

# 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) was 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*. It supports 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's purpose is 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. It underpins its objectives through the Strategic Plan setting key objectives for the APVMA:

- Being a trusted, transparent and fair regulator,
- Supporting a contemporary regulatory system,
- Building foresight capability,
- Striving for operational excellence,
- Attracting, developing and retaining talented people.

The APVMA is primarily funded through fees, charges, and levies imposed on the agricultural and veterinary chemical industry that it regulates and is cost-recovered by industry; applicants pay fees for application evaluations, and registrants pay levies based on the wholesale value of the chemicals they sell.

The APVMA will continue to implement the Ministerial Direction (issued 13 July 2023) concerning the finalisation of eight long running chemical reconsiderations. It will seek to make determinations on the identified chemical reconsiderations in accordance with the relevant legislation and in the earliest reasonable timeframe. It is a strategic priority for the APVMA to build community confidence in the safety and efficacy of older registered agvet chemicals through enhancing the effectiveness of the chemical review and adverse experience reporting programs.

The Minister issued a Statement of Expectations on 29 January 2025, which outlines the Government's expectations for the delivery of the APVMA's regulatory functions, engagement, governance and accountability. In response the APVMA provided a Statement of Intent, outlining how the APVMA will respond to these expectations.

The Ministerial Direction, Statement of Expectations, and Statement of Intent form part of the APVMA's governance framework and guide the APVMA in its reform agenda to strengthen the APVMA's capability to manage increasingly complex agvet regulatory risks, embrace opportunities, and respond to everchanging global events.

The APVMA operates within a highly complex environment with rapidly emerging new technologies; changes in consumer and societal expectations; increasing biosecurity risk, changing attitudes to regulatory compliance; and changing economic and climatic circumstances.

While most of these factors are outside of APVMA's control, they represent risks which the agency must be prepared to proactively respond to. Where possible, the APVMA will do what it can to influence the outcome for the betterment of Australia's agricultural and companion animal industries.

## 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 2025–26 as at March Budget 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>4,738</b>	<b>5,068</b>
<b>Funds from Government</b>		
<b>Annual appropriations – ordinary annual services<sup>(a)</sup></b>		
Outcome 1 <sup>(b)</sup>	2,260	7,584
<b>Total annual appropriations</b>	<b>2,260</b>	<b>7,584</b>
<b>Special appropriations<sup>(c)</sup></b>		
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992,</i> <i>s. 58 (6)</i>	47,903	45,484
<b>Total special appropriations</b>	<b>47,903</b>	<b>45,484</b>
<b>Amounts received from related entities</b>		
Amounts from portfolio department <sup>(d)</sup>	151	153
<b>Total amounts received from related entities</b>	<b>151</b>	<b>153</b>
<b>Total funds from Government</b>	<b>50,314</b>	<b>53,221</b>
<b>Funds from industry sources</b>		
Levies, fees and charges <sup>(e)</sup>	47,903	45,484
<i>less amounts paid to the CRF</i>	<i>(47,903)</i>	<i>(45,484)</i>
<b>Total funds from industry sources</b>	<b>-</b>	<b>-</b>
<b>Funds from other sources</b>		
Other	90	90
<b>Total funds from other sources</b>	<b>90</b>	<b>90</b>
<b>Total net resourcing for APVMA</b>	<b>55,142</b>	<b>58,379</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	<b>195</b>	<b>195</b>

(a) Appropriation Bill (No. 1) 2025–26 and Supply Bill (No. 1) 2025–26. 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) 2025–26 funding includes \$5.2 million announced at 2024–25 Mid-Year Economic and Fiscal Outlook to support the APVMA to continue to regulate and control agricultural and veterinary chemicals.

(c) 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). Appropriation is made to DAFF and are then paid to APVMA and are considered departmental for all purposes.

(d) 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).

(e) 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 – 2025–26 Budget Measures**

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

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

(a) The measure description appears in *Budget Paper No. 2: Budget Measures 2025–26* 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://www.apvma.gov.au/news-forms-and-publications/publications/corporate-plan>

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

<https://www.apvma.gov.au/news-forms-and-publications/publications/annual-reports>



**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**

**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.**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 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) and Supply Bill (No. 1)) <sup>(a)</sup>	2,260	7,584	1,782	1,803	1,800
Payment from related entities	151	153	157	160	164
Special appropriations <i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58 (6) – amount payable to the APVMA</i>	42,164	46,392	47,795	49,190	50,627
Revenues from other independent sources	2,575	144	144	144	144
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	5,296	218	132	41	(54)
<b>Total expenses for program 1.1</b>	<b>52,446</b>	<b>54,491</b>	<b>50,010</b>	<b>51,338</b>	<b>52,681</b>
<b>Outcome 1 totals by resource type</b>					
<b>Revenue from Government</b>					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1)) <sup>(a)</sup>	2,260	7,584	1,782	1,803	1,800
Payment from related entities	151	153	157	160	164
Special appropriations	42,164	46,392	47,795	49,190	50,627
Revenues from other independent sources	2,575	144	144	144	144
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	5,296	218	132	41	(54)
<b>Total expenses for Outcome 1</b>	<b>52,446</b>	<b>54,491</b>	<b>50,010</b>	<b>51,338</b>	<b>52,681</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	195	195			

(a) Appropriation Bill (No. 1) 2025–26 and Supply Bill (No. 1) 2025–26. APVMA is a 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 2025–26 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 five strategic objectives, each supported by a range of key activities.</p> <p><b>Being a trusted, transparent, and fair regulator</b></p> <p>Trust in the APVMA by the Australian public is critical to maintaining confidence in Australian agricultural and veterinary (agvet) chemicals. To ensure we are trusted, transparent and fair, we will:</p> <ul style="list-style-type: none"> <li>• regulate in an open, accountable and predictable way that encourages participation by all stakeholders</li> <li>• utilise best practice principles for risk management of agvet chemicals, underpinned by the best available science</li> <li>• build community confidence in the safety and efficacy of registered agvet chemicals</li> <li>• secure compliance with the Agvet Code through compliance and enforcement measures.</li> </ul> <p><b>Support a contemporary regulatory system</b></p> <p>The APVMA actively works with domestic and international regulatory partners to enhance the efficiency and effectiveness of the Australian regulatory system. To ensure we support a contemporary regulatory system, we will:</p> <ul style="list-style-type: none"> <li>• actively contribute to the domestic and global agvet chemical regulation policy development agenda</li> <li>• engage with trusted international chemical regulators for effective utilisation of their available data and scientific assessments</li> <li>• strengthen relationships with the state and territory agencies to ensure the coordinated, effective and harmonious regulation of agvet chemicals</li> </ul>

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Table 2.2: Performance measures for Outcome 1 (continued)

	<ul style="list-style-type: none"><li>• enhance our capability to respond to emerging operational and policy risks in agvet chemical regulation.</li></ul> <p><b>Building foresight capability</b></p> <p>The APVMA is committed to being proactive in meeting Australia's future regulatory needs as they evolve. The APVMA will identify and implement ways of working and building our capability to support innovation within the agvet chemical sector and respond to Australia's future regulatory needs. To ensure we build our foresight capability, we will:</p> <ul style="list-style-type: none"><li>• actively contribute to the domestic and global agvet chemical regulation policy development agenda</li><li>• engage with trusted international chemical regulators for effective utilisation of their available data and scientific assessments</li><li>• strengthen relationships with the state and territory agencies to ensure the coordinated, effective and harmonious regulation of agvet chemicals</li><li>• enhance our capability to respond to emerging operational and policy risks in agvet chemical regulation.</li></ul> <p><b>Striving for operational excellence</b></p> <p>The APVMA plays a critical role in ensuring Australians have access to safe and effective agvet chemicals. The APVMA drives ongoing enhancement in the processes involved in effective regulation. This will ensure the regulatory process does not pose an undue burden on the Australian agvet chemical sector. To ensure we achieve operational excellence, we will:</p> <ul style="list-style-type: none"><li>• be focused on the full suite of our regulatory functions and legislative obligations</li><li>• ensure the quality and timeliness of our decisions are appropriate for the regulatory risk</li><li>• operate on a financially sustainable basis across the long-term business cycle</li><li>• adopt a continuous improvement approach to enhance the efficiency and effectiveness of our operations</li><li>• streamline our enabling services to ensure they add value and enhance our regulatory capability, and capacity</li><li>• invest in our Information and Communications Technology infrastructure and the management of our data holdings to ensure it is fit for purpose and adds value, efficiency, and effectiveness to the regulatory process.</li></ul>
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**Table 2.2: Performance measures for Outcome 1 (continued)**

	<b>Attracting, developing and retaining talented people</b> Our people are critical to the delivery of an efficient and effective agvet chemical regulatory system. To ensure we attract, develop, retain and source talented people, and expertise, we will: <ul style="list-style-type: none"> <li>• empower a high-performing, diverse and agile workforce that is highly engaged with our purpose</li> <li>• strengthen our values-based organisational culture</li> <li>• drive a culture focused on the safety and well-being of staff</li> <li>• invest in the professional and leadership development of our people</li> <li>• provide opportunities for career progression, and growth</li> <li>• invest in a network of talent and expertise that can be utilised to supplement the work of APVMA staff in delivering our regulatory responsibilities.</li> </ul>			
Year	Performance measures	Expected Performance Results		
Current year 2024-25	Proportion of applications finalised within legislative timeframes.	Target: 90 per cent. Target at risk of being achieved due to capacity constraints.		
	Proportion of activities that pass quality audits.	Target: 95 per cent. Target expected to be achieved.		
	Proportion of APVMA staff who report a high level of engagement with the APVMA.	Target: 74 per cent. Target expected to be achieved.		
Year	Performance measures	Planned Performance Results		
Budget Year 2025-26	1. As per 2024-25.	As per 2024-25.		
	2. As per 2024-25.	As per 2024-25.		
	3. As per 2024-25.	75 per cent.		
Forward Estimates 2026-29	<b>Performance measures</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
	As per 2024-25.	90 per cent.		
	As per 2024-25.	95 per cent.		
	As per 2024-25.	75 per cent.	78 per cent.	78 per cent.

## **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**

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**

The APVMA is budgeting for higher revenue on 2024-25 through an increase in fees as approved in the 2025 Cost Recovery Implementation Statement (CRIS), as well as additional appropriation funding from Government.

### 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 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	34,856	36,802	38,494	38,977	40,595
Suppliers	15,358	14,894	8,713	9,662	9,382
Depreciation and amortisation	2,088	2,458	2,497	2,426	2,466
Finance costs	144	337	306	273	238
<b>Total expenses</b>	<b>52,446</b>	<b>54,491</b>	<b>50,010</b>	<b>51,338</b>	<b>52,681</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	2,575	144	144	144	144
<b>Total own-source revenue</b>	<b>2,575</b>	<b>144</b>	<b>144</b>	<b>144</b>	<b>144</b>
<b>Total own-source income</b>	<b>2,575</b>	<b>144</b>	<b>144</b>	<b>144</b>	<b>144</b>
<b>Net cost of (contribution by) services</b>	<b>49,871</b>	<b>54,347</b>	<b>49,866</b>	<b>51,194</b>	<b>52,537</b>
Revenue from Government					
Commonwealth contribution	2,260	7,584	1,782	1,803	1,800
Industry contributions	42,164	46,392	47,795	49,190	50,627
Payment from related entities	151	153	157	160	164
<b>Total revenue from Government</b>	<b>44,575</b>	<b>54,129</b>	<b>49,734</b>	<b>51,153</b>	<b>52,591</b>
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(5,296)</b>	<b>(218)</b>	<b>(132)</b>	<b>(41)</b>	<b>54</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(5,296)</b>	<b>(218)</b>	<b>(132)</b>	<b>(41)</b>	<b>54</b>

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

**Note: Impact of net cash appropriation arrangements**

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'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>(5,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses for ROU <sup>(a)</sup>	1,177	1,580	1,580	1,580	1,580
add principal repayments on leased assets <sup>(a)</sup>	1,081	1,362	1,448	1,539	1,634
<b>Total comprehensive income/(loss) – as per the Statement of comprehensive income</b>	<b>(5,296)</b>	<b>(218)</b>	<b>(132)</b>	<b>(41)</b>	<b>54</b>

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

Prepared on Australian Accounting Standards basis.



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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,068	4,285	3,925	3,565	3,205
Trade and other receivables	34,958	35,866	36,663	37,389	38,125
<b>Total financial assets</b>	<b>40,026</b>	<b>40,151</b>	<b>40,588</b>	<b>40,954</b>	<b>41,330</b>
<b>Non-financial assets</b>					
Land and buildings	16,335	14,403	12,486	10,569	8,652
Property, plant and equipment	338	209	248	142	86
Intangibles	264	620	631	708	725
Other non-financial assets	983	983	983	983	983
<b>Total non-financial assets</b>	<b>17,920</b>	<b>16,215</b>	<b>14,348</b>	<b>12,402</b>	<b>10,446</b>
<b>Total assets</b>	<b>57,946</b>	<b>56,366</b>	<b>54,936</b>	<b>53,356</b>	<b>51,776</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,010	1,010	1,010	1,010	1,010
Other payables	1,069	1,069	1,069	1,069	1,069
<b>Total payables</b>	<b>2,079</b>	<b>2,079</b>	<b>2,079</b>	<b>2,079</b>	<b>2,079</b>
<b>Interest bearing liabilities</b>					
Leases	15,015	13,653	12,205	10,666	9,032
<b>Total interest bearing liabilities</b>	<b>15,015</b>	<b>13,653</b>	<b>12,205</b>	<b>10,666</b>	<b>9,032</b>
<b>Provisions</b>					
Employee provisions	6,664	6,664	6,664	6,664	6,664
<b>Total provisions</b>	<b>6,664</b>	<b>6,664</b>	<b>6,664</b>	<b>6,664</b>	<b>6,664</b>
<b>Total liabilities</b>	<b>23,758</b>	<b>22,396</b>	<b>20,948</b>	<b>19,409</b>	<b>17,775</b>
<b>Net assets</b>	<b>34,188</b>	<b>33,970</b>	<b>33,988</b>	<b>33,947</b>	<b>34,001</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	429	429	579	579	579
Retained surplus/(accumulated deficit)	33,759	33,541	33,409	33,368	33,422
<b>Total parent entity interest</b>	<b>34,188</b>	<b>33,970</b>	<b>33,988</b>	<b>33,947</b>	<b>34,001</b>
<b>Total Equity</b>	<b>34,188</b>	<b>33,970</b>	<b>33,988</b>	<b>33,947</b>	<b>34,001</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 2025–26)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>			
Balance carried forward from previous period	33,759	429	34,188
<b>Adjusted opening balance</b>	<b>33,759</b>	<b>429</b>	<b>34,188</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(218)	-	(218)
<b>Total comprehensive income</b>	<b>(218)</b>	<b>-</b>	<b>(218)</b>
of which:			
Attributable to the Australian Government	(218)	-	(218)
<b>Estimated closing balance as at 30 June 2026</b>	<b>33,541</b>	<b>429</b>	<b>33,970</b>
<b>Closing balance attributable to the Australian Government</b>	<b>33,541</b>	<b>429</b>	<b>33,970</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>					
Revenue from Government	50,314	53,221	48,937	50,427	51,855
Net GST received	380	380	380	380	380
Other	90	90	90	90	90
<b>Total cash received</b>	<b>50,784</b>	<b>53,691</b>	<b>49,407</b>	<b>50,897</b>	<b>52,325</b>
<b>Cash used</b>					
Employees	34,856	36,802	38,494	38,977	40,595
Suppliers	13,253	15,220	9,039	9,988	9,708
Interest payments on lease liability	144	337	306	273	238
<b>Total cash used</b>	<b>48,253</b>	<b>52,359</b>	<b>47,839</b>	<b>49,238</b>	<b>50,541</b>
<b>Net cash from (used by) operating activities</b>	<b>2,531</b>	<b>1,332</b>	<b>1,568</b>	<b>1,659</b>	<b>1,784</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,120	753	480	480	510
<b>Total cash used</b>	<b>1,120</b>	<b>753</b>	<b>480</b>	<b>480</b>	<b>510</b>
<b>Net cash from (used by) investing activities</b>	<b>(1,120)</b>	<b>(753)</b>	<b>(480)</b>	<b>(480)</b>	<b>(510)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	1,081	1,362	1,448	1,539	1,634
<b>Total cash used</b>	<b>1,081</b>	<b>1,362</b>	<b>1,448</b>	<b>1,539</b>	<b>1,634</b>
<b>Net cash from (used by) financing activities</b>	<b>(1,081)</b>	<b>(1,362)</b>	<b>(1,448)</b>	<b>(1,539)</b>	<b>(1,634)</b>
<b>Net increase (decrease) in cash held</b>	<b>330</b>	<b>(783)</b>	<b>(360)</b>	<b>(360)</b>	<b>(360)</b>
Cash and cash equivalents at the beginning of the reporting period	4,738	5,068	4,285	3,925	3,565
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>5,068</b>	<b>4,285</b>	<b>3,925</b>	<b>3,565</b>	<b>3,205</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 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources <sup>(a)</sup>	1,120	753	480	480	510
<b>TOTAL</b>	<b>1,120</b>	<b>753</b>	<b>480</b>	<b>480</b>	<b>510</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,120	753	480	480	510
<b>Total cash used to acquire assets</b>	<b>1,120</b>	<b>753</b>	<b>480</b>	<b>480</b>	<b>510</b>

(a) Includes the following section 74 external revenue:

- internally developed assets; and
- 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 2025–26)**

	Building	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	9,341	2,033	9,691	21,065
Gross book value – ROU <sup>(a)</sup>	15,799	-	-	15,799
Accumulated depreciation/amortisation and impairment	(1,574)	(1,695)	(9,427)	(12,696)
Accumulated depreciation/amortisation and impairment – ROU <sup>(a)</sup>	(7,231)	-	-	(7,231)
<b>Opening net book balance</b>	<b>16,335</b>	<b>338</b>	<b>264</b>	<b>16,937</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – other <sup>(b)</sup>	-	120	633	753
<b>Total additions</b>	<b>-</b>	<b>120</b>	<b>633</b>	<b>753</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(352)	(249)	(277)	(878)
Depreciation/amortisation expense – ROU <sup>(a)</sup>	(1,580)	-	-	(1,580)
<b>Total other movements</b>	<b>(1,932)</b>	<b>(249)</b>	<b>(277)</b>	<b>(2,458)</b>
<b>As at 30 June 2026</b>				
Gross book value	9,341	2,153	10,324	21,818
Gross book value – ROU <sup>(a)</sup>	15,799	-	-	15,799
Accumulated depreciation/amortisation and impairment	(1,926)	(1,944)	(9,704)	(13,574)
Accumulated depreciation/amortisation and impairment – ROU <sup>(a)</sup>	(8,811)	-	-	(8,811)
<b>Closing net book balance</b>	<b>14,403</b>	<b>209</b>	<b>620</b>	<b>15,232</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.