infrastructure and services through a fit-for-purpose managed services arrangement is the backbone of our forward operations. Working in partnership with our stakeholders, the APVMA is implementing significant reform to ensure the reliability and sustainability of our ICT services.

## 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 *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.

**Table 1.1: Australian Pesticides and Veterinary Medicines Authority – Resource Statement – Budget Estimates for 2023–24 as at May Budget 2023**

	2022–23 <i>Estimated actual</i> \$'000	2023–24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>149</b>	<b>80</b>
<b>Funds from Government</b>		
<b>Annual appropriations – ordinary annual services<sup>(a)</sup></b>		
Outcome 1	1,663	1,840
<b>Total annual appropriations</b>	<b>1,663</b>	<b>1,840</b>
<b>Special appropriations<sup>(b)</sup></b>		
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992 ,     s. 58 (6)</i>	41,866	43,988
<b>Total special appropriations</b>	<b>41,866</b>	<b>43,988</b>
<b>Amounts received from related entities</b>		
Amounts from portfolio department <sup>(c)</sup>	138	144
<b>Total amounts received from related entities</b>	<b>138</b>	<b>144</b>
<b>Total funds from Government</b>	<b>43,667</b>	<b>45,972</b>
<b>Funds from industry sources</b>		
Levies, fees and charges <sup>(d)</sup>	41,866	43,988
<i>less amounts paid to the CRF</i>	(41,866)	(43,988)
<b>Total funds from industry sources</b>	<b>-</b>	<b>-</b>
<b>Funds from other sources</b>		
Other	411	202
<b>Total funds from other sources</b>	<b>411</b>	<b>202</b>
<b>Total net resourcing for APVMA</b>	<b>44,227</b>	<b>46,254</b>
	<b>2022–23</b>	<b>2023–24</b>
<b>Average staffing level (number)</b>	<b>185</b>	<b>190</b>

(a) Appropriation Bill (No. 1) 2023–24. Appropriation is provided through the Department of Agriculture, Fisheries and Forestry (DAFF) and is specified within the Annual Appropriation Bills as a payment to APVMA and is considered departmental for all purposes.

(b) APVMA's special appropriation is not directly appropriated as it is a corporate Commonwealth entity (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).

(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 Budget measures**

Budget measures in Part 1 relating to the Australian Pesticides and Veterinary Medicines Authority are detailed in *Budget Paper No. 2* and are summarised below.

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

##### **Part 1: Measures announced since the 2022–23 October Budget**

Australian Pesticides and Veterinary Medicines Authority does not have any 2023–24 Budget measures.

## 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 criteria 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.

APVMA's most recent corporate plan can be found at:

[https://www.transparency.gov.au/sites/default/files/reports/2022-23\\_australian\\_pesticides\\_and\\_veterinary\\_medicines\\_authority\\_corporate\\_plan.pdf](https://www.transparency.gov.au/sites/default/files/reports/2022-23_australian_pesticides_and_veterinary_medicines_authority_corporate_plan.pdf)<http://www.agriculture.gov.au/about/reporting/corporate-plan>.

APVMA's most recent annual performance statement can be found at:

<https://www.transparency.gov.au/annual-reports/australian-pesticides-and-veterinary-medicines-authority/reporting-year/2021-22> in chapter 3.



## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.**

### 2.1.1: Linked programs

<b>Department of Agriculture, Fisheries and Forestry</b>
Program 1.10: Agricultural Resources
<p><b>Contribution to Outcome 1 made by linked programs:</b></p> <p>APVMA and DAFF work together to ensure the protection of the health and safety of humans, animals, and the environment.</p>

## 2.1.2: 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**

<b>Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.</b>					
	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Program 1.1: Australian Pesticides and Veterinary Medicines Authority</b>					
<b>Revenue from Government</b>					
Ordinary annual services (Appropriation Bill (No. 1)) <sup>(a)</sup>	1,663	1,840	2,265	2,414	1,783
Payment from related entities	138	144	148	150	153
Special appropriations					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58 (6) –     amount payable to the APVMA</i>	45,287	41,794	42,164	42,541	42,926
Revenues from other independent sources	328	114	115	116	117
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	(3,537)	141	96	67	18
<b>Total expenses for program 1.1</b>	<b>43,879</b>	<b>44,033</b>	<b>44,788</b>	<b>45,288</b>	<b>44,997</b>
<b>Outcome 1 totals by resource type</b>					
<b>Revenue from Government</b>					
Ordinary annual services (Appropriation Bill (No. 1)) <sup>(a)</sup>	1,663	1,840	2,265	2,414	1,783
Payment from related entities	138	144	148	150	153
Special appropriations	45,287	41,794	42,164	42,541	42,926
Revenues from other independent sources	328	114	115	116	117
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	(3,537)	141	96	67	18
<b>Total expenses for Outcome 1</b>	<b>43,879</b>	<b>44,033</b>	<b>44,788</b>	<b>45,288</b>	<b>44,997</b>
	<b>2022–23</b>	<b>2023–24</b>			
<b>Average staffing level (number)</b>	185	190			

(a) Appropriation Bill (No. 1) 2023–24. APVMA is CCE under the PGPA Act and does not receive direct appropriations. Appropriation is provided through DAFF and is specified with the Annual Appropriation Bills as 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.

**Table 2.2: Performance measure for Outcome 1**

Table 2.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.</b>	
<b>Program 1.1: Australian Pesticides and Veterinary Medicines Authority</b>	
<b>Objective</b>	APVMA regulates agricultural and veterinary chemicals to manage the risks of pests and diseases for the Australian community and to protect Australia's trade and the health and safety of people, animals, and the environment.
<b>Key Activities</b>	<p>Achievement of the APVMA Objective is achieved through our six strategic Objectives, each supported by a range of key activities.</p> <p><b>Trusted Regulator</b></p> <ul style="list-style-type: none"> <li>○ Risk-based assessment and registration of pesticides and veterinary chemicals</li> <li>○ Identification and review of the safety of existing chemicals of regulatory concern</li> <li>○ Quality audits of application decisions and decision-making process</li> <li>○ Implementation of the APVMA Stakeholder Engagement Framework</li> <li>○ Engagement with domestic partners on agvet biosecurity matters.</li> </ul> <p><b>2. Respected partner, nationally and internationally</b></p> <ul style="list-style-type: none"> <li>○ Active engagement in domestic and international forums on matters of agvet regulation</li> <li>○ Strengthen our relationship with domestic and international regulatory partners through memorandum of understanding, trilateral reviews, and joint activities.</li> <li>○ Harmonise requirements, guidance, and approach to better align with international counterparts, as appropriate in the Australian context.</li> </ul>

**Table 2.2: Performance measure for Outcome 1 (continued)**

<b>Key Activities (continued)</b>	<b>3. Contemporary regulatory system</b> <ul style="list-style-type: none"> <li>○ Implementation of measures outlined in the Improvements Act</li> <li>○ Ongoing implementation of key improvement projects such as Tailored Guidance, Permit to Label, and Agvet Labelling Code</li> <li>○ Actively participate in method and technique development for Agvet chemical risk assessment</li> <li>○ Engage with, and contribute to, the development of contemporary policies for agvet chemical regulation.</li> </ul>	
	<b>4. Superior ‘over the horizon’ capability</b> <ul style="list-style-type: none"> <li>○ Engagement with domestic and international partners on emerging technology and advances on agvet chemical formulations and delivery systems (e.g. ribonucleic acid (RNA) interference)</li> <li>○ Active engagement in discussions on emerging issues, e.g. exotic pest incursions, climate and population pressures, mRNA, mono-clonal vaccines etc.</li> <li>○ Improve Information Technology infrastructure and systems to support a modern regulatory environment.</li> </ul>	
	<b>5. Operational excellence</b> <ul style="list-style-type: none"> <li>○ Maintain pragmatic science-based risk assessment along with risk-mitigation approaches</li> <li>○ Ongoing implementation of the Quality Management Framework</li> <li>○ Maintain a robust peer-review and application approval process.</li> </ul>	
	<b>6. Attracting, developing and retaining the best people</b> <ul style="list-style-type: none"> <li>○ Implementation of the APVMA People Strategy 2022–2025</li> <li>○ Implementation of the APVMA Culture Pulse Check Roadmap 2023–2025.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2022–23	Percentage of applications finalised within statutory timeframes.	97 per cent.
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023–24	Proportion of applications finalised within legislative timeframes.	90 per cent.
	Proportion of applications that pass quality audits under the Quality Management Framework.	95 per cent.

**Table 2.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Planned Performance Results		
Budget Year 2023–24 (continued)	Proportion of stakeholders that report they are satisfied with the quality of engagements with the APVMA.	70 per cent.		
	Proportion of committed reform projects implemented within the required timeframes.	80 per cent.		
Forward Estimates 2024–27	Measure	2024–25	2025–26	2026–27
	Proportion of applications finalised within legislative timeframes.	90 per cent.		
	Proportion of applications that pass quality audits under the Quality Management Framework.	95 per cent.		
	Proportion of stakeholders that report they are satisfied with the quality of engagements with the APVMA.	70 per cent.	75 per cent.	75 per cent.
	Proportion of committed reform projects implemented within the required timeframes.	80 per cent.		

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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**

The resourcing statement is prepared on a cash basis. The financial statements are prepared on an accrual basis. Differences between the resourcing and financial statements represent timing differences between revenue recognition and cash received.

#### **3.1.2: Explanatory notes and analysis of budgeted financial statements**

Revenue forecasts for the 2022–23 financial year have been revised following sales declarations lodged by industry during the year. This has seen an increase to APVMA's revenue over the original estimate, which is now shown in the following financial tables.

### 3.2 Budgeted financial statements tables

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	27,229	28,185	29,063	30,039	30,265
Suppliers	13,828	12,926	13,112	12,259	11,755
Depreciation and amortisation	2,653	2,765	2,469	2,858	2,858
Finance costs	169	157	144	132	119
<b>Total expenses</b>	<b>43,879</b>	<b>44,033</b>	<b>44,788</b>	<b>45,288</b>	<b>44,997</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	328	114	115	116	117
<b>Total own-source revenue</b>	<b>328</b>	<b>114</b>	<b>115</b>	<b>116</b>	<b>117</b>
<b>Total own-source income</b>	<b>328</b>	<b>114</b>	<b>115</b>	<b>116</b>	<b>117</b>
<b>Net cost of (contribution by) services</b>	<b>43,551</b>	<b>43,919</b>	<b>44,673</b>	<b>45,172</b>	<b>44,880</b>
Revenue from Government					
Commonwealth contribution	1,663	1,840	2,265	2,414	1,783
Industry contributions	45,287	41,794	42,164	42,541	42,926
Payment from related entities	138	144	148	150	153
<b>Total revenue from Government</b>	<b>47,088</b>	<b>43,778</b>	<b>44,577</b>	<b>45,105</b>	<b>44,862</b>
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>3,537</b>	<b>(141)</b>	<b>(96)</b>	<b>(67)</b>	<b>(18)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>3,537</b>	<b>(141)</b>	<b>(96)</b>	<b>(67)</b>	<b>(18)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>3,731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses for ROU <sup>(a)</sup>	1,255	1,255	1,177	987	987
add principal repayments on leased assets <sup>(a)</sup>	1,061	1,114	1,081	920	969
<b>Total comprehensive income/(loss) – as per the Statement of comprehensive income</b>	<b>3,537</b>	<b>(141)</b>	<b>(96)</b>	<b>(67)</b>	<b>(18)</b>

(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)**

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	80	370	700	610	610
Trade and other receivables	35,752	33,414	34,226	36,037	37,758
<b>Total financial assets</b>	<b>35,832</b>	<b>33,784</b>	<b>34,926</b>	<b>36,647</b>	<b>38,368</b>
<b>Non-financial assets</b>					
Land and buildings	13,673	12,116	10,637	9,348	8,059
Property, plant and equipment	568	293	208	123	38
Intangibles	2,703	5,328	4,573	3,239	1,905
Other non-financial assets	825	825	825	825	825
<b>Total non-financial assets</b>	<b>17,769</b>	<b>18,562</b>	<b>16,243</b>	<b>13,535</b>	<b>10,827</b>
<b>Total assets</b>	<b>53,601</b>	<b>52,346</b>	<b>51,169</b>	<b>50,182</b>	<b>49,195</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,104	1,104	1,104	1,104	1,104
Other payables	1,151	1,151	1,151	1,151	1,151
<b>Total payables</b>	<b>2,255</b>	<b>2,255</b>	<b>2,255</b>	<b>2,255</b>	<b>2,255</b>
<b>Interest bearing liabilities</b>					
Leases	12,115	11,001	9,920	9,000	8,031
<b>Total interest bearing liabilities</b>	<b>12,115</b>	<b>11,001</b>	<b>9,920</b>	<b>9,000</b>	<b>8,031</b>
<b>Provisions</b>					
Employee provisions	5,412	5,412	5,412	5,412	5,412
<b>Total provisions</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>
<b>Total liabilities</b>	<b>19,782</b>	<b>18,668</b>	<b>17,587</b>	<b>16,667</b>	<b>15,698</b>
<b>Net assets</b>	<b>33,819</b>	<b>33,678</b>	<b>33,582</b>	<b>33,515</b>	<b>33,497</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	279	279	279	279	279
Retained surplus/(accumulated deficit)	33,540	33,399	33,303	33,236	33,218
<b>Total parent entity interest</b>	<b>33,819</b>	<b>33,678</b>	<b>33,582</b>	<b>33,515</b>	<b>33,497</b>
<b>Total Equity</b>	<b>33,819</b>	<b>33,678</b>	<b>33,582</b>	<b>33,515</b>	<b>33,497</b>

\*'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)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>			
Balance carried forward from previous period	33,540	279	33,819
<b>Adjusted opening balance</b>	<b>33,540</b>	<b>279</b>	<b>33,819</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(141)	-	(141)
<b>Total comprehensive income</b>	<b>(141)</b>	<b>-</b>	<b>(141)</b>
of which:			
Attributable to the Australian Government	(141)	-	(141)
<b>Estimated closing balance as at 30 June 2024</b>	<b>33,399</b>	<b>279</b>	<b>33,678</b>
<b>Closing balance attributable to the Australian Government</b>	<b>33,399</b>	<b>279</b>	<b>33,678</b>

Prepared on Australian Accounting Standards basis.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Revenue from Government	43,667	45,972	43,617	43,144	42,988
Net GST received	1,414	1,365	1,082	1,056	1,079
Other	411	202	206	208	211
<b>Total cash received</b>	<b>45,492</b>	<b>47,539</b>	<b>44,905</b>	<b>44,408</b>	<b>44,278</b>
<b>Cash used</b>					
Employees	27,201	28,185	29,063	30,039	30,265
Suppliers	15,070	14,235	14,137	13,257	12,775
Interest payments on lease liability	169	157	144	132	119
<b>Total cash used</b>	<b>42,440</b>	<b>42,577</b>	<b>43,344</b>	<b>43,428</b>	<b>43,159</b>
<b>Net cash from (used by) operating activities</b>	<b>3,052</b>	<b>4,962</b>	<b>1,561</b>	<b>980</b>	<b>1,119</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,060	3,558	150	150	150
<b>Total cash used</b>	<b>2,060</b>	<b>3,558</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Net cash from (used by) investing activities</b>	<b>(2,060)</b>	<b>(3,558)</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	1,061	1,114	1,081	920	969
<b>Total cash used</b>	<b>1,061</b>	<b>1,114</b>	<b>1,081</b>	<b>920</b>	<b>969</b>
<b>Net cash from (used by) financing activities</b>	<b>(1,061)</b>	<b>(1,114)</b>	<b>(1,081)</b>	<b>(920)</b>	<b>(969)</b>
<b>Net increase (decrease) in cash held</b>	<b>(69)</b>	<b>290</b>	<b>330</b>	<b>(90)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	149	80	370	700	610
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>80</b>	<b>370</b>	<b>700</b>	<b>610</b>	<b>610</b>

Prepared on Australian Accounting Standards basis.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources <sup>(a)</sup>	2,060	3,558	150	150	150
<b>TOTAL</b>	<b>2,060</b>	<b>3,558</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,060	3,558	150	150	150
<b>Total cash used to acquire assets</b>	<b>2,060</b>	<b>3,558</b>	<b>150</b>	<b>150</b>	<b>150</b>

- (a) Includes the following s74 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)**

	Building	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	3,313	1,666	11,441	16,420
Accumulated depreciation/amortisation and impairment	(872)	(1,098)	(8,738)	(10,708)
Accumulated depreciation/amortisation and impairment – ROU <sup>(a)</sup>	(4,845)	-	-	(4,845)
<b>Opening net book balance</b>	<b>13,673</b>	<b>568</b>	<b>2,703</b>	<b>16,944</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – other <sup>(a)</sup>	-	60	3,498	3,558
<b>Total additions</b>	<b>-</b>	<b>60</b>	<b>3,498</b>	<b>3,558</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(302)	(335)	(873)	(1,510)
Depreciation/amortisation expense – ROU <sup>(b)</sup>	(1,255)	-	-	(1,255)
<b>Total other movements</b>	<b>(1,557)</b>	<b>(335)</b>	<b>(873)</b>	<b>(2,765)</b>
<b>As at 30 June 2024</b>				
Gross book value	3,313	1,726	14,939	19,978
Accumulated depreciation/amortisation and impairment	(1,174)	(1,433)	(9,611)	(12,218)
Accumulated depreciation/amortisation and impairment – ROU <sup>(b)</sup>	(6,100)	-	-	(6,100)
<b>Closing net book balance</b>	<b>12,116</b>	<b>293</b>	<b>5,328</b>	<b>17,737</b>

(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.