



Australian Government

Australian Centre for  
International Agricultural Research

# ACIAR

## ANNUAL REPORT 2023–24



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Cover photo: An ACIAR-supported project established the  
Pacific Soil Portal to establish a reliable soils knowledge base  
for sustainable intensification of agricultural systems for use by  
growers, extension officers and policy-makers.

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# Letter of transmittal



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14 October 2024  
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 2024.

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,

**Professor Wendy J. Umberger PhD**  
Chief Executive Officer



**ACIAR**



# 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 Australia's development 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 J. Umberger, PhD**  
Chief Executive Officer

**I am pleased to present the 2023–24 Annual Report for the Australian Centre for International Agricultural Research (ACIAR).**

In 2023–24, ACIAR supported 175 projects with more than 400 global partners. I encourage you to visit our website [www.aciar.gov.au](http://www.aciar.gov.au) to learn more about the ways ACIAR-supported research and capacity development programs are increasing smallholder productivity and profitability, and improving the livelihoods of rural households, biosecurity, pest and disease control, market access, gender equity, and food and nutrition security, thus benefitting our partner countries and Australia. I am proud of the high impact research projects and programs we commission and our global partnerships which allow us to continue to deliver on our important mission.

### Our changing environment and climate

ACIAR operates in a dynamic global environment and climate change is amplifying food security challenges around the globe. Extreme weather events and changing weather patterns are having detrimental impacts on the livelihoods of smallholder farmers, fishers and foresters and their communities in the Indo-Pacific region. These impacts have compounding effects on food system resilience and economic stability in our partner countries. Therefore, we are engaging closely with our partners to gain insight on how climate change is impacting their agriculture and food systems and better understand how ACIAR can evolve to be best placed to invest in research that builds climate resilience and empowers our research partners to lead adaptation and mitigation efforts.

### Committed and passionate people and partners

We are fortunate to work with committed and passionate people around the globe – this includes our staff, the Commission for International Agricultural Research, the Policy Advisory Council, partner governments and institutions, and many closely-engaged stakeholders. The impact of the work we do is amplified because of this enormous support. To maintain this support and grow our reputation, we must ensure that we continue to deliver on our mission and adapt to the evolving needs of our partners and our changing operational environment.





## Strategic review and organisational change process

In October 2023 we began a strategic review of our corporate structure and our workforce to ensure that we can deliver programs which align with partner country priorities, Australia's new International Development Policy (launched in August 2023) and Australian Public Service initiatives. As a result of our review, in March 2024, we launched a new corporate structure, which includes three branches: Research, Partnerships and Corporate. We believe partnerships are the cornerstone of ACIAR's research commissioning model. Our new structure allows us to build innovative research programs which respond to partners' needs, deliver and scale impact, and our robust monitoring and evaluation programs allow us to learn and adapt our investments.

In addition to changing our corporate structure, we evaluated and refined our investment framework to ensure that our investment decisions and procurement processes are efficient, transparent and respond to partner country needs in a way that leverages all partners' expertise.

I am pleased to report that over the past 12 months ACIAR improved its overall performance results for project management and delivery of outcomes. Of note, two performance measures improved from 'not meeting expectations' to 'meeting expectations' and two performance measures improved from 'meeting expectations' to 'exceeding expectations'. These results reflect the clear focus by ACIAR over the past year to improve our investment processes.

Below I offer a summary of some key achievements and highlights of our bilateral and regional research programs, multilateral collaborations, and scientific and policy capacity development.

## Bilateral and regional research programs

Strengthening our relationships with partner countries has been a key focus for ACIAR in 2023–24. Thus, we have prioritised deeper consultation with country partners to improve our understanding of the existing and emerging food system issues and natural resource challenges they face and their main priorities for research partnerships. Our discussions have clarified areas where our Australian innovation system has complementary strengths and where we can provide the best support to our partner countries.

During 2023–24, several important Memorandums of Understanding (MoUs) were signed between ACIAR and relevant institutions from partner countries to demonstrate our mutual commitment to progressing action.

A highlight for 2023–24 was the Australian Prime Minister and the Philippines President signing an MoU focused on collaborative research to develop a National Soil Health Strategy for the Philippines. This agreement resulted in increased research collaboration between ACIAR and the Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development – Department of Science and Technology (DOST-PCAARD) to improve soil health in the Philippines in partnership with Australian scientists.



ACIAR is also supporting initiatives to facilitate regional collaboration and knowledge sharing. For example, ACIAR brought together agricultural scientists, policymakers and private sector leaders from Africa and the Pacific to share insights and learn from each other as part of a highly successful black soldier fly initiative.

## Multilateral collaborations

Multilateral collaboration is crucial to addressing shared global challenges affecting our food and natural resource systems. Over the past year, we have had the opportunity to meet with leaders from several international government agencies (for example, Canada's International Development Research Centre) and multilateral institutions (for example, CGIAR centres, CAB International, the International Centre of Insect Physiology and Ecology, The World Vegetable Centre). These meetings have helped us to build more effective multilateral partnerships, better understand where Australian expertise and investments are most needed and leverage our investments and resources to expand and accelerate our impact.

## Capacity development and alumni

Australia's International Development Policy highlights the importance of investing in local capabilities to build resilience. Capacity development has long been a key activity of ACIAR, and in 2023–24, ACIAR continued supporting scientists from partner countries through fellowships, scholarships, capacity-development programs and networking opportunities for ACIAR alumni around the globe.

Highlights from the year include the opportunity to meet with our John Dillon Fellows from Indonesia, the Pacific and Vietnam and hear about their leadership journey and learnings from this life changing capacity development program. Additionally, we are proud that one of our John Allwright Fellows, Dr Dexter dela Cruz was awarded the 2024 Australia Alumni Excellence Awards Alumnus of the Year by the Australian Embassy in the Philippines. Dr dela Cruz is a leader in the development of groundbreaking coral reef restoration techniques used in the Philippines and Australia to enhance resilience to climate change.

## Looking ahead to 2024–25

With our refreshed corporate structure and a new Executive Team, in 2024–25, ACIAR will continue to strengthen partnerships and work more closely with partner countries to understand and address their evolving challenges and investment priorities and build capacity at a local level to tackle complex issues related to food and nutrition security, climate change and economic transition in the Indo-Pacific and Africa regions. Additionally, we will have a strong emphasis on climate action in new research and capacity development investments.

We remain committed to the 6 strategic change initiatives outlined in the ACIAR 10-Year Strategy 2018–27 (October 2022 edition). With the new Executive Team and corporate structure in place, I anticipate accelerating progress on these initiatives.

In line with the recommendations of ACIAR's mid-term review of its strategy in 2022, we aim to enhance the delivery of our esteemed fellowships, scholarships and training programs, while also reviewing and integrating capacity development across all functions. We are dedicated to advancing gender equity and social inclusion by embedding intersectional considerations into all aspects of our research, capacity development and outreach programs.

We will continue to build global research collaborations with multilateral partners, including international agricultural research centres, regional research institutions and foundations. Through these partnerships, we strive to maintain a prominent role in international agricultural research-for-development and contribute to a coordinated, sustainable approach to addressing global food system challenges and natural resource management.

I would like to acknowledge and express my gratitude to all our committed staff, Commissioners, Policy Advisory Council members, partners and stakeholders around the globe. Their combined expertise, passion and dedication are a critical part of the ongoing success and high impact of ACIAR.

# 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.**

## Roles and functions

Our mandate is to amplify the impact of Australia's outstanding capabilities in food systems innovation and natural resource sciences by brokering and funding research-for-development partnerships in developing countries. We work with public and private research institutions to improve the productivity and sustainability of agriculture, forestry and fisheries systems and the resilience of communities in partner countries in the Indo-Pacific region.

As a part of our statutory mandate, we manage Australia's multilateral investments in the international agricultural research system, largely through the CGIAR, the world's largest global agricultural innovation network. ACIAR represents Australia on the CGIAR System Council.

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

Our team comprises highly skilled individuals who are passionate about facilitating quality research through genuine collaborations. Our scientifically trained staff are highly specialised and experienced in fostering and brokering successful partnerships worldwide. Our international relationships are managed by in-country staff at 13 locations across the Indo-Pacific region.



## 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 and natural resource systems emerging from collaborative international research partnerships.*

Our purpose reflects the Australian Government's commitment to support Australia's national interests by contributing to sustainable economic growth and poverty reduction in our region, with a strong focus on climate adaptation and mitigation.

Under the enhanced Commonwealth Performance Framework, ACIAR works to achieve one Government outcome (Outcome 1) and one program (Program 1).

ACIAR plans and implements its operations according to the [ACIAR 10-Year Strategy 2018–2027](#), which defines 6 high-level objectives that align to ACIAR's enabling legislation, reflects Australia's International Development Policy and whole-of-government priorities, and the United Nations' 2030 Agenda for Sustainable Development. Our work also reflects Australian Government policy imperatives articulated in the Paris Agreement under the United Nations Framework Convention on Climate Change.

Performance for the period covered in this annual report is guided by the [ACIAR Corporate Plan 2023–24](#), which covers the 4-year period 2023–24 to 2026–27.

The Corporate Plan sets out our purpose and outcomes, and the key activities we undertake to achieve them. It identifies targets for performance that are aligned with performance measures set out for ACIAR in the Portfolio Budget Statement 2023–24, the primary document that informs Members of Parliament and the public of the proposed allocation of resources to government outcomes.

The relationship between the outcome, program and purpose of ACIAR in the reporting year, as set out in Portfolio Budget Statements 2023–24, and how ACIAR plans and reports its performance according to these is illustrated in Figure 1.



**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 and natural resource systems emerging from collaborative international research partnerships.	
	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"><li>1. global research collaborations</li><li>2. bilateral and regional research projects</li><li>3. scientific and policy capacity-development activities.</li></ol>	
	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:  » exceeding expectations » meeting expectations » not meeting expectations.	All three key activities meeting or exceeding expectations
Annual performance statement (Annual Report)	Reports achievement of outcomes set for performance measures	

# ACIAR Executive Team

**ACIAR has an Executive Team made up of the Chief Executive Officer (CEO) and three General Managers that lead ACIAR's three branches: Research, Partnerships and Corporate.**

The Executive Team works together to ensure that ACIAR delivers on its core mandate.

The **Chief Executive Officer** (CEO) provides strategic leadership of the Agency and 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. In July 2023, Professor Wendy Umberger was appointed as CEO for a 5-year term, assuming responsibility on 14 August 2023.

In March 2024, ACIAR formed a new corporate structure with three branches led by General Managers. The organisational structure for ACIAR as of 30 June 2024, is shown at Appendix A. The General Manager Research and General Manager Partnerships are new positions created when the new structure was initiated in March 2024.

The **General Manager Research** leads a team that consists of Research Directors and the Director Capacity Development. These roles, in turn, manage a team of program managers and support officers who collectively deliver research and capacity development programs aligned with ACIAR's investment framework and country/regional priorities. The General Manager Research is also responsible for strategic engagement with the Australian innovation ecosystem, ensuring that ACIAR is a valued and preferred research partner. Dr James Quilty was formally appointed as General Manager Research in late June 2024, following an acting period.

The **General Manager Partnerships** leads a multi-disciplinary team to support multilateral and strategic partnerships, deliver communication and stakeholder engagement, undertake impact evaluation, and facilitate partner country engagement through the locally engaged ACIAR country network. The General Manager Partnerships and the Partnerships branch work collaboratively to ensure that country/regional priorities inform ACIAR's investments in line with Australia's International Development Policy and ACIAR's strategic objectives.

The General Manager Partnerships also ensures that ACIAR's investments are guided by lessons learned from project and program impact assessment, and that ACIAR's work is effectively promoted. The General Manager Partnerships was advertised in mid-2024 with Ms Laura Timmins commencing with ACIAR in mid-August 2024.

The **General Manager Corporate** leads a multi-disciplinary team consisting of Finance, Information and Communication Technologies (ICT), and People and Culture. The Corporate branch leads preparation of ACIAR's financial statements, develops strategies to streamline corporate governance and improves management practices to drive efficiencies across programs. This includes adherence to government statutory reporting, legislative compliance and business assurance, and improvements to integrity and culture.

Prior to the launch of the new structure, ACIAR had a Chief Scientist, a General Manager Country Partnerships, and a General Manager Outreach and Capacity Development. These positions were re-evaluated as part of ACIAR's organisational change process and responsibilities of the former Executive Team are now reflected in roles of the new General Manager Research and the General Manager Partnerships.







# PART 2

## Performance

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# Annual performance statement

The 2023–24 annual performance results for the Australian Centre for International Agricultural Research (ACIAR) are measured against the purpose and intended annual outcomes published in the ACIAR Corporate Plan 2023–24 and the ACIAR Portfolio Budget Statement 2023–24.

## Introductory statement

I, Wendy J. Umberger PhD, as the Accountable Authority of the Australian Centre for International Agricultural Research (ACIAR), present the 2023–24 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 PhD**  
Chief Executive Officer  
14 October 2024

## 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).

ACIAR performance for the reporting period was monitored and reported against 3 key areas of work:

- » global research collaborations
- » bilateral and regional research partnerships
- » scientific and policy capacity-development 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 2023–2024 and ACIAR Portfolio Budget Statement 2023–24).

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.

Measuring the impact of ACIAR projects, programs and partnerships is a complex process, as it involves measuring 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.

**Performance improvements**

While ACIAR has improved its overall performance results when considering all 16 performance measures, 4 performance measures improved notably when compared to the previous reporting year.

In the areas of project management and delivering the intended project objectives, previously, 2 outcomes did not meet expectations. However, following a major upgrade of the project management system (that is, to allow automation of workflows) and improvements to project management practices and processes, we now meet expectations, and in one instance, exceed expectations. Providing staff with better tools and visibility of requirements led to an improvement in key performance measures for project management.

Another step-change improvement is a result of the introduction of ACIAR’s first gender strategy in 2018. We are only just seeing projects that were commissioned under the 2018 gender strategy guidelines coming to conclusion, making this a long-awaited and welcomed result.

Also of note was the overall improvement across all the performance measures in our scientific and policy capacity-development activities. This ongoing improvement provides confidence that our fellowship programs remain relevant, fit-for-purpose, meet the needs of partner countries and contribute to development outcomes.

The following tables provide further detail on ACIAR’s performance during 2023–24 against the performance measures and outcomes set out in the ACIAR Portfolio Budget Statement 2023–24.



# Global research collaborations

## ACIAR performance against intended annual outcomes, 2023–24

1. Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–2027 of global research collaborations		
1.1 Area monitored	Influence as a donor		
Performance indicator	50–90% 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 is for ACIAR to be influential in supporting effective multilateral research governance through all supported research collaborations. Evidence for achievement of this outcome is 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 2023–24 is 50%, this result meets expectations.

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.

1.2 Area monitored	Mutual respect and commitment		
Performance indicator	More than 80% 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 is for partnership management processes to ensure timely financial acquittal of public funds. Evidence for achievement of this outcome is for ACIAR to have more than 80% of multilateral financial contributions delivered by the end of the Australian financial year. The result for 2023–24 is 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.

1. Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of global research collaborations		
1.3 Area monitored	Mutual respect and commitment		
Performance indicator	50–90% 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 is for partnership management processes to ensure timely receipt of agreed deliverables. Evidence for achievement of this outcome is for ACIAR to have 50–90% of reporting products submitted within agreed timeframes. The result for 2023–24 is 100%, which exceeds expectations, the same achievement as in the previous reporting year.

Timely reporting is an expression of an engaged 2-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.

<b>1.4 Area monitored Mutual respect and commitment</b>			
<b>Performance indicator</b>	No more than a 20% decrease in support of multilateral financial contributions delivered within an acceptable range of variation from previous financial year		
<b>Intended annual outcome</b>	ACIAR provided consistent support for global public goods, research, infrastructure and capacity		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

#### Analysis

The intended annual outcome is for ACIAR to have provided consistent support for global public goods, research, infrastructure and capacity. Evidence for achievement of this outcome is to have no more than a 20% decrease in support from the previous reporting year. The result is considered to exceed expectations as the totals for all individual ACIAR multilateral payments remained the same or higher for 2023–24 as compared to the previous reporting year.

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, 2023–24

2. Performance criteria	Delivery in line with the ACIAR 10–Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
2.1 Area monitored	Project management		
Performance indicator	50–80% 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 is for project management practices to ensure timely financial acquittal of public funds. Evidence for achievement of this outcome is for ACIAR to have 50–80% of annual deliverables submitted within expected timeframes. This financial year, 84% of deliverables were received within anticipated timeframes, which exceeds expectations. This result is up from 66% in the previous reporting year.

2.2 Area monitored	Project management		
Performance indicator	50–80% 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 is for project management practices to ensure timely delivery of commissioned work. Evidence for achievement of this outcome is for ACIAR to have 50–80% of annual and final reports submitted within expected timeframes. The result for 2023–24 is 62%, which meets expectations. This is a significant improvement on the 33% result from the previous reporting year.



<b>2. Performance criteria</b>	Delivery in line with the ACIAR 10–Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
<b>2.3 Area monitored</b>	Delivery of intended project objectives		
<b>Performance indicator</b>	70–90% of projects concluded during the financial year that rated as good quality or above on the effectiveness criteria in final project reviews		
<b>Intended annual outcome</b>	The research portfolio effectively delivered agreed end of project outcomes		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

#### Analysis

The intended annual outcome is for the research portfolio to effectively deliver agreed end of project outcomes. Evidence for achievement of this outcome is for ACIAR to have 70–90% of concluded projects demonstrating effective delivery of project objectives during 2023–24. The goal was met, with 89% of concluding projects demonstrating achievement of objectives. This level of performance represents an improvement on the 71% result from the previous reporting year.

<b>2.4 Area monitored</b>	Delivery of intended project objectives		
<b>Performance indicator</b>	70–90% of projects concluded during the financial year that rated as good quality or above on the gender equity criteria in final project reviews		
<b>Intended annual outcome</b>	The research portfolio effectively responded to the different needs of women and girls		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

#### Analysis

To reflect the emphasis that ACIAR, and Australia's development program, 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 is for the research portfolio to effectively respond to the different needs of women and girls. Evidence for achievement of this outcome is for ACIAR to have 70–90% of concluded project reviews showing a positive contribution. The result met expectations, with a total of 84% rated as good or above in relation to contribution to gender equity. This level of performance represents a substantial improvement on the 57% result from the previous reporting year.

<b>2. Performance criteria</b>	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
<b>2.5 Area monitored</b>	Contribution to development outcomes		
<b>Performance indicator</b>	70–90% of outcome evaluations completed during the financial year showing evidence of contribution to intended development outcomes		
<b>Intended annual outcome</b>	Evidence shows that the research contributed to development outcomes		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

### Analysis

Each year, ACIAR revisits a sample of projects (approximately 3 to 5 years after project conclusion), to establish how intended users are making use of the knowledge, practice and/or varieties produced through our research. The intended annual outcome is for evidence to show that the research contributed to development outcomes. Evidence for achievement of this outcome is for ACIAR to see 70–90% of ex-post outcome evaluations showing evidence of achievement of intended end of project outcomes. In 80% of studies completed, there is evidence that the majority of intended project outcomes were achieved. The result is broadly consistent with performance in previous years, which has generally found strong evidence of achievement of outcomes. This is a strong result considering researchers can manage for, but not guarantee that project-generated knowledge will be used by the intended audience.

<b>2.6 Area monitored</b>	Contribution to development outcomes		
<b>Performance indicator</b>	70–90% of long-term economic impact assessments completed during the financial year showing benefit:cost ratio of 3:1 or above		
<b>Intended annual outcome</b>	Evidence shows that the funded research improved productivity		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

### Analysis

Five to 10 years after projects conclude, ACIAR revisits some projects to assess the value returned from our research investments (expressed as a benefit:cost ratio). The intended annual outcome is for evidence to show that ACIAR funded research improved productivity in the area where the project operated. Evidence for achievement of this outcome is 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 the 2022–23 financial year, albeit with a decrease in the available sample from which to draw.

## Scientific and policy capacity-development activities

### ACIAR performance against intended annual outcomes, 2023–24

<b>3. Performance criteria</b>	Delivery in line with the ACIAR 10–Year Strategy 2018–27 of capacity-development activities targeted to agricultural researchers in partner countries		
<b>3.1 Area monitored</b>	Project management		
<b>Performance indicator</b>	More than 70% of annual deliverables submitted on schedule		
<b>Intended annual outcome</b>	Project management practices ensured quality, timely delivery of program activities		
<b>Performance result</b>	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 is for project management practices to ensure high quality and timely delivery of program activities. Evidence for achievement of this outcome is for ACIAR to have more than 70% of program deliverables submitted on time. In 2023–24, through active management of programs, 93% of all contracted deliverables were delivered on schedule with mutually agreed timelines, thus meeting expectations. This represents an improvement of 6% on last year's result.

<b>3.2 Area monitored</b>	Project management		
<b>Performance indicator</b>	50% of total participants identifying as women		
<b>Intended annual outcome</b>	Selection processes ensured balanced participation of all genders		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

#### Analysis

The intended annual outcome is for selection processes to ensure balanced participation from all genders. Evidence for achievement of this outcome, in line with ACIAR Gender Equity Policy and Strategy 2017–2022, is for 50% of participants in capacity development programs to identify as female. In 2023–24, this target was exceeded, with 59% of participants identifying as female. This is a small decrease from the previous reporting period.

As ACIAR prepares for a revised Gender Equity and Social Inclusion Strategy and Action Plan, the Capacity Development 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.



<b>3. Performance criteria</b>	Delivery in line with the ACIAR 10-Year Strategy 2018–27 of capacity-development activities targeted to agricultural researchers in partner countries		
<b>3.3 Area monitored</b>	Delivery of intended program objectives		
<b>Performance indicator</b>	50% of total program participants successfully completing		
<b>Intended annual outcome</b>	Research and management qualifications of participants enhanced as expected		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

### Analysis

The intended annual outcome is for the research and management qualifications of participants to be enhanced as expected. Evidence for achievement of this outcome is more than 70% of participants successfully completing their program. In this reporting period, we met expectations with 89% of participants successfully completing.

During this reporting period, 4 of our John Allwright Fellows graduated. Additionally, 8 of our scholars from the Pacific Agriculture Support Scholarship (PASS), 20 women from the second cohort of the Meryl Williams Fellowship, and 28 participants in the John Dillon Fellowship program from Indonesia and the Pacific completed capacity development programs. The ACIAR Learn online learning platform expanded during the 2023–24 reporting year, with 320 participants completing all required course components, resulting in a completion rate of 70% – this is above industry standards for similar online learning platforms.

<b>3.4 Area monitored</b>	Delivery of intended program objectives		
<b>Performance indicator</b>	70% of participants who self-assess their experience of the program as satisfactory or above at completion		
<b>Intended annual outcome</b>	Program participant experience improves Australia's people-to-people linkages		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

### Analysis

The intended annual outcome is for program participants' experience to improve Australia's people-to-people linkages. Evidence for achievement of this outcome is that between 70–95% of participants assessed their experience as satisfactory or above at completion of their program. In this reporting period we exceeded expectations, with a participant satisfaction rate result of 99%, which is a slight (2%) improvement compared to the 2022–23 reporting period.

This figure suggests that ACIAR capacity-development 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 development activities.

<b>3. Performance criteria</b>	Delivery in line with the ACIAR 10-Year Strategy 2018–27 of capacity-development activities targeted to agricultural researchers in partner countries		
<b>3.5 Area monitored</b>	Contribution to development outcomes		
<b>Performance indicator</b>	70–90% of total program alumni profiled in qualitative case studies annually who are engaged in relevant sectors		
<b>Intended annual outcome</b>	Research and management qualifications developed by the program retained within partner system as expected		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

### Analysis

The intended annual outcome is for research and management qualifications developed by the program retained within the partner system as expected. Evidence for achievement of this outcome is for ACIAR to see between 50 and 80% of participants retained in their relevant sectors. Each year, ACIAR undertakes an alumni survey to assess their overall satisfaction with ACIAR's capacity-development programs, continued relevancy of participation to their work and research and ongoing engagement with alumni. From survey respondents in the 2023–24 survey, 95% indicated that they are still working within agricultural research, most commonly in social sciences (including agricultural economics, social research, development, monitoring and evaluation), horticulture and natural resource management (including water).

This result is an increase from 79% in the previous reporting period and could be attributed to more targeted communications when circulating the survey.

<b>3.6 Area monitored</b>	Contribution to development outcomes		
<b>Performance indicator</b>	70–80% of total program alumni profiled in qualitative case studies annually who self-assess the program as a significant contribution to career development		
<b>Intended annual outcome</b>	Program contribution to participant career development assessed as significant		
<b>Performance result</b>	Exceeding expectations	Meeting expectations	Not meeting expectations

### Analysis

Evidence for achievement of this outcome is 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 exceeded expectations, with 98% of alumni responding to the survey indicating that ACIAR had made a significant or moderate contribution to their career overall. Alumni reported very high levels of satisfaction with their ACIAR capacity-development support.

# Financial performance

**This section provides a summary of ACIAR's financial performance for departmental activities and the activities administered on behalf of the Australian Government.**

Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by ACIAR in its own right (that is, 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 2023–24 was a deficit of \$0.773 million (2022–23: deficit \$0.611 million). Revenue included a direct appropriation of \$9.343 million (2022–23: \$9.182 million) supplemented by other income of \$3.308 million (2022–23: \$3.196 million) and no gains this year (2022–23: \$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 2023–24 was \$13.424 million (2022–23: \$12.991 million). This included staff costs \$8.116 million, operating expenses (for example, property expenses, travel, IT, communications, etc.) of \$3.727 million, and depreciation, amortisation and other asset write-downs of \$1.515 million.

## Administered activity

Total administered funds appropriated to ACIAR for 2023–24 was \$103.550 million (2022–23: \$92.920 million). ACIAR received an additional \$8.841 million (2022–23: \$13.469 million) primarily under separate agreements or records of understanding with external parties.

Total program expenditure for 2023–24 was \$112.034 million (2022–23: \$103.857 million). This included \$8.532 million (2022–23: \$11.752 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.

## Audit report

The ANAO inspected the Agency's financial records and provided an unqualified audit opinion on the financial statements and accompanying explanatory notes on 17 September 2024. The auditor's report and the Agency's financial statements are presented in Part 4.

## Entity resource statement

A summary of total resources and payments for ACIAR in 2023–24 is presented in Table 1. Note that ACIAR administers one government outcome and one program.

**Table 1: Entity resource statement, 2023–24**

	Actual resources available	Resources used	Remaining balance 30 June 2024
	\$'000s	\$'000s	\$'000s
<b>Departmental</b>			
Annual appropriations – ordinary annual services	14,824	9,518	5,306
Annual appropriations – other services – non-operating	309	229	80
<b>Total departmental annual appropriations</b>	<b>15,133</b>	<b>9,747</b>	<b>5,386</b>
Own source income	1,928	1,928	-
Resources received free of charge	34	34	-
<b>Total departmental resourcing (A)</b>	<b>17,095</b>	<b>11,709</b>	<b>5,386</b>
<b>Administered</b>			
Annual appropriations – ordinary annual services	108,983	102,531	6,452
<b>Total administered appropriation</b>	<b>108,983</b>	<b>102,531</b>	<b>6,452</b>
<b>Special account</b>			
Opening balance	14,149	-	-
Receipts	17,869	-	-
Payments	-	9,929	-
Closing balance	-	-	22,089
<b>Total administered resourcing (B)</b>	<b>141,001</b>	<b>112,406</b>	<b>28,541</b>
<b>Total resourcing and payments (A)+(B)</b>	<b>158,096</b>	<b>124,169</b>	<b>33,927</b>







# 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 an agency of the Foreign Affairs and Trade Portfolio and contributes to Australia’s development program.

ACIAR has an executive management structure headed by a Chief Executive Officer (CEO) who reports directly to the Minister for Foreign Affairs.

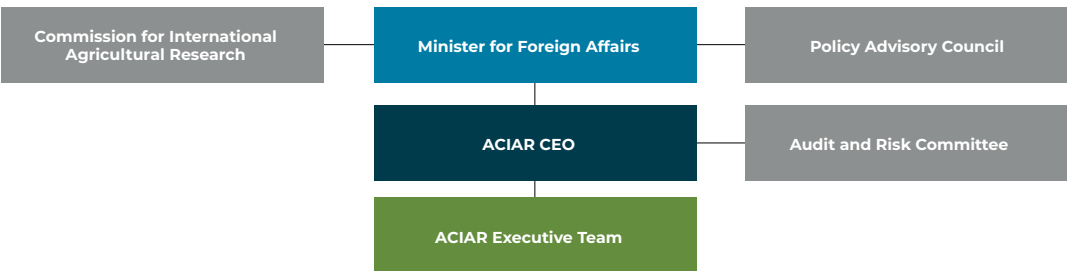
An audit and risk committee supports the CEO by providing independent assurance on financial and performance reporting responsibilities, risk oversight and management, and systems of internal auditing.

Also established under the ACIAR Act are the Commission for International Agricultural Research and the Policy Advisory Council. These advisory bodies provide expert strategic advice to the Minister for Foreign Affairs on international agricultural research-for-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 2023–24**, which covers the 4-year period 2023–24 to 2026–27. The Corporate Plan identifies targets for performance, which are aligned with performance measures 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.

In 2023–24, there were no directions given.

The CEO holds responsibilities as Head of Agency as set out in the PGPA Act and the *Public Service Act 1999*. 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 until the end of his term on 31 July 2023, having served the maximum number of years as permitted in the ACIAR Act.

Professor Wendy Umberger was appointed to the role for a 5-year term, starting duties 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 2023.

### Accountable Authority

The Accountable Authority is the person responsible for the financial management of an agency. For ACIAR, the Accountable Authority is the Chief Executive Officer. Due to the appointment of a new CEO, there were 3 people who served as the Accountable Authority during the reporting year (Table 2).

### 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 year, ACIAR had 8 people who filled executive positions that met the definition of key management personnel (Table 3).

The ACIAR Executive Team met formally 9 times during 2023–24.

A summary of remuneration expenses for key management personnel, as identified in Table 3, 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 1999*, 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: Accountable Authority, 2023–24**

		Period as Accountable Authority within the reporting period	
Name	Position	Start Date (1 July 2023 or after)	End Date (30 June 2024 or before)
Prof Andrew Campbell	Chief Executive Officer	1 July 2023	31 July 2023
Dr Daniel Walker	Chief Executive Officer (acting)	1 August 2023	13 August 2023
Prof Wendy Umberger	Chief Executive Officer	14 August 2023	30 June 2024

**Table 3: Key management personnel, 2023–24**

Name	Position	Term
Prof Andrew Campbell	Chief Executive Officer	July 2023
Prof Wendy Umberger	Chief Executive Officer	August 2023 - June 2024
Ms Eleanor Dean	General Manager, Outreach and Capacity Building	July 2023 - April 2024
Ms Michelle Nakamura	General Manager, Outreach and Capacity Building (acting)	January - April 2024
Ms Audrey Gormley	General Manager, Corporate	July 2023 - May 2024
Mr Paul Morgan	General Manager Corporate (acting)	June 2024
Prof Ann Fleming	General Manager, Country Partnerships (acting)	June - Sept 2023
Dr James Quilty	General Manager Research (acting)	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 1999*, 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 2023–24 was \$73,378 (excluding GST). The premium paid for 2022–23 was \$38,422 (excluding GST).

Comcover advised that this increase is primarily due to adverse claims experience, including significant individual claims and class actions across the Property, General Liability, and Professional Indemnity classes. Also, broader economic factors such as rising inflation and the compounding impacts from the recent years of COVID-19 have contributed to the higher cost of the settlement of claims.

### Significant non-compliance issues with finance law.

During 2023–24, 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 Audit and Risk Committee provides independent advice and assurance to the CEO on the appropriateness of the agencies financial and performance reporting, risk oversight and management, system of internal control, and associated compliance frameworks, to enable ACIAR to meet its external accountability responsibilities.

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](http://www.aciar.gov.au/corporate-governance/aciar-audit-and-risk-committee).

The Audit and Risk Committee has 3 independent members, supported by advisors from the ANAO (external auditors) and Bellchambers Barrett (internal auditors). Members bring a broad range of public and private sector skills and experience.

The Audit and Risk Committee met 4 times in 2023–24 (Table 4).

The Committee membership is shown in Table 5. The terms of appointment, number of meetings attended, and remuneration for each member are provided in Table 6.

**Table 4: Meetings of the Audit and Risk Committee, 2023–24**

Meeting	Date	Location
127	14 Sep 2023	ACIAR House, Canberra
128	11 Dec 2023	ACIAR House, Canberra
129	07 Mar 2024	ACIAR House, Canberra
130	29 May 2024	ACIAR House, Canberra

**Table 5: Membership of the Audit and Risk Committee, 2023–24**

Member	Current Position	Additional information
Mr Mark Craig	Executive Director, Tourism Australia	Chair & External Member
Ms Diana Hamono	Internal audit consultant	External Member
Mr Ross MacDiarmid AM	Business Consultant	External Member

**Table 6: Terms and meeting attendance of the Audit and Risk Committee, 2023–24**

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	4	NA
Ms Diana Hamono	22 Nov 2021	22 Nov 2024	4	4	\$8,250
Mr Ross MacDiarmid	18 May 2023	17 May 2026	4	4	\$7,700



**Mr Mark Craig** joined Tourism Australia in June 2011. Previously, Mark was Chief Financial Officer at the NSW Human Services Department. He also held senior executive roles with Energy Australia, Scottish Water and Ernst & Young.

**Ms Diana Hamono** has more than 37 years in the IT/internal audit industry and works as an independent member on several audit and risk committees, conducting Gateway Assurance Reviews, and providing executive internal audit roles on a contract basis. Her area of specialty is in information, knowledge and data management as well as information systems audit.

**Mr Ross MacDiarmid AM** has held many different leadership roles across varying sectors including Government, manufacturing, tourism and business development. He has been instrumental in positively transforming cultures and processes to create high performing organisations. In 2022, Ross was awarded a Member of the Order of Australia (AM) for significant service to public administration, and to the community through a range of roles.

## Risk management and business continuity planning

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

### Countering fraud and corruption

ACIAR has zero tolerance for fraud and corruption and takes all reasonable measures to prevent, detect and respond to incidents. We also have zero tolerance for reprisals against staff that report misconduct, fraud or corruption.

We manage these risks by regularly reviewing our internal controls, proactively scanning the environment for emerging fraud risks, and undertaking targeted internal audits.

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 Australian Public Service Values and 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.

### Internal audit

Internal audit is an important part of the ACIAR governance framework, providing an integral contribution to governance, risk management and control. In 2023–24, internal audit activities consisted of audits of the John Allwright Fellowship program, implementation of the Information and Management Strategy 2021–2025, and Procurement and Contract Management, and finalisation of the stage 2 review of the Annual Performance Statement. All recommendations were either satisfactorily addressed during the year or were in the process of being addressed.

## 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 6 other commissioners. Commissioners are appointed by the Governor-General and hold office for a period specified in the instrument of appointment, not exceeding 3 years.

The terms of Dr Sasha Courville and Ms Su McCluskey ended in September 2023, and 2 new commissioners were appointed, Dr Michelle Freeman and Mrs Lukina Lukin, along with Professor Wendy Umberger. Commissioners Simson, Falvey, Woods and York were appointed for a second term, having served their first term from 17 September 2020.

Commissioners during 2023–24 are listed in Table 7 and their terms of appointment are shown in Table 8. The ACIAR Act requires that the Commission holds at least 4 meetings each financial year. During 2023–24, the Commission met 4 times (Table 9).

The September 2023 meeting of the reporting period was the last meeting for Commissioners Courville and McCluskey, with Professor Wendy Umberger attending in her capacity as the new ACIAR CEO. The December 2023 meeting of the period was the first meeting for new commissioners, Dr Michelle Freeman and Ms Lukina Lukin. The meeting coincided with the inaugural high-level strategic dialogue between ACIAR and the Department of Foreign Affairs and Trade (DFAT), in which commissioners participated.

The May 2024 meeting was the annual in-country meeting, which was held in the Philippines. Meeting in-country gives commissioners the opportunity to meet stakeholders and research partners, and see firsthand the benefits of ACIAR supported work, particularly locally led climate change initiatives.

The Commission's focus throughout 2023–24 has been primarily around Australia's International Development Policy, progress on the 6 strategic changes recommended as part of the mid-term review of the [ACIAR 10-Year Strategy 2018–2027](#), and ACIAR's research investments.

**Table 7: Membership of the Commission for International Agricultural Research, 2023–24**

Commissioner	Organisation
*Dr Sasha Courville	Chief Impact Officer, Bank Australia
Emeritus Professor Lindsay Falvey FTSE, FAIAS	The University of Melbourne
*Dr Michelle Freeman	Board President and Chair, Forestry Australia Director and Principal Consultant, Calyx Enterprises Director Hollow-wood Enterprises Pty (Victoria)
*Mrs Lukina Lukin	Owner and Managing Director, Dinko Seafood (South Australia)
*Ms Su McCluskey	Cattle farmer, southern New South Wales Non-executive director and commissioner Australia's Special Agriculture Representative
Mrs Fiona Simson GAICD BA (Chair)	Farmer and Grazier, northern New South Wales Vice President, World Farmers' Organisation Chair, Future Food Systems Cooperative Research Centre Director, One Basin CRC Member, Climate Change Authority
Professor Wendy Umberger	Chief Executive Officer, ACIAR
Dr Beth Woods OAM FTSE	Independent consultant, agricultural management Chair, Australian Institute of Marine Sciences Council
Mr Tony York	Farmer, central wheatbelt, Western Australia Director, National Farmers' Federation

\* The terms of Dr Sasha Courville and Ms Su McCluskey ended in September 2023, and 2 new commissioners were appointed, Dr Michelle Freeman and Mrs Lukina Lukin, along with Professor Wendy Umberger.

**Table 8: Terms and meetings attended by members of the Commission, 2023–24**

Commissioner	Term of appointment		Meetings eligible	Meetings attended
	Start	End		
Dr Sasha Courville	17 Sep 2020	16 Sep 2023	1	1
*Professor Lindsay Falvey	17 Sep 2024	16 Sep 2027	4	4
Ms Su McCluskey	17 Sep 2020	16 Sep 2023	1	0
*Mrs Fiona Simson (Chair)	17 Sep 2024	16 Sep 2027	4	4
*Dr Beth Woods	17 Sep 2024	16 Sep 2027	4	4
*Mr Tony York	17 Sep 2024	16 Sep 2027	4	4
Professor Wendy Umberger	17 Sep 2024	16 Sep 2027	3	3
Dr Michelle Freeman	17 Sep 2024	16 Sep 2027	3	3
Mrs Lukina Lukin	17 Sep 2024	16 Sep 2027	3	3

\* Commissioners Simson, Falvey, Woods and York were appointed for a second term, having served their first term from 17 September 2020. Professor Wendy Umberger attended the September 2023 as the new CEO of ACIAR but had not been appointed as a commissioner at that time.

**Table 9: Meetings of the Commission, 2023–24**

Meeting	Date	Location
64	11–12 September 2023	Canberra
65	5–6 December 2023	Canberra
66	5–6 March 2024	Canberra
67	18–24 May 2024	Philippines

**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 interests 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 2023–24 was \$242,283 including fees, travel and other meeting expenses. The comparative figure for 2022–23 was \$359,791, where the Commission held 2 meetings overseas and an extended regional meeting in Brisbane. The reduction in costs in 2023–24 reflects the return to a regular meeting schedule following the COVID-19 pandemic. Fees for the Chair and members of the Commission are set by the Remuneration Tribunal. As of 30 June 2024, the daily fees for members (other than the ACIAR CEO) and the Chair were \$802 and \$1,070 respectively.



## 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 agricultural 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. 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.

Professor Wendy Umberger resigned as Council President once she became ACIAR CEO in August 2023. Dr Nick Austin took on the Presidency role in March 2024. Members of the Policy Advisory Council are listed in Table 10 and appointment terms are shown in Table 11.

The Council generally meets bi-annually to discuss areas related to its role and functions. The Council met once in 2023–24 (Table 12).

Meeting #45 was held in Canberra in September 2023 and was well attended with 9 members and a DFAT representative participating in-person and one member attending virtually.

The focus of the Council during 2023–24 was predominantly around challenges associated with progressing ACIAR agri-food systems transformation, drawing on their vast experience and the innovation ecosystem that members, partners and Australia contribute.

**Table 10: President and members of the Policy Advisory Council, 2023–24**

Council member	Position/Organisation
Professor Wendy Umberger (President until 28 August 2023)	Executive Director (Foundation), Centre for Global Food and Resources, Professor of Agricultural Economics and Food Policy, University of Adelaide
Dr Nick Austin (President from 7 March 2024)	Fellow of the Academy of Technological Sciences and Engineering Fellow of the Australian Institute of Company Directors Member, Gates Ag One Board of Managers Previous Chief Executive Officer, ACIAR
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 (DOST-PCAARRD)
Dr Segenet Kelemu	Senior Advisor, MasterCard Foundation Previous Director General and CEO of the International Centre of Insect Physiology and Ecology ( <i>icipe</i> ) 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 Previous Chairman, PNG Science and Technology Council and head of the Science and Technology Secretariat
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 11: Term of appointment of members of the Policy Advisory Council, 2023–24**

Council member	Term of appointment	
	Start	End
Professor Wendy Umberger (President)	1 Oct 2020	28 Aug 2023
Dr Nick Austin (President)	7 Mar 2024	6 Mar 2027
Dr Audrey Aumua	31 Mar 2022	30 Mar 2025
Professor Ramesh Chand	*17 Jul 2023	16 Jul 2026
Dr Rachel Chikwamba	29 Oct 2021	28 Oct 2024
Dr Reynaldo Eborá	*17 Jul 2023	16 Jul 2026
Dr Segenet Kelemu	31 Mar 2022	30 Mar 2025
Professor Teatulohi 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 2023	16 Jul 2026
Mr Sunny Verghese	29 Oct 2021	28 Oct 2024
Ms Jan Adams	Ex Officio member	-

\* During the year, Council members Professor Chand, Dr Eborá and Professor Suryana were appointed for another term. Dr Nick Austin was appointed for his first term.

**Table 12: Meetings of the Policy Advisory Council, 2023–24**

Meeting	Date	Location
45	18–20 Sept 2023	Canberra

### 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 2023–24 was \$95,238 including fees, travel and other meeting expenses. The comparative figure for 2022–23 was \$110,198.

Fees for the President and members of the Council are set by the Remuneration Tribunal. As of 30 June 2024, the daily fees for and members (other than the Secretary, Department of Foreign Affairs and Trade) and the President were \$448 and \$595 respectively.

# Management of human resources

**Our vision for our people and culture is to foster shared values and aspirations, nurture a positive culture and enhance capabilities to deliver on our key priorities.**

We aim to continue building an inclusive environment that appreciates and leverages the contribution of all employees, aligning with the Australian Public (APS) values to continue to make ACIAR a high performing workplace.

As of 30 June 2024, ACIAR employed 77 employees. Of these, 54 are employed under the *Public Service Act 1999* (the Public Service Act) and are located in Canberra; and 23 locally engaged staff working in overseas missions and embassies. The ACIAR CEO is not included in these statistics as the CEO is employed as a Full-Time Office Holder under the Remuneration Tribunal.

ACIAR employs ongoing and non-ongoing staff and provides a flexible working environment offering employment at all classification levels. A comparison of staff details for the current and previous reporting periods is provided in Table 13. Full details of ACIAR staffing statistics are provided in Appendix B.

Snapshot of ACIAR staff employed under the *Public Service Act 1999*, 30 June 2024

Number of staff	54
Median length of APS service	5 years
Median age	43 years
Females as % of total	69%
Part-time staff as % of total	11%
Non-ongoing staff as % of total	30%
Employee turnover for 2023–24	18%
Employees identifying as Indigenous	0%



**Table 13: Comparative details of Canberra-based and overseas staff for the current and previous reporting periods**

Staff detail	2023–24	2022–23 (previous year)
<b>Canberra-based staff</b>		
Number of staff	54	57
Staff (full-time equivalent)	52.35	54.38
Female	37	38
Male	17	19
Base salaries	\$7,537,477	\$7,746,936
Cessations	10	18
Part-time	6	9
Full-time	48	48
Non-ongoing	16	19
Ongoing	38	38
Learning and development	\$102,590	\$111,924
<b>Overseas staff</b>		
Staff (full-time equivalent)	23	23
Base salaries	\$1,347,047	\$1,265,111
Learning and development	\$2,559	\$2,871



## Enterprise agreement

Staff, other than Senior Executive Service (SES), are covered by the ACIAR Enterprise Agreement 2024–2027, which came into effect on 15 April 2024. 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 2024, 43 non-SES employees were covered by the ACIAR Enterprise Agreement. There were 11 non-SES employees with Individual Flexibility Arrangements.

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 an employee's capability development and performance.

The scheme links each staff member'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 employees in 2023–24, spending a total of \$102,590 on professional learning and development. ACIAR offered a bespoke in-house leadership program for the Research Program Managers and Australian Public Service values, Governance and Cultural Awareness training for all staff.

ACIAR also offers a generous study assistance program 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 3-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 2024, there were 47 completed assessments from APS staff, with all rated as 'meets expectations' or higher.

ACIAR integrated the SES Leadership Framework into the performance management system for all SES officers. The revised template highlights behaviours as essential to individual performance and encourages development and recognition as key aspects of the performance cycle.

ACIAR is committed to the APS Strategic Commissioning Framework. We have set targets for 2024–25 that focus on reducing outsourcing of various job families and outsourcing expenditure.

## 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*.

### 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 2024, 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 2023–24, 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](http://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 ACIAR.

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 2023–24](#)).

ACIAR disseminates this 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 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 valued over \$10,000 were exempt 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 conducted 2 approaches to market for Requests for Tender (greater than \$80,000) during 2023–24, with a total expenditure of \$80,223. ACIAR did not conduct any approaches to market in the previous financial year 2022–23.

For AusTender, ACIAR reported 17 contracts where it had engaged whole-of-government arrangements for travel, IT and other services.

## Consultants and contracts

ACIAR engages consultants where it requires 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 Commonwealth Procurement Rules and relevant internal policies.

The Agency selects consultants using panels or by making an open approach to market.

### Expenditure on reportable consultancy contracts

During 2023–24, 2 new consultancy contracts were entered into, involving a total actual expenditure of \$136,051 (inclusive of GST). There was one additional ongoing consultancy contract active during the period with an actual expenditure of \$8,690 (inclusive of GST), see Table 14 and Table 15.

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.

### Expenditure on reportable non-consultancy contracts

During 2023–24, a total of 433 new non-consultancy contracts were entered into, involving total actual expenditure of \$21,304,448 (inclusive of GST). In addition, 272 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$57,434,854 (inclusive of GST), see Table 16 and Table 17.

All non-consultancy contracts valued at \$10,000 (inclusive of GST) or more, that were awarded in 2023–24, 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.

**Table 14: Expenditure on reportable consultancy contracts current report period, 2023–24**

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	2	136
Ongoing contracts entered into during a previous reporting period	1	9
<b>Total</b>	<b>3</b>	<b>145</b>

**Table 15: Organisations receiving a share of reportable consultancy contract expenditure current report period, 2023–24**

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of 2023–24 spend (%)
Terrace Services Pty Ltd	44 054 453 897	42	29
Human Resource Solutions Australia Pty Ltd	50 149 856 940	94	65
Datacom Information Systems Pty Ltd	67 006 527 840	9	6

**Table 16: Expenditure on reportable non-consultancy contracts current report period, 2023–24**

	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	433	21,304
Ongoing contracts entered into during a previous reporting period	272	57,435
<b>Total</b>	<b>705</b>	<b>78,739</b>

**Table 17: Organisations receiving a share of reportable non-consultancy contract expenditure current report period, 2023–24**

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of 2023–24 spend (%)
University of Queensland	63 942 912 684	4,804	6.10
University of the Sunshine Coast	28 441 859 157	4,162	5.29
University of Melbourne	84 002 705 224	4,141	5.26
University of Wollongong	61 060 567 686	3,882	4.93
Charles Sturt University	83 878 708 551	3,826	4.86
CSIRO	41 687 119 230	3,492	4.43
Australian National University	52 234 063 906	3,326	4.22
University of Adelaide	61 249 878 937	2,657	3.38
University of Tasmania	30 764 374 782	2,274	2.89

## Small business

### Procurement initiatives to support 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's](#) 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, and
- » electronic systems or other processes used to facilitate on-time payment performance, including the use of payment cards.

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](#).





## 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.

## Other mandatory information

### Advertising and market research

During 2023–24, 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 2023–24 or have any ongoing grants from previous years.

### Disability reporting mechanism

Disability reporting is included in the Australian Public Service Commission (APSC) annual State of the Service Report and the APS Statistical Bulletin. These reports are available on the APSC website at [apsc.gov.au](https://apsc.gov.au).

Australia's Disability Strategy 2021–2031 sets out a 10-year national policy framework to improve the lives of people with disability, promote participation and create a more inclusive society. A high-level biennial report tracks Australia's progress against each of the outcome areas of the strategy and presents a picture of how people with disability are faring. Reports are available on the Department of Social Services' (DSS) website at [dss.gov.au](https://dss.gov.au).

### 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 or considered during 2023–24.



# 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 Australian Government Department of Climate Change, Energy, the Environment and Water (DCCEEW).

Under the EPBC Act 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 department.

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. This includes any special conditions that may have been imposed by the relevant Minister in the event that the project had been formally referred to the department.

### 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, monitoring and evaluation 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. 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**

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 18: Resource use by ACIAR House, Canberra, 2022–23 and 2023–24**

Resource	Usage	
	2023–24	2022–23
Energy (kilowatt hours)	212,435	213,865
Water (kilolitres)	1,714*	1,101

\* The increase in water usage was a result of a temporary plumbing fault.

## APS Net Zero 2030

The Australian Government released the Net Zero in Government Operations Strategy in November 2023, setting out the action required to achieve net zero in government operations by 2030.

ACIAR is committed to achieving the Government's APS Net Zero 2030 target and has developed an Emission Reduction Plan to support progress towards this target.

### Emissions Reduction Plan

This year, ACIAR published its first Emissions Reduction Plan. It describes the priorities and actions ACIAR is taking to reduce our operational emissions and contribute to the APS Net Zero 2030 target. The goal is to provide a pathway for ACIAR to contribute to the achievement of the APS Net Zero 2030 target through emissions reduction activities. The plan encompasses existing and new actions to reduce emissions.

The plan was completed in accordance with the Australian Government's Net Zero in Government Operations Strategy, associated guidance and reporting standards for annual emissions reporting.

Progress against actions identified in the plan, and any additional measures adopted, will be included in future annual reports. This, combined with annual emissions reporting, will be used as a measure of progress towards reducing ACIAR's emissions.

## Annual emission reporting

Non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions. For consistency across all agencies, entities are required to calculate their emissions in line with the Australian Public Service Emissions Reporting Framework and generate the emissions inventory tables using the tools provided by Department of Finance.

Using the Greenhouse Gas Emissions Inventory, ACIAR has presented its emissions during the 2023–24 period (tables 19 and 20). Results are presented on the basis of Carbon Dioxide Equivalent (CO<sub>2</sub>-e) emissions. Greenhouse gas emissions have 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. Waste data was estimated based on industry average. Reporting on refrigerants is optional for 2023–24 and will be phased in over time as emissions reporting matures.

**Table 19: Greenhouse gas emissions inventory–location-based method, 2023–24**

Emission Source	Scope 1 kg CO <sub>2</sub> -e	Scope 2 kg CO <sub>2</sub> -e	Scope 3 kg CO <sub>2</sub> -e	Total kg CO <sub>2</sub> -e
Electricity (location-based approach)	N/A	143.776	11.471	155.247
Natural gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	6.054	6.054
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and other vehicles	0.000	N/A	0.000	0.000
Domestic commercial flights	N/A	N/A	56.509	56.509
Domestic car hire*	N/A	N/A	0.617	0.617
Domestic accommodation*	N/A	N/A	21.613	21.613
Other energy	0.000	N/A	0.000	0.000
<b>Total t CO<sub>2</sub>-e</b>	-	<b>143.776</b>	<b>96.264</b>	<b>240.040</b>

**Note:** the table above presents emissions related to electricity usage using the location-based accounting method. CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

\* indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

† indicates optional emission source for 2023–24 emissions reporting.

**Table 20: Electricity greenhouse gas emissions, 2023–24**

Emission Source	Scope 2 tCO <sub>2</sub> -e	Scope 3 tCO <sub>2</sub> -e	Total tCO <sub>2</sub> -e	Percentage of electricity use
Electricity (market-based approach)	143.776	11.471	155.247	100%
Market-based electricity emissions	12.303	1.519	13.822	7.15%
Total renewable electricity	-	-	-	92.85%
<i>Mandatory renewables<sup>1</sup></i>	-	-	-	18.72%
<i>Mandatory renewables<sup>2</sup></i>	-	-	-	74.13%
<b>Total t CO<sub>2</sub>-e</b>				

**Note:** the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).



# **PART 4**

**Financial statements  
2023–24**

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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 2024:

- (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 2024 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 2024 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 material accounting policy information 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 their 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.

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## 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 restructuring 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 judgement 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  
17 September 2024



# Statement by the Accountable Authority 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 2024 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 J. Umberger, PhD  
Chief Executive Officer

17 September 2024

Signed.....

  
Paul Morgan  
Chief Finance Officer

17 September 2024

## PRIMARY FINANCIAL STATEMENTS

### Statement of Comprehensive Income for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	8,116	7,652	8,128
Suppliers	1.1B	3,727	3,665	2,142
Depreciation and amortisation	3.2A	1,515	1,599	1,169
Finance costs	1.1C	66	75	58
Other expenses		-	-	1
<b>Total expenses</b>		<b>13,424</b>	<b>12,991</b>	<b>11,498</b>
<b>Own-source income</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	1,346	1,542	1,534
Other revenue	1.2B	1,962	1,654	44
<b>Total own-source revenue</b>		<b>3,308</b>	<b>3,196</b>	<b>1,578</b>
<b>Gains</b>				
Foreign exchange gains	1.2C	-	2	-
<b>Total gains</b>		<b>-</b>	<b>2</b>	<b>-</b>
<b>Total own-source income</b>		<b>3,308</b>	<b>3,198</b>	<b>1,578</b>
<b>Net cost of services</b>		<b>(10,116)</b>	<b>(9,793)</b>	<b>(9,920)</b>
Revenue from Government	1.2D	9,343	9,182	9,343
<b>Surplus/(Deficit) on continuing operations</b>		<b>(773)</b>	<b>(611)</b>	<b>(577)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items not subject to subsequent reclassification to net cost of services:</b>				
Changes in asset revaluation surplus		123	94	-
<b>Total other comprehensive income</b>		<b>123</b>	<b>94</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>		<b>(650)</b>	<b>(517)</b>	<b>(577)</b>

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

## PRIMARY FINANCIAL STATEMENTS

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### Statement of Comprehensive Income (con't) *for the period ended 30 June 2024*

#### **Budget Variances Commentary**

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

#### Suppliers

Supplier costs are incurred in support of business activity and can move up or down dependent on business needs and available funding. At budget development own-source revenues were estimated to be lower in 2023-24 which was reflected in lower supplier budget estimates.

#### 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, 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.

#### Revenue from contracts with customers

Revenue from contracts with customers 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. The number of agreements (and expected revenues) changes from time to time in the normal course of business as new agreements are entered into and others end.

#### 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. In 2023-24 costs were impacted by higher than expected wage rises in some countries (due to significant inflation) and changes in exchange rates.

#### 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 2024. This reflects the impact of that revaluation.

## PRIMARY FINANCIAL STATEMENTS

### Statement of Financial Position as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3.1A	11	11	11
Trade and other receivables	3.1B	5,492	5,570	5,649
<b>Total financial assets</b>		<b>5,503</b>	<b>5,581</b>	<b>5,660</b>
<b>Non-financial assets<sup>1</sup></b>				
Buildings	3.2A	1,399	5,482	4,389
Plant and equipment	3.2A	440	730	471
Intangibles	3.2A	903	898	953
Other non-financial assets	3.2B	308	205	149
<b>Total non-financial assets</b>		<b>3,050</b>	<b>7,315</b>	<b>5,962</b>
<b>Total assets</b>		<b>8,553</b>	<b>12,896</b>	<b>11,622</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	3.3A	138	155	239
Other payables	3.3B	317	494	503
<b>Total payables</b>		<b>455</b>	<b>649</b>	<b>742</b>
<b>Interest bearing liabilities</b>				
Leases	3.4A	1,291	5,256	4,290
<b>Total interest bearing liabilities</b>		<b>1,291</b>	<b>5,256</b>	<b>4,290</b>
<b>Provisions</b>				
Employee provisions	6.1A	2,578	2,368	2,422
<b>Total provisions</b>		<b>2,578</b>	<b>2,368</b>	<b>2,422</b>
<b>Total liabilities</b>		<b>4,324</b>	<b>8,273</b>	<b>7,454</b>
<b>Net assets</b>		<b>4,229</b>	<b>4,623</b>	<b>4,168</b>
<b>EQUITY</b>				
Contributed equity		3,831	3,575	3,831
Reserves		705	582	488
Retained surplus		(307)	466	(151)
<b>Total equity</b>		<b>4,229</b>	<b>4,623</b>	<b>4,168</b>

<sup>1</sup>Right-of-use assets are included in Buildings.

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

# PRIMARY FINANCIAL STATEMENTS

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## Statement of Financial Position (con't) *as at 30 June 2024*

### **Budget Variances Commentary**

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

#### Buildings

This includes the right-of-use asset for property leases held by the agency. AASB16 - Leases requires the agency to review its lease arrangements annually and where changes occur (for example an option period will no longer be exercised or a new lease will be entered into) for those changes to be reflected in the right-of-use asset and corresponding lease liability.

#### 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.

#### Interest bearing liabilities - leases

AASB 16 requires the agency to review its lease arrangements annually and where changes occur (for example an option period will no longer be exercised or a new lease will be entered into) for those changes to be reflected in the right of use asset and corresponding lease liability.

#### 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 2024

	Retained earnings			Asset revaluation reserve			Contributed equity/capital			Total equity		
	Original			Original			Original			Original		
	2024	2023	Budget	2024	2023	Budget	2024	2023	Budget	2024	2023	Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance</b>	466	1,077	426	582	488	488	3,575	3,327	3,575	4,623	4,892	4,489
<b>Comprehensive income</b>												
Surplus/(deficit) for the period	(773)	(611)	(577)	-	-	-	-	-	-	(773)	(611)	(577)
Other comprehensive income	-	-	-	123	94	-	-	-	-	123	94	-
<b>Total comprehensive income / (loss)</b>	<b>(773)</b>	<b>(611)</b>	<b>(577)</b>	<b>123</b>	<b>94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(650)</b>	<b>(517)</b>	<b>(577)</b>
<b>Transactions with owners</b>												
Contributions by owners	-	-	-	-	-	-	256	248	256	256	248	256
Departmental capital budget	-	-	-	-	-	-	256	248	256	256	248	256
<b>Total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>512</b>	<b>496</b>	<b>512</b>	<b>512</b>	<b>496</b>	<b>512</b>
<b>Closing balance as at 30 June</b>	<b>(307)</b>	<b>466</b>	<b>(151)</b>	<b>705</b>	<b>582</b>	<b>488</b>	<b>3,831</b>	<b>3,575</b>	<b>3,831</b>	<b>4,229</b>	<b>4,623</b>	<b>4,168</b>

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 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Appropriations		9,439	9,209	9,343
Sales of goods and rendering of services		3,253	3,197	1,500
Net GST received		390	403	294
<b>Total cash received</b>		<b>13,082</b>	<b>12,809</b>	<b>11,137</b>
<b>Cash used</b>				
Employees		7,892	7,495	8,128
Suppliers		4,398	4,375	2,359
Interest payments on lease liabilities		66	73	58
<b>Total cash used</b>		<b>12,356</b>	<b>11,943</b>	<b>10,545</b>
<b>Net cash from operating activities</b>		<b>726</b>	<b>866</b>	<b>592</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash used</b>				
Purchase of plant and equipment		229	387	256
<b>Total cash used</b>		<b>229</b>	<b>387</b>	<b>256</b>
<b>Net cash (used by) investing activities</b>		<b>(229)</b>	<b>(387)</b>	<b>(256)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Contributed equity		256	248	256
<b>Total cash received</b>		<b>256</b>	<b>248</b>	<b>256</b>
<b>Cash used</b>				
Principal payments of lease liabilities		753	727	592
<b>Total cash used</b>		<b>753</b>	<b>727</b>	<b>592</b>
<b>Net cash (used by) financing activities</b>		<b>(497)</b>	<b>(479)</b>	<b>(336)</b>
<b>Net increase/(decrease) in cash held</b>		<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period		11	11	11
<b>Cash and cash equivalents at the end of the reporting period</b>	3.1A	<b>11</b>	<b>11</b>	<b>11</b>

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

## PRIMARY FINANCIAL STATEMENTS

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### Cash Flow Statement (con't) *for the period ended 30 June 2024*

#### 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. The number of agreements (and expected revenues) changes from time to time in the normal course of business as new agreements are entered into and others end. 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

Supplier costs are incurred in support of business activity and can move up or down dependent on business needs and available funding. At budget development own-source revenues were estimated to be lower in 2023-24 which was reflected in lower supplier budget estimates.

##### 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 2024				
	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	112,034	103,857	113,980
Total expenses		112,034	103,857	113,980
Income				
Revenue				
Non-taxation revenue				
External funds	2.2A	8,841	13,469	10,430
Total non-taxation revenue		8,841	13,469	10,430
Total revenue		8,841	13,469	10,430
Net cost of services		103,193	90,388	103,550
Total comprehensive (loss)		(103,193)	(90,388)	(103,550)
The above 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.				

## PRIMARY FINANCIAL STATEMENTS

### Administered Schedule of Assets and Liabilities as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	4.1A	22,099	14,160	7,873
Taxation receivables	4.1B	417	413	727
Trade and other receivables	4.1C	98	97	317
<b>Total financial assets</b>		<b>22,614</b>	<b>14,670</b>	<b>8,917</b>
<b>Non-financial assets</b>				
Other non-financial assets	4.2	144	47	98
<b>Total non-financial assets</b>		<b>144</b>	<b>47</b>	<b>98</b>
<b>Total assets administered on behalf of Government</b>		<b>22,758</b>	<b>14,717</b>	<b>9,015</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	4.3A	3,387	2,794	8,829
Other payables	4.3B	22,118	14,030	8,591
<b>Total payables</b>		<b>25,505</b>	<b>16,824</b>	<b>17,420</b>
<b>Provisions</b>				
Employee provisions	6.1B	609	586	560
<b>Total provisions</b>		<b>609</b>	<b>586</b>	<b>560</b>
<b>Total liabilities administered on behalf of Government</b>		<b>26,114</b>	<b>17,410</b>	<b>17,980</b>
<b>Net Liabilities</b>		<b>(3,356)</b>	<b>(2,693)</b>	<b>(8,965)</b>

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 2024*

#### **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 largely reflects invoices to collaborating partners and others for the return of unspent project funds invoiced but not yet received at year end. 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 undertake research projects. The variation reflects delivery of research projects as well as new projects not contemplated during budget development and is consistent with the increase in Cash and cash equivalents held in the special account.

## PRIMARY FINANCIAL STATEMENTS

Administered Reconciliation Schedule <i>for the period ended 30 June 2024</i>		
	2024	2023
	\$'000	\$'000
<b>Opening assets less liabilities as at 1 July</b>	<b>(2,693)</b>	<b>(8,039)</b>
<b>Net cost of services</b>		
Income	8,841	13,469
Expenses	(112,034)	(103,857)
<b>Transfers (to)/from the Australian Government</b>		
Appropriation transfers from Official Public Account		
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	102,783	97,548
Appropriation transfers to OPA		
Transfers to OPA	(253)	(1,814)
<b>Closing assets less liabilities as at 30 June</b>	<b>(3,356)</b>	<b>(2,693)</b>
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 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
External funds		16,793	12,758	8,805
Net GST received		4,929	4,997	5,000
<b>Total cash received</b>		<b>21,722</b>	<b>17,755</b>	<b>13,805</b>
<b>Cash used</b>				
International development assistance		116,314	114,512	118,980
<b>Total cash used</b>		<b>116,314</b>	<b>114,512</b>	<b>118,980</b>
<b>Net cash (used by) operating activities</b>		<b>(94,592)</b>	<b>(96,757)</b>	<b>(105,175)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>14,160</b>	<b>15,182</b>	<b>9,498</b>
<b>Cash from Official Public Account</b>				
Appropriations		108,172	103,964	103,550
		<b>108,172</b>	<b>103,964</b>	<b>103,550</b>
<b>Cash to Official Public Account</b>				
Appropriations		5,641	8,229	-
		<b>5,641</b>	<b>8,229</b>	<b>-</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	4.1A	<b>22,099</b>	<b>14,160</b>	<b>7,873</b>

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 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. Our purpose is to contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture and natural resource systems emerging from collaborative international research partnerships. Our mission is to achieve more productive and sustainable agricultural systems, for the benefit of developing countries and Australia, through international agricultural partnerships. The collaborative international programs and partnerships that underpin ACIAR-supported research also improves Australian scientific capabilities and 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 Australia.

ACIAR is structured to meet one outcome through one program:

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.

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 program 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)

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### Overview (con't)

#### New Accounting Standards

##### *Adoption of New Australian Accounting Standard Requirements*

No accounting standard has been adopted earlier than the application date as stated in the standard.

*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 financial statements.*

#### 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 2024.

### 1.1: Expenses

	2024 \$'000	2023 \$'000
<b>1.1A: Employee Benefits</b>		
Wages and salaries	6,014	5,905
Superannuation:		
Defined contribution plans	621	594
Defined benefit plans	282	357
Leave and other entitlements	775	789
Separation and redundancies	424	7
<b>Total employee benefits</b>	<b>8,116</b>	<b>7,652</b>

#### 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	1,628	1,611
Travel	323	458
IT services	1,029	745
Property services (excluding rent)	273	309
Workforce capability	175	242
Publications and promotion	18	38
Other	243	231
<b>Total goods and services supplied or rendered</b>	<b>3,689</b>	<b>3,634</b>

Goods supplied	761	600
Services rendered	2,928	3,034
<b>Total goods and services supplied or rendered</b>	<b>3,689</b>	<b>3,634</b>

#### Other suppliers

Workers compensation expenses	38	31
<b>Total other suppliers</b>	<b>38</b>	<b>31</b>
<b>Total suppliers</b>	<b>3,727</b>	<b>3,665</b>

### 1.1C: Finance Costs

Interest on lease liabilities	66	75
<b>Total finance costs</b>	<b>66</b>	<b>75</b>

ACIAR has low-value lease commitments of \$7,984 as at 30 June 2024.

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

#### Accounting Policy

##### *Short-term leases and leases of low-value assets*

ACIAR has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). The entity recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.



## NOTES TO THE FINANCIAL STATEMENTS

### 1.2 Own-Source Revenue and Gains

	2024	2023
	\$'000	\$'000

#### Own-Source Revenue

##### 1.2A: Revenue from contracts with customers

Sale of goods	21	22
Rendering of services	1,325	1,520
<b>Total sale of goods and rendering of services</b>	<b>1,346</b>	<b>1,542</b>

#### Disaggregation of revenue from contracts with customers

Major product/service line:

Research services	1,346	1,542
	<b>1,346</b>	<b>1,542</b>

Type of customer:

Australian Government entities (related parties)	1,325	1,520
Non-government entities	21	22
	<b>1,346</b>	<b>1,542</b>

Timing of transfer of goods and services:

Over time	1,346	1,542
	<b>1,346</b>	<b>1,542</b>

#### Accounting Policy

Revenue from the sale of goods is recognised when:

- the risks and rewards of ownership have been transferred to the buyer; and
- 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
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Other non taxation revenue	1,928	1,620
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<b>Total other revenue</b>	<b>1,962</b>	<b>1,654</b>
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##### 1.2C: Foreign exchange gains

Non-speculative	-	2
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<b>Total foreign exchange gains</b>	<b>-</b>	<b>2</b>
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#### 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	9,343	9,182
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<b>Total revenue from Government</b>	<b>9,343</b>	<b>9,182</b>
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## 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

	2024	2023
	\$'000	\$'000
<b><u>2.1A: International Development Assistance</u></b>		
Research program	73,475	66,642
Multilateral program	27,028	24,490
Education and training	9,415	10,340
Communicating research results	2,116	2,385
<b>Total international development assistance</b>	<b>112,034</b>	<b>103,857</b>
<b>International Development Assistance is made up of:</b>		
Employee benefits	4,519	4,541
Supplier expenses	107,515	99,316
<b>Total</b>	<b>112,034</b>	<b>103,857</b>

#### 2.2: Administered - Income

	2024	2023
	\$'000	\$'000
<b>Revenue</b>		
<b>Non-Taxation Revenue</b>		
<b><u>2.2A: External Funds</u></b>		
International Development Funding	8,841	13,469
<b>Total external funds</b>	<b>8,841</b>	<b>13,469</b>

#### External funds

This reflects revenue recognised when performance obligations are satisfied for externally funded projects and is determined by reference to expenses incurred. The number of agreements (and expected revenues) changes from time to time in the normal course of business as new agreements are entered into and others end.

## 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

	2024	2023
	\$'000	\$'000
<b>3.1A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	11	11
<b>Total cash and cash equivalents</b>	<b>11</b>	<b>11</b>
<b>3.1B: Trade and Other Receivables</b>		
<b>Goods and services receivables</b>		
Goods and services	21	-
<b>Total receivables for goods and services</b>	<b>21</b>	<b>-</b>
<b>Appropriations receivable</b>		
Departmental - operating	5,357	5,480
Departmental - capital	80	53
<b>Total appropriations receivable</b>	<b>5,437</b>	<b>5,533</b>
<b>Other receivables</b>		
GST receivable from the Australian Taxation Office	34	37
<b>Total other receivables</b>	<b>34</b>	<b>37</b>
<b>Total trade and other receivables (net)</b>	<b>5,492</b>	<b>5,570</b>

Credit terms for goods and services were within 30 days (2023: 30 days)

## PRIMARY 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 <sup>1</sup> \$'000	Total \$'000
<b>As at 1 July 2023</b>				
Gross book value	8,671	730	2,083	11,484
Accumulated depreciation, amortisation and impairment	(3,189)	-	(1,185)	(4,374)
<b>Total as at 1 July 2023</b>	<b>5,482</b>	<b>730</b>	<b>898</b>	<b>7,110</b>
<b>Additions</b>				
Purchase	4	14	217	235
Right-of-use assets	177	-	-	177
Revaluations recognised in other comprehensive income	76	49	-	125
Other movements in right-of-use assets <sup>2</sup>	(3,388)	-	-	(3,388)
Depreciation and amortisation	(209)	(351)	(212)	(772)
Depreciation on right-of-use assets	(743)	-	-	(743)
<b>Disposals</b>				
From disposal of entities or operations (including restructuring)				
Asset cost	-	(45)	-	(45)
Accumulated depreciation	-	43	-	43
<b>Total as at 30 June 2024</b>	<b>1,399</b>	<b>440</b>	<b>903</b>	<b>2,742</b>
<b>Total as at 30 June 2024 represented by</b>				
Gross book value	5,331	440	2,300	8,071
Accumulated depreciation, amortisation and impairment	(3,932)	-	(1,397)	(5,329)
<b>Total as at 30 June 2024</b>	<b>1,399</b>	<b>440</b>	<b>903</b>	<b>2,742</b>
<b>Carrying amount of right-of-use assets</b>	<b>1,116</b>	<b>-</b>	<b>-</b>	<b>1,116</b>

<sup>1</sup>The carrying amount of computer software comprises internally generated software.

<sup>2</sup>Adjustment required as a result of a reassessment of the likelihood of exercising the option on the Canberra office lease.

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 2024, 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:

	2024	2023
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 (2023: 3 to 10 years).

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

	2024 \$'000	2023 \$'000
<b>3.2B: Other Non-Financial Assets</b>		
Prepayments	308	205
<b>Total other non-financial assets</b>	<b>308</b>	<b>205</b>

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

## NOTES TO THE FINANCIAL STATEMENTS

### 3.3: Payables

	2024	2023
	\$'000	\$'000
<b>3.3A: Suppliers</b>		
Trade creditors and accruals	138	155
<b>Total suppliers</b>	<b>138</b>	<b>155</b>

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

Settlement was usually made within 30 days (2023: 30 days).

#### 3.3B: Other Payables

Salaries and wages	201	189
Superannuation	22	22
Other	94	283
<b>Total other payables</b>	<b>317</b>	<b>494</b>

### 3.4: Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
<b>3.4A: Leases</b>		
Finance leases <sup>1</sup>	1,291	5,256
<b>Total leases</b>	<b>1,291</b>	<b>5,256</b>
<b>Maturity analysis - contractual undiscounted cash flows</b>		
Within 1 year	822	801
Between 1 to 5 years	501	3,211
More than 5 years	-	1,474
<b>Total leases</b>	<b>1,323</b>	<b>5,486</b>

<sup>1</sup>The 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 2024 was \$818,666 (2023: \$789,548)

#### 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

	2024 \$'000	2023 \$'000
<b>4.1A: Cash and Cash Equivalents</b>		
Cash in special accounts	22,089	14,150
Cash on hand or on deposit	10	10
<b>Total cash and cash equivalents</b>	<b>22,099</b>	<b>14,160</b>
<b>4.1B: Taxation Receivables</b>		
GST receivable from Australian Taxation Office	417	413
<b>Total taxation receivables (net)</b>	<b>417</b>	<b>413</b>
<b>4.1C: Trade and Other Receivables</b>		
Goods and services receivables	98	97
<b>Total trade and other receivables (net)</b>	<b>98</b>	<b>97</b>

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

Trade and other receivables credit terms were within 30 days (2023 : 30 days).

#### 4.2: Administered - Non-Financial Assets

	2024 \$'000	2023 \$'000
<b>4.2: Other Non-Financial Assets</b>		
Prepayments	144	47
<b>Total other non-financial assets</b>	<b>144</b>	<b>47</b>

#### 4.3: Administered - Payables

	2024 \$'000	2023 \$'000
<b>4.3A: Suppliers</b>		
Trade creditors and accruals	3,387	2,794
<b>Total suppliers</b>	<b>3,387</b>	<b>2,794</b>
Settlement was usually made within 30 days (2023:30 days).		
<b>4.3B: Other Payables</b>		
GST payable to OPA	428	423
Unearned income	21,481	13,528
Salaries and wages	62	69
Superannuation	10	10
Other	137	-
<b>Total other payables</b>	<b>22,118</b>	<b>14,030</b>



## PRIMARY FINANCIAL STATEMENTS

### Funding

This section identifies the ACIAR funding structure

#### 5.1: Appropriations

##### 5.1A: Annual Appropriations ('Recoverable GST exclusive')

###### Annual Appropriations for 2024

	Annual Appropriation <sup>1</sup> \$'000	Section 74 Adjustments to appropriation <sup>2</sup> \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance <sup>1,3</sup> \$'000
<b>DEPARTMENTAL</b>					
Ordinary annual services	9,343	3,297	12,640	12,814	(174)
Capital Budget <sup>4</sup>	256	-	256	229	27
<b>Total departmental</b>	<b>9,599</b>	<b>3,297</b>	<b>12,896</b>	<b>13,043</b>	<b>(147)</b>
<b>ADMINISTERED</b>					
Ordinary annual services					
Administered items	103,550	-	103,550	102,531	1,019
<b>Total administered</b>	<b>103,550</b>	<b>-</b>	<b>103,550</b>	<b>102,531</b>	<b>1,019</b>

##### Notes:

<sup>1</sup>In 2023-24, there were no appropriations quarantined.

<sup>2</sup>A adjustment to appropriations include adjustment to current year annual appropriations as a result of PGPA Act section 74 receipts.

<sup>3</sup>In 2023-24, 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).

<sup>4</sup>Departmental 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.

## PRIMARY FINANCIAL STATEMENTS

### 5.1: Appropriations (con't)

#### Annual Appropriations for 2023

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

#### Notes:

<sup>1</sup>In 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.

<sup>2</sup>In 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 is not considered material.

<sup>3</sup>Departmental 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')

	2024	2023
Authority	\$'000	\$'000
<b>DEPARTMENTAL</b>		
<i>Appropriation Act (No 1) 2022-23</i>	-	5,481
<i>Appropriation Act (No 1) 2022-23 Capital Budget (DCB) Non-Operating</i>	-	53
<i>Appropriation Act (No 1) 2023-24</i>	5,306	-
<i>Appropriation Act (No 1) 2023-24 Capital Budget (DCB) Non-Operating</i>	80	-
Cash on hand or on deposit	11	11
<b>Total</b>	<b>5,397</b>	<b>5,545</b>
<b>ADMINISTERED</b>		
<i>Appropriation Act (No 1) 2020-21 <sup>1</sup></i>	-	1,581
<i>Appropriation Act (No 1) 2021-22</i>	1,114	1,114
<i>Appropriation Act (No 1) 2022-23</i>	3,318	5,433
<i>Appropriation Act (No 1) 2023-24</i>	3,134	-
Cash on hand or on deposit	10	10
<b>Total</b>	<b>7,576</b>	<b>8,138</b>

<sup>1</sup>Unspent Appropriation automatically lapses on 1 July 2024

### 5.2: Special Accounts

#### 5.2: Special Accounts (Recoverable GST exclusive)

	ACIAR Special Account <sup>1</sup>	
	2024	2023
	\$'000	\$'000
<b>Balance brought forward from previous period</b>	<b>14,149</b>	<b>15,172</b>
<b>Increases</b>		
Other receipts	17,869	12,493
<b>Total increases</b>	<b>17,869</b>	<b>12,493</b>
<b>Available for payments</b>	<b>32,018</b>	<b>27,665</b>
<b>Decreases</b>		
<b>Administered</b>		
Payments made to suppliers	(9,929)	(13,516)
<b>Total Administered</b>	<b>(9,929)</b>	<b>(13,516)</b>
<b>Total decreases</b>	<b>(9,929)</b>	<b>(13,516)</b>
<b>Total balance carried to the next period</b>	<b>22,089</b>	<b>14,149</b>
<b>Balance represented by:</b>		
Cash held in the Official Public Account	22,089	14,149
<b>Total balance carried to the next period</b>	<b>22,089</b>	<b>14,149</b>

<sup>1</sup>Appropriation: *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

	2024 \$'000	2023 \$'000
<b>Total comprehensive income/( loss) as per statement of comprehensive income</b>	<b>(650)</b>	<b>(517)</b>
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	772	804
Plus: depreciation right-of-use assets	743	795
Less: principal repayments - leased assets	<u>(753)</u>	<u>(727)</u>
<b>Total comprehensive income less expenses previously funded through revenue appropriations</b>	<b><u>112</u></b>	<b><u>355</u></b>
Change in asset revaluation reserve	<u>(123)</u>	<u>(94)</u>
<b>Surplus/(Deficit) attributable to the Australian Government less expenses previously funded through revenue appropriation</b>	<b><u>(11)</u></b>	<b><u>261</u></b>

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

	2024	2023
	\$'000	\$'000
<b>6.1A: Employee Provisions</b>		
Leave	1,900	1,761
Other	678	607
<b>Total employee provisions</b>	<b>2,578</b>	<b>2,368</b>

#### 6.1B: Administered - Employee Provisions

Leave	609	586
<b>Total employee provisions</b>	<b>609</b>	<b>586</b>

#### 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.

## 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:

	2024	2023
	\$'000	\$'000
Short-term employee benefits	1,306	1,363
Post-employment benefits	163	254
Other long-term employee benefits	209	70
Termination benefits	263	-
<b>Total senior executive remuneration expenses<sup>1</sup></b>	<b>1,941</b>	<b>1,687</b>

The total number of key management personnel that are included in the above table is 8 (2023: 6).

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 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 2024, ACIAR had no quantifiable contingencies (2023: Nil).

**Unquantifiable Contingencies**

At 30 June 2024, ACIAR had no unquantifiable contingencies (2023: Nil).

### 7.1B: Administered - Contingent Assets and Liabilities

**Quantifiable Contingencies**

At 30 June 2024, ACIAR had no quantifiable contingencies (2023: Nil).

**Unquantifiable Contingencies**

At 30 June 2024, ACIAR had no unquantifiable contingencies (2023: Nil).

## 7.2: Financial Instruments

**7.2A: Categories of Financial Instruments**

**Financial assets at amortised cost**

	2024 \$'000	2023 \$'000
Cash and cash equivalents	11	11
Trade and other receivables	21	-
<b>Total financial assets at amortised cost</b>	<b>32</b>	<b>11</b>

**Financial liabilities measured at amortised cost**

Trade creditors	138	155
Other payables	94	283
<b>Total financial liabilities at amortised cost</b>	<b>232</b>	<b>438</b>

**7.2B: Net gains or losses on financial liabilities**

**Financial liabilities measured at amortised cost**

Exchange gains/(losses)	-	2
<b>Net gains/(losses) on financial liabilities measured at amortised cost</b>	<b>-</b>	<b>2</b>

## 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

	2024	2023
	\$'000	\$'000
<b><u>7.3A: Categories of Financial Instruments</u></b>		
<b>Financial assets at amortised cost</b>		
Cash on hand or on deposit	22,099	14,160
Trade and other receivables	98	97
<b>Total financial assets at amortised cost</b>	<b>22,197</b>	<b>14,257</b>
 <b>Financial liabilities measured at amortised cost</b>		
Trade creditors	3,387	2,794
Unearned income	21,481	13,528
<b>Total financial liabilities at amortised cost</b>	<b>24,868</b>	<b>16,322</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 7.4: Fair Value Measurements

#### Accounting policy

ACIAR engaged the service of the CBRE valuation and advisory services (CBRE) to conduct a comprehensive valuation of all non-financial assets at 30 June 2024 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. CBRE 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 <sup>1</sup>	Valuation Method	Fair value measurements at the end of the reporting period	
		2024	2023
		\$'000	\$'000
Buildings <sup>2</sup>	depreciated replacement cost	287	416
Plant and equipment	depreciated replacement cost	441	731
<b>Total non-financial assets</b>		<b>728</b>	<b>1,147</b>

<sup>1</sup>No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2024 (2023: Nil).

<sup>2</sup>Excluding 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

	2024	2023
	\$'000	\$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	11	11
Trade and other receivables	5,492	5,570
Other Non-Financial Assets	284	181
<b>Total no more than 12 months</b>	<b>5,787</b>	<b>5,762</b>
<b>More than 12 months</b>		
Land and buildings	1,399	5,482
Plant and equipment	440	730
Computer software	903	898
Other Non-Financial Assets	24	24
<b>Total more than 12 months</b>	<b>2,766</b>	<b>7,134</b>
<b>Total assets</b>	<b>8,553</b>	<b>12,896</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	138	155
Other payables	317	494
Employee provisions	525	510
Finance Leases	795	736
<b>Total no more than 12 months</b>	<b>1,775</b>	<b>1,895</b>
<b>More than 12 months</b>		
Employee provisions	2,053	1,858
Finance Leases	496	4,520
<b>Total more than 12 months</b>	<b>2,549</b>	<b>6,378</b>
<b>Total liabilities</b>	<b>4,324</b>	<b>8,273</b>

##### 8.1B: Administered - Aggregate Assets and Liabilities

	2024	2023
	\$'000	\$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	22,099	14,160
Taxation receivables	417	413
Trade and other receivables	98	97
Other Non-Financial Assets	144	47
<b>Total no more than 12 months</b>	<b>22,758</b>	<b>14,717</b>
<b>Total assets</b>	<b>22,758</b>	<b>14,717</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	3,387	2,794
Other payables	22,118	14,030
Employee provisions	196	209
<b>Total no more than 12 months</b>	<b>25,701</b>	<b>17,033</b>
<b>More than 12 months</b>		
Employee provisions	413	377
<b>Total more than 12 months</b>	<b>413</b>	<b>377</b>
<b>Total liabilities</b>	<b>26,114</b>	<b>17,410</b>





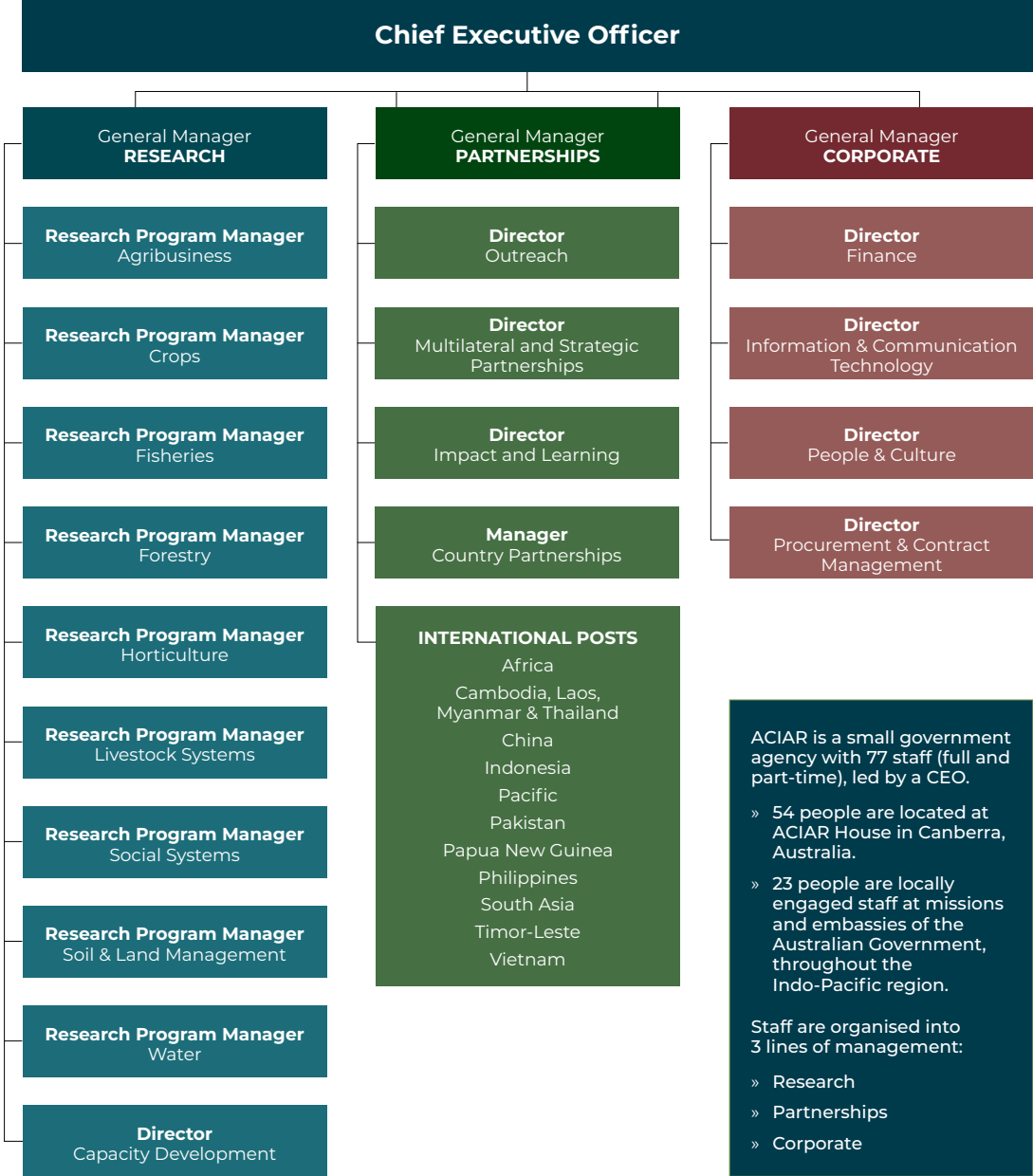
# PART 5

## Appendixes

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# Appendix A. ACIAR organisational structure

Organisational structure, as at 30 June 2024



# Appendix B. Staffing statistics

ACIAR is a small government agency with a staff of 77, plus a CEO. There are 54 staff employed under the *Australian Public Service Act 1999* (APS staff) and all are based 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. A summary of the classifications and employment type for APS staff is provided in Table B1.

Tables B2 to B5 present staffing statistics for 2023–24, 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, 2023–24, as at 30 June 2024**

APS Classification	No. of employees	Ongoing	Non-ongoing	Male	Female	Full-time	Part-time
SES 1	-	-	-	-	-	-	-
EL 2	15	5	10	7	8	14	1
EL 1	13	13	-	5	8	12	1
APS 6	7	8	-	1	6	7	-
APS 5	17	13	4	2	15	13	4
APS 4	2	-	2	2	-	2	-
Total	54	38	16	17	37	48	6

As at 30 June 2024, there were 2 staff acting in SES Band 1 roles while recruitment processes were being completed.

## Statistics for all employees

**Table B2:** All ongoing employees for the current reporting period, 2023–24, as at 30 June 2024

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	23	5	28	-	-	-	-	-	-	-	-	-	38
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	8	-	8	15	-	15	-	-	-	-	-	-	-	-	-	23
<b>Total</b>	<b>17</b>	<b>1</b>	<b>18</b>	<b>38</b>	<b>5</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61</b>

**Table B3:** All non-ongoing employees for the current reporting period, 2023–24, as at 30 June 2024

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	-	7	9	-	9	-	-	-	-	-	-	-	-	-	16
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>



**Table B4: All ongoing employees for the previous reporting period, 2022–23, as at 30 June 2023**

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 B5: All non-ongoing employees for the previous reporting period, 2022–23, as at 30 June 2023**

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

# Statistics for APS employees

**Table B6:**     **Classification and gender of ongoing APS employees for the current reporting period, 2023–24, as at 30 June 2024**

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	1	1	2	3	-	3	-	-	-	-	-	-	-	-	-	5
EL 1	5	-	5	7	1	8	-	-	-	-	-	-	-	-	-	13
APS 6	1	-	1	6	-	6	-	-	-	-	-	-	-	-	-	7
APS 5	2	-	2	7	4	11	-	-	-	-	-	-	-	-	-	13
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9	1	10	23	5	28	-	-	-	-	-	-	-	-	-	38



**Table B7: Classification and gender of non-ongoing APS employees for the current reporting period, 2023–24, as at 30 June 2024**

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	5	-	5	5	-	5	-	-	-	-	-	-	-	-	-	10
EL 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
APS 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 5	-	-	-	4	-	4	-	-	-	-	-	-	-	-	-	4
APS 4	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7	-	7	9	-	9	-	-	-	-	-	-	-	-	-	16

**Table B8: Classification of employment type of ongoing and non-ongoing APS employees for the current reporting period, 2023–24, as at 30 June 2024**

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	-	-	-	-	-	-	-
EL 2	5	-	5	10	-	10	15
EL 1	12	1	13	-	-	-	13
APS 6	7	-	7	-	-	-	7
APS 5	9	4	13	4	-	4	17
APS 4	-	-	-	2	-	2	2
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	33	5	38	16	0	16	54

**Table B9:** Location of ongoing and non-ongoing APS employees for the current reporting period, 2023–24, as at 30 June 2024

Location	Ongoing	Non-ongoing	Total
NSW	-	-	-
Qld	-	-	-
SA	-	-	-
Tas	-	-	-
Vic	-	-	-
WA	-	-	-
ACT	38	16	54
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total	38	16	54

**Table B10:** Ongoing and non-ongoing APS employees identifying as Indigenous for the current reporting period, 2023–24, as at 30 June 2024

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, 2023–24, as at 30 June 2024**

Arrangement	SES	Non-SES	Total
Enterprise Agreement	-	43	43
Individual Flexibility Agreement	-	11	11
Determination under subsection 24(1) of the <i>Public Service Act 1999</i>	-	-	-
<b>Total</b>	<b>-</b>	<b>54</b>	<b>54</b>

**Table B12: Salary arrangements for SES and non-SES APS employees by classification level for the current reporting period, 2023–24, as at 30 June 2024**

APS classification	Minimum salary	Maximum salary
SES 3	-	-
SES 2	-	-
SES 1	-	-
EL 2	\$147,368	\$206,120
EL 1	\$118,144	\$124,170
APS 6	\$93,501	\$103,356
APS 5	\$85,313	\$88,605
APS 4	\$77,302	\$81,497
APS 3	\$67,666	\$72,887
APS 2	\$59,636	\$65,928
APS 1	\$52,913	\$58,284
Other	-	-
<b>Minimum/maximum range</b>	<b>\$52,913</b>	<b>\$206,120</b>

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

## Appendix C. Executive remuneration

During the reporting period ended 30 June 2024, ACIAR had 8 executives who met the definition of key management personnel. In the notes to the financial statements for the period ending 30 June 2024, 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 \$250,000. Table C3 provides information about other highly paid staff.

**Table C1: Remuneration detail for key management personnel for the reporting period, 2023–24**

Name	Position	Short-term benefits		Post-employment benefits	Other long-term benefits	Termination benefits	Total remuneration
		Base salary	Other benefits and allowances	Superannuation contribution	Long service leave		
Andrew Campbell	Chief Executive Officer (CEO)	\$23,804	\$6,384	\$2,540	\$894	-	\$33,622
Wendy Umberger	Chief Executive Officer (CEO)	\$245,822	\$95,539	\$24,236	\$4,578	-	\$370,175
Eleanor Dean	General Manager, Outreach and Capacity Building	\$212,756	-	\$36,656	-\$14,930	\$263,174	\$497,656
Michelle Nakamura	General Manager, Outreach and Capacity Building (acting)	\$97,030	-	\$14,066	\$9,787	-	\$120,883
Audrey Gormley	General Manager, Corporate	\$268,539	-	\$47,340	\$8,915	-	\$324,794
Paul Morgan	General Manager Corporate (acting)	\$67,687	-	\$3,069	\$190,998	-	\$261,754
Ann Fleming	General Manager, Country Partnerships (acting)	\$33,869	-	\$6,622	-\$5,435	-	\$35,056
James Quilty	General Manager Research	\$254,879	-	\$28,539	\$13,835	-	\$297,253
<b>Total</b>		<b>\$1,204,386</b>	<b>\$101,923</b>	<b>\$163,068</b>	<b>\$208,642</b>	<b>\$263,174</b>	<b>\$1,941,193</b>

The General Manager Corporate also performs the role of Chief Finance Officer.

Refer to Table 3 to view working periods of key management personnel.

The remuneration and entitlements of the CEO are determined by the Remuneration Tribunal under Remuneration and Allowances for Holders of Full time Public Office Determination (No. 2) 2023, and Remuneration Tribunal (Official Travel) Determination 2023.

Staff of the Agency are engaged under the *Public Service Act 1999* which allows the CEO to determine in writing the terms and conditions of employment applying to the employees of the Agency (Section 24(1)).

Senior Executive Service officers are employed under individual Section 24(1) determinations agreed by the CEO.

All other staff are covered by the ACIAR Enterprise Agreement 2024–27. These documents outline the core terms and conditions of employment and are supported in their application by the Agency's 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 by the CEO from time-to-time to increase an employee's terms and conditions above those outlined in the enterprise agreement. ACIAR staff are not entitled to bonuses or other long-term benefits.

**Table C2: Information about remuneration for senior executives, 2023-24**

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			
\$0-\$220,000	3	\$51,568	\$2,128	\$7,743	\$1,749	-	-	-	\$63,187	
\$220,001-\$245,000	1	\$212,756	-	\$36,656	-\$14,930	-	-	\$263,174	\$234,482	
\$245,001-\$270,000	1	\$67,687	-	\$3,069	\$190,998	-	-	-	\$261,754	
\$270,001-\$295,000	-	-	-	-	-	-	-	-	-	
\$295,001-\$320,000	1	\$254,879	-	\$28,539	\$13,835	-	-	-	\$297,253	
\$320,001-\$345,000	1	\$268,539	-	\$47,340	\$8,915	-	-	-	\$324,794	
\$345,001-\$370,000	-	-	-	-	-	-	-	-	-	
\$370,001-\$395,000	1	\$245,822	\$95,539	\$24,236	\$4,578	-	-	-	\$370,175	
\$395,001-\$420,000	-	-	-	-	-	-	-	-	-	

**Table C3: Information about remuneration for other highly paid staff, 2023-24**

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
\$250,000–\$270,000	1	\$199,403	-	\$30,215	\$24,164	-	-	\$253,781





# PART 6

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<b>17AD(g)</b>	<b>Letter of transmittal</b>		
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
<b>17AD(h)</b>	<b>Aids to access</b>		
17AJ(a)	Table of contents (print only).	Mandatory	iii
17AJ(b)	Alphabetical index (print only).	Mandatory	112
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	111
17AJ(d)	List of requirements.	Mandatory	104
17AJ(e)	Details of contact officer.	Mandatory	117
17AJ(f)	Entity's website address.	Mandatory	117
17AJ(g)	Electronic address of report.	Mandatory	117
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	1
<b>17AD(b)</b>	<b>Overview of the entity</b>		
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	9
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	8
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	8
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	28
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	28
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	–
<b>17AD(c)</b>	<b>Report on the Performance of the entity</b>		
	Annual Performance Statement		
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	–
<b>17AD(d)</b>	<b>Management and Accountability</b>		
	Corporate Governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	31
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	26–28
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.		29

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Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	30
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	30
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	31
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	30
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	30
External Scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	46
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	38–41
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and nonongoing basis, including the following:  (a) statistics on fulltime employees;  (b) statistics on parttime employees;  (c) statistics on gender  (d) statistics on staff location	Mandatory	93–99

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"> <li>» Statistics on staffing classification level;</li> <li>» Statistics on fulltime employees;</li> <li>» Statistics on parttime employees;</li> <li>» Statistics on gender;</li> <li>» Statistics on staff location;</li> <li>» Statistics on employees who identify as Indigenous.</li> </ul>	Mandatory	93-99
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	40, 99
17AG(4)(c)(i)	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	99
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	99
17AG(4)(c)(iii)	A description of nonsalary benefits provided to employees.	Mandatory	40-41
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	42-44

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	43
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	43
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	43
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	43
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	43
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	43
<b>17AD(daa)</b>	<b>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</b>		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	44

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	45
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	45
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	51
Executive Remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	100

PGPA Rule Reference	Description	Requirement	Page
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	<p>If the entity conducted advertising campaigns, a statement that</p> <p><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></p>	Not applicable	–
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	Mandatory	46
17AH(1)(b)	<p>A statement that</p> <p><i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i></p>	Not applicable	–
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	41, 46
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	46
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	–
17AH(2)	Information required by other legislation	Mandatory	47



# Abbreviations and acronyms

<b>ACIAR</b>	Australian Centre for International Agricultural Research
<b>ACIAR Act</b>	<i>Australian Centre for International Agricultural Research Act 1982</i>
<b>AM</b>	Member of the Order of Australia
<b>AICD</b>	Australian Institute of Company Directors
<b>ANAO</b>	Australian National Audit Office
<b>APS</b>	Australian Public Service
<b>APSC</b>	Australian Public Service Commission
<b>BA</b>	Bachelor of Arts
<b>CABI</b>	legally known as CAB International (formerly Commonwealth Agricultural Bureaux)
<b>CEO</b>	Chief Executive Officer
<b>CFO</b>	Chief Finance Officer
<b>CGIAR</b>	The world's largest global agricultural innovation network
<b>CO2-e</b>	Carbon Dioxide Equivalent (emissions)
<b>Commission</b>	Commission for International Agricultural Research
<b>Council</b>	Policy Advisory Council
<b>COVID-19</b>	SARS-CoV-2 virus
<b>DCCEEW</b>	Department of Climate Change, Energy, the Environment and Water (Australia)
<b>DFAT</b>	Department of Foreign Affairs and Trade (Australia)
<b>DOST-PCAARRD</b>	Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development – Department of Science and Technology
<b>DSS</b>	Department of Social Services (Australia)
<b>EL</b>	Executive Level (in the Australian Public Service)
<b>EPBC Act</b>	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
<b>FAIAS</b>	Fellow of the Australian Institute of Agricultural Science
<b>FAICD</b>	Fellow of the Australian Institute of Company Directors
<b>FOI Act</b>	<i>Freedom of Information Act 1982</i>
<b>FTE</b>	Full-time equivalent (staff)
<b>FTSE</b>	Fellow of the Australian Academy of Technology and Engineering
<b>GAICD</b>	Graduate of the Australian Institute of Company Directors
<b>GST</b>	Goods and Services Tax
<b>ICRISAT</b>	International Crops Research Institute for Semi-Arid Tropics
<b>No.</b>	number
<b>OAM</b>	Medal of the Order of Australia
<b>ODA</b>	Official Development Assistance
<b>PGPA Act</b>	<i>Public Governance, Performance and Accountability Act 2013</i>
<b>Public Service Act</b>	<i>Public Service Act 1999</i>
<b>SES</b>	Senior Executive Service (in the Australian Public Service)

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