



Australian Government

Australian Centre for
International Agricultural Research

ACIAR

ANNUAL
REPORT
2022-23



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Cover photo: Mr Bimo Dwi Satrio is a Senior Research Officer with ACIAR partner, the Center for International Forestry Research and World Agroforestry (CIFOR-ICRAF). The Indonesian Government, CIFOR-ICRAF and ACIAR have partnered to research restoration methods and investigate governance options to improve peatland landscapes in Indonesia.

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Letter of transmittal



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11 October 2023
Senator the Hon Penny Wong
Minister for Foreign Affairs
Parliament House
Canberra ACT 2600

Dear Minister

It is my pleasure to present to you the annual report of the Australian Centre for International Agricultural Research for the financial year ending 30 June 2023.

The report has been prepared in accordance with all applicable obligations of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), including Section 46, which requires that an annual report is provided to our Minister for tabling in Parliament.

This report includes the audited financial statements of ACIAR as required by Section 43 of the PGPA Act.

As required by Section 10 of the Public Governance, Performance and Accountability Rule 2014, I certify that the agency took all reasonable measures to prevent, detect and deal with fraud relating to the entity, including:

- conducting fraud risk assessments
- having in place an appropriate fraud control plan
- having in place appropriate mechanisms for preventing, detecting, investigating and reporting fraud.

In presenting this annual report, I acknowledge the important contribution to international agricultural research made by ACIAR staff and partner research organisations, for the benefit of partner countries in the Indo-Pacific region and Australia.

Sincerely,

A handwritten signature in black ink, appearing to read 'Wendy J. Umberger'.

Professor Wendy J. Umberger
Chief Executive Officer



ACIAR

**Australian
Aid** The Australian Aid logo, featuring a stylized kangaroo silhouette.

ACIAR at a glance

Research that works for developing countries and Australia

The Australian Centre for International Agricultural Research (ACIAR) is the Australian Government specialist agricultural research-for-development agency, within the Australian aid program.

Vision

ACIAR looks to a world where poverty has been reduced, and the livelihoods of many improved through more productive and sustainable agriculture emerging from collaborative international research.

Mission

To achieve more productive and sustainable agricultural systems, for the benefit of developing countries and Australia, through international agricultural research partnerships.

Enabling legislation

ACIAR is established by the *Australian Centre for International Agricultural Research Act 1982*, as amended. Also established under the Act are the Commission for International Agricultural Research and the Policy Advisory Council.

Responsible minister

ACIAR is part of the Australian Government Foreign Affairs and Trade portfolio, and is accountable to the Minister for Foreign Affairs, Senator the Hon Penny Wong.

Governance

ACIAR has an executive management governance structure headed by the Chief Executive Officer, who reports directly to the Minister for Foreign Affairs.

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CEO review



Professor Wendy Umberger

Chief Executive Officer

I am delighted to present this annual report on behalf of the Australian Centre for International Agriculture (ACIAR). I have been the Chief Executive Officer of ACIAR for just two months, but my association and collaborations with ACIAR extend over nearly two decades. I am privileged to now lead this nationally and internationally respected Australian Government agency.


This annual report documents how throughout the 2022–23 reporting year, ACIAR and its international and domestic partners contributed to reducing poverty and improving the livelihoods of many in the Indo-Pacific region. We have done this through high-impact and inclusive international research and capacity-building programs and partnerships, which lead to more productive, sustainable and secure agriculture and food systems.

Flexible research partnership model

ACIAR is highly regarded as a flexible partner, ready to adapt to changes in the operational environment that affect research priorities and projects. To ensure the most effective investment of research funds, ACIAR continues to implement priority recommendations from the mid-term review of the **ACIAR 10-Year Strategy 2018–2027**. An expert panel found that the strategy largely remained fit-for-purpose but made recommendations considering the impact of significant global influences on food production systems since 2018.

In response to the recommendations delivered by the review panel in May 2022, ACIAR developed six strategic changes to be implemented for the second half of the 10-year strategy. A refreshed version of the ACIAR 10-Year Strategy 2018–2027 was released in late 2022.

Almost immediately, work commenced to transfer a proportion of ACIAR's research investments from single issue or single discipline projects to multidisciplinary, transdisciplinary and cross-program initiatives. These research initiatives aim to target transformational changes in food systems characterised by high levels of uncertainty. A redesign of the ACIAR project commissioning system started in 2022–23 to significantly reduce the commissioning period of research projects. We are also reviewing our country and regional partnership models to ensure these relationships reflect the partners' changing priorities and growing in-country capacity.



Another focus in the 2022–23 year was maximising synergies between our multilateral and bilateral investments through innovative partnerships with multilateral agricultural research-for-development institutions, including CGIAR. Work on these strategic changes will continue in the coming year.

The social, political and environmental challenges faced by smallholder farmers in the Indo-Pacific region are persistent. To address the problems and to find solutions in response to the pressures that these challenges place on agriculture, fisheries and forestry systems, the work of ACIAR is planned across three main areas: global research collaborations, bilateral and regional research projects, and science and policy capacity-building activities. This program of work continues to effectively deliver meaningful outcomes as our partners and stakeholders face the ongoing impacts of the COVID-19 pandemic, rising food and resource insecurity, and uncertainty due to climate change.

Global collaborator

ACIAR has a mandated role to manage Australia's relationships and financial support of international agricultural research organisations. Throughout 2022–23, ACIAR was a member of governance bodies for 70% of the organisations in which it is a collaborator or partner. For the remaining multilateral research collaborations, ACIAR held observer status on the relevant governance body or represented Australia on the relevant body.

A highlight of ACIAR participation in global collaborations was in November 2022, when ACIAR hosted the 17th meeting of the CGIAR System Council.

The Council comprises representatives of funders and developing countries and is the international decision-making body that reviews the strategy, mission, impact and continued relevancy of the CGIAR System.

ACIAR scheduled the System Council meeting to coincide with the TropAg International Agriculture Conference, in Brisbane, a biennial conference attended by approximately 1,000 food and agricultural scientists, hosted by the University of Queensland, a major ACIAR collaborator. The Commission for International Agricultural Research and the Policy Advisory Council – bodies established under the ACIAR Act to advise the Australian Minister for Foreign Affairs – also met at this time. To capitalise on the presence of global leaders and leading scientists, the Commission, supported by the Policy Advisory Council, hosted a three-part dialogue entitled 'Food security and food systems transformation in the Indo-Pacific – the role for science'.

International research broker

As Australia's agricultural research-for-development agency, in 2022–23 ACIAR supported around 180 bilateral and regional projects in 32 countries. These research projects involved almost 400 partners from Australian and international universities, research agencies, departments of agriculture, other public institutions and private organisations.

Independent studies show that ACIAR-supported projects continue to be delivered effectively, are high impact and address the intended development outcomes. Economic impact assessment is one of several ways that ACIAR evaluates the impact of its research investments. Success in terms of economic impact is measured by a benefit:cost ratio of more than 3:1. In 2022–23, all impact assessments returned a benefit:cost ratio that exceeded this target.

The portfolio of ACIAR research projects and outcomes is highly diverse as it is based on the needs of our partner countries. In 2022–23, an ACIAR-supported research team led by the Australian National University, demonstrated to farming communities in Papua New Guinea how seasonal climate data can inform food production decisions. In Cambodia and Laos, a project led by the University of Adelaide highlighted the importance of sulphur fertiliser in fodder production systems that provide an important source of feed for the growing livestock industry. A project led by international partner, the Centre for Agriculture and Bioscience International, engaged women in Pakistan through unique extension methods to develop business opportunities to sell vegetable seedlings.

These brief examples of project highlights in 2022–23 do not do justice to the short or long-term outcomes and impacts of our research program. I encourage readers to visit www.aciar.gov.au to learn more about the ways ACIAR-supported research has improved the livelihoods and opportunities for smallholder farmers, within our strategic objectives of healthier and more sustainable production systems, equitable benefits and fairer value chains.

Developing capacity of scientists and policymakers

The amendment of the ACIAR Act in 1992 added the mandate for ACIAR to formulate and facilitate programs to develop the capacity of scientists from partner countries participating in ACIAR projects. Throughout 2022–23, ACIAR managed an ongoing program supporting approximately 130 scientists in fellowships and scholarships, and organised capacity-building and networking opportunities for around 120 alumni.

Analysis of capacity-building activities in 2022–23 showed that the operation of the program was highly effective, and the target for 50% of female participants was exceeded, as was the target of participants reporting their experience as satisfactory or above. Surveys of alumni of the Capacity Building Program revealed that almost 80% of alumni are still working in agriculture-related fields, and 85% believe that the program has made a significant contribution to their career development.

During the 2022–23 year, the first cohort of 19 fellows in the Meryl Williams Fellowship program graduated. The fellowship program aims to develop the leadership capabilities of women in agricultural research.

This year, 18 participants from the Philippines and 13 from Bangladesh completed their John Dillon Fellowship program, which focuses on enhancing the research leadership and management capabilities of participants from partner institutions.

An innovative co-funded PhD scholarship partnership was established with the Philippines Department of Science and Technology Council for Agriculture, Aquatic and Natural Resources Research and Development (DOST-PCAARRD). The first five PhD scholars in this program will be part of the 2024 John Allwright Fellowship program, which is part of the Australia Awards program.

Throughout 2022–23, work commenced to review and further integrate the Capacity Building Program with the research function of ACIAR. This was a key recommendation from the mid-term review of the 10-year strategy. Capacity-building opportunities and partners' capacity-building needs are now being carefully considered and implemented during the project development stages.

Equity and inclusiveness

ACIAR acknowledges that to achieve its research-for-development objectives, gender equity and social inclusion must be consistently integrated across all of our internal processes and external investments in programs and projects. A significant area of work was the development of a gender equity and social inclusivity strategy and action plan for 2023–2027, which amplifies the commitment of ACIAR to gender equity and social inclusion. The strategy sets out a framework for ACIAR to integrate principles and practices that promote gender equity and social inclusivity in research programs and projects, and capacity building.

Looking to 2023–24

The purpose for which ACIAR was established remains as relevant now as it did in 1982. The fact that ACIAR recently celebrated 40 years of operation is a testament to this. However, success over 40 years has also been due to our flexible model of partnership, which has involved an adaptive process of assessing impact and learning from experiences, as well as a regular injection of fresh ideas.

As I begin my term as the seventh CEO of ACIAR, I look forward to bringing my unique experiences and deep passion for agricultural research for development to ACIAR, to continue a tradition of making a difference to the lives of smallholder farmers, fishers and foresters, rural communities, extension experts and researchers in our partner countries in the Indo-Pacific region. I acknowledge Professor Andrew Campbell's contributions to ACIAR. Professor Campbell completed his seven-year term as CEO at the end of July 2023.

During 2023–24 ACIAR will continue to fund more mission-directed, cross-program research and capacity-building programs with our partners in the Indo-Pacific region. There will be a focus on new partnership models with partner countries that reflect their changing needs and growing capacity. Our work will build on the network and expertise of the 11 ACIAR Country Network offices and the deep relationships with in-country partners, built over the last 40 years.

In building new research initiatives and new partnership models, ACIAR will continue to work closely with other Australian Government partners. We will be guided by Australia's new International Development Policy and the Development Partnership Plans, which are being developed by Australian Embassies and High Commissions across our region to deliver on the new policy.

ACIAR will continue to partner multilaterally, including with international agricultural research centres, to ensure that Australia is an active, reliable and trusted funder of multilateral research for development institutions, and that these investments deliver the critical global public goods needed to address the complex issues of food security, climate change and economic transition in the Indo-Pacific region.

PART 1

Overview

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About ACIAR

The Australian Centre for International Agricultural Research (ACIAR) is the Australian Government's specialist agricultural research-for-development agency.

As part of Australia's development assistance program, ACIAR brokers and supports scientific research collaborations in the agriculture, fisheries and forestry sectors throughout the Indo-Pacific region.

Our deep engagement in collaborative international research amplifies the benefits of the Australian agricultural innovation system, internationally and in Australia, and contributes to Australia's international reputation as a trusted global citizen.

ACIAR was established by the *Australian Centre for International Agricultural Research Act 1982* (the ACIAR Act), as amended. It is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act) and a statutory agency under the *Public Service Act 1999*.

ACIAR is an agency of the Foreign Affairs and Trade Portfolio and operates predominantly on funds from budget appropriation from Australia's Official Development Assistance (ODA) program.

The executive management governance structure of ACIAR is headed by a Chief Executive Officer, who reports directly to the Minister for Foreign Affairs.

The **ACIAR 10-Year Strategy 2018–2027** guides the agency, consistent with the ACIAR purpose under the enabling legislation and reflecting the Australian Government's foreign policy framework and the United Nations 2030 Agenda for Sustainable Development.

Roles and functions

ACIAR works with public and private research institutions to improve the productivity and sustainability of agricultural systems and the resilience of food systems in partner countries. It identifies opportunities and brokers and supports partnerships to undertake international agricultural research and capacity building.

ACIAR-supported projects are designed to produce specific research outputs that translate to development outcomes such as improved food security, better nutrition, improved health and increased prosperity. Economic returns to ACIAR bilateral project investments since 1982 have been conservatively valued at \$64 billion. Individual projects also deliver social, environmental and capacity benefits that are not included in these economic measures.

The collaborative international programs and partnerships underpinning ACIAR-supported research also improve the productivity and sustainability of agricultural systems in Australia. Improved technologies and practices identified and developed through ACIAR research programs often address the shared challenges of all farmers in the Indo-Pacific region, including those in Australia.

The success of ACIAR programs in partner countries supports Australia's national interests. Enhanced prosperity and reduced poverty in partner countries contributes directly to regional peace and security.



Economic prosperity leads to stronger economies in the region, offering new trade, investment and business opportunities for Australia. These science partnerships have brought regional and international respect for ACIAR and for Australia and represent an integral part of the Australian Government's economic diplomacy strategy in the Indo-Pacific region.

Australia's contribution to the international agricultural research network, including the CGIAR, is managed by ACIAR. Dedicated to addressing poverty, hunger and nutrition, and environmental degradation, the CGIAR is a global research leader and a key partner for ACIAR and Australia. Outputs of the CGIAR research programs also flow to Australia.

Purpose, outcome and program

The purpose of ACIAR is:

To contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture emerging from collaborative international research.

Our purpose reflects the commitment of the Australian Government to promote Australia's national interests by contributing to sustainable economic growth and poverty reduction in our region, with a focus on economic diplomacy and women's economic empowerment. The work of ACIAR is part of Australia's broader development assistance program, supporting research collaboration while emphasising individual and institutional capacity building and private sector-led development, targeted at the agriculture, fisheries and forestry sectors.

Our mission and vision are derived from our purpose. We work with public and private research institutions to improve the productivity and sustainability of agricultural systems and the resilience of food systems in partner countries. International agricultural partnerships are at the heart of our work. Our partnership model and areas of work have evolved strategically since the establishment of ACIAR in 1982.

Under the enhanced Commonwealth performance framework, ACIAR works to one government outcome (Outcome 1) and one program (Program 1).

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Programs are the primary vehicle by which government entities achieve the intended results of their outcomes.

ACIAR plans and implements its operations according to its 10-year strategy, which defines six high-level objectives that guide primary planning documents.

Performance for the period covered in this annual report is guided by the [ACIAR Corporate Plan 2022–23](#), which covers the four-year period 2022–23 to 2025–26. The corporate plan identifies targets for performance, which are aligned with performance criteria and targets set out for ACIAR in the Portfolio Budget Statement, the primary document that informs Members of Parliament and the public of the proposed allocation of resources to government outcomes.

Figure 1 illustrates the relationship between the outcome, program and purpose of ACIAR in the reporting year, as set out in Portfolio Budget Statements 2022–23, and how ACIAR plans and reports its performance according to these.

Figure 1: ACIAR performance structure

Portfolio Budget	Outcome 1	
	To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships	
	Program 1	
	International agricultural research for development for more productive and sustainable agriculture	
Corporate Plan	Purpose	
	To contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture emerging from collaborative international research	
	Key activities	
	We deliver our program in line with the ACIAR 10-Year Strategy 2018–2027 through three key activities:	
	<ol style="list-style-type: none"> 1. global research collaborations 2. bilateral and regional research projects 3. scientific and policy capacity-building activities. 	
	Performance measure	Expected performance outcome
Through annual project progress reports, mid- and end-project reviews, long-term outcome and impact evaluation, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these activities are:	All three key activities meeting or exceeding expectations	
<ul style="list-style-type: none"> » exceeding expectations » meeting expectations » not meeting expectations. 		
Annual performance statement (Annual Report)	Reports achievement of outcomes set for performance measures	

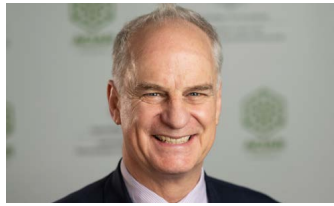
ACIAR executive

ACIAR has an executive management governance structure. The Chief Executive Officer (CEO) manages the administrative and financial affairs of ACIAR and its staff, subject to, and in accordance with, any directions given by the Minister for Foreign Affairs.

The CEO leads an executive team, which provides strategic leadership of the agency to ensure program delivery is consistent with government policy objectives to an appropriate level of performance. The Executive undertakes key strategic discussions, considers emerging risks, and considers and actions recommendations of agency staff.

A brief description of executive positions and a short biography of the ACIAR Executive for 2022–23 are provided on this and the next page.

The organisational structure for ACIAR, at 30 June 2023, is shown at Appendix A.



**Chief Executive Officer
Professor Andrew Campbell
FTSE FAICD**

For the period of this annual report, Professor Andrew Campbell was the ACIAR CEO. He was appointed to the position 31 July 2016, and reappointed for a further two years in June 2021. He completed his term 31 July 2023.

Andrew has played influential roles in sustainable agriculture and natural resource management in Australia for more than 30 years. He has a Diploma of Forestry from the Victorian School of Forestry, Creswick, a Bachelor of Forest Science (Honours) from the University of Melbourne and a Master of Science (Management of Agricultural Knowledge Systems) from Wageningen University in The Netherlands. Andrew is an elected Fellow of the Academy of Technology and Engineering, Fellow of the Australian Institute of Company Directors and an honorary Professorial Fellow at the Australian National University.



**General Manager, Outreach and Capacity Building
Ms Eleanor Dean**

The General Manager, Outreach and Capacity Building has oversight of the development and implementation of the ACIAR outreach strategy, and leads and directs a team responsible for ACIAR communications, stakeholder engagement, capacity building and outreach activities.

Ms Eleanor Dean has worked in public affairs and communication for the Australian Government for more than 25 years on a diverse range of issues including natural resource management, biodiversity, education and training. Prior to joining ACIAR in 2017, Eleanor led the safety promotion and communication branch at the Civil Aviation Safety Authority. She has a Bachelor of Communication (Honours) from the University of Canberra.



Chief Finance Officer
Ms Audrey Gormley

The Chief Finance Officer is responsible for providing strategic financial advice to the organisation, in addition to managing human resources, business services (information technology), procurement, legal, property and other corporate activity.

Ms Audrey Gormley joined ACIAR in July 2017 and has more than 30 years experience in all facets of finance and accounting both at strategic and operational levels, working in investment banking and insurance sectors before joining the Australian Government. Prior to joining ACIAR, Audrey was Chief Finance Officer at Food Standards Australia New Zealand for more than 10 years. She holds a Bachelor of Commerce from University College Dublin and is a Fellow of the Association of Chartered Certified Accountants.



General Manager, Country Partnerships
Dr Peter Horne

The General Manager, Country Partnerships is responsible for leading and setting the strategy for ACIAR country (bilateral) programs, managing the ACIAR Country Network, and leading engagement with key research partners and stakeholders, in Australia and overseas.

Dr Peter Horne was Research Program Manager for Livestock Production Systems for ACIAR before being appointed General Manager, Country Partnerships. Peter spent much of his career based in Asia, involved in agricultural research for development with a particular focus on forages and livestock systems. Peter has a Bachelor of Science (Honours) in environmental sciences from Griffith University and a PhD in tropical forage agronomy from University of New England.

Dr Horne resigned from ACIAR in March 2023. For the remainder of the reporting period, Professor Ann Fleming, ACIAR Fisheries Program Manager, acted in the position.



Chief Scientist
Dr Daniel Walker

The Chief Scientist oversees the strategic science focus of the ACIAR research portfolio and its impact assessment, monitoring and evaluation work. The Chief Scientist also provides leadership for research program managers across 10 research areas, and oversight of our relationship with the Australian innovation system.

Dr Daniel Walker joined ACIAR in November 2017 to take up the newly created role of Chief Scientist. Prior to ACIAR, Daniel spent 23 years at CSIRO, where he was Research Director for Agriculture and Global Change with CSIRO Agriculture and Food and previously, Chief of CSIRO Ecosystem Sciences. Daniel has a Bachelor of Science (Honours) in agriculture, forestry and rural economy from the University of Edinburgh and a PhD from the University of Wales.

PART 2

Performance

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Annual performance statement

Annual performance results for ACIAR are measured against the purpose and intended annual outcomes published in the ACIAR corporate plan and portfolio budget statements.

Introductory statement

I, Wendy Umberger, as the accountable authority of the Australian Centre for International Agricultural Research (ACIAR), present the 2022–23 annual performance statement of ACIAR, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, this annual performance statement is based on properly maintained records, accurately reflects the performance of the entity, and complies with subsection 39(2) of the PGPA Act.



Professor Wendy J. Umberger

Chief Executive Officer

11 October 2023

Results

Under the enhanced Commonwealth performance framework, ACIAR achieves its purpose through a single government outcome (Outcome 1) and program (Program 1), as illustrated by Figure 1 (page 8).

During 2022–23, ACIAR instigated, brokered and managed research partnerships and programs with almost 400 research organisations and institutions, across countries in the Indo-Pacific region. There were approximately 180 active research projects and programs (ongoing or starting).

ACIAR performance for the reporting period was monitored and reported against three key areas of work:

- » global research collaborations
- » bilateral and regional research partnerships
- » scientific and policy capacity-building activities.

The investment and design of our projects, programs and partnerships are guided by our high-level strategic objectives ([ACIAR 10-Year Strategy 2018–2027](#)) and evaluated against our performance measures and outcomes ([ACIAR Corporate Plan 2022–23](#) and ACIAR Portfolio Budget Statement 2022–23).

ACIAR manages and monitors investments in research and partnerships to maximise impact and returns. We have a well-established approach to assessing the outcomes of research and the subsequent impact at a project level. We have a portfolio-scale approach to help refine our priorities, learn lessons from current and past projects, and to report accurately to our Minister, the Parliament and the Australian public.

We assess our performance through an integrated approach to monitoring and evaluation at a project level and at a portfolio level.

The impact of ACIAR projects, programs and partnerships is complex to measure, as it involves technological and sociological changes in developing countries in the Indo-Pacific region, which may be realised over many years, even decades, after the original research investment. The ACIAR monitoring and evaluation framework articulates our approach to assessing our influence within these systems.

The following tables record the performance of ACIAR during 2022–23 against the performance measures and outcomes set out in the ACIAR Portfolio Budget Statement 2022–23.



Global research collaborations

ACIAR performance against intended annual outcomes, 2022–23

Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–2027 of global research collaborations		
Area monitored	Influence as a donor		
Performance indicator	% of supported multilateral research collaborations in which ACIAR is represented on a governance body		
Intended annual outcome	ACIAR was influential in supporting effective multilateral research governance through all supported research collaborations		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for ACIAR to be influential in supporting effective multilateral research governance through all supported research collaborations. Evidence for achievement of this outcome was for ACIAR to be represented on 50–90% of the governance bodies overseeing the multilateral research collaborations supported by ACIAR on behalf of Australia. The result for 2022–23 was 67%, this result met expectations. For the remaining multilateral research collaborations that ACIAR contributes to, ACIAR has observer status on their governance body or actively contributes to the representation of the appropriate Australian lead organisation that is represented on the relevant body.

ACIAR works to build and maintain multilateral partnerships with a range of international organisations, institutes and associations engaged in agricultural research and the delivery of regional or global public goods. By being an engaged donor through governance positions, Australia is valued as a strong, innovative partner in international agricultural research. Partnerships established through global research collaborations contribute to achieving Australia's global citizenship goals. Representation through these types of governance positions provides deep engagement in global forums and ensures that Australia is influential and held in high esteem by the international agricultural research sector, national governments and donor communities.

Area monitored	Mutual respect and commitment		
Performance indicator	% of multilateral financial contributions delivered by the end of the financial year		
Intended annual outcome	Partnership management processes ensured timely financial acquittal of public funds		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for partnership management processes to ensure timely financial acquittal of public funds. Evidence for achievement of this outcome was for ACIAR to have more than 80% of multilateral financial contributions delivered by the end of the Australian financial year. The result for 2022–23 was 100%, which exceeds expectations.

Timely and reliable financial support of multilateral partners demonstrates that Australia is a stable and reliable funder and provides consistent support for global and regional public goods crucial for international agricultural research efforts.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of global research collaborations		
Area monitored	Mutual respect and commitment		
Performance indicator	% of agreed reporting products submitted within agreed timeframes		
Intended annual outcome	Partnership management processes ensured timely receipt of agreed deliverables		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for partnership management processes to ensure timely receipt of agreed deliverables. Evidence for achievement of this outcome was for ACIAR to have 50–90% of reporting products submitted within agreed timeframes. All reporting has been received within expected timeframes, so this result is regarded to exceed expectations.

Timely reporting is an expression of an engaged two-way relationship between ACIAR and multilateral partners. This reporting also performs an important role in informing the direction and scale of future investment in the production of regional and global public goods.

Area monitored	Mutual respect and commitment		
Performance indicator	% of multilateral financial contributions delivered within an acceptable range of variation from previous financial year		
Intended annual outcome	ACIAR provided consistent support for global public goods, research, infrastructure and capacity		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for ACIAR to have provided consistent support for global public goods, research, infrastructure and capacity. Evidence for achievement of this outcome was to have no more than a 20% decrease in support from the previous financial year. The result was considered to exceed expectations as the totals for all individual ACIAR multilateral payments remained largely the same for 2022–23 as in the previous year, with one donor experiencing a 2% decrease in funding.

This demonstrates that ACIAR continues to be a consistent donor in a time of funding uncertainty due to global disruptions like conflict, extreme weather events and a global pandemic. These funds sustain the production of important regional and global public goods by international organisations, institutes and associations.

Bilateral and regional research partnerships

ACIAR performance against intended annual outcomes, 2022–23

Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
Area monitored	Project management		
Performance indicator	% of annual deliverables submitted on schedule		
Intended annual outcome	Project management practices ensured timely financial acquittal of public funds		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for project management practices to ensure timely financial acquittal of public funds. Evidence for achievement of this outcome was for ACIAR to have 50–80% of annual deliverables submitted within expected timeframes. This financial year, 66% of deliverables were received within anticipated timeframes, which is down from 75% last financial year.

It is likely that Research Program Managers have been focused on the timely procurement of new research projects in response to a strategic directive to accelerate the research commissioning process. This has resulted in a decline in performance related to ongoing project management.

Area monitored	Project management		
Performance indicator	% of annual and final reports submitted on schedule		
Intended annual outcome	Project management practices ensured timely delivery of commissioned work		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for project management practices to ensure timely delivery of commissioned work. Evidence for achievement of this outcome was for ACIAR to have 50–80% of annual and final reports submitted within expected timeframes during 2022–23. We did not meet this target, with only 33% of reports received on schedule.

This change is largely explained by adjustments in how ACIAR's project management system is tracking submission of reports. Previously a report was marked as 'submitted' when a commissioned organisation sent the reporting product. To make this measure more meaningful, submission is now tracked based on the Research Program Manager completing the evaluation of that product. This change is yet to be reflected in the prioritisation of Research Program Manager's time.

Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
Area monitored	Delivery of intended project objectives		
Performance indicator	% of projects concluded during the financial year that rated as good quality or above on the effectiveness criteria in final project reviews		
Intended annual outcome	The research portfolio effectively delivered agreed end of project outcomes		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for the research portfolio to effectively deliver agreed end of project outcomes. Evidence for achievement of this outcome was for ACIAR to have 70–90% of concluded projects demonstrating effective delivery of project objectives during 2022–23. The goal was met, with 71% of concluding projects demonstrating achievement of objectives. This level of performance is lower than last year.

Given the complexity of the environment in which international research projects operate, delivery of intended outcomes is far from guaranteed and fluctuations in performance are to be expected. The 2022–23 sample of completed projects was also significantly smaller than the previous reporting cycle, which may have skewed the result. The research management cohort is responding to multiple concurrent change agendas and this has resulted in a reduction in the number of projects being managed through formal project closure processes.

Area monitored	Delivery of intended project objectives		
Performance indicator	% of projects concluded during the financial year that rated as good quality or above on the gender equity criteria in final project reviews		
Intended annual outcome	The research portfolio effectively responded to the different needs of women and girls		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

To reflect the emphasis that ACIAR, and the Australian development assistance program more broadly, gives to improving the status of women and girls, ACIAR tracks and reports on how consistently our projects contribute to improved gender equity. The intended annual outcome was for the research portfolio to effectively respond to the different needs of women and girls. Evidence for achievement of this outcome was for ACIAR to have 70–90% of concluded project reviews showing a positive contribution. The result did not meet expectations, with a total of 57% rated as good or above in relation to contribution to gender equity.

This performance is at a lower level than last year. As these results are the product of an internal moderation process of independent review scores, it is possible that ongoing efforts to improve the capacity of the research management cohort in relation to gender integrated research has raised expectations among our cohort and the moderation process is setting the bar higher than in previous years.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
Area monitored	Contribution to development outcomes		
Performance indicator	% of outcome evaluations completed during the financial year showing evidence of contribution to intended development outcomes		
Intended annual outcome	Evidence shows that the research contributed to development outcomes		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

Three to five years after project conclusion, ACIAR revisits a sample of projects to establish how intended users are making use of the knowledge, practice and/or varieties produced through our research. The intended annual outcome was for evidence to show that the research contributed to development outcomes. Evidence for achievement of this outcome was for ACIAR to see 70–90% of ex-post outcome evaluations showing evidence of achievement of intended end of project outcomes. In 86% of studies completed, there was evidence of achievement of the majority of intended project outcomes. The result is consistent with performance in previous years, which has generally found strong evidence of achievement of outcomes. As researchers can manage for but not guarantee the eventual use of knowledge by intended users, this is a strong result.

Area monitored	Contribution to development outcomes		
Performance indicator	% of long-term economic impact assessments completed during the financial year showing benefit:cost ratio of 3:1 or above		
Intended annual outcome	Evidence shows that the funded research improved productivity		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

Five to ten years after project conclusion, ACIAR revisits a sample of projects to assess the value returned from our research investments (expressed as a benefit:cost ratio). The intended annual outcome was for evidence to show that the funded research improved productivity. Evidence for achievement of this outcome was for ACIAR to see 70–90% of benefit:cost studies show a return on investment of 3:1 or higher. In this financial year we exceeded expectations, with 100% of our studies returning a benefit:cost ratio of higher than 3:1. This is consistent with last year, but with a decrease in the available sample to draw from.

Scientific and policy capacity-building activities

ACIAR performance against intended annual outcomes, 2022–23

Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Project management		
Performance indicator	% of annual deliverables submitted on schedule		
Intended annual outcome	Project management practices ensured quality, timely delivery of program activities		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR continues to maintain a high standard for project management and productive working relationships with key partners to deliver our services. The intended annual outcome was for project management practices to ensure quality, timely delivery of program activities. Evidence for achievement of this outcome was for ACIAR to have over 70% of program deliverables submitted on time. In 2022–23, through active management of programs, 87% of all contracted deliverables were delivered on schedule with mutually agreed timelines thus meeting expectations.

Area monitored	Project management		
Performance indicator	% of total participants identifying as women		
Intended annual outcome	Selection processes ensured balanced participation of all genders		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for selection processes to ensure balanced participation of all genders. Evidence for achievement of this outcome, in line with ACIAR Gender Equity Policy and Strategy 2017–2022, was for 50% of participants in capacity building programs identifying as female. In 2022–23, this target was exceeded, with 64% of participants identifying as women in all their diversity.

As ACIAR prepares for a revised Gender Equity and Social Inclusion Strategy and Action Plan, the Capacity Building Program is committed to championing these goals, mainstreaming gender and social inclusion considerations into our operations and programs. Content incorporated into the John Dillon Fellowship and Alumni programs are targeted at raising awareness of and identifying institutional and organisational barriers to equitable practices. Whereas the Meryl Williams Fellowship is a specific program for women, supporting women agricultural researchers and scientists across the Indo-Pacific region develop their leadership and management skills.



Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Delivery of intended program objectives		
Performance indicator	% of total program participants successfully completing		
Intended annual outcome	Research and management qualifications of participants enhanced as expected		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR continues to prioritise participants in capacity-building programs having a positive learning experience, to contribute to the sustainability of learning outcomes. Additional academic support facilities to both John Allwright fellows and Pacific scholars continue to be highly relevant and valued by participants. The intended annual outcome was for the research and management qualifications of participants to be enhanced as expected. Evidence for achievement of this outcome was more than 70% of participants successfully completing their program. During the period, 95% of participants successfully completed.

This result comprises 11 of our John Allwright fellows graduating and 19 women in the first cohort of the Meryl Williams Fellowship successfully completing the program. The ACIAR Learn online learning platform has expanded this last year with 400 participants completing all the required components of their learning, which delivers a completion rate of 73.5%, well above industry standards.

Area monitored	Delivery of intended program objectives		
Performance indicator	% of participants who self-assess their experience of the program as satisfactory or above at completion		
Intended annual outcome	Program participant experience improves Australia's people-to-people linkages		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for program participant's experience to improve Australia's people-to-people linkages. Evidence for achievement of this outcome was between 70 and 95% of participants assessing their experience as satisfactory or above at completion. Assessing satisfaction rates and qualitative feedback, this past year the program has resulted in a 97% satisfaction rate.

This figure would indicate that ACIAR capacity-building programs offer participants a high-quality learning experience and is adaptive to iterative program design based on evaluation. Furthermore, ACIAR Alumni surveyed have reported very high levels of satisfaction with their ACIAR capacity-building support.

Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Contribution to development outcomes		
Performance indicator	% of total program alumni profiled in qualitative case studies annually who are engaged in relevant sectors		
Intended annual outcome	Research and management qualifications developed by the program retained within partner system as expected		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for research and management qualifications developed by the program retained within partner system as expected. Evidence for achievement of this outcome was for ACIAR to see between 50 and 80% of participants retained in relevant sectors. Every year ACIAR undertakes an alumni survey to assess overall satisfaction with ACIAR's capacity-building programs, continued relevancy of participation to their work and research and ongoing engagement with alumni. In 2022–23 ACIAR received the highest response rate from alumni to date. From survey respondents, 79% indicated that they are still working within agricultural research, most commonly in social sciences (including agricultural economics, social research, development, and monitoring and evaluation), horticulture and natural resource management (including water).

This result was a slight decrease from 81% in the previous year and could be attributed to the larger sample size. However, the result remains slightly above the program target for the year.

Area monitored	Contribution to development outcomes		
Performance indicator	% of total program alumni profiled in qualitative case studies annually who self-assess the program as a significant contribution to career development		
Intended annual outcome	Program contribution to participant career development assessed as significant		
Performance result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The intended annual outcome was for the capacity-building program's contribution to a participant's career development to be self-assessed as significant. Evidence for achievement of this outcome was between 70 and 80% of total program alumni self-assessing the program as a significant contribution to career development. Based on qualitative case studies and the alumni survey, the target was exceeded, with a result of 85%. Almost every alum who responded to the survey question indicated that ACIAR had made a significant or moderate contribution to their career overall. Alumni reported very high levels of satisfaction with their ACIAR capacity-building support.

Financial performance

The 2022–23 financial statements for ACIAR are presented in Part 4 of this report. A summary of financial performance for departmental activities and the activities administered on behalf of the government is provided in this section.

Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by ACIAR in its own right (costs of running the business). Administered activities involve the management or overseeing by ACIAR, on behalf of the Australian Government, of items controlled or incurred by the government (program delivery).

Departmental activity

The net operating result for 2022–23 was a deficit of \$0.611 million (2021–22: deficit \$0.705 million). Revenue included a direct appropriation of \$9.182 million (2021–22: \$9.362 million) supplemented by other income of \$3.196 million (2021–22: \$1.892 million) and minor gains of \$0.002 million (2021–22: \$0.002 million). Other income is mostly fees derived for the management of research monies received under separate agreements or records of understanding with external parties.

Total departmental expenditure for 2022–23 was \$12.991 million (2021–22: \$11.961 million). This included staff costs \$7.652 million, operating expenses (for example, property expenses, travel, IT, communications, etc.) of \$3.665 million, and depreciation, amortisation and other asset write-downs of \$1.599 million.

Administered activity

Total administered funds appropriated to ACIAR for 2022–23 was \$92.920 million (2021–22: \$91.191 million). ACIAR received an additional \$13.469 million (2021–22: \$10.080 million) primarily under separate agreements or records of understanding with external parties.

Total program expenditure for 2022–23 was \$103.857 million (2021–22: \$99.422 million). This included \$11.752 million (2021–22: \$9.156 million) expenditure of monies received under separate agreements or records of understanding with external parties (mainly Department of Foreign Affairs and Trade).

Accounting policies

ACIAR complies with relevant accounting standards and legislative reporting requirements.



Entity resource statement

Table 1 presents a summary of total resources and payments for ACIAR in 2022–23. Note that ACIAR administers one government outcome and one program.

Table 1: Entity resource statement, 2022–23

	Actual resources available	Resources used	Remaining balance 30 June 2023
	\$'000s	\$'000s	\$'000s
Departmental			
Annual appropriations – ordinary annual services	14,551	9,070	5,481
Annual appropriations – other services – non-operating	439	386	53
Total departmental annual appropriations	14,990	9,456	5,534
Own source income	1,620	1,620	-
Resources received free of charge	34	34	-
Total departmental resourcing (A)	16,644	11,110	5,534
Administered			
Annual appropriations – ordinary annual services	102,282	95,735	6,547
Total administered appropriation	102,282	95,735	6,547
Special account			
Opening balance	15,172	-	-
Receipts	12,493	-	-
Payments	-	13,516	-
Closing balance	-	-	14,149
Total administered resourcing (B)	129,947	109,251	20,696
Total resourcing and payments (A)+(B)	146,591	120,361	26,230



PART 3

Management and accountability

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Corporate governance

ACIAR is established by the *Australian Centre for International Agricultural Research Act 1982 (the ACIAR Act)*, as amended. It is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013 (the PGPA Act)* and a statutory agency under the *Public Service Act 1999 (the Public Service Act)*. ACIAR is part of the Foreign Affairs and Trade portfolio.

The agency has an executive management governance structure. The Chief Executive Officer (CEO) is the head of the agency and reports directly to the Minister for Foreign Affairs.

The executive team supports the CEO to provide strategic leadership of the agency and undertakes key strategic discussions, considers emerging risks, and considers and actions recommendations of agency staff.

An Audit and Risk Committee provides independent assurance to the CEO on financial and performance reporting responsibilities, risk oversight and management, and systems of internal auditing of ACIAR.

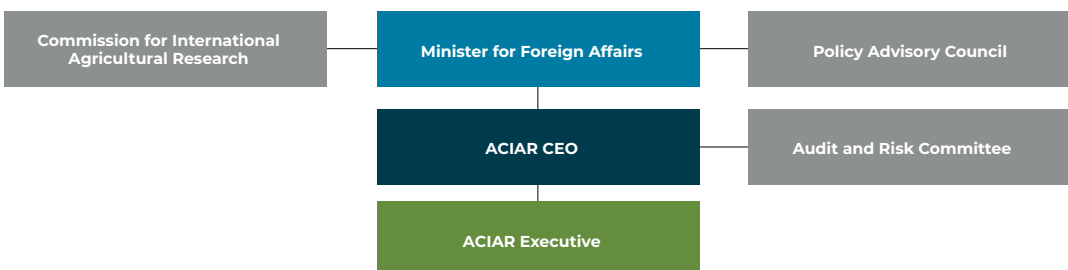
Also established under the ACIAR Act is the Commission for International Agricultural Research (the Commission), which provides collective decision-making and expert strategic advice to the Minister on the operations of ACIAR; and the Policy Advisory Council (for international agricultural research), which provides advice to the Minister on the way Australia supports international agricultural research and development.

The operations of ACIAR are determined at the highest level by the *ACIAR 10-Year Strategy 2018–2027*, which guides the agency, consistent with its enabling legislation, Australia’s development assistance policy and the United Nations 2030 Agenda for Sustainable Development.

Performance is planned and monitored within the enhanced Commonwealth performance framework. Planning in terms of the outcome and program administered by ACIAR is documented by the ACIAR Corporate Plan 2022–23, which covers the four-year period 2022–23 to 2025–26. The corporate plan identifies targets for performance, which are aligned with performance criteria and targets set out for ACIAR in the Portfolio Budget Statements.

ACIAR has policies and guidelines in place to support ethical behaviour and mandate the Australian Public Service (APS) Values and Code of Conduct.

Governance structure of ACIAR



Executive management

Chief Executive Officer

The office and role of the CEO are established in sections 4A and 5 of the ACIAR Act. The CEO manages the administrative and financial affairs of ACIAR and its staff, subject to, and in accordance with, any directions given by the Minister for Foreign Affairs under Part 5 of the Act.

The key responsibilities of the CEO are to:

- » formulate programs and policies with respect to agricultural research that identify and/or solve agricultural problems in developing countries
- » commission agricultural research to address programs and policies formulated
- » communicate the results of such agricultural research
- » establish and fund training schemes related to ACIAR research programs
- » conduct and fund development activities related to ACIAR research programs
- » fund international agricultural research centres.

The CEO holds responsibilities as Head of Agency as set out in the PGPA Act and the Public Service Act. The CEO is not subject to direction by the Commission for International Agricultural Research (the Commission) in relation to the performance of functions or exercise of powers under these Acts.

Professor Andrew Campbell was the incumbent CEO for the 2022–23 reporting period. He was appointed to the role 31 July 2016 for a period of five years. In June 2021, he was reappointed for another two years, extending his term to 31 July 2023. Professor Campbell was succeeded by Professor Wendy Umberger, who commenced her term as ACIAR CEO on 14 August 2023.

The Governor-General appoints the CEO, and the Minister is the identified Employing Body for remuneration purposes. The remuneration and terms and conditions of the CEO are determined by the Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2023, made under subsections 7(3) and (4) of the *Remuneration Tribunal Act 1973* and Remuneration Tribunal (Official Travel) Determination 2022.

Written directions may be given to the CEO by the Minister regarding the exercising of their powers or the performance of their functions. This includes directions with respect to the commissioning of particular research.

In 2022–23, there were no directions given.

Executive personnel

The CEO leads an executive team that supports and advises the CEO on strategic priorities and corporate and operational policies. During the reporting period ended 30 June 2023, ACIAR had five executives who met the definition of key management personnel (Table 2). The ACIAR Executive met formally 11 times during 2022–23, in addition to informal weekly planning meetings.

A summary of remuneration expenses for key management personnel, as identified in Table 2, is provided in Part 4, Notes to the financial statements, Section 6.2. In accordance with the PGPA Rule, information about executive remunerations is disaggregated and presented in Appendix C.

All staff of the agency are engaged under the Public Service Act, which allows the CEO to determine in writing the terms and conditions of employment applying to the employees of the agency (subsection 24(1)). Senior Executive Service officers are employed under individual subsection 24(1) determinations agreed by the CEO.

Table 2: Key management personnel, 2022–23

Name	Position	Term
Prof Andrew Campbell	Chief Executive Officer	Full year
Ms Eleanor Dean	General Manager, Outreach and Capacity Building	Full year
Ms Audrey Gormley	Chief Finance Officer	Full year
Dr Peter Horne	General Manager, Country Partnerships	Jul 22 to Mar 23
Prof Ann Fleming	Acting General Manager, Country Partnerships	Mar 23 to Jun 23
Dr Daniel Walker	Chief Scientist	Full year

Financial accountability and compliance

ACIAR, as a non-corporate Commonwealth entity, is subject to the policy guidelines determined by the Australian Government from time to time regarding accountability, reporting, review and general operations.

The agency is accountable, through the Minister, to the Australian Parliament. It is subject to government financial and accounting policies and procedures, and staff members are obliged to comply with the Public Service Act, under which they are employed. Within these constraints, ACIAR has the power to do all things it considers appropriate for the performance of its statutory functions.

Authority

ACIAR derives its authority from the *Australian Centre for International Agricultural Research Act 1982*. Financial powers and duties are also drawn from the *Public Governance, Performance and Accountability Act 2013* and subordinate rules, and from the *Public Service Act 1999* in the case of staffing.

Accounting practices

ACIAR follows accounting practices in accordance with the PGPA Act, other related legislation and recognised accounting standards. Financial statements are presented in accrual accounting format in Part 4 of this annual report. The financial statements have been audited by the Australian National Audit Office.

Insurances

Primary corporate insurance for ACIAR is provided through Comcover, as the manager of the Commonwealth's insurable risks. Comcover coverage includes general and products liability professional indemnity, CEO and officer's liability, property loss and damage, personal accident and official travel. The insurance premium for 2022–23 was \$38,422 (excluding GST). The premium paid for 2021–22 was \$37,975 (excluding GST).

Significant non-compliance issues with finance law

During 2022–23, ACIAR did not report any matters of significant non-compliance with finance law to the Minister under paragraph 19(1)(e) of the PGPA Act.

Audit and Risk Committee

The primary role of the Audit and Risk Committee is to provide independent assurance to the CEO on financial and performance reporting responsibilities, risk oversight and management, and systems of internal auditing of ACIAR. The ACIAR Audit and Risk Committee is established in accordance with Section 45 of the PGPA Act.

The charter, functions and responsibilities of the Audit and Risk Committee are published in detail at www.aciar.gov.au/corporate-governance/aciar-audit-and-risk-committee

The Audit and Risk Committee met four times in 2022–23 (Table 3). Each committee meeting was supported by advisers from external auditors (Australian National Audit Office), internal auditors (Bellchambers Barrett) and relevant agency staff. Secretariat support was provided by the ACIAR finance team.

The committee membership during 2022–23 is shown in Table 4, and the terms of appointment and the number of meetings attended by each member during the year are provided in Table 5. Some members of the committee are currently remunerated for services at a fee of \$1,750 per meeting (Table 5).

Table 3: Meetings of the Audit and Risk Committee, 2022–23

Meeting	Date	Location
123	15 Sep 2022	ACIAR House, Canberra
124	8 Dec 2022	ACIAR House, Canberra
125	9 Mar 2023	ACIAR House, Canberra
126	1 Jun 2023	ACIAR House, Canberra

Table 4: Membership of the Audit and Risk Committee, 2022–23

Member	Qualifications	Additional information
Mr Mark Craig	Executive Director, Tourism Australia	Chair & External Member
Ms Bronwyn Fagan	Legal consultant	External Member
Ms Diana Hamono	Internal audit consultant	External Member
Mr Ross MacDiarmid	Business Consultant	External Member

Table 5: Terms and meeting attendance of the Audit and Risk Committee, 2022–23

Member	Term of appointment		Meetings eligible	Meetings attended	Total annual remuneration (excl GST)
	Start	End			
Mr Mark Craig	1 Aug 2022	1 Aug 2025	4	3	NA
Ms Bronwyn Fagan	1 Aug 2022	6 Feb 2023	2	2	\$3,500
Ms Diana Hamono	22 Nov 2021	22 Nov 2024	4	4	\$7,000
Mr Ross MacDiarmid	18 May 2023	17 May 2026	1	1	\$0

Risk management and business continuity planning

The Audit and Risk Committee is responsible for monitoring risk management and business continuity planning.

Internal audit and countering fraud

Internal audit is an important part of the ACIAR governance framework, providing an integral contribution to governance, risk management and control. In 2022–23, internal audit activity consisted of a review of ACIAR legislative compliance, an audit of the physical security of ACIAR staff and assets, and a stage one review of the ACIAR Annual Performance Statement. Stage two of the performance statement review will be completed in 2023–24. All recommendations arising from this process were either satisfactorily addressed during the year or were in the process of being addressed.

ACIAR procedures and processes for fraud prevention, investigation, reporting and data collection meet our specific needs and comply with Commonwealth fraud control requirements. The ACIAR Fraud Control Plan is focused on raising awareness among staff, through fraud prevention training, fostering an ethical and professional working environment aligned with the APS Values and APS Code of Conduct, and maintaining strong internal control and audit processes that reduce fraud risks. The plan guides compliance with section 10 of the PGPA Rule 2014.

The Audit and Risk Committee is responsible for overseeing implementation of the fraud control plan. The plan is brought to the attention of new staff as part of the ACIAR induction process and is available electronically to all staff. The Fraud Compliance Statement of the CEO is made in the letter of transmittal accompanying this report.

Commission for International Agricultural Research

The Commission for International Agricultural Research (the Commission) is established by Section 7 of the ACIAR Act. The Commission provides advice to the Minister for Foreign Affairs in relation to:

- » the formulation of agricultural research programs and policies, to identify agricultural problems and find solutions in developing countries
- » commissioning and communicating research, and establishing and funding training schemes related to ACIAR-supported research
- » priorities for the ACIAR program and funding
- » on the Minister's request, any other matter relating to the Act.

The Commission comprises a Chair appointed by the Minister and six other Commissioners. Commissioners are appointed by the Governor-General and hold office for a period specified in the instrument of appointment, not exceeding three years. Commissioners during 2022–23 are listed in Table 6. Terms of appointment are shown in Table 7.

The ACIAR Act requires that the Commission holds at least four meetings each financial year. During 2022–23, the Commission met four times (Table 8).

Table 6: Membership of the Commission for International Agricultural Research, 2022–23

Commissioner	Organisation
Mrs Fiona Simson (Chair) GAICD BA	Grazier, northern New South Wales President, National Farmers' Federation
Professor Andrew Campbell FTSE FAICD	Chief Executive Officer, ACIAR
Dr Sasha Courville	Chief Impact Officer, Bank Australia
Emeritus Professor Lindsay Falvey FTSE, FAIAS	The University of Melbourne
Ms Su McCluskey	Cattle farmer, southern New South Wales Non-executive director and commissioner Australia's Special Agriculture Representative
Dr Beth Woods OAM FTSE	Independent consultant, agricultural management Chair of the Council of the Australian Institute of Marine Sciences
Mr Tony York	Farmer, central wheatbelt, Western Australia Director, National Farmers' Federation

Table 7: Terms and meetings attended by members of the Commission, 2022–23

Commissioner	Term of appointment		Meetings eligible	Meetings attended
	Start	End		
Mrs Fiona Simson	17 Sep 2020	16 Sep 2023	4	4
Professor Andrew Campbell	28 May 2020	27 May 2023	2	3*
Dr Sasha Courville	17 Sep 2020	16 Sep 2023	4	4
Professor Lindsay Falvey	17 Sep 2020	16 Sep 2023	4	4
Ms Su McCluskey	17 Sep 2020	16 Sep 2023	4	4
Dr Beth Woods	17 Sep 2020	16 Sep 2023	4	4
Mr Tony York	17 Sep 2020	16 Sep 2023	4	4

* Professor Campbell's term as a Commissioner ended 27 May 2023 but he attended the 5–9 June meeting in his capacity as ACIAR CEO.

Table 8: Meetings of the Commission, 2022–23

Meeting	Date	Location
60	25–26 Aug 2022	Videoconference
61	2–3 Nov 2022	Brisbane
62	11–19 Feb 2023	Bangladesh
63	5–9 June 2023	Darwin/Timor-Leste

The first meeting of the reporting period was held by videoconference. The primary focus of the meeting was the mid-term review of the ACIAR 10-Year Strategy 2018–2027 by an independent panel chaired by Dr Wendy Craik. The Commission endorsed the public release of the report prepared by the panel. The Commissioners were briefed on the incidence of foot and mouth disease in Indonesia, from the response to the initial emergency to longer-term management. This helped understand opportunities for ACIAR to broker regional public-good research, beneficial to both Australia and Indonesia.

Meeting 61 of the Commission was held in Brisbane in parallel with meetings of Australia's Policy Advisory Council and the CGIAR System Council, which was hosted by ACIAR, as Australia's representative on the Council. The meetings aligned with the [TropAg International Agriculture Conference](#). Given the significant gathering of global agricultural research leadership in Brisbane, the Commission hosted a three-part expert dialogue series on Food Security and Food Systems Transformation in the Indo-Pacific, comprising: a plenary session at the TropAg conference, a Leaders' Roundtable for 26 national and international leaders, and a Science for Food Security Dinner Reception for 150 national and international guests.

The Commission travelled to Bangladesh for Meeting 62. It was the Commission's first official trip to Bangladesh during more than 25 years of ACIAR investment in the country. It was demonstrated that Australian investments and ACIAR-brokered partnerships have made a significant difference to the lives of farmers and communities.

During the meeting, commissioners provided feedback on the implementation of the refreshed ACIAR 10-year strategy and reflected positively on the impact of ACIAR capacity-building programs on ACIAR alumni interacting with the visit.

In June 2023, the Commission met in Darwin for a week-long program of engagements and formal dialogues, and a 2-day side visit to Timor-Leste. This was the Commission's first official visit to Timor-Leste, where Darwin-based researchers are key partners in research for development.

Disclosure of interests

Commissioners are required to disclose to the Minister and to the Commission any direct or indirect pecuniary interest that might conflict with the proper performance of the Commissioners' functions. The disclosure and the nature of the interest are recorded in the Commission meeting minutes, which are available for consideration by ACIAR auditors.

Commission costs

The cost of operation of the Commission during 2022–23 was \$359,791 including fees, travel and other meeting expenses. The comparative figure for 2021–2022 was \$180,381. The costs for 2022–23 reflect the higher travel costs as a result of holding meetings for the year at locations close to research partners and research sites.

Fees for the Chair and members of the Commission are set by the Remuneration Tribunal. The daily fees for the Chair and Members (other than the ACIAR CEO) were \$1,028 and \$771 respectively as of 30 June 2023.

Policy Advisory Council

The Policy Advisory Council (the Council) is established under Section 17 of the ACIAR Act. The Council provides advice to the Minister for Foreign Affairs regarding:

- » agricultural problems of developing countries
- » programs and policies with respect to agricultural research that will either or both identify agricultural problems of developing countries and find solutions to agricultural problems of developing countries.

The role of the Council is to advise the Minister, on matters including:

- » national and regional development constraints
- » opportunities for research and development collaboration
- » national and regional research priorities, particularly those of ACIAR partner countries
- » the matching of Australian expertise (Australia's competitive advantage) with these priorities
- » sources of national and international expertise.

The Council's membership is limited to 13, comprising a President, the Secretary of the Department of Foreign Affairs and Trade or his/her nominee, and 9–11 other members appointed by the Minister. Predominantly, members are appointed from ACIAR partner countries, bringing a range of agricultural and development expertise and experience to the Council.

Under the Act, the Minister is required to ensure that a substantial number of Council members are residents of countries other than Australia, having regard for the knowledge of appointees concerning the agricultural problems of developing countries or their experience in organising or conducting agricultural research. Members of the Policy Advisory Council are listed in Table 9 and appointment terms are shown in Table 10.

The Council generally meets bi-annually to discuss areas related to its role and functions. The Council met twice in 2022–23 (Table 11).

Meeting 43 was held in Brisbane from 31 October to 3 November 2022, to align with TropAg 2022 and a meeting of the CGIAR System Council. Policy Advisory Council members participated in TropAg and a high-level dialogue with members of the CGIAR and the Commission for International Agricultural Research (the Commission). During its meeting, the Council discussed feedback and input into the development of Australia's new International Development Policy. The Council highlighted the alarming threats to food systems resilience in the Indo-Pacific region and outlined recommendations on how the new policy can address these issues. During this meeting, the Council also met with the Commission to exchange information on each group's individual meetings.

Meeting 44 was held by videoconference on 20 April 2023. During this meeting the Council focused on new and/or emerging global food system issues/threats/opportunities and how Australia can most effectively contribute to food systems transformation.

Table 9: President and members of the Policy Advisory Council, 2022–23

Council member	Position/Organisation
Professor Wendy Umberger (President)	Executive Director (Foundation), Centre for Global Food and Resources, Professor of Agricultural Economics and Food Policy, University of Adelaide
Dr Audrey Aumua	Chief Executive Officer, The Fred Hollows Foundation New Zealand Australian Pacific Women Advisory Board
Professor Ramesh Chand	Union Minister of State & Member of Fifteenth Finance Commission NITI Aayog, India Member Board of Trustees, CIMMYT (International Maize and Wheat Improvement Centre), Mexico
Dr Rachel Chikwamba	Member, Group Executive, Chemicals, Agriculture, Food and Health Division, South Africa Council for Scientific and Industrial Research (CSIR)
Dr Reynaldo Eborá	Executive Director of the Department of Science and Technology - Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development (PCAARRD)
Dr Segenet Kelemu	Director General and CEO of the International Centre of Insect Physiology and Ecology (icipe) Nairobi, Kenya Member, United Nations University Council
Dr Surmsuk Salakpetch	Former Director-General Thailand Department of Agriculture Member, The Senate Sub-Committee on Factors of Production under The Senate Committee on Agriculture and Cooperatives, Thailand Advisor of National Bureau of Agricultural Commodity and Food Standards, Thailand
Professor Achmad Suryana	Member, former Indonesian Agency for Agricultural Research and Development (IAARD) Experts Communication Forum Professor, Indonesian Centre for Social, Economic and Policy Studies
Professor Teatulohi Matainaho	Vice Chancellor, Pacific Adventist University, Papua New Guinea
Dr Nguyen Van Bo	Member, Vietnam Panel on Climate Change Vice Chairman of Vietnam Rural Development Science Association
Mr Sunny Verghese	Co-founder & Group CEO, Olam International Limited Singapore; Chairman of the World Business Council for Sustainable Development Chairman of the Board of the Human Capital Leadership Institute Singapore Chairman of JOil (S) Pte Ltd Member, Board of Trustees of Singapore Management University
Ms Jan Adams	Secretary, Department of Foreign Affairs and Trade (DFAT)

Table 10: Term of appointment of members of the Policy Advisory Council, 2022–23

Council member	Term of appointment	
	Start	End
Professor Wendy Umberger (President)	1 Oct 2020	28 Aug 2023
Dr Audrey Aumua	31 Mar 2022	30 Mar 2025
Professor Ramesh Chand	17 Jul 2020	16 Jul 2023
Dr Rachel Chikwamba	29 Oct 2021	28 Oct 2024
Dr Reynaldo Eborá	17 Jul 2020	16 Jul 2023
Dr Segenet Kelemu	31 Mar 2022	30 Mar 2025
Professor Teatuloahi Matainaho	31 Mar 2022	30 Mar 2025
Dr Nguyen Van Bo	29 Oct 2021	28 Oct 2024
Dr Surmsuk Salakpetch	29 Oct 2021	28 Oct 2024
Professor Achmad Suryana	17 Jul 2020	16 Jul 2023
Mr Sunny Verghese	29 Oct 2021	28 Oct 2024
Ms Jan Adams	Ex Officio member	-

Table 11: Meetings of the Policy Advisory Council, 2022–23

Meeting	Date	Location
43	31 Oct – 3 Nov 2022	Brisbane
44	20 Apr 2023	Videoconference

Disclosure of interests

Council members are required to disclose to the Minister and to the fellow members any direct or indirect pecuniary interest that might conflict with the proper performance of the Councillors' functions. The disclosure and the nature of the interest are recorded in the meeting minutes.

Council costs

The cost of operation of the Council during 2022–23 was \$110,198 including fees, travel and other meeting expenses. The comparative figure for 2021–22 was \$132,139.

Fees for the President and members of the Council are set by the Remuneration Tribunal. The daily fees for the President and members (other than the Secretary, Department of Foreign Affairs and Trade) were \$572 and \$430 respectively as of 30 June 2023.

External scrutiny

During the reporting period, there were no judicial decisions or reviews by outside bodies that had a significant impact on the operations of ACIAR.



Management of human resources

The successful performance of our agency depends on effective engagement and management of our staff. ACIAR is a small agency where diverse skill sets are required, as well as diverse working arrangements. The preparedness of our staff to meet challenges and achieve success is underpinned by the ACIAR Individual Development and Performance Evaluation Scheme.

As of 30 June 2023, ACIAR employed 80 employees. Of these, 57 are employed under the *Public Service Act 1999* (the Public Service Act) and are located in Canberra; and 23 are at overseas missions and embassies. The ACIAR CEO was not included in these statistics as he is a Full-Time Office Holder under the Remuneration Tribunal.

ACIAR employs ongoing and non-ongoing staff and provides a flexible working environment offering full-time and part-time employment at all classification levels from APS level 4 to SES Band 1. Table 12 provides a comparison of staff details for the current and previous reporting periods. Full details of ACIAR staffing statistics are provided in Appendix B.

Snapshot of ACIAR staff employed under the *Public Service Act 1999*, 30 June 2023

Number of staff	57 (54.38 FTE ¹)
Median length of APS service	5 years
Median age	43 years
Females as % of total	67%
Part-time staff as % of total	16%
Non-ongoing staff as % of total	34%
Employee turnover for 2022–23	30%
Employees identifying as Indigenous	0%

¹FTE = full-time equivalent

Table 12: Comparative details of Canberra-based and overseas staff for the current and previous reporting periods

Staff detail	2021-22	2022-23
Canberra-based staff		
Number of staff	59	57
Staff (full-time equivalent)	56.75	54.38
Female	38	38
Male	21	19
Base salaries	\$7,151,079	\$7,746,936
Cessations	12	18
Part-time	10	9
Full-time	49	48
Non-ongoing	25	19
Ongoing	34	38
Learning and development	\$59,758	\$111,924
Overseas staff		
Staff (full-time equivalent)	22	23
Base salaries	\$1,205,164	\$1,265,111
Learning and development	\$4,227	\$2,871



Enterprise agreement

Staff other than Senior Executive Service (SES) are covered by the ACIAR Enterprise Agreement 2022–2025, which came into effect on 17 March 2022. This document outlines the core terms and conditions of employment and is supported in its application by the ACIAR Human Resource Manual. The enterprise agreement also includes a clause that allows the CEO and an employee covered by the agreement to make an individual flexibility arrangement. These may be used to vary the effect of terms of the agreement.

As of 30 June 2023, 43 non-SES employees were covered by the ACIAR enterprise agreement. There were 13 non-SES employees with Individual Flexibility Arrangements and one SES officer had a determination under subsection 24(1) of the Public Service Act.

Individual agreements did not provide for any additional non-salary benefits not included in the enterprise agreement.

Employee development

ACIAR uses its Individual Development and Performance Evaluation Scheme to identify and measure the effectiveness of employee's capability development and performance.

The scheme links each individual's performance and skill needs to the achievement of the goals and organisational capability needs of ACIAR. The agency encourages engagement and ongoing development through the scheme. Each employee makes a commitment to enhance their knowledge and capability, contributing to a high-performing culture.

ACIAR encouraged a range of learning and development opportunities for its Canberra-based employees in 2022–23, spending a total of \$111,924 on professional learning and development. This expenditure does not include attendance of Research Program Managers at professional conferences and seminars in Australia and overseas. ACIAR also offers study assistance that aims to enhance the skills and knowledge of its employees by providing financial and leave assistance to complete study for career development.

Performance management

The Individual Development and Performance Evaluation Scheme encourages high achievement by improving individual performance through development, evaluation and planning to meet the needs of individuals and ACIAR.

The scheme operates on a three-point rating scale and employees who are rated as 'meets expectations' or 'exceeds expectations' in the annual performance assessment receive an increment, provided they are not already at the top of a salary range. In the cycle concluded in June 23, there were 52 completed assessments, with 52 rated as 'meets expectations' or higher.

Inclusion and diversity

Social inclusion strategy

The Australian Government's Social Inclusion Statement, 'A Stronger, Fairer Australia', sets out the Government's plan for achieving greater social inclusion and seeks to ensure that all Australians have the capabilities, opportunities, responsibilities and resources to learn, work, connect with others and have a say.

ACIAR fosters an environment of inclusiveness through several program areas such as supporting workplace diversity, workplace health and safety, learning and development and adherence to mechanisms such as the *Commonwealth Disability Strategy* and the *Carer Recognition Act 2010*.

During 2022–23, the ACIAR Gender Equity and Social Inclusion Committee started work on a new strategy and action plan for release and implementation in the 2023–24 financial year.

Workplace diversity

A culture of professional behaviour is promoted by ACIAR and we encourage relationships based on respect and appreciation of differences. Achieving an appropriate balance of work, family and cultural responsibilities is encouraged and supported through the ACIAR Workplace Diversity Program, as is the importance of all employees.

ACIAR continued support for and participation in APS-wide initiatives to promote workplace diversity. We promote Indigenous training and development opportunities and encourage people with disabilities to apply for ACIAR employment opportunities.

Commonwealth Disability Strategy

ACIAR continues to adhere to the principles embodied in the Commonwealth Disability Strategy framework and is committed to ensuring that all people seeking employment have fair access to employment opportunities. As of 30 June 2023, ACIAR had no staff members who formally identified as having a disability.

Work health and safety

A healthy lifestyle is actively encouraged and promoted by ACIAR, through providing access to non-salary benefits such as subsidies for healthy lifestyle initiatives, annual influenza injections and pre-travel assessments for overseas travellers by the Travel Doctor.

Access to an Employee Assistance Program is also provided. This program provides free professional counselling and career-planning services to ACIAR employees and their families. The service also includes wellbeing seminars, conflict resolution services, assistance to line managers, as well as a 6-month family wellbeing program.

Ergonomic assessments for new employees and employees who experience discomfort at their workstation are carried out by a qualified workplace assessor. Modifications are made to work practices and work areas as required, resulting in less work-related physical ailments and increased productivity.

In 2022–23, there were no accidents or dangerous occurrences giving rise to the issue of any formal notices or directions under the *Work Health and Safety Act 2017*.

Procurement

ACIAR complies with the Commonwealth Procurement Rules and the objectives of Commonwealth procurement. Value for money is applied as the core principle in the procurement process, consistent with Section 4 (4.4) of the rules. ACIAR Accountable Authority Instructions include details on delegations, the commitment of public moneys, management of risk and dealing with public property. These instructions have been developed in accordance with the Commonwealth Procurement Rules.

Purchasing

Purchasing activities are subject to the provisions of the Accountable Authority Instruction (AAI 3 Procurement Process) relating to procurement. In accordance with the Commonwealth Procurement Rules, ACIAR publishes an Annual Procurement Plan on the AusTender website: www.tenders.gov.au

The majority of ACIAR procurement activity (by expenditure) is exempt from Division 2 of the Commonwealth Procurement Rules, predominantly exemption 6: procurement of research and development services, but not the procurement of inputs to research and development undertaken by the agency.

Agreements executed under exemption 6 include contracts for the conduct of research projects by Australian universities and research organisations with the collaboration of other governments and international agencies. ACIAR publishes an annual operational plan that includes areas of priority for research developed in consultation with partner countries (ACIAR Annual Operational Plan 2022–23).

ACIAR disseminates the AOP to research providers, both within and outside Australia, and welcomes input from suitable experts to submit ideas and develop these in consultation with ACIAR Research Program Managers.

ACIAR reports against the Senate Order of 20 June 2001 requiring departments and agencies to list contracts entered into with a value of more than \$100,000, that were still to be concluded or had been concluded during the previous 12 months. The list is available on the ACIAR website and is reported separately from that outlined below.

All contracts greater than \$10,000 are reported on the AusTender website.

No contracts were let in excess of \$10,000 that were exempted from publication in AusTender due to freedom of information exemptions. All ACIAR contracts in excess of \$100,000 contained clauses permitting the Auditor-General through the Australian National Audit Office access to contractor premises.

Competitive tendering

ACIAR did not conduct an approach to market for Requests for Tender (greater than \$80,000) during 2022–23. ACIAR conducted one approach to market in the previous financial year 2021–22 with total expenditure of \$140,855.

For AusTender, ACIAR reported 13 contracts where it had engaged whole of government arrangements for travel, IT services and other services.

Consultants and contracts

ACIAR engages consultants where it lacks specialist expertise or when independent research, review or assessment is required. Consultants are typically engaged to investigate or diagnose a defined issue or problem; carry out defined reviews or evaluations; or provide independent advice, information or creative solutions to assist in ACIAR decision-making.

Prior to engaging consultants, ACIAR considers the skills and resources required for the task, the skills available internally, and the cost effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the PGPA Act and related rules including the CPRs and relevant internal policies.

The agency selects consultants through the use of panel arrangements or by making an open approach to market.

Expenditure on reportable consultancy contracts

During 2022–23, one new consultancy contract was entered into, involving total actual expenditure of \$8,690 (inclusive of GST) (Tables 13 and 14). There were no additional ongoing consultancy contracts active during the period.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Expenditure on reportable non-consultancy contracts

During 2022–23, a total of 455 new non-consultancy contracts were entered into, involving total actual expenditure of \$21,684,022 (inclusive of GST). In addition, 304 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$57,017,182 (inclusive of GST) (Tables 15 and 16). All non-consultancy contracts valued at \$10,000 (inclusive of GST) or more, that were awarded in 2022–23, are published on the AusTender website. Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Small business

ACIAR supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance website.

In supporting small and medium enterprises, ACIAR applies:

- » the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- » Australian Industry Participation plans in whole-of-government procurement, where applicable
- » the Small Business Engagement Principles (outlined in the government's Industry Innovation and Competitiveness Agenda), such as communicating in clear, simple language and presenting information in an accessible format.

ACIAR recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury website.

Table 13: Expenditure on reportable consultancy contracts, 2022–23

	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	1	\$8,690
Ongoing contracts entered into during a previous reporting period	0	\$-
Total		\$8,690

Table 14: Organisations receiving a share of reportable consultancy contract expenditure, 2022–23

Organisation	ABN	Expenditure \$ (GST inc.)
Datacom Information Systems Pty Ltd	67 006 527 840	\$8,690

Table 15: Reportable non-consultancy contract expenditure, 2022–23

	Number	Expenditure
New contracts entered into during the reporting period	455	\$21,684,022
Ongoing contracts entered into during a previous reporting period	304	\$57,017,182
Total		\$78,701,204

Table 16: Organisations receiving a share of reportable non-consultancy contract expenditure, 2022–23

Organisation	ABN	Expenditure \$ (GST inc.)
Charles Sturt University	83 878 708 551	\$6,605,398
Commonwealth Scientific and Industrial Research Organisation	41 687 119 230	\$4,066,420
University of Queensland	63 942 912 684	\$3,833,513
University of Wollongong	61 060 567 686	\$3,729,105
Queensland Department of Agriculture and Fisheries	66 934 348 189	\$3,651,803

Other mandatory information

Advertising and market research

During 2022–23, ACIAR did not conduct any advertising campaigns. There were no other advertisements or agreements undertaken with media advertising organisations. There was no direct marketing of information to the public.

Grants

ACIAR does not issue grants, and therefore did not issue any discretionary grants during 2022–23 or have any ongoing grants from previous years.

Disability reporting mechanism

The National Disability Strategy 2010–2020 continues as Australia’s overarching framework for disability reform. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia’s policies and programs that affect people with disability, their families and carers.

All levels of government will continue to be held accountable for the implementation of the strategy through biennial progress reporting to the Council of Australian Governments. Progress reports can be found at dss.gov.au. Disability reporting is included in the APS Commission’s State of the Service in reports and the APS Statistical Bulletin. The report is available on the Department of Social Services website.

Freedom of information

Agencies subject to the *Freedom of Information Act 1982* (FOI Act) are required to make information publicly available as part of the Information Publication Scheme. This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report.

Each agency must display on its website a plan showing what information it publishes in accordance with the requirements. The content is available under Reporting requirements, disclosures and registers under Corporate Information on the ACIAR website.

No freedom of information requests were received and considered during 2022–23.



Information required by other legislation

Environment protection and biodiversity conservation

This section reports on the ecologically sustainable development and environmental performance of ACIAR and is provided in accordance with Section 516A of the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act).

Project-related environmental impacts

The ACIAR project development guidelines include triggers to ensure that any projects developed that may result in significant environmental impacts follow the requirements under the EPBC Act. When partner organisations (proponents) are developing projects, the commissioned (lead) agency must provide details of potential environmental harm relating to all relevant obligations under the EPBC Act.

Should any potential significant environmental impacts be identified by ACIAR or project proponents, both ACIAR and the proponents are obliged to ensure that all relevant EPBC Act obligations have been appropriately considered. Reference to obligations under Section 28 of the EPBC Act is included in project development processes. If a proposal may have significant environmental impact, the Research Program Manager and project proponent apply a risk assessment and management-based approach to assess the potential risks and may have informal consultation with the EPBC Referrals Unit of the Department of Climate Change, Energy, the Environment and Water.

Under the EPBC Guidelines, the ACIAR CEO is required to decide if there is still a significant risk of environmental impact, even with the proposed risk-management approaches in place, to warrant a formal referral of the matter to the Australian Government Department of Climate Change, Energy, the Environment and Water.

For any project for which potential significant environmental risks were identified during the project development phase, ACIAR includes a standard condition that the commissioned organisation must annually report to ACIAR on its implementation of the stated environmental risk-management procedures and/or any special conditions imposed by the relevant Minister in the event that the project had been formally referred to the Department of Climate Change, Energy, the Environment and Water.

How the organisation's outcomes contribute to ecologically sustainable development

The governing legislation outlines the mandate and functions of ACIAR under Section 5, including the formulation of policies to deliver against this mandate. Agricultural research is linked explicitly with sustainability. At the operational level project development, evaluation and monitoring deliver on this mandate.

Effect of the organisation's activities on the environment

ACIAR-supported projects often have strong environmental benefits. ACIAR projects are spread throughout the organisation's mandated region of operations, in developing countries of the Indo-Pacific region. ACIAR projects address problems in developing countries that may also yield results applicable to environmental management in Australia. Such benefits are either a secondary objective or are the result of research having application within Australian settings.

Organisational measures to reduce environmental impact

The size and resourcing of the agency has resulted in the choice to adopt an informal system for managing environmental impacts, built on the Environmental Management System (EMS) framework circulated to government departments and agencies.

The framework has been used to ensure that environmental performance within the Canberra premises is as effective as possible.

ACIAR is the sole building tenant, responsible for the management of all infrastructure and implementation of policies to deliver sound environmental management at its Canberra premises. Like all government agencies and departments, daily operations generate waste and consume electricity, water and materials.

ACIAR has installed several measures to mitigate its use of resources. ACIAR House in Canberra has 50 solar panels installed on the roof. Rainwater tanks with a capacity of 40,000 litres capture runoff, and a grey-water reuse system is installed. Food waste and newspapers are separated from general waste and collected by a commercial composting and worm farming business.

In addition, ACIAR has increased:

- » access for staff to flexible working arrangements, which reduces energy consumption within the office as well as the impact of transport to and from the workplace
- » the use of follow-me printers, which has reduced our paper and toner usage
- » the use of energy-efficient lighting and lighting control systems that only activate when areas are occupied
- » continued use and expansion of communal waste and recycling facilities, resulting in a significant reduction in waste to landfill and contributing to the quick and convenient sorting of waste products.

Table 17: Resource use by ACIAR House, Canberra, 2021–22 and 2022–23

Resource	Usage	
	2021–22	2022–23
Energy (kilowatt hours)	214,393	213,865
Water (kilolitres)	805	1,101

APS Net Zero 2030

APS Net Zero 2030 is the Government's policy for the Australian Public Service (APS) to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of this, non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions (Table 18).

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2022–23 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions reporting has been developed with methodology that is consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and adjustments to baseline data may be required in future reports.

Table 18: Emissions data for APS Net Zero 2030 reporting, 2022–23

Emission Source	Scope 1 kg CO ₂ -e	Scope 2 kg CO ₂ -e	Scope 3 kg CO ₂ -e	Total kg CO ₂ -e
Electricity (location-based approach)	N/A	156,123	12,832	168,955
Natural gas	-	N/A	-	-
Fleet vehicles	-	N/A	-	-
Domestic flights	N/A	N/A	79,658	79,658
Other energy	-	N/A	-	-
Total kg CO₂-e	-	156,123	92,490	248,612

The electricity emissions reported above are calculated using the location-based approach. When applying the market-based method, which accounts for activities such as Greenpower, purchased LGCs and/or being located in the ACT, the total emissions for electricity, are below:

Emission Source	Scope 1 kg CO ₂ -e	Scope 2 kg CO ₂ -e	Scope 3 kg CO ₂ -e	Total kg CO ₂ -e
Electricity (market-based approach)	N/A	12,752	1,688	14,440
Natural gas	-	N/A	-	-
Fleet vehicles	-	N/A	-	-
Domestic flights	N/A	N/A	79,658	79,658
Other energy	-	N/A	-	-
Total kg CO₂-e	-	12,752	81,345	94,098



PART 4

**Financial statements
2022–23**

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Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

To the Minister for Foreign Affairs

Opinion

In my opinion, the financial statements of the Australian Centre for International Agricultural Research (the Entity) for the year ended 30 June 2023:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2023 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2023 and for the year then ended:

- Statement by the Chief Executive Officer and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Independent Auditor's Report

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority.
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Amy Wicks
Audit Principal
Delegate of the Auditor-General

Canberra
14 September 2023


Statement by Chief Executive Officer and Chief Finance Officer

STATEMENT BY CHIEF EXECUTIVE OFFICER AND CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2023 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.


In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Centre for International Agricultural Research will be able to pay its debts as and when they fall due.

Signed.....


Professor Wendy Umberger
Chief Executive Officer

14 September 2023

Signed.....


Audrey Gormley
Chief Finance Officer

14 September 2023

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	7,652	6,720	7,088
Suppliers	1.1B	3,665	3,683	3,411
Depreciation and amortisation	3.2A	1,599	1,489	1,240
Finance costs	1.1C	75	69	65
Other expenses	1.1D	-	-	1
Total expenses		12,991	11,961	11,805
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	1,542	341	91
Other revenue	1.2B	1,654	1,551	1,897
Total own-source revenue		3,196	1,892	1,988
Gains				
Foreign exchange gains	1.2C	2	2	-
Total gains		2	2	-
Total own-source income		3,198	1,894	1,988
Net cost of services		(9,793)	(10,067)	(9,817)
Revenue from Government	1.2D	9,182	9,362	9,182
Surplus/(Deficit) on continuing operations		(611)	(705)	(635)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		94	135	-
Total other comprehensive income		94	135	-
Total comprehensive income/(loss)		(517)	(570)	(635)

The above statement should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income (con't) *for the period ended 30 June 2023*

Budget Variances Commentary

All variances above 10% of the relevant category are considered significant and explained below.

Depreciation and amortisation

Depreciation and amortisation reflect the loss of value over time of business assets, and can change from time to time as assets become fully depreciated or impaired, new assets are added, or assets are revalued.

Finance costs

This reflects the impact of AASB 16 which recognises a right of use asset and an associated interest expense equivalent to that which a lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right of use asset. This value can be affected by market rent reviews, new or terminating leases, or the taking up of lease options.

Sale of goods and rendering of services

Revenue from rendering services is primarily associated with management fees from agreements with the Department of Foreign Affairs and Trade for the management of Research Programs. The agreements provide flexibility for ACIAR to draw on the management fee as needed (to a capped limit) with the movement between years reflecting the movement in overall costs across the same period.

Other revenue

Other Revenue reflects an on-charge from Departmental to Administered for costs associated with locally engaged staff in Country Offices, with the movement between years reflecting the movement in overall costs across the same period.

Foreign Exchange Gains

This reflects the movement in currency values between the Australian dollar and other countries which changes from time to time as international economic conditions change.

Changes in asset revaluation surplus

In accordance with AASB 116 and AASB 13, the agency undertook a fair value assessment of its leasehold improvement, and property plant and equipment as at 30 June 2023. This reflects the impact of that revaluation.

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	11	11	11
Trade and other receivables	3.1B	5,570	5,648	5,649
Total financial assets		5,581	5,659	5,660
Non-financial assets¹				
Buildings	3.2A	5,482	5,946	5,084
Plant and equipment	3.2A	730	679	604
Intangibles	3.2A	898	1,110	1,054
Other non-financial assets	3.2B	205	149	149
Total non-financial assets		7,315	7,884	6,891
Total assets		12,896	13,543	12,551
LIABILITIES				
Payables				
Suppliers	3.3A	155	239	239
Other payables	3.3B	494	746	503
Total payables		649	985	742
Interest bearing liabilities				
Leases	3.4A	5,256	5,487	4,882
Total interest bearing liabilities		5,256	5,487	4,882
Provisions				
Employee provisions	6.1A	2,368	2,179	2,422
Total provisions		2,368	2,179	2,422
Total liabilities		8,273	8,651	8,046
Net assets		4,623	4,892	4,505
EQUITY				
Contributed equity		3,575	3,327	3,575
Reserves		582	488	488
Retained surplus		466	1,077	442
Total equity		4,623	4,892	4,505

¹Right-of-use assets are included in Buildings.

The above statement should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position (con't) *as at 30 June 2023*

Budget Variances Commentary

All variances above 10% of the relevant category are considered significant and explained below.

Plant and equipment

This reflects ACIAR's capital purchases, depreciation and movements in asset revaluation reserve, this amount changes from time to time in the normal course of business.

Intangibles

ACIAR received a departmental capital budget of \$0.248 million in 2022-23. At budget development it was assumed these funds would be used for internally developed software. This was not the case with funds being used for purchases of equipment.

Other non-financial assets

ACIAR recognises pre-payments at the end of the year for goods and services paid for but not yet consumed, this amount changes from time to time in the normal course of business.

Payables - suppliers

ACIAR recognises payables and accrued expenditure at the end of the year for work performed but not yet paid (including salaries), this amount changes from time to time in the normal course of business.

Equity

Movements in equity are consistent with the movements in the Statement of Changes in Equity and reflect the flow-on impact of items referred to in the Statement of Comprehensive Income and asset revaluation reserve.

PRIMARY FINANCIAL STATEMENTS

Statement of Changes in Equity for the period ended 30 June 2023

	Retained earnings			Asset revaluation reserve			Contributed equity/capital			Total equity		
			Original Budget			Original Budget			Original Budget			Original Budget
	2023	2022	\$'000	2023	2022	\$'000	2023	2022	\$'000	2023	2022	\$'000
Opening balance	1,077	1,782	1,077	488	353	488	3,327	3,081	3,327	4,892	5,216	4,892
Comprehensive income												
Surplus/(deficit) for the period	(611)	(705)	(635)	-	-	-	-	-	-	(611)	(705)	(635)
Other comprehensive income	-	-	-	94	135	-	-	-	-	94	135	-
Total comprehensive income / (loss)	(611)	(705)	(635)	94	135	-	-	-	-	(517)	(570)	(635)
Transactions with owners												
Contributions by owners	-	-	-	-	-	-	-	-	-	248	246	248
Departmental capital budget	-	-	-	-	-	-	-	-	-	248	246	248
Total transactions with owners	-	-	-	-	-	-	-	-	-	496	492	496
Closing balance as at 30 June	466	1,077	442	582	488	488	3,575	3,327	3,575	4,623	4,892	4,505

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

All variances above 10% of the relevant category are considered significant and explained below.

Variances reflect the flow-on impact of items referred to in the Statement of Comprehensive Income and the Statement of Financial Position and the asset revaluation.

PRIMARY FINANCIAL STATEMENTS

Cash Flow Statement for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		9,209	8,888	9,182
Sales of goods and rendering of services		3,197	1,856	2,204
Net GST received		403	377	-
Total cash received		12,809	11,121	11,386
Cash used				
Employees		7,495	6,631	7,088
Suppliers		4,375	3,712	3,628
Interest payments on lease liabilities		73	70	65
Total cash used		11,943	10,413	10,781
Net cash from operating activities		866	708	605
INVESTING ACTIVITIES				
Cash used				
Purchase of plant and equipment		387	161	248
Total cash used		387	161	248
Net cash (used by) investing activities		(387)	(161)	(248)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		248	161	248
Total cash received		248	161	248
Cash used				
Principal payments of lease liabilities		727	709	605
Total cash used		727	709	605
Net cash (used by) financing activities		(479)	(548)	(357)
Net increase/(decrease) in cash held		-	(1)	-
Cash and cash equivalents at the beginning of the reporting period		11	12	11
Cash and cash equivalents at the end of the reporting period	3.1A	11	11	11

The above statement should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

Cash Flow Statement (con't) for the period ended 30 June 2023

Budget Variances Commentary

All variances above 10% of the relevant category are considered significant and explained below.

Sales of goods and rendering of services

Revenue from rendering services is primarily associated with management fees from agreements with the Department of Foreign Affairs and Trade for the management of Research Programs. The agreements provide flexibility for ACIAR to draw on the management fee as needed (to a capped limit) with the movement between years reflecting the movement in overall costs across the same period. This amount also includes on-charge revenue for locally engaged Country Office staff.

Net GST received

This reflects GST payments expected to be received from the Australian Taxation Office, and it is not unusual for this amount to change from time to time in the normal course of business.

Suppliers

This reflects the return to business-as-usual following the uptake of vaccination programs both nationally and globally against Covid-19, and the subsequent removal of border restrictions by the Australian and overseas governments.

Interest payment on lease liabilities

This reflects the impact of AASB 16 which recognises a right of use asset and an associated interest expense equivalent to that which a lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right of use asset. When combined, the principal repayment of lease liabilities and the interest expense equal the value of lease payments made over the life of the lease. This value can be affected by market rent reviews, new or terminating leases, or the taking up of lease options.

Purchase of plant and equipment

This reflects plant and equipment capital purchases, it is not unusual for this amount to vary from time to time in the normal course of business.

Principal repayment of lease liabilities

This reflects the application of AASB 16 on ACIAR's lease arrangements and when combined with interest payments on lease liabilities reflects the actual rent payments for leases each year. This value can be affected by market rent reviews, new or terminating leases, or the taking up of lease options.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Comprehensive Income for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	<u>103,857</u>	99,422	<u>108,000</u>
Total expenses		<u>103,857</u>	<u>99,422</u>	<u>108,000</u>
Income				
Revenue				
Non-taxation revenue				
External funds	2.2A	<u>13,469</u>	10,080	<u>14,154</u>
Total non-taxation revenue		<u>13,469</u>	10,080	<u>14,154</u>
Total revenue		<u>13,469</u>	<u>10,080</u>	<u>14,154</u>
Net cost of services		<u>90,388</u>	89,342	<u>93,846</u>
Total comprehensive (loss)		<u>(90,388)</u>	<u>(89,342)</u>	<u>(93,846)</u>

The above schedule should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	14,160	15,182	9,498
Taxation receivables	4.1B	413	727	727
Trade and other receivables	4.1C	97	317	317
Total financial assets		14,670	16,226	10,542
Non-financial assets				
Other non-financial assets	4.2	47	98	98
Total non-financial assets		47	98	98
Total assets administered on behalf of Government		14,717	16,324	10,640
LIABILITIES				
Payables				
Suppliers	4.3A	2,794	8,829	8,922
Other payables	4.3B	14,030	15,067	10,216
Total payables		16,824	23,896	19,138
Provisions				
Employee provisions	6.1B	586	467	467
Total provisions		586	467	467
Total liabilities administered on behalf of Government		17,410	24,363	19,605
Net Liabilities		(2,693)	(8,039)	(8,965)

The above schedule should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities (con't)

as at 30 June 2023

Budget Variances Commentary

All variances above 10% of the relevant category are considered significant and explained below.

Cash and cash equivalents

The budget is developed on the assumption that externally funded expenditure will largely match revenues during the year. Delays in projects as well as new projects not contemplated at budget development can lead to an accumulation of funds in the special account from time to time.

Taxation receivables

This reflects GST receivable from the Australian Taxation Office based on estimates of expenditure made during budget development. It is not unusual for this amount to change from time to time in the normal course of business.

Trade and other receivables

This reflects revenue receivable from partner organisations based on estimates made during budget development. It is not unusual for this amount to change from time to time in the normal course of business.

Other non-financial assets

ACIAR recognises prepayments at the end of the year for goods and services paid for but not yet consumed, this amount changes from time to time in the normal course of business.

Payables - Suppliers

ACIAR recognises payables and accrued expenditure at the end of the year for work performed but not yet paid (including salaries), this amount changes from time to time in the normal course of business.

Payables - Other payables

This predominantly reflects unearned income subject to remaining performance obligations in contracts with external parties to provide research programs. The variation reflects delivery of research programs as well as new projects not contemplated during budget development and is consistent with the decrease in Cash and cash equivalents held in the special account.

Employee provisions

Changes in employee provisions reflect a range of changing inputs such as movement in employees (on and off), recognition of prior service, changes in demographics and probability rates, changes in discount rates, and other inputs. It is not unusual for this amount to change from time to time in the normal course of business.

PRIMARY FINANCIAL STATEMENTS

Administered Reconciliation Schedule

for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Opening assets less liabilities as at 1 July	(8,039)	(4,303)
Net cost of services		
Income	13,469	10,080
Expenses	(103,857)	(99,422)
Transfers (to)/from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	97,548	86,452
Appropriation transfers to OPA		
Transfers to OPA	(1,814)	(846)
Closing assets less liabilities as at 30 June	(2,693)	(8,039)

The above schedule should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

Administered Cash Flow Statement for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
External funds		12,758	15,079	9,396
Net GST received		4,997	4,856	5,000
Total cash received		17,755	19,935	14,396
Cash used				
International development assistance		114,512	99,609	113,000
Total cash used		114,512	99,609	113,000
Net cash (used by) operating activities		(96,757)	(79,674)	(98,604)
Cash and cash equivalents at the beginning of the reporting period				
		15,182	9,250	15,182
Cash from Official Public Account				
Appropriations		103,964	92,231	92,920
		103,964	92,231	92,920
Cash to Official Public Account				
Appropriations		8,229	6,625	-
		8,229	6,625	-
Cash and cash equivalents at the end of the reporting period				
	4.1A	14,160	15,182	9,498

This schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary

All variances above 10% of the relevant category are considered significant and explained below.

External funds

The budget reflected existing external funding agreements at the time of publication. Since then a number of new agreements have been entered into which were not contemplated during budget development.

Appropriations - cash from the Official Public Account

The budget reflects annual Appropriation Bills passed by parliament for 2022-23. Actual appropriations reflect monies legally drawn from all current appropriations to pay for costs incurred in the current and prior years (accrued expenditure). Accrual values are not known at the time of budget development.

Appropriations - cash to the Official Public Account

Cash returned to the official public account largely reflects business activity refunds from the Australian Taxation Office and the return of project funds following final acquittal of project expenditure. These amounts change from time to time in the normal course of business.

OVERVIEW

Overview

Objectives of ACIAR

The Australian Centre for International Agricultural Research (ACIAR) is an Australian Government controlled entity. ACIAR is a not-for-profit entity. The objective of ACIAR is to achieve more productive and sustainable agricultural systems, for the benefit of developing countries and Australia, through international agricultural research partnerships. Developing countries are the major beneficiaries but there are also benefits for Australia. We broker, facilitate, invest in and manage strategic partnerships in agricultural research-for-development.

ACIAR is structured to meet one outcome:

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.

ACIAR's principal business is located in Bruce, Canberra, Australia Capital Territory.

Although a portion of the ACIAR revenue is from external sources, the continued existence of ACIAR in its present form and with its present program is dependent on Government policy and on continuing funding by Parliament for ACIAR administration and program.

ACIAR activities contributing towards this outcome are classified as either Departmental or Administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by ACIAR in its own right. Administered activities involve the management or oversight by ACIAR, on behalf of the Government, of items controlled or incurred by the Government.

ACIAR conducts the following Administered activity on behalf of the Government:

- International agriculture research and development for more productive and sustainable agriculture

Basis of Preparation

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with :

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for ACIAR under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

OVERVIEW (continued)

Overview (con't)

New Accounting Standards

All new standards, that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the ACIAR's financial statements.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 2021-2 <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i> (AASB 2021-2) and	AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.
AASB 2021-6 <i>Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</i> (AASB 2021-6)	AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2. The details of the changes in accounting policies and adjustments are disclosed below and in the relevant notes to the financial statements. This amending standard is not expected to have a material impact on the ACIAR's financial statements for the current reporting period or future reporting periods.

Taxation

ACIAR is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the Administered Schedules and related notes.

Except where otherwise stated, Administered items are accounted for on the same basis and using the same policies as for Departmental items, including the application of Australian Accounting Standards.

Events After the Reporting Period

Departmental

There have been no events or transactions after the reporting date which could significantly affect the ongoing structure and financial activities of ACIAR.

Administered

There have been no events or transactions after the reporting date which could significantly affect the ongoing structure and financial activities of ACIAR.

NOTES TO THE FINANCIAL STATEMENTS

Financial Performance

This section analyses the financial performance of ACIAR for the year ended 30 June 2023.

1.1: Expenses

	2023	2022
	\$'000	\$'000
<u>1.1A: Employee Benefits</u>		
Wages and salaries	5,905	5,394
Superannuation:		
Defined contribution plans	594	479
Defined benefit plans	357	372
Leave and other entitlements	789	474
Separation and redundancies	7	1
Total employee benefits	7,652	6,720

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Contractors, consultants and service providers	1,611	2,116
Travel	458	265
IT services	745	601
Property services (excluding rent)	309	282
Workforce capability	242	174
Publications and promotion	38	29
Other	231	191
Total goods and services supplied or rendered	3,634	3,658

Goods supplied	600	558
Services rendered	3,034	3,100
Total goods and services supplied or rendered	3,634	3,658

Other suppliers

Workers compensation expenses	31	25
Total other suppliers	31	25
Total suppliers	3,665	3,683

1.1C: Finance Costs

Interest on lease liabilities	75	69
Total finance costs	75	69

The above lease disclosures should be read in conjunction with the accompanying notes 3.2A and 3.4A.

NOTES TO THE FINANCIAL STATEMENTS

1.2 Own-Source Revenue and Gains

	2023	2022
	\$'000	\$'000

Own-Source Revenue

1.2A: Revenue from contracts with customers

Sale of goods	22	99
Rendering of services	1,520	242
Total sale of goods and rendering of services	1,542	341

Disaggregation of revenue from contracts with customers

Major product/service line:

Research services	1,542	341
	1,542	341

Type of customer:

Australian Government entities (related parties)	1,520	242
Non-government entities	22	99
	1,542	341

Timing of transfer of goods and services:

Over time	1,542	341
	1,542	341

Accounting Policy

Revenue from the sale of goods is recognised when:

- a) the risks and rewards of ownership have been transferred to the buyer; and
- b) ACIAR retains no managerial involvement or effective control over the goods.

Revenue from rendering of services is recognised when performance obligations are satisfied. The revenue is determined by reference to expenses incurred for project services at the end of each month.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period.

Allowances are made when collectability of the debt is no longer probable.

1.2B: Other Revenue

Resources received free of charge

Remuneration of auditors	34	34
Other non taxation revenue	1,620	1,517
Total other revenue	1,654	1,551

1.2C: Foreign exchange gains

Non-speculative	2	2
Total foreign exchange gains	2	2

Accounting Policy

Other non taxation revenue

Other non taxation revenue is recognised over time as Departmental-incurred costs associated with locally engaged staff in international offices which are on-charged to Administered.

1.2D: Revenue from Government

Appropriations

Departmental appropriation	9,182	9,362
Total revenue from Government	9,182	9,362

NOTES TO THE FINANCIAL STATEMENTS

Income and Expenses Administered on behalf of Government

This section analyses the activities that ACIAR does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for Departmental reporting

2.1: Administered - Expenses

	2023	2022
	\$'000	\$'000
<u>2.1A: International Development Assistance</u>		
Research program	66,642	60,758
Multilateral program	24,490	25,860
Education and training	10,340	10,523
Communicating research results	2,385	2,281
Total international development assistance	103,857	99,422
International Development Assistance is made up of:		
Employee benefits	4,541	4,430
Supplier expenses	99,316	94,992
Total	103,857	99,422

2.2: Administered - Income

	2023	2022
	\$'000	\$'000
Revenue		
Non-Taxation Revenue		
<u>2.2A: External Funds</u>		
International Development Funding	13,469	10,080
Total external funds	13,469	10,080

Accounting Policy

All Administered revenues are revenues relating to ordinary activities performed by the entity on behalf of the Australian Government.

NOTES TO THE FINANCIAL STATEMENTS

Financial Position

This section analyses the ACIAR assets used to conduct its operations and the operating liabilities incurred as a result.

Employee related information is disclosed in the People and Relationships section.

3.1: Financial Assets

	2023	2022
	\$'000	\$'000
<u>3.1A: Cash and Cash Equivalents</u>		
Cash on hand or on deposit	11	11
Total cash and cash equivalents	11	11
<u>3.1B: Trade and Other Receivables</u>		
Goods and services receivables		
Goods and services	-	36
Total receivables for goods and services	-	36
Appropriations receivable		
Departmental - operating	5,480	5,369
Departmental - capital	53	191
Total appropriations receivable	5,533	5,560
Other receivables		
GST receivable from the Australian Taxation Office	37	52
Total other receivables	37	52
Total trade and other receivables (net)	5,570	5,648

Credit terms for goods and services were within 30 days (2022: 30 days)

NOTES TO THE FINANCIAL STATEMENTS

3.2: Non-Financial Assets

3.2A: Reconciliation of the Opening and Closing Balances of Buildings, Plant and Equipment and Intangibles

	Buildings \$'000	Plant and equipment \$'000	Intangibles computer software ¹ \$'000	Total \$'000
As at 1 July 2022				
Gross book value	8,340	578	2,083	11,001
Accumulated depreciation, amortisation and impairment	(2,394)	-	(973)	(3,367)
Work in progress	-	101	-	101
Total as at 1 July 2022	5,946	679	1,110	7,735
Additions				
Purchase	-	386	-	386
Right-of-use assets	494	-	-	494
Revaluations recognised in other comprehensive income	58	36	-	94
Depreciation and amortisation	(221)	(371)	(212)	(804)
Depreciation on right-of-use assets	(795)	-	-	(795)
Total as at 30 June 2023	5,482	730	898	7,110
Total as at 30 June 2023 represented by				
Gross book value	8,671	730	2,083	11,484
Accumulated depreciation, amortisation and impairment	(3,189)	-	(1,185)	(4,374)
Total as at 30 June 2023	5,482	730	898	7,110
Carrying amount of right-of-use assets	5,068	-	-	5,068

¹The carrying amount of computer software comprises internally generated software.

No indicators of impairments were found for buildings, plant and equipment or computer software.

No buildings, plant and equipment or computer software are expected to be sold or disposed of within the next 12 months.

NOTES TO THE FINANCIAL STATEMENTS

3.2: Non-Financial Assets (con't)

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 7.4. On 30 June 2023, an independent valuer from Colliers valuation and advisory services conducted the revaluations. The valuation resulted in a change to the fair value of buildings and plant and equipment.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Asset Recognition Threshold

Purchases of buildings, plant and equipment and intangibles are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the start date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 ACIAR has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, buildings, plant and equipment assets (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

NOTES TO THE FINANCIAL STATEMENTS

3.2: Non-Financial Assets (con't)

Depreciation

Depreciable buildings, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to ACIAR using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2023	2022
Buildings	Lower of useful life or lease term	Lower of useful life or lease term
Plant and equipment	3 to 10 years	3 to 10 years

The depreciation rates for ROU assets are based on the start date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets are assessed for impairment annually. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if ACIAR were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of buildings or plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

ACIAR intangibles comprise software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the ACIAR software are 3 to 10 years (2022: 3 to 10 years).

All computer software assets are assessed for indications of impairment annually.

	2023	2022
	\$'000	\$'000
3.2B: Other Non-Financial Assets		
Prepayments	205	149
Total other non-financial assets	205	149

No indicators of impairment were found for other non-financial assets.

NOTES TO THE FINANCIAL STATEMENTS

3.3: Payables

	2023	2022
	\$'000	\$'000
3.3A: Suppliers		
Trade creditors and accruals	155	239
Total suppliers	155	239

All supplier payables are expected to be settled within 12 months.

Settlement was usually made within 30 days.

3.3B: Other Payables

Salaries and wages	189	230
Superannuation	22	13
Other	283	503
Total other payables	494	746

3.4: Interest Bearing Liabilities

	2023	2022
	\$'000	\$'000
3.4A: Leases		
Finance leases ¹	5,256	5,487
Total leases	5,256	5,487
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	801	719
Between 1 to 5 years	3,211	2,819
More than 5 years	1,474	2,179
Total leases	5,486	5,717

¹The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 3.2A.

Total cash outflow for leases for the year ended 30 June 2023 was \$ 789,548 (2022: \$779,633)

Accounting Policy

For all new contracts entered into, ACIAR considers whether the contract is, or contains a lease. Lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

NOTES TO THE FINANCIAL STATEMENTS

Assets and Liabilities Administered on behalf of Government

This section analyses assets used to conduct operations and the operating liabilities incurred as a result which ACIAR does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for Departmental reporting.

4.1: Administered - Financial Assets

	2023 \$'000	2022 \$'000
4.1A: Cash and Cash Equivalents		
Cash in special accounts	14,150	15,172
Cash on hand or on deposit	10	10
Total cash and cash equivalents	14,160	15,182
4.1B: Taxation Receivables		
GST receivable from Australian Taxation Office	413	727
Total taxation receivables (net)	413	727
4.1C: Trade and Other Receivables		
Goods and services receivables	97	317
Total trade and other receivables (net)	97	317

No indicators of impairment were found for trade and other receivables.

Trade and other receivables credit terms were within 30 days (2022 : 30 days).

NOTES TO THE FINANCIAL STATEMENTS

4.2: Administered - Non-Financial Assets

	2023	2022
	\$'000	\$'000
4.2: Other Non-Financial Assets		
Prepayments	47	98
Total other non-financial assets	47	98

4.3: Administered - Payables

	2023	2022
	\$'000	\$'000
4.3A: Suppliers		
Trade creditors and accruals	2,794	8,829
Total suppliers	2,794	8,829

Settlement was usually made within 30 days (2022:30 days).

4.3B: Other Payables

GST payable to OPA	423	728
Unearned income	13,528	14,246
Salaries and wages	69	85
Superannuation	10	8
Total other payables	14,030	15,067

NOTES TO THE FINANCIAL STATEMENTS

Funding

This section identifies the ACIAR funding structure

5.1: Appropriations

5.1A: Annual Appropriations (Recoverable GST exclusive)

Annual Appropriations for 2023

	Annual Appropriation ¹ \$'000	Section 74 Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance ³ \$'000
DEPARTMENTAL					
Ordinary annual services	9,444	3,161	12,605	12,232	373
Capital Budget ⁴	248	-	248	386	(138)
Total departmental	9,692	3,161	12,853	12,618	235
ADMINISTERED					
Ordinary annual services	92,920	-	92,920	95,735	(2,815)
Administered items	92,920	-	92,920	95,735	(2,815)
Total administered					

Notes:

¹In 2022-23, an amount of \$262k was withheld under section 51 of the PGPA Act, but retained in the balance, to offset the Australian Public Service Reform.

²Adjustment to appropriations include adjustment to current year annual appropriations as a result of PGPA Act section 74 receipts.

³In 2022-23, the variances reflect:

Departmental – the variance relates to the movement in appropriation receivable between the current and prior financial year.

Administered – the variance relates to current year unpaid expenditures (accrual).

⁴Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1,3). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

NOTES TO THE FINANCIAL STATEMENTS

5.1: Appropriations (con't)

Annual Appropriations for 2022

	Annual Appropriation ¹ \$'000	Section 74 Adjustments to appropriation \$'000	Total appropriation \$'000	Appropriation applied in 2022 (current and prior years) \$'000	Variance ² \$'000
DEPARTMENTAL					
Ordinary annual services	9,362	1,858	11,220	10,746	474
Capital Budget ³	246	-	246	161	85
Total departmental	9,608	1,858	11,466	10,907	559
ADMINISTERED					
Ordinary annual services					
Administered items	91,191	-	91,191	85,606	5,585
Total administered	91,191	-	91,191	85,606	5,585

Notes:

¹In 2021-22, there were no appropriations quarantined.

²In 2021-22, the variances reflect:

Departmental — the variance relates to the movement in appropriation receivable between the current and prior financial year.

Administered — the variance is not considered material.

³Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1,3). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

NOTES TO THE FINANCIAL STATEMENTS

5.1: Appropriations (con't)

5.1B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2023	2022
	\$'000	\$'000
Authority		
DEPARTMENTAL		
<i>Appropriation Act (No 1) 2021-22</i>	-	5,369
<i>Appropriation Act (No 1) 2021-22 Capital Budget (DCB) Non Operating</i>	-	191
<i>Appropriation Act (No 1) 2022-23</i>	5,481	-
<i>Appropriation Act (No 1) 2022-23 Capital Budget (DCB) Non Operating</i>	53	-
Cash on hand or on deposit	11	11
Total	5,545	5,571
ADMINISTERED		
<i>Appropriation Act (No 1) 2019-20¹</i>	-	509
<i>Appropriation Act (No 1) 2020-21</i>	1,581	1,581
<i>Appropriation Act (No 1) 2021-22</i>	1,114	9,362
<i>Appropriation Act (No 1) 2022-23</i>	5,433	-
Cash on hand or on deposit	10	10
Total	8,138	11,462

¹Unspent Appropriation automatically lapses on 1 July 2023

5.2: Special Accounts

5.2: Special Accounts (Recoverable GST exclusive)

	ACIAR Special Account ¹	
	2023	2022
	\$'000	\$'000
Balance brought forward from previous period	15,172	9,240
Increases		
Other receipts	12,493	14,501
Total increases	12,493	14,501
Available for payments	27,665	23,741
Decreases		
Administered		
Payments made to suppliers	(13,516)	(8,569)
Total Administered	(13,516)	(8,569)
Total decreases	(13,516)	(8,569)
Total balance carried to the next period	14,149	15,172
Balance represented by:		
Cash held in the Official Public Account	14,149	15,172
Total balance carried to the next period	14,149	15,172

¹Appropriation: *Public Governance, Performance and Accountability Act 2013* section 80
 Establishing Instrument: *Australian Centre for International Agricultural Research Act 1982* section 33
 Purpose: For crediting amounts received from time to time to cover the discharge of costs.

NOTES TO THE FINANCIAL STATEMENTS

5.3 Net Cash Appropriation Arrangements

	2023	2022
	\$'000	\$'000
Total comprehensive income/(loss) as per statement of comprehensive income	(517)	(570)
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	804	692
Plus: depreciation right-of-use assets	795	797
Less: principal repayments - leased assets	(727)	(709)
Total comprehensive income less expenses previously funded through revenue appropriations	355	210
Change in asset revaluation reserve	(94)	(135)
Surplus attributable to the Australian Government less expenses previously funded through revenue appropriation	261	75

From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriations for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact of AASB 16 *Leases*, it does not directly reflect a change in appropriation arrangements.

NOTES TO THE FINANCIAL STATEMENTS

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	2023	2022
	\$'000	\$'000
6.1A: Employee Provisions		
Leave	1,761	1,660
Other	607	519
Total employee provisions	2,368	2,179
6.1B: Administered - Employee Provisions		
Leave	586	467
Total employee provisions	586	467

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within 12 months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period, minus the fair value at the end of the reporting period of plan assets (if any), out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the ACIAR employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long-service leave has been determined by reference to the shorthand method. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. ACIAR recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

ACIAR staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and other superannuation funds held outside the Australian Government are defined contribution schemes.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's Administered schedules and notes.

ACIAR makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. ACIAR accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

For other superannuation funds held outside the Australian Government, as employer, ACIAR, contributes a minimum of 15.4% of superannuable salaries.

NOTES TO THE FINANCIAL STATEMENTS

6.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of ACIAR, directly or indirectly, including any director (whether executive or otherwise) of ACIAR. ACIAR has determined the key management personnel to be the Portfolio Minister (Minister for Foreign Affairs), Cabinet Ministers, Chief Executive Officer, Chief Finance Officer and other ACIAR Executive. Key management personnel remuneration is reported in the table below:

	2023	2022
	\$'000	\$'000
Short-term employee benefits	1,363	1,156
Post-employment benefits	254	228
Other long-term employee benefits	70	16
Total senior executive remuneration expenses¹	1,687	1,400

The total number of key management personnel that are included in the above table is 6 (2022: 5).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister and Cabinet Ministers. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by ACIAR.

6.3 Related Party Disclosures

Related party relationships:

ACIAR is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel including the Portfolio Minister (Minister for Foreign Affairs), Cabinet Ministers, and Executive, and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

The following transactions with related parties occurred during the financial year:

- The entity transacts with other Australian Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions, including the payment of workers compensation and insurance premiums. These are not considered individually significant to warrant separate disclosure as related party transactions.

NOTES TO THE FINANCIAL STATEMENTS

Managing uncertainties

This section analyses how the ACIAR manages financial risks within its operating environment.

7.1A: Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2023, ACIAR had no quantifiable contingencies (2022: \$Nil).

Unquantifiable Contingencies

At 30 June 2023, ACIAR had no unquantifiable contingencies (2022: \$Nil).

7.1B: Administered - Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2023, ACIAR had no quantifiable contingencies (2022: \$Nil).

Unquantifiable Contingencies

At 30 June 2023, ACIAR had no unquantifiable contingencies (2022: \$Nil).

7.2: Financial Instruments

	2023	2022
	\$'000	\$'000
7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	11	11
Trade and other receivables	-	36
Total financial assets at amortised cost	11	47
Financial liabilities measured at amortised cost		
Trade creditors	155	239
Other payables	283	503
Total financial liabilities at amortised cost	438	742
7.2B: Net gains or losses on financial liabilities		
Financial liabilities measured at amortised cost		
Exchange gains/(losses)	2	2
Net gains/(losses) on financial liabilities measured at amortised cost	2	2

NOTES TO THE FINANCIAL STATEMENTS

7.2: Financial Instruments (con't)

Accounting policy

Financial assets

In accordance to AASB 9 Financial Instruments, ACIAR classifies its financial assets as financial assets measured at amortised cost.

The classification depends on the ACIAR business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when ACIAR becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

NOTES TO THE FINANCIAL STATEMENTS

7.3: Administered - Financial Instruments

	2023	2022
	\$'000	\$'000
7.3A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash on hand or on deposit	14,160	15,182
Trade and other receivables	97	317
Total financial assets at amortised cost	14,257	15,499
Financial liabilities measured at amortised cost		
Trade creditors	2,794	8,829
Unearned income	13,528	14,246
Total financial liabilities at amortised cost	16,322	23,075

NOTES TO THE FINANCIAL STATEMENTS

7.4: Fair Value Measurements

Accounting policy

ACIAR engaged the service of the Colliers valuation and advisory services (Colliers) to conduct a comprehensive valuation of all non-financial assets at 30 June 2023 and has relied upon those outcomes to establish carrying amounts. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. Comprehensive valuations are carried out at least once every three years. Colliers has provided written assurance to the ACIAR that the models developed are in compliance with AASB 13 Fair Value Measurement.

The methods used to determine and substantiate the unobservable inputs are derived and evaluated as follows:

Physical Depreciation and Obsolescence - Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured using the depreciated replacement cost approach. Under the depreciated replacement cost approach the estimated cost to replace the asset is calculated and then adjusted to take into physical depreciation and obsolescence. Physical depreciation and obsolescence has been determined based on professional judgement regarding physical, economic and external obsolescence factors relevant to the asset under consideration. For all Leasehold Improvement assets, the consumed economic benefit/asset obsolescence deduction is determined based on the term of the associated lease.

The ACIAR policy is to recognise transfers into and transfers out of fair-value hierarchy levels as at the end of the reporting period.

Non-financial assets ¹	Valuation Method	Fair value measurements at the end of the reporting period	
		2023 \$'000	2022 \$'000
Buildings ²	depreciated replacement cost	416	576
Plant and equipment	depreciated replacement cost	731	679
Total non-financial assets		1,147	1,255

¹No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2023 (2022: Nil).

²Excluding right of use assets as these are measured at cost.

ACIAR assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all non-financial assets is considered their highest and best use.

NOTES TO THE FINANCIAL STATEMENTS

Other information

8.1 Aggregate Assets and Liabilities

8.1A: Aggregate Assets and Liabilities

	2023	2022
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	11	11
Trade and other receivables	5,570	5,648
Other Non-Financial Assets	181	125
Total no more than 12 months	5,762	5,784
More than 12 months		
Land and buildings	5,482	5,946
Plant and equipment	730	679
Computer software	898	1,110
Other Non-Financial Assets	24	24
Total more than 12 months	7,134	7,759
Total assets	12,896	13,543
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	155	239
Other payables	494	746
Employee provisions	510	497
Finance Leases	736	657
Total no more than 12 months	1,895	2,139
More than 12 months		
Employee provisions	1,858	1,682
Finance Leases	4,520	4,830
Total more than 12 months	6,378	6,512
Total liabilities	8,273	8,651

8.1B: Administered - Aggregate Assets and Liabilities

	2023	2022
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	14,160	15,182
Taxation receivables	413	727
Trade and other receivables	97	317
Other Non-Financial Assets	47	98
Total no more than 12 months	14,717	16,324
Total assets	14,717	16,324
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	2,794	8,829
Other payables	14,030	15,067
Employee provisions	209	166
Total no more than 12 months	17,033	24,062
More than 12 months		
Employee provisions	377	301
Total more than 12 months	377	301
Total liabilities	17,410	24,363

PART 5

Appendixes

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Appendix A. ACIAR organisational structure

Organisational structure 2022–23, 30 June 2023



Appendix B. Staffing statistics

ACIAR is a small government agency with a staff of 80, plus a CEO. There are 57 staff employed under the *Australian Public Service Act 1999* (APS staff) and all are located in Canberra, ACT. ACIAR also employs 23 staff overseas. These are locally engaged staff (non-APS) who provide in-country program support.

As a small agency, ACIAR does not have employees in all bands of the APS scale. Table B1 provides a summary of the classifications and employment type for APS staff.

Tables B2 to B5 present staffing statistics for 2022–23, for ongoing and non-ongoing staff, in respect to gender, employment type and location, according to requirements of PGPA Rule Section 17AG (4)(aa). Data is also presented for the current and previous reporting periods.

Tables B6 to B12 present statistics for staff employed under the Public Service Act 1999. For each APS classification, data is reported for ongoing and non-ongoing staff, in respect to gender, employment type, location, and employees who identify as Indigenous, according to requirements of PGPA Rule Section 17AG (4)(b).

Table B1: Summary of data for Canberra-based, Australian Public Service employees for the current reporting period, 2022–23

APS Classification	No. of employees	Ongoing	Non-ongoing	Male	Female	Full-time	Part-time
SES 1	1	1	-	-	1	1	-
EL 2	19	5	14	9	10	17	2
EL 1	13	12	1	7	6	12	1
APS 6	8	8	-	1	7	7	1
APS 5	13	12	1	2	11	8	5
APS 4	3	-	3	-	3	3	-
Total	57	38	19	19	38	48	9

Statistics for all employees

Table B2: All ongoing employees for the current reporting period, 2022–23

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	10	1	11	20	7	27	-	-	-	-	-	-	-	-	-	38
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	8	-	8	15	-	15	-	-	-	-	-	-	-	-	-	23
Total	18	1	19	35	7	42	-	-	-	-	-	-	-	-	-	61

Table B3: All non-ongoing employees for the current reporting period, 2022–23

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	7	1	8	11	-	11	-	-	-	-	-	-	-	-	-	19
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7	1	8	11	-	11	-	-	-	-	-	-	-	-	-	19

Table B4: All ongoing employees for the previous reporting period, 2021-22

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	9	1	10	17	7	24	-	-	-	-	-	-	-	-	-	34
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	8	-	8	14	-	14	-	-	-	-	-	-	-	-	-	22
Total	17	1	18	31	7	38	-	-	-	-	-	-	-	-	-	56

Table B5: All non-ongoing employees for the previous reporting period, 2021-22

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	11	-	11	12	2	14	-	-	-	-	-	-	-	-	-	25
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	11	-	11	12	2	14	-	-	-	-	-	-	-	-	-	25

Statistics for APS employees

Table B6: Classification and gender of ongoing APS employees for the current reporting period, 2022–23

APS classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
EL 2	1	1	2	3	-	3	-	-	-	-	-	-	-	-	-	5
EL 1	7	-	7	4	1	5	-	-	-	-	-	-	-	-	-	12
APS 6	1	-	1	6	1	7	-	-	-	-	-	-	-	-	-	8
APS 5	1	-	1	6	5	11	-	-	-	-	-	-	-	-	-	12
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10	1	11	20	7	27	-	-	-	-	-	-	-	-	-	38

Table B7: Classification and gender of non-ongoing APS employees for the current reporting period, 2022–23

APS classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	6	1	7	7	-	7	-	-	-	-	-	-	-	-	-	14
EL 1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
APS 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 5	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
APS 4	-	-	-	3	-	3	-	-	-	-	-	-	-	-	-	3
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7	1	8	11	-	11	-	-	-	-	-	-	-	-	-	19

Table B8: Classification of employment type of ongoing and non-ongoing APS employees for the current reporting period, 2022–23

APS classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total Non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	1	-	1	-	-	-	1
EL 2	4	1	5	13	1	14	19
EL 1	11	1	12	1	-	1	13
APS 6	7	1	8	-	-	-	8
APS 5	7	5	12	1	-	1	13
APS 4	-	-	-	3	-	3	3
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	30	8	38	18	1	19	57

Table B9: Location of ongoing and non-ongoing APS employees for the current reporting period, 2022–23

Location	Ongoing	Non-ongoing	Total
NSW	-	-	-
Qld	-	-	-
SA	-	-	-
Tas	-	-	-
Vic	-	-	-
WA	-	-	-
ACT	38	19	57
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total	38	19	57

Table B10: Ongoing and non-ongoing APS employees identifying as Indigenous for the current reporting period, 2022–23

Indigenous employees	Total
Ongoing	-
Non-ongoing	-
Total	-

Workplace arrangements

Table B11: Employment arrangements for SES and non-SES APS employees for the current reporting period, 2022-23

Arrangement	SES	Non-SES	Total
Enterprise Agreement	-	43	43
Individual Flexibility Agreement	-	13	13
Determination under subsection 24(1) of the Public Service Act	1	-	1
Total	1	56	57

Table B12: Salary arrangements for SES and non-SES APS employees by classification level for the current reporting period, 2022-23

APS classification	Minimum Salary	Maximum Salary
SES 3	-	-
SES 2	-	-
SES 1	-	\$249,238
EL 2	\$141,700	\$198,192
EL 1	\$113,600	\$119,395
APS 6	\$ 89,905	\$99,380
APS 5	\$82,032	\$85,197
APS 4	\$74,329	\$78,363
APS 3	\$65,064	\$70,084
APS 2	\$57,342	\$63,393
APS 1	\$50,878	\$56,043
Other	-	-
Minimum/Maximum range	\$50,878	\$249,238

ACIAR does not provide performance pay for employees at any classification level.

Appendix C. Executive remuneration

During the reporting period ended 30 June 2023, ACIAR had 6 executives who met the definition of key management personnel. In the notes to the financial statements for the period ending 30 June 2023, ACIAR discloses a summary of remuneration expenses for key management personnel listed in Table C1. In accordance with the PGPA Rule, the summary information is disaggregated and presented in tables C1 and C2.

The threshold for reporting 'other highly paid staff' has increased to \$240,000. Table C3. provides information about other highly paid staff.

Table C1: Remuneration detail for key management personnel for the reporting period, 2022–23

Name	Position	Short-term benefits		Post-employment benefits	Other long-term benefits	Termination benefits	Total remuneration
		Base salary ¹	Other benefits and allowances	Superannuation contribution	Long service leave		
Andrew Campbell	Chief Executive Officer	\$287,532	\$50,931	\$50,086	\$8,409	-	\$396,958
Eleanor Dean	General Manager, Outreach and Capacity Building	\$231,473	-	\$46,019	\$1,637	-	\$279,129
Audrey Gormley	Chief Finance Officer	\$218,962	-	\$46,019	\$11,167	-	\$276,148
Peter Horne	General Manager, Country Partnerships	\$108,885	-	\$32,181	\$13,123	-	\$154,189
Ann Fleming	A/g General Manager, Country Partnerships	\$225,867	-	\$33,506	\$10,736	-	\$270,109
Daniel Walker	Chief Scientist	\$239,038	-	\$45,919	\$24,912	-	\$309,869
Total		\$1,311,757	\$50,931	\$253,730	\$69,984	-	\$1,686,402

Note: All senior executives, other than the CEO, have the same base salary. The base salary in this table is calculated as salary with adjustments for annual leave provisions.

Table C2: Information about remuneration for senior executives, 2022-23

Total remuneration bands	No. senior executives	Short-term benefits		Post-employment benefits		Other long-term benefits		Termination benefits		Total remuneration	
		Ave. base salary	Ave. other benefits & allowances	Ave. superannuation contributions	Average long service leave	Ave. other long term benefits	Ave. termination benefits	Ave. total remuneration			
\$0- \$220,000	1	\$108,885	\$0	\$32,181	\$13,123	\$0	\$0	\$0	\$154,189		
\$220,001- \$245,000	-	-	-	-	-	-	-	-	-		
\$245,001- \$270,000	-	-	-	-	-	-	-	-	-		
\$270,001- \$295,000	3	\$225,434	\$0	\$41,848	\$7,847	\$0	\$0	\$0	\$275,128		
\$295,001- \$320,000	1	\$239,038	\$0	\$45,919	\$24,912	\$0	\$0	\$0	\$309,869		
\$320,001- \$345,000	-	-	-	-	-	-	-	-	-		
\$345,001- \$370,000	-	-	-	-	-	-	-	-	-		
\$370,001- \$395,000	-	-	-	-	-	-	-	-	-		
\$395,001- \$420,000	1	\$287,532	\$50,931	\$50,086	\$8,409	\$0	\$0	\$0	\$396,958		

Table C3: Information about remuneration for other highly paid staff, 2022-23

Total remuneration bands	No. senior executives	Short-term benefits		Post-employment benefits		Other long-term benefits		Termination benefits		Total remuneration	
		Ave. base salary	Ave. other benefits & allowances	Ave. superannuation contributions	Average long service leave	Ave. other long term benefits	Ave. termination benefits	Ave. total remuneration			
\$240,001 - \$245,000	2	\$194,797	-	\$29,397	\$17,806	-	-	-	\$241,999		

Appendix D. Corrections to previous annual report

One correction is required to the Annual Report 2021–22, as follows.

Part 4: Financial statements 2021–22

Notes to the Financial Statements

Section 2: Income and Expenses Administered on Behalf of Government

Table 2.1: Administered - Expenses

Data for the column 2022 should read:

Research program	\$60,758
Multilateral program	\$25,860

All other data and totals remain unchanged.

PART 6

Reference material

List of requirements	100
Abbreviations and acronyms	107
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Contact us	112

List of requirements

PGPA Rule Reference	Description	Requirement	Page
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	i
17AD(h)	Aids to access		
17AJ(a)	Table of contents (print only).	Mandatory	iii
17AJ(b)	Alphabetical index (print only).	Mandatory	108
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	107
17AJ(d)	List of requirements.	Mandatory	100
17AJ(e)	Details of contact officer.	Mandatory	112
17AJ(f)	Entity's website address.	Mandatory	112
17AJ(g)	Electronic address of report.	Mandatory	112
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	1
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	6
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	26
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	7
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	7
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	12
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	12
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	28
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Not applicable	–

PGPA Rule Reference	Description	Requirement	Page
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	Not applicable	–
17AD(c)	Report on the Performance of the entity		
	Annual performance Statements		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	12
17AD(c)(ii)	Report on Financial Performance		22
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	22
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	23
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	Not applicable	–
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	30
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	i
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	i
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	i
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	26-30
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	Not applicable	–

PGPA Rule Reference	Description	Requirement	Page
Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	29
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	29
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	29
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	29
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	29
External Scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	36
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	Not applicable	–
17AG(3)(b)	Information on any reports on operations of the entity by the AuditorGeneral (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	Not applicable	–
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period.	Not applicable	–
Management of Human Resources			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	38
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and nonongoing basis, including the following: <ul style="list-style-type: none"> (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender (d) statistics on staff location 	Mandatory	89-91

PGPA Rule Reference	Description	Requirement	Page
17AG(4)(b)	<p>Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following:</p> <ul style="list-style-type: none"> » Statistics on staffing classification level; » Statistics on fulltime employees; » Statistics on parttime employees; » Statistics on gender; » Statistics on staff location; » Statistics on employees who identify as Indigenous. 	Mandatory	92-94
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	95
17AG(4)(c)(i)	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	95
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	95
17AG(4)(c)(iii)	A description of nonsalary benefits provided to employees.	Mandatory	95
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	Not applicable	–
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	Not applicable	–
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level.	Not applicable	–
17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	Not applicable	–
Assets Management			
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	Not applicable	–
Purchasing			
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	40

PGPA Rule Reference	Description	Requirement	Page
Reportable consultancy contracts			
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	41
17AG(7)(b)	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]".	Mandatory	41
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	41
17AG(7)(d)	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory	41
Reportable non-consultancy contracts			
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	41
17AG(7A)(b)	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory	41
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	42

PGPA Rule Reference	Description	Requirement	Page
Australian National Audit Office Access Clauses			
17AG(8)	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	Not applicable	–
Exempt contracts			
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	Not applicable	–
Small business			
17AG(10)(a)	A statement that <i>"[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."</i>	Mandatory	41
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	41
17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that <i>"[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."</i>	Not applicable	–
Financial Statements			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	47
Executive Remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	96

PGPA Rule Reference	Description	Requirement	Page
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that <i>"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>	Not applicable	–
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	Not applicable	–
17AH(1)(b)	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	Not applicable	–
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	43
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	43
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	98
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Abbreviations and acronyms

ACIAR	Australian Centre for International Agricultural Research
ACIAR Act	<i>Australian Centre for International Agricultural Research Act 1982</i>
AICD	Australian Institute of Company Directors
ANAO	Australian National Audit Office
APS	Australian Public Service
BA	Bachelor of Arts
CABI	Centre for Agriculture and Bioscience International
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CGIAR	formerly the Consultative Group on International Agricultural Research
Commission	Commission for International Agricultural Research
Council	Policy Advisory Council
COVID-19	SARS-CoV-2 virus
CSIRO	Commonwealth Scientific and Industrial Research Organisation (Australia)
DFAT	Department of Foreign Affairs and Trade (Australia)
EL	Executive Level
EPBC Act	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
FAIAS	Fellow of the Australian Institute of Agricultural Science
FAICD	Fellow of the Australian Institute of Company Directors
FOI Act	<i>Freedom of Information Act 1982</i>
FTE	full-time equivalent (staff)
FTSE	Fellow of the Australian Academy of Technology and Engineering
GAICD	Graduate of the Australian Institute of Company Directors
GST	Goods and Services Tax
No.	number
OAM	Medal of the Order of Australia
ODA	Official Development Assistance
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
Public Service Act	<i>Public Service Act 1999</i>
RPM	Research Program Manager (ACIAR)
SES	Senior Executive Service (of APS)
UN	United Nations

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