

# 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.

The APVMA is working to ensure it meets the full range of its regulatory responsibilities. In July 2023, the Minister for Agriculture, Fisheries and Forestry, Senator the Hon Murray Watt, issued a direction to the APVMA requiring the prioritisation of eight chemical reviews of concern, which we are on track to complete in 2024–25. The Minister also issued a Statement of Expectations on 7 September 2023, which outlines the government's expectations for the delivery of APVMA's regulatory functions, including the need to reform the workplace culture and governance of the agency. Much has already been achieved in this reform agenda, as outlined in our Regulator Statement of Intent dated 8 November 2023. This important work will continue into the 2024–25 reporting period.

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. We will build a positive culture of respect, inclusiveness, and accountability and strengthen through the implementation of our People Strategy, Reconciliation Action Plan, and new Diversity and Inclusion Strategy. 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.

Transparent engagement with our stakeholders and regulated community will be an important part of our approach going forward. We recognise that trust is critical to our ability to regulate effectively. Over the course of this reporting period, we will reshape how we engage and communicate with the Australian public, our stakeholders and regulated community. We will also maintain our focus on working closely with domestic and international partners to ensure the safety and efficacy of agvet chemicals to protect people, the environment, plants, animals and trade.

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.

## 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 2024–25 as at May Budget 2024**

	2023–24 <i>Estimated actual</i> \$'000	2024–25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>913</b>	<b>1,203</b>
<b>Funds from Government</b>		
<b>Annual appropriations – ordinary annual services<sup>(a)</sup></b>		
Outcome 1	5,905	2,260
<b>Total annual appropriations</b>	<b>5,905</b>	<b>2,260</b>
<b>Special appropriations<sup>(b)</sup></b>		
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992,</i> s. 58 (6)	38,494	45,203
<b>Total special appropriations</b>	<b>38,494</b>	<b>45,203</b>
<b>Amounts received from related entities</b>		
Amounts from portfolio department <sup>(c)</sup>	147	151
<b>Total amounts received from related entities</b>	<b>147</b>	<b>151</b>
<b>Total funds from Government</b>	<b>44,546</b>	<b>47,614</b>
<b>Funds from industry sources</b>		
Levies, fees and charges <sup>(d)</sup>	38,494	45,203
<i>less amounts paid to the CRF</i>	(38,494)	(45,203)
<b>Total funds from industry sources</b>	<b>-</b>	<b>-</b>
<b>Funds from other sources</b>		
Other	55	90
<b>Total funds from other sources</b>	<b>55</b>	<b>90</b>
<b>Total net resourcing for APVMA</b>	<b>45,514</b>	<b>48,907</b>
	<b>2023–24</b>	<b>2024–25</b>
<b>Average staffing level (number)</b>	<b>190</b>	<b>195</b>

(a) Appropriation Bill (No. 1) 2024–25. 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 – 2024–25 Budget Measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook**

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
<b>Payment measures</b>						
Savings from External Labour – extension <sup>(a)(b)</sup>	OC1					
Administered payment		-	-	-	-	-
Departmental payment		-	(5)	(5)	(4)	(26)
<b>Total</b>		-	<b>(5)</b>	<b>(5)</b>	<b>(4)</b>	<b>(26)</b>
<b>Total payment measures</b>						
Administered		-	-	-	-	-
Departmental		-	(5)	(5)	(4)	(26)
<b>Total</b>		-	<b>(5)</b>	<b>(5)</b>	<b>(4)</b>	<b>(26)</b>

(a) The measure description appears in *Budget Paper No. 2: Budget Measures 2024–25* under the Cross Portfolio section.

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

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 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://previewapi.transparency.gov.au/delivery/assets/80a82ed1-3e33-027b-b7e0-6493f97f18f8/514deeb9-9d63-4146-bfc8-3dd816e97b43/2023-24\\_australian\\_pesticides\\_and\\_veterinary\\_medicines\\_authority\\_corporate\\_plan.pdf](https://previewapi.transparency.gov.au/delivery/assets/80a82ed1-3e33-027b-b7e0-6493f97f18f8/514deeb9-9d63-4146-bfc8-3dd816e97b43/2023-24_australian_pesticides_and_veterinary_medicines_authority_corporate_plan.pdf).

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

<https://www.transparency.gov.au/publications/agriculture/australian-pesticides-and-veterinary-medicines-authority-apvma/australian-pesticides-and-veterinary-medicines-authority-annual-report-2022-23/chapter-3---annual-performance-statement>.



## 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

**Department of Agriculture, Fisheries and Forestry**

Program 1.10: Agricultural Resources

**Contribution to Outcome 1 made by linked programs:**

APVMA and DAFF work together to ensure the protection of the health and safety of humans, animals, and the environment.

### 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>					
	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 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>	5,905	2,260	2,406	1,779	1,799
Payment from related entities	147	151	153	157	160
Special appropriations					
<i>Agricultural and Veterinary Chemicals     (Administration) Act 1992, s. 58 (6) –     amount payable to the APVMA</i>	41,794	42,164	42,541	42,926	42,926
Revenues from other independent sources	111	150	150	150	150
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	(2,359)	2,596	67	18	(30)
<b>Total expenses for program 1.1</b>	<b>45,598</b>	<b>47,321</b>	<b>45,317</b>	<b>45,030</b>	<b>45,005</b>
<b>Outcome 1 totals by resource type</b>					
<b>Revenue from Government</b>					
Ordinary annual services					
(Appropriation Bill (No. 1)) <sup>(a)</sup>	5,905	2,260	2,406	1,779	1,799
Payment from related entities	147	151	153	157	160
Special appropriations	41,794	42,164	42,541	42,926	42,926
Revenues from other independent sources	111	150	150	150	150
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	(2,359)	2,596	67	18	(30)
<b>Total expenses for Outcome 1</b>	<b>45,598</b>	<b>47,321</b>	<b>45,317</b>	<b>45,030</b>	<b>45,005</b>
	<b>2023–24</b>	<b>2024–25</b>			
<b>Average staffing level (number)</b>	190	195			

(a) Appropriation Bill (No. 1) 2024–25. 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 measures 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 2024–25 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 the delivery of our four strategic objectives, each supported by a range of key activities.</p> <p><b>Strategic Outcome 1: Regulation</b></p> <ul style="list-style-type: none"> <li>• We will make high quality, science-based regulatory decisions in line with the Agvet Code across the breadth of our regulatory responsibilities including approvals, registration, permits, chemical review, licencing, reporting, and compliance.</li> <li>• We will continue to develop and improve our regulatory performance in line with the Regulatory Performance framework to build industry and community trust in our regulatory outcomes.</li> <li>• We will continue to identify the gaps in the regulatory framework and work with regulatory partners to address them as appropriate.</li> <li>• We will work with industry, Commonwealth departments and the states and territories to set the conditions necessary to review and improve our regulatory framework.</li> <li>• We will work together across government, industry and the community to identify options to reform funding and investment in agvet chemical regulation.</li> <li>• We will establish a system that supports the appropriate prioritisation and completion timeframes for our regulatory decisions.</li> <li>• We will continue to develop our capability to use data and science to ensure our regulatory approaches are effective and risk-informed and will respond to emerging technologies that impact the regulation of agvet chemicals.</li> </ul>

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

<p><b>Key Activities (continued)</b></p>	<p><b>Strategic Outcome 2: People</b></p> <ul style="list-style-type: none"> <li>• We will drive a positive culture that acknowledges our unique skillsets and future challenges, aligns with APS and APVMA values, and ensures that the APVMA is considered an employer of choice.</li> <li>• We work to ensure that our workforce have the right skills and knowledge required to meet the challenges of the future.</li> <li>• We will support our workforce in the decisions that they make in their regulatory roles.</li> <li>• We will identify career pathways to develop and retain our talent and ensure that future leaders and technical experts are identified and developed.</li> <li>• We will provide our leaders and managers with the skills and tools necessary to better lead and manage their teams.</li> </ul> <p><b>Strategic Outcome 3: Communication and Stakeholder Engagement</b></p> <ul style="list-style-type: none"> <li>• We will tell the APVMA story about who we are and what we do and improve awareness of our role in the regulatory system.</li> <li>• We will enhance our relationships with our key stakeholders to strengthen the agvet regulatory system and ensure alignment with relevant national strategies.</li> <li>• We will engage with our stakeholders on societal issues that affect agvet regulation.</li> <li>• Where appropriate, we will include Ministerial involvement in key announcements in the APVMA and the regulatory environment.</li> <li>• We will engage with stakeholders in a manner appropriate to the role they play in the regulatory system, and ensure our approach is fit-for-purpose and are transparently communicated.</li> </ul> <p><b>Strategic Outcome 4: Information Communication Technology</b></p> <ul style="list-style-type: none"> <li>• We will ensure all users can search for, and find, accurate data covering the full regulatory history for all chemistries, products, and regulated entities, ensuring easy access and retrieval of information to improve the quality, timeliness, and transparency of decisions.</li> <li>• We will support secure access to modern, fit-for-purpose scientific modelling tools that enable high-quality, timely, scientifically robust, risk-informed decisions.</li> <li>• We will invest in systems that maximise our ability to engage with our stakeholders and deliver a high quality, meaningful, and seamless user experience.</li> <li>• We will ensure our systems facilitate secure file, information, and data sharing with other Australian regulators and international counterparts, while ensuring data integrity and confidentiality.</li> <li>• We will proactively address cyber security risks and support compliance with relevant Australian Government information technology policies and strategies.</li> </ul>
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**Table 2.2: Performance measures for Outcome 1 (continued)**

<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>		
Current year 2023–24	1. Proportion of applications finalised within legislative timeframes.	90 per cent.		
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>		
Budget Year 2024–25	1. As per 2023–24.	As per 2023–24.		
	2. Proportion of regulated activities (excluding application assessments) that are completed within 10 per cent of the agreed timeframe.	85 per cent.		
Forward Estimates 2025–28	<b>Performance measures</b>	2025–26	2026–27	2027–28
	1. As per 2023–24.	90 per cent.		
	2. As per 2023–24.	85 per cent.	87 per cent.	90 per cent.

## 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

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 2023–24 financial year have been revised following the additional appropriation through Appropriation Bill (No. 3) 2023–24 of \$4.065 million. The funding will allow reforms to commence to ensure the integrity of Australia’s agriculture and veterinary chemicals regulation system. The expenditure has been increased to match the additional appropriation.

### 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
<b>EXPENSES</b>					
Employee benefits	28,185	32,272	32,928	34,505	35,401
Suppliers	14,691	12,817	10,642	8,947	8,092
Depreciation and amortisation	2,565	2,088	1,615	1,459	1,390
Finance costs	157	144	132	119	122
<b>Total expenses</b>	<b>45,598</b>	<b>47,321</b>	<b>45,317</b>	<b>45,030</b>	<b>45,005</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	111	150	150	150	150
<b>Total own-source revenue</b>	<b>111</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Total own-source income</b>	<b>111</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Net cost of (contribution by) services</b>	<b>45,487</b>	<b>47,171</b>	<b>45,167</b>	<b>44,880</b>	<b>44,855</b>
Revenue from Government					
Commonwealth contribution	5,905	2,260	2,406	1,779	1,799
Industry contributions	41,794	42,164	42,541	42,926	42,926
Payment from related entities	147	151	153	157	160
<b>Total revenue from Government</b>	<b>47,846</b>	<b>44,575</b>	<b>45,100</b>	<b>44,862</b>	<b>44,885</b>
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>2,359</b>	<b>(2,596)</b>	<b>(67)</b>	<b>(18)</b>	<b>30</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>2,359</b>	<b>(2,596)</b>	<b>(67)</b>	<b>(18)</b>	<b>30</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'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>2,500</b>	<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>1</b>
less depreciation/amortisation expenses for ROU <sup>(a)</sup>	1,255	1,177	987	987	987
add principal repayments on leased assets <sup>(a)</sup>	1,114	1,081	920	969	1,016
<b>Total comprehensive income/(loss) – as per the Statement of comprehensive income</b>	<b>2,359</b>	<b>(2,596)</b>	<b>(67)</b>	<b>(18)</b>	<b>30</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)**

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,203	1,533	1,443	1,443	1,443
Trade and other receivables	40,747	37,708	38,366	38,718	39,002
<b>Total financial assets</b>	<b>41,950</b>	<b>39,241</b>	<b>39,809</b>	<b>40,161</b>	<b>40,445</b>
<b>Non-financial assets</b>					
Land and buildings	11,838	11,260	9,923	8,647	7,371
Property, plant and equipment	416	226	158	108	127
Intangibles	411	211	61	48	35
Other non-financial assets	2,954	2,954	2,954	2,954	2,954
<b>Total non-financial assets</b>	<b>15,619</b>	<b>14,651</b>	<b>13,096</b>	<b>11,757</b>	<b>10,487</b>
<b>Total assets</b>	<b>57,569</b>	<b>53,892</b>	<b>52,905</b>	<b>51,918</b>	<b>50,932</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,526	1,526	1,526	1,526	1,526
Other payables	1,231	1,231	1,231	1,231	1,231
<b>Total payables</b>	<b>2,757</b>	<b>2,757</b>	<b>2,757</b>	<b>2,757</b>	<b>2,757</b>
<b>Interest bearing liabilities</b>					
Leases	11,087	10,006	9,086	8,117	7,101
<b>Total interest bearing liabilities</b>	<b>11,087</b>	<b>10,006</b>	<b>9,086</b>	<b>8,117</b>	<b>7,101</b>
<b>Provisions</b>					
Employee provisions	5,998	5,998	5,998	5,998	5,998
<b>Total provisions</b>	<b>5,998</b>	<b>5,998</b>	<b>5,998</b>	<b>5,998</b>	<b>5,998</b>
<b>Total liabilities</b>	<b>19,842</b>	<b>18,761</b>	<b>17,841</b>	<b>16,872</b>	<b>15,856</b>
<b>Net assets</b>	<b>37,727</b>	<b>35,131</b>	<b>35,064</b>	<b>35,046</b>	<b>35,076</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	279	279	279	279	279
Retained surplus/(accumulated deficit)	37,448	34,852	34,785	34,767	34,797
<b>Total parent entity interest</b>	<b>37,727</b>	<b>35,131</b>	<b>35,064</b>	<b>35,046</b>	<b>35,076</b>
<b>Total Equity</b>	<b>37,727</b>	<b>35,131</b>	<b>35,064</b>	<b>35,046</b>	<b>35,076</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 2024–25)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>			
Balance carried forward from previous period	37,448	279	37,727
<b>Adjusted opening balance</b>	<b>37,448</b>	<b>279</b>	<b>37,727</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(2,596)	-	(2,596)
<b>Total comprehensive income</b>	<b>(2,596)</b>	<b>-</b>	<b>(2,596)</b>
of which:			
Attributable to the Australian Government	(2,596)	-	(2,596)
<b>Estimated closing balance as at 30 June 2025</b>	<b>34,852</b>	<b>279</b>	<b>35,131</b>
<b>Closing balance attributable to the Australian Government</b>	<b>34,852</b>	<b>279</b>	<b>35,131</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Revenue from Government	44,546	47,614	44,442	44,510	44,601
Net GST received	1,365	1,082	1,056	1,079	1,171
Other	55	90	90	90	90
<b>Total cash received</b>	<b>45,966</b>	<b>48,786</b>	<b>45,588</b>	<b>45,679</b>	<b>45,862</b>
<b>Cash used</b>					
Employees	28,185	32,272	32,928	34,505	35,401
Suppliers	16,000	13,839	11,638	9,966	9,203
Interest payments on lease liability	157	144	132	119	122
<b>Total cash used</b>	<b>44,342</b>	<b>46,255</b>	<b>44,698</b>	<b>44,590</b>	<b>44,726</b>
<b>Net cash from (used by) operating activities</b>	<b>1,624</b>	<b>2,531</b>	<b>890</b>	<b>1,089</b>	<b>1,136</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	220	1,120	60	120	120
<b>Total cash used</b>	<b>220</b>	<b>1,120</b>	<b>60</b>	<b>120</b>	<b>120</b>
<b>Net cash from (used by) investing activities</b>	<b>(220)</b>	<b>(1,120)</b>	<b>(60)</b>	<b>(120)</b>	<b>(120)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	1,114	1,081	920	969	1,016
<b>Total cash used</b>	<b>1,114</b>	<b>1,081</b>	<b>920</b>	<b>969</b>	<b>1,016</b>
<b>Net cash from (used by) financing activities</b>	<b>(1,114)</b>	<b>(1,081)</b>	<b>(920)</b>	<b>(969)</b>	<b>(1,016)</b>
<b>Net increase (decrease) in cash held</b>	<b>290</b>	<b>330</b>	<b>(90)</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	913	1,203	1,533	1,443	1,443
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,203</b>	<b>1,533</b>	<b>1,443</b>	<b>1,443</b>	<b>1,443</b>

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
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources <sup>(a)</sup>	220	1,120	60	120	120
<b>TOTAL</b>	<b>220</b>	<b>1,120</b>	<b>60</b>	<b>120</b>	<b>120</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	220	1,120	60	120	120
<b>Total cash used to acquire assets</b>	<b>220</b>	<b>1,120</b>	<b>60</b>	<b>120</b>	<b>120</b>

- (a) Includes the following section 74 external revenue:
- internally developed assets;
  - proceeds from the sale of assets.

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

Prepared on Australian Accounting Standards basis.

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

	Building	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	3,313	1,782	9,691	14,786
Gross book value – ROU <sup>(a)</sup>	15,799	-	-	15,799
Accumulated depreciation/amortisation and impairment	(1,174)	(1,366)	(9,280)	(11,820)
Accumulated depreciation/amortisation and impairment – ROU <sup>(a)</sup>	(6,100)	-	-	(6,100)
<b>Opening net book balance</b>	<b>11,838</b>	<b>416</b>	<b>411</b>	<b>12,665</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – other <sup>(a)</sup>	1,000	120	-	1,120
<b>Total additions</b>	<b>1,000</b>	<b>120</b>	<b>-</b>	<b>1,120</b>
<b>Other movements</b>				
Depreciation/amortisation expense	401	310	200	911
Depreciation/amortisation expense – ROU <sup>(b)</sup>	1,177	-	-	1,177
<b>Total other movements</b>	<b>1,578</b>	<b>310</b>	<b>200</b>	<b>2,088</b>
<b>As at 30 June 2025</b>				
Gross book value	4,313	1,902	9,691	15,906
Gross book value – ROU <sup>(a)</sup>	15,799	-	-	15,799
Accumulated depreciation/amortisation and impairment	(1,575)	(1,676)	(9,480)	(12,731)
Accumulated depreciation/amortisation and impairment – ROU <sup>(b)</sup>	(7,277)	-	-	(7,277)
<b>Closing net book balance</b>	<b>11,260</b>	<b>226</b>	<b>211</b>	<b>11,697</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.