

# **Australian Pesticides and Veterinary Medicines Authority**

## **Entity resources and planned performance**



# 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 regulate agricultural and veterinary chemicals to protect the health and safety of people, animals and the environment, and to support primary industries, biosecurity and international trade for all Australians. It pursues its purpose through the Strategic Plan 2025-30 which sets the following strategic objectives:

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

The APVMA is a cost recovered agency with funding received from levies, fees, and charges. Fees and charges include, but are not limited to, registration renewal fees, application fees (product, active constituent, permits) and Good Manufacturing Practice (GMP) licensing fees. Fees and charges are prescribed in the Cost Recovery Implementation Statement (CRIS). Levies are collected, on the basis of wholesale value of chemical products sold, or otherwise disposed of, under the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994*, and the levy rates are prescribed in the Regulations to the Act. The APVMA also receives some funding through government appropriations.

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 Assistant Minister issued a Statement of Expectations on 22 December 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 capable of managing.

## 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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: Australian Pesticides and Veterinary Medicines Authority resource statement – Budget estimates for 2026-27 as at Budget May 2026**

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>3,458</b>	<b>2,677</b>
<b>Funds from Government</b>		
<b>Annual appropriations – ordinary annual services (a)</b>		
Outcome 1	7,483	10,450
<b>Total annual appropriations</b>	<b>7,483</b>	<b>10,450</b>
<b>Special appropriations (b)</b>		
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58 (6)</i>	44,831	54,232
<b>Total special appropriations</b>	<b>44,831</b>	<b>54,232</b>
<b>Amounts received from related entities</b>		
Amounts from portfolio department (c)	153	157
<b>Total amounts received from related entities</b>	<b>153</b>	<b>157</b>
<b>Total funds from Government</b>	<b>52,467</b>	<b>64,839</b>
<b>Funds from industry sources</b>		
Levies, fees and charges (d)	44,831	54,232
<i>less amounts paid to the CRF</i>	(44,831)	(54,232)
<b>Total funds from industry sources</b>	<b>-</b>	<b>-</b>
<b>Funds from other sources</b>		
Other	96	96
<b>Total funds from other sources</b>	<b>96</b>	<b>96</b>
<b>Total net resourcing for APVMA</b>	<b>56,021</b>	<b>67,612</b>
	<b>2025-26</b>	<b>2026-27</b>
<b>Average staffing level (number)</b>	<b>222</b>	<b>222</b>

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

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

- (a) Appropriation Bill (No. 1) 2026-27. 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.

### 1.3 Budget measures

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

**Table 1.2: Australian Pesticides and Veterinary Medicines Authority 2026-27 Budget measures**

**Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>						
Supplementary Funding for the Australian Pesticides and Veterinary Medicines Authority	1.1					
Departmental payment		-	8,700	-	-	-
<b>Total</b>		-	<b>8,700</b>	-	-	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension (a)	1.1					
Departmental payment		-	-	-	-	(36)
<b>Total</b>		-	-	-	-	<b>(36)</b>
<b>Total payment measures</b>						
Departmental		-	8,700	-	-	(36)
<b>Total</b>		-	<b>8,700</b>	-	-	<b>(36)</b>

**Part 2: Other measures not previously reported in a portfolio statement**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Measures</b>						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (b)	1.1					
Departmental payment		-	(31)	(34)	(31)	-
<b>Total</b>		-	<b>(31)</b>	<b>(34)</b>	<b>(31)</b>	-
<b>Total measures</b>						
Departmental		-	(31)	(34)	(31)	-
<b>Total</b>		-	<b>(31)</b>	<b>(34)</b>	<b>(31)</b>	-

(a) This is a cross-portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

(b) This is a cross-portfolio measure. The full measure description and package details appear in Appendix A of 2025–26 MYEFO under Cross Portfolio.

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.transparency.gov.au/portfolio-entities-companies/agriculture/australian-pesticides-and-veterinary-medicines-authority-apvma#corporate%20plans>

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

<https://www.transparency.gov.au/portfolio-entities-companies/agriculture/australian-pesticides-and-veterinary-medicines-authority-apvma#annual%20reports>

## 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.**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 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) (a))	7,483	10,450	1,776	1,774	1,795
Payment from related entities	153	157	160	164	168
Special appropriations					
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992, s. 58 (6) – amount payable to the APVMA</i>	45,737	46,996	48,242	49,650	51,140
Revenues from other independent sources	2,581	150	150	150	150
Expenses not requiring appropriation in the Budget year (b)	202	8,165	41	(54)	(354)
<b>Total expenses for program 1.1</b>	<b>56,156</b>	<b>65,918</b>	<b>50,369</b>	<b>51,684</b>	<b>52,899</b>
<b>Outcome 1 totals by resource type</b>					
<b>Revenue from Government</b>					
Ordinary annual services (Appropriation Bill (No. 1) (a))	7,483	10,450	1,776	1,774	1,795
Payment from related entities	153	157	160	164	168
Special appropriations	45,737	46,996	48,242	49,650	51,140
Revenues from other independent sources	2,581	150	150	150	150
Expenses not requiring appropriation in the Budget year (b)	202	8,165	41	(54)	(354)
<b>Total expenses for Outcome 1</b>	<b>56,156</b>	<b>65,918</b>	<b>50,369</b>	<b>51,684</b>	<b>52,899</b>
	<b>2025-26</b>	<b>2026-27</b>			
<b>Average staffing level (number)</b>	222	222			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

- a) Appropriation Bill (No. 1) 2026-27. 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 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.

**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, details of the 2026-27 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 protect the health and safety of people, animals and the environment, and to support primary industries, biosecurity and international trade for all Australians.
<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 Australian Pesticides and Veterinary Medicines Authority (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>Supporting 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 measure 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 regulatory foresight capability</b></p> <p>Foresight uses inputs from horizon scanning to understand how an issue or a system could evolve and the challenges and opportunities that may arise. 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 regulatory foresight capability we will:</p> <ul style="list-style-type: none"> <li>build the capacity to ensure the APVMA is at the cutting edge of scientific knowledge and regulatory practice</li> <li>engage with industry to understand and enable rapid response to emerging trends potentially impacting on agvet chemical regulation Performance measures</li> <li>engage with domestic and international regulators, industry representatives and others to assist in preparing for new technologies and enhancing current regulatory practices in Australia.</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 ICT 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 measure for Outcome 1 (continued)**

	<p><b>Attracting, developing and retaining talented people</b></p> <p>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:</p> <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>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2025-26	The proportion of all applications finalised within legislative timeframes.	Target: 90 per cent Target at risk of being achieved due to capacity constraints
	The number of Proposed and Final Regulatory Decisions for chemical reconsiderations that are released in accordance with the timeframe specified in the workplan.	Target: All planned milestones/projects planned for delivery in the reporting period have met schedule. Target at risk of being achieved due to capacity constraints
	The proportion of serious adverse experience reports received and assessments completed by the APVMA within 20 business days of being received.	Target: 75 per cent Target expected to be achieved
	The proportion of regulatory and business enabling 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: 75 per cent Target expected to be achieved

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

Year	Performance measures	Planned Performance Results		
Budget Year 2026-27	The proportion of all applications finalised within legislative timeframes.	90 per cent		
	The number of Proposed and Final Regulatory Decisions for chemical reconsiderations that are released in accordance with the timeframe specified in the workplan.	All planned milestones/projects planned for delivery in the reporting period have met schedule.		
	The proportion of serious adverse experience reports received and assessments completed by the APVMA within 20 business days of being received.	75 per cent		
	The proportion of regulatory and business enabling activities that pass quality audits.	95 per cent		
	Proportion of APVMA staff who report a high level of engagement with the APVMA	75 per cent		
Year	Performance measures	Planned Performance Results		
		2027-28	2028-29	2029-30
Forward Estimates 2027-30	The proportion of all applications finalised within legislative timeframes.	90 per cent		
	The number of Proposed and Final Regulatory Decisions for chemical reconsiderations that are released in accordance with the timeframe specified in the workplan.	All planned milestones/projects planned for delivery in the reporting period have met schedule.		
	The proportion of serious adverse experience reports received and assessments completed by the APVMA within 20 business days of being received.	75 per cent		
	The proportion of regulatory and business enabling activities that pass quality audits.	95 per cent		
	Proportion of APVMA staff who report a high level of engagement with the APVMA	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 2026-27 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**

In 2026-27, the APVMA will receive an increase to appropriation funding from Government of \$8.7 million. An operating deficit of \$8.0 million is forecast in relation to expenditure delayed from previous financial years, and will be funded by accumulated results from previous financial years.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	37,745	41,634	38,769	39,931	41,129
Suppliers	15,630	21,481	8,901	9,049	9,059
Depreciation and amortisation	2,442	2,497	2,426	2,466	2,466
Finance costs	339	306	273	238	245
<b>Total expenses</b>	<b>56,156</b>	<b>65,918</b>	<b>50,369</b>	<b>51,684</b>	<b>52,899</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	2,581	150	150	150	150
<b>Total own-source revenue</b>	<b>2,581</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Total own-source income</b>	<b>2,581</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Net cost of (contribution by) services</b>	<b>53,575</b>	<b>65,768</b>	<b>50,219</b>	<b>51,534</b>	<b>52,749</b>
Revenue from Government					
Commonwealth contribution	7,483	10,450	1,776	1,774	1,795
Industry contributions	45,737	46,996	48,242	49,650	51,140
Payment from related entities	153	157	160	164	168
<b>Total revenue from Government</b>	<b>53,373</b>	<b>57,603</b>	<b>50,178</b>	<b>51,588</b>	<b>53,103</b>
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(202)</b>	<b>(8,165)</b>	<b>(41)</b>	<b>54</b>	<b>354</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(202)</b>	<b>(8,165)</b>	<b>(41)</b>	<b>54</b>	<b>354</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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(202)</b>	<b>(8,165)</b>	<b>(41)</b>	<b>54</b>	<b>354</b>
plus: depreciation/amortisation expenses for ROU assets (a)	1,564	1,580	1,580	1,580	1,580
less: lease principal repayments (a)	(1,362)	(1,448)	(1,539)	(1,634)	(1,934)
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>(8,033)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,677	2,317	1,957	1,597	1,747
Trade and other receivables	43,080	35,844	36,570	37,306	37,922
<b>Total financial assets</b>	<b>45,757</b>	<b>38,161</b>	<b>38,527</b>	<b>38,903</b>	<b>39,669</b>
<b>Non-financial assets</b>					
Land and buildings	14,573	12,656	10,739	8,822	6,905
Property, plant and equipment	497	536	430	374	288
Intangibles	734	745	822	839	496
Other non-financial assets	1,001	1,001	1,001	1,001	1,001
<b>Total non-financial assets</b>	<b>16,805</b>	<b>14,938</b>	<b>12,992</b>	<b>11,036</b>	<b>8,690</b>
<b>Total assets</b>	<b>62,562</b>	<b>53,099</b>	<b>51,519</b>	<b>49,939</b>	<b>48,359</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,313	1,313	1,313	1,313	1,313
Other payables	1,146	1,146	1,146	1,146	1,146
<b>Total payables</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
<b>Interest bearing liabilities</b>					
Leases	14,310	12,862	11,323	9,689	7,755
<b>Total interest bearing liabilities</b>	<b>14,310</b>	<b>12,862</b>	<b>11,323</b>	<b>9,689</b>	<b>7,755</b>
<b>Provisions</b>					
Employee provisions	7,158	7,158	7,158	7,158	7,158
<b>Total provisions</b>	<b>7,158</b>	<b>7,158</b>	<b>7,158</b>	<b>7,158</b>	<b>7,158</b>
<b>Total liabilities</b>	<b>23,927</b>	<b>22,479</b>	<b>20,940</b>	<b>19,306</b>	<b>17,372</b>
<b>Net assets</b>	<b>38,635</b>	<b>30,620</b>	<b>30,579</b>	<b>30,633</b>	<b>30,987</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	706	856	856	856	856
Retained surplus/(accumulated deficit)	37,929	29,764	29,723	29,777	30,131
<b>Total parent entity interest</b>	<b>38,635</b>	<b>30,620</b>	<b>30,579</b>	<b>30,633</b>	<b>30,987</b>
<b>Total Equity</b>	<b>38,635</b>	<b>30,620</b>	<b>30,579</b>	<b>30,633</b>	<b>30,987</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 2026-27)**

	Retained earnings \$'000	Revaluation Asset Reserve \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2026</b>			
Balance carried forward from previous period	37,929	706	38,635
<b>Adjusted opening balance</b>	<b>37,929</b>	<b>706</b>	<b>38,635</b>
<b>Comprehensive income</b>			
Other Comprehensive income	-	150	150
Surplus/(deficit) for the period	(8,165)	-	(8,165)
<b>Total comprehensive income</b>	<b>(8,165)</b>	<b>150</b>	<b>(8,015)</b>
of which:			
Attributable to the Australian Government	(8,165)	150	(8,015)
<b>Estimated closing balance as at 30 June 2027</b>	<b>29,764</b>	<b>856</b>	<b>30,620</b>
<b>Closing balance attributable to the Australian Government</b>	<b>29,764</b>	<b>856</b>	<b>30,620</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Revenue from Government	52,467	64,839	49,452	50,852	52,487
Net GST received	380	380	380	380	380
Other	96	96	96	96	96
<b>Total cash received</b>	<b>52,943</b>	<b>65,315</b>	<b>49,928</b>	<b>51,328</b>	<b>52,963</b>
<b>Cash used</b>					
Employees	37,745	41,634	38,769	39,931	41,129
Suppliers	13,525	21,807	9,227	9,375	9,385
Interest payments on lease liability	339	306	273	238	245
<b>Total cash used</b>	<b>51,609</b>	<b>63,747</b>	<b>48,269</b>	<b>49,544</b>	<b>50,759</b>
<b>Net cash from (used by) operating activities</b>	<b>1,334</b>	<b>1,568</b>	<b>1,659</b>	<b>1,784</b>	<b>2,204</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	753	480	480	510	120
<b>Total cash used</b>	<b>753</b>	<b>480</b>	<b>480</b>	<b>510</b>	<b>120</b>
<b>Net cash from (used by) investing activities</b>	<b>(753)</b>	<b>(480)</b>	<b>(480)</b>	<b>(510)</b>	<b>(120)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	1,362	1,448	1,539	1,634	1,934
<b>Total cash used</b>	<b>1,362</b>	<b>1,448</b>	<b>1,539</b>	<b>1,634</b>	<b>1,934</b>
<b>Net cash from (used by) financing activities</b>	<b>(1,362)</b>	<b>(1,448)</b>	<b>(1,539)</b>	<b>(1,634)</b>	<b>(1,934)</b>
<b>Net increase (decrease) in cash held</b>	<b>(781)</b>	<b>(360)</b>	<b>(360)</b>	<b>(360)</b>	<b>150</b>
Cash and cash equivalents at the beginning of the reporting period	3,458	2,677	2,317	1,957	1,597
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,677</b>	<b>2,317</b>	<b>1,957</b>	<b>1,597</b>	<b>1,747</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	753	480	480	510	120
<b>TOTAL</b>	<b>753</b>	<b>480</b>	<b>480</b>	<b>510</b>	<b>120</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	753	480	480	510	120
<b>Total cash used to acquire assets</b>	<b>753</b>	<b>480</b>	<b>480</b>	<b>510</b>	<b>120</b>

Prepared on Australian Accounting Standards basis.

(a) Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

Includes the following s74 external receipts:

- internally developed assets; and
- proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2026-27)**

	Buildings \$'000	Other property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2026</b>				
Gross book value	8,230	796	10,324	19,350
Gross book value – ROU (a)	14,721	-	-	14,721
Accumulated depreciation/amortisation and impairment	(353)	(299)	(9,590)	(10,242)
Accumulated depreciation/amortisation and impairment – ROU (a)	(8,025)	-	-	(8,025)
<b>Opening net book balance</b>	<b>14,573</b>	<b>497</b>	<b>734</b>	<b>15,804</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – other (b)	-	120	360	480
<b>Total additions</b>	<b>-</b>	<b>120</b>	<b>360</b>	<b>480</b>
<b>Other movements</b>				
Depreciation/amortisation expense	337	231	349	917
Depreciation/amortisation expense – ROU (a)	1,580	-	-	1,580
Other	-	150	-	150
<b>Total other movements</b>	<b>1,917</b>	<b>381</b>	<b>349</b>	<b>2,497</b>
<b>As at 30 June 2027</b>				
Gross book value	8,230	1,066	10,684	19,980
Gross book value – ROU (a)	14,721	-	-	14,721
Accumulated depreciation/amortisation and impairment	(690)	(530)	(9,939)	(11,159)
Accumulated depreciation/amortisation and impairment – ROU (a)	(9,605)	-	-	(9,605)
<b>Closing net book balance</b>	<b>12,656</b>	<b>536</b>	<b>745</b>	<b>13,937</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

(b) 'By purchase – other' refers to funding provided through other internal funding sources.