



Australian Government
Australian Centre for
International Agricultural Research

ACIAR

ANNUAL REPORT 2024-25





Acknowledgement of Country

The Australian Centre for International Agricultural Research acknowledges the Traditional Owners and Custodians of Country throughout Australia and acknowledges their continuing connection to land, waters and community. We pay our respects to the people, the cultures and the Elders past and present.

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Cover photo: Boosting crop yields for dryland farmers in Aceh, Indonesia.

Letter of transmittal



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24 October 2025

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 2025.

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

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,

Dr Nicholas Austin
Acting Chief Executive Office



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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Chair's opening message

It is my pleasure to present ACIAR's 2024–25 Annual Report. ACIAR is a special organisation with a special mission: to invest in international research partnerships in pursuit of more productive and sustainable agricultural systems.

The Commission for International Agricultural Research is proud to support the vital work of ACIAR in improving livelihoods, strengthening food systems, and promoting sustainable development.

Amid challenging times throughout our region, Australia's agricultural, scientific and policy expertise has proven invaluable. ACIAR is delivering on its mandate to identify and co-deliver locally led solutions to local issues throughout the Indo-Pacific and Africa.

Climate change, conflict, political upheaval and shifts in global power continue to threaten the stability of our partner countries. Building upon the knowledge and capability of their institutions and their people contributes to a more prosperous and secure region, which returns significant benefits to home in Australia.

In an interdependent global market, steady economic conditions, robust biosecurity systems and sustainable value chains are all in the national interest.

Securing these interests often requires us to work beyond our borders. It is our privilege as Commissioners to advise the Minister for Foreign Affairs on how best to deploy Australia's capability and resources to the benefit of Australia and our partner countries.

We are fortunate to have a large network of trusted researchers and institutions, with expertise in a broad range of disciplines and contexts. As a trusted broker of international partnerships, ACIAR is well placed to connect them with their colleagues and counterparts around the world for a mutual exchange of knowledge and insights.

ACIAR has a strong track record of success, and this past year has been no exception. I am thrilled to see ACIAR continue to deliver against ambitious goals for more resilient, inclusive and sustainable agriculture, forestry and fisheries sectors.

I commend this Annual Report to you, and on behalf of my fellow Commissioners we look forward to seeing what ACIAR can achieve in 2025–26.



Mrs Fiona Simson

Chair, Commission for International Agricultural Research



CEO's review

This year has been one of progress and partnership for the Australian Centre for International Agricultural Research (ACIAR).

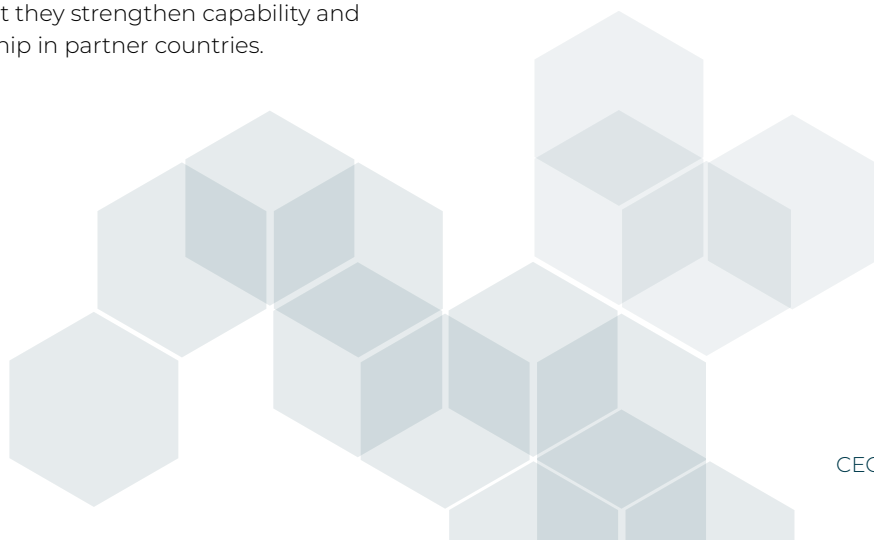
I am proud of what we have achieved with our partners in delivering research that improves livelihoods, strengthens food systems and advances sustainable agricultural development across the Indo-Pacific region and Africa.

In 2024–25, ACIAR commissioned more than 170 research projects across 33 countries. These projects are contributing to improved productivity and profitability, advancing gender equality, enhancing food security and nutrition, strengthening biosecurity and market access and building climate resilience. Together, they reflect the enduring value of Australia's investment in international agricultural research and the important role ACIAR plays in delivering that impact.

Over the past year, we have deepened our commitment to locally led research and development. Working through our Country Network and in close collaboration with partner governments and institutions, ACIAR has prioritised initiatives that are identified, designed and implemented by local partners. This approach ensures that our investments are relevant, inclusive and sustainable and that they strengthen capability and ownership in partner countries.

We have also expanded our focus on climate-resilient agriculture to support adaptation and low-emissions agricultural growth. These programs promote sustainable natural resource management, develop practical climate-smart tools and technologies and enhance local capability to respond to the challenges of a changing climate. Our efforts align with Australia's International Development Policy and contribute to building resilient and sustainable food systems across our region.

Partnerships remain central to ACIAR's mission. Over the past 12 months, we have celebrated 40 years of impactful partnership with Pakistan, brought together regional expertise to strengthen sustainable fisheries in Southeast Asia, launched the Africa–Australia Partnership for Climate-Responsive Agriculture (AAPCRA), and supported Fiji to measure livestock greenhouse gas emissions to inform its evidence-based net-zero pathway. These examples demonstrate the depth and diversity of ACIAR's partnerships and their essential role in delivering enduring and meaningful outcomes through agricultural research for development.



ACIAR continues to leverage Australia's scientific expertise and partnerships to strengthen capability and leadership within partner countries. Through initiatives such as the John Allwright Fellowship, the Meryl Williams Fellowship and the John Dillon Fellowship, we are supporting locally led research and fostering networks of skilled and collaborative professionals across the Indo-Pacific region and Africa. Investing in the next generation of scientists and development leaders is central to ensuring that agricultural research continues to deliver relevant, practical and enduring benefits for our region.

I would like to express my sincere gratitude to the many partners and stakeholders who contribute to our success — including partner governments and research institutions, the Policy Advisory Council, the Commission for International Agricultural Research and our dedicated staff in Canberra and across the ACIAR Country Network, which spans the Indo-Pacific region and Africa. Their professionalism, expertise and commitment underpin the achievements outlined in this report and continue to position ACIAR as a trusted partner in advancing Australia's international agricultural research and development objectives.

I am confident that ACIAR's work will continue to demonstrate the value of Australia's investment in agricultural research for development and its role in building a more food-secure, sustainable and prosperous Indo-Pacific region and beyond.



Professor Wendy J. Umberger PhD
Chief Executive Officer



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.

We invest in projects that achieve productive and sustainable agriculture and bring food, nutrition and income to smallholder farmers and their families.

Our international relationships are managed by in-country staff at 13 locations across the Indo-Pacific region who work to reduce poverty and improve food security.

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.

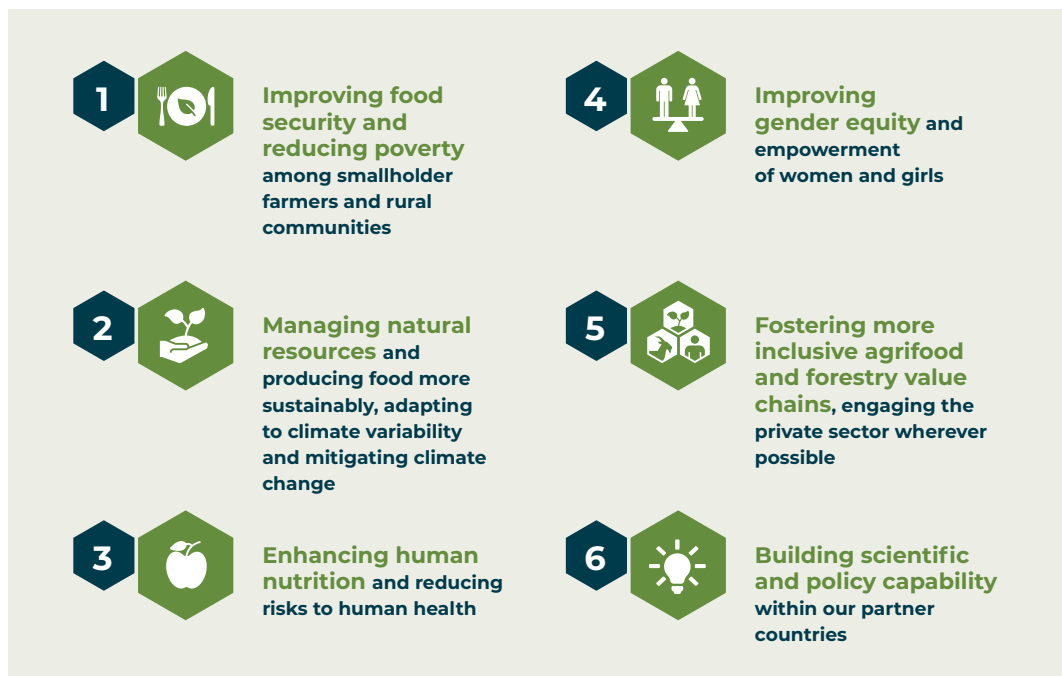
Under the enhanced Commonwealth Performance Framework, ACIAR works to achieve one Government outcome (Outcome 1) and one program (Program 1).

ACIAR plans and implements its operations according to the ACIAR 10-Year Strategy 2018–2027, which defines 6 high-level objectives, see Figure 1.

These align to ACIAR's enabling legislation and reflect Australia's International Development Policy and whole-of-government priorities as well as the United Nations' 2030 Agenda for Sustainable Development.

Our work also aligns with Australian Government policy imperatives articulated in the Paris Agreement under the United Nations Framework Convention on Climate Change.

Figure 1: Six high-level strategic objectives guide our research portfolio in the Indo-Pacific Region



Performance for the period covered in this annual report is guided by the [ACIAR Corporate Plan 2024–25](#), which covers the 4-year period 2024–25 to 2027–28.

The Corporate Plan sets out our purpose and outcomes, and the key activities we undertake to achieve them. It identifies targets for performance that align with the performance measures set out for ACIAR in the Portfolio Budget Statement 2024–25, which is the primary document that informs Members of Parliament and the public of the proposed allocation of resources to government outcomes.

Figure 2 shows this relationship between the outcome, program and purpose of ACIAR in the reporting year, and how ACIAR plans and reports its performance.

The ACIAR Corporate Plan 2024–25 is available at aciarcg.gov.au/publication/corporate-publications/corporate-plan-2024-25.



Figure 2: ACIAR performance structure, 2024–25

Portfolio Budget Statements	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	
	<p>International agricultural research for development for more productive and sustainable agriculture.</p> <p><i>ACIAR is an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings. The partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia. ACIAR has a well-established Impact Evaluation Program that helps us to refine our priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the wider Australian public.</i></p>	
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	
	<p>To contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture emerging from collaborative international research, we deliver programs in line with the ACIAR 10-Year Strategy 2018–2027 through 3 key activities:</p> <ol style="list-style-type: none"> 1. Global research collaborations 2. Bilateral and regional research projects 3. Scientific and policy capacity-development activities 	
	Performance measures	Expected performance outcomes
	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: <ul style="list-style-type: none"> » highly satisfactory » satisfactory » not satisfactory 	All 3 key activities as satisfactory or highly satisfactory
Annual Performance Statement	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** 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. Professor Wendy Umberger commenced a 5-year term as CEO beginning 14 August 2023.

ACIAR's corporate structure has three branches led by General Managers as shown in the organisation chart for ACIAR at Appendix A. Information about the current CEO and General Managers is in Part 3, page 31.

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.

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 works together with the Partnerships branch 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 Corporate** leads a multi-disciplinary team consisting of Finance, Information and Communication Technologies (ICT), Business Engagement and Assurance, and People and Culture.

The Corporate branch leads preparation of ACIAR's financial statements, develops strategies to streamline corporate governance and improved 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.





PART 2

Performance

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Annual performance statement

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 2024–25 and the ACIAR Portfolio Budget Statement 2024–25.

Introductory statement

I, Dr Nicholas Austin, as the accountable authority of the Australian Centre for International Agricultural Research (ACIAR), present the 2024–25 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.



Dr Nicholas Austin

Acting Chief Executive Officer, ACIAR
24 October 2025

Assessing performance

Under the enhanced Commonwealth Performance Framework, ACIAR achieves its purpose through a single government outcome (Outcome 1) and program (Program 1), as shown in Figure 1.

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 2024–25](#) and [ACIAR Portfolio Budget Statement 2024–25](#)).

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, because it involves measuring technological and sociological changes in developing countries in the Indo-Pacific region; changes that are often not apparent for years or even decades after original research investment. The ACIAR monitoring and evaluation framework articulates our approach to assessing our influence within these systems.



ACIAR performance 2024–25

Performance summary

While ACIAR's performance results for 2024–25 remained consistent across 12 performance measures when compared to the previous reporting year, there were decreases in three measures and an increase in one.

Two of the performance measures decreased from highly satisfactory to satisfactory due to external factors affecting ACIAR's performance.

For global research collaborations, two multilateral partner organisations requested extensions to their projects, which reduced the timely receipt of agreed deliverables for the year. This is, however, in the context of other performance measures for global research collaborations that continue to demonstrate ACIAR's support for global and regional public goods crucial for international agricultural research efforts.

The other decrease occurred in one of the measures for scientific and policy capacity-development activities, which shows the percentage of program graduates who remained engaged in relevant sectors. This reduction may have been due to a combination of a lower response rate to the survey in 2024–25 and a slight change in the survey question from the previous year.

This was balanced by an increase in the quality and timely delivery of program activities, showing ACIAR continues to maintain productive working relationships with implementation partners to build the capacity of individuals and organisations to advance our shared development outcomes.

One performance measure for bilateral and regional research projects related to the publication of outcome evaluations was unsatisfactory, a result that was due to staff attrition. Overall however, ACIAR's research activities continued to show high returns on investment, positive contributions to gender equity, and development impacts in line with ACIAR's strategic objectives and 10-Year Strategy 2018–2027.

The following tables provide further detail on ACIAR's performance during 2024–25 against the 3 performance criteria and the associated outcomes set out in the ACIAR Portfolio Budget Statement 2024–25.

While ACIAR's performance results for 2024–25 remained consistent across 12 performance measures when compared to the previous reporting year, there were decreases in three measures and an increase in one.



1 Global research collaborations

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of global research collaborations		
Area monitored	Influence as a donor		
Performance indicator	% of supported multilateral research collaborations in which ACIAR is represented on a governance body		
Intended annual outcome	ACIAR is influential in supporting effective multilateral research governance through 50–90% of collaborations		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to be represented on 50–90% of the governance bodies overseeing multilateral research collaborations supported by ACIAR on behalf of Australia. The result for 2024–25 is 57%, which is a satisfactory outcome and consistent with last year’s result.

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. Representation through these types of governance positions provides deep engagement in global forums and ensures that Australia is influential and held in high esteem by the international agricultural research sector, national governments and donor communities.

Area monitored	Mutual respect and commitment		
Performance indicator	% of multilateral financial contributions delivered by the end of the financial year		
Intended annual outcome	Partnership management processes ensure timely financial acquittal of public funds for more than 80% of multilateral contributions		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to have more than 80% of multilateral financial contributions delivered by the end of the financial year. The result for 2024–25 is 100%, which is a highly satisfactory outcome and consistent with last year’s result.

Timely and reliable financial support for 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.



Area monitored	Mutual respect and commitment		
Performance indicator	% of agreed reporting products submitted within agreed timeframes		
Intended annual outcome	Partnership management processes ensure timely receipt 50–90% of agreed deliverables		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to receive 50–90% of reporting products within agreed timeframes. The result for 2024–25 is 82%, which is a satisfactory outcome even though a decrease from 100% in the previous reporting year due to project extensions requested by partner organisations.

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

Area monitored	Mutual respect and commitment		
Performance indicator	% of multilateral financial contributions delivered within an acceptable range of variation from previous financial year		
Intended annual outcome	ACIAR provides consistent support for global public goods, research, infrastructure and capacity		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for financial support to multilateral organisations to remain within 20% of the previous financial year. The result for 2024–25 is highly satisfactory as the total ACIAR multilateral payments remained the same or higher, compared to 2023–24.

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

2. Bilateral and regional research partnerships

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of bilateral and regional research partnerships through research programs		
Area monitored	Project management		
Performance indicator	% of annual deliverables submitted on schedule		
Intended annual outcome	Project management practices ensure timely financial acquittal of public funds for 50–80% of annual deliverables		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to receive 50–80% of annual deliverables on schedule for the timely acquittal of public funds. This financial year, 82% of deliverables were received on schedule, which is a highly satisfactory outcome and consistent with last year's result.

Area monitored	Project management		
Performance indicator	% of annual and final reports submitted on schedule		
Intended annual outcome	Project management practices ensure timely delivery of commissioned work for 50–80% of projects		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to receive 50–80% of annual and final reports on schedule to ensure the timely delivery of commissioned work. The result for 2024–25 is 65%, which is a satisfactory outcome and is consistent with last year's result.

This measure shows ACIAR continues to sustain collaborative research partnerships in agricultural research-for-development with the aim of achieving more productive and sustainable agricultural systems for the benefit of developing countries and Australia.



Area monitored	Delivery of intended project objectives		
Performance indicator	% of projects concluded during the financial year that rated as good quality or above on the effectiveness criteria in final project reviews		
Intended annual outcome	The research portfolio effectively delivers agreed end of project outcomes for 70–90% of projects		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for 70–90% of concluded projects to demonstrate effective delivery of end-of-project outcomes. The result for 2024–25 is satisfactory, with 71% of projects achieving intended outcomes, compared to 89% in the previous reporting year.

The core business of ACIAR is to commission research and broker partnerships to tackle the priorities of our partner countries. We manage and monitor these investments to maximise impact and alignment with our strategic objectives.

Area monitored	Delivery of intended project objectives		
Performance indicator	% of projects concluded during the financial year that rated as good quality or above on the gender equity criteria in final project reviews		
Intended annual outcome	The research portfolio effectively responds to the different needs of women and girls in 70–90% of projects		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for 70–90% of concluded projects to demonstrate a positive contribution to gender equity issues. The result for 2024–25 is satisfactory, with a total of 86% of projects achieving a score of good or above for gender equity criteria. This result is consistent with the previous reporting year.

To reflect the emphasis that ACIAR, and the Australian development assistance program more broadly, places on improving the status of women and girls, ACIAR tracks and reports on the contribution of our projects to gender equity.



Area monitored	Contribution to development outcomes		
Performance indicator	% of outcome evaluations completed during the financial year showing evidence of contribution to intended development outcomes		
Intended annual outcome	Evidence shows that the 70–90% of research contributed to development outcomes		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for 70–90% of ACIAR's outcome evaluations to show evidence of delivering against intended end-of-project outcomes. No outcome evaluations were published in this financial year due to a turnover in staff, resulting in an unsatisfactory result.

Three to five years after project conclusion, ACIAR revisits a sample of projects to establish how intended users are making use of the knowledge, practice and/or varieties produced through our research. Researchers can manage for but not guarantee the eventual use of knowledge by intended users and this indicator is a measure of ACIAR's contribution to research-for-development outcomes.

Area monitored	Contribution to development outcomes		
Performance indicator	% of long-term economic impact assessments completed during the financial year showing benefit: cost ratio of 3:1 or above		
Intended annual outcome	Evidence shows that 70-90% of funded research improved productivity		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for 70–90% of ACIAR's long-term economic impact assessments to show a 3:1 return on investment or more. In 2024–25, the result is 100%, which is highly satisfactory and consistent with last year. The result was, however, calculated from a small sample size.

Five to ten years after project conclusion, ACIAR revisits a sample of projects to assess the value returned from our research investments (expressed as a benefit:cost ratio).

ACIAR seeks to maximise the long-term impact of its agricultural research-for-development investments and regular assessments and evaluations are integral to the ongoing improvement in how we design, implement and extend our portfolio of research.

3. Scientific and policy capacity-building activities

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Project management		
Performance indicator	% of annual deliverables submitted on schedule		
Intended annual outcome	Project management practices ensure quality and timely delivery of more than 70% program activities		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to have more than 70% of program deliverables submitted on schedule. In 2024–25, through active management of programs, 100% of all contracted deliverables were delivered on schedule, which is a highly satisfactory outcome. This is an improvement from 93% last financial year.

ACIAR continues to maintain a high standard for project management and productive working relationships with key partners to deliver our services.

Area monitored	Project management		
Performance indicator	% of total participants identifying as women		
Intended annual outcome	Selection processes ensure balanced participation of all genders		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is that at least 50% of participants in capacity building programs identify as women. In 2024–25, the result is 62%, which is a highly satisfactory outcome consistent with the previous financial year.

As ACIAR prepares to update its Gender Equity and Social Inclusion Strategy and Action Plan, the Capacity Development program is committed to mainstreaming gender and social inclusion into our programs.

Aspects of the John Dillion Fellowship and John Allwright Fellowship programs are targeted at raising awareness of and identifying institutional and organisational barriers to equitable practices. The Meryl Williams Fellowship is a specific program for women, supporting women agricultural researchers and scientists across the Indo-Pacific to develop leadership and management skills.

Area monitored	Delivery of intended program objectives		
Performance indicator	% of participants who successfully complete the program		
Intended annual outcome	Research and management qualifications of more than 70% participants enhanced as expected		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for more than 70% of participants to successfully complete their program. The outcome for 2024–25 is satisfactory with a result of 89% and is consistent with the result from the previous financial year.

ACIAR prioritises providing participants in capacity development programs positive learning experiences, which then contributes to the sustainability and likelihood of realising learning outcomes at the program level. Additional academic support provided to both John Allwright Fellows and Pacific scholars continue to be highly relevant and valued by participants and contributed to this year's successful completion rate.

The ACIAR Learn online learning platform has expanded this last year with 1,042 registered users, 177 of them enrolling to engage in self-facilitated programs at a completion rate of 68%, which is above industry standards for similar online learning platforms.

Area monitored	Delivery of intended program objectives		
Performance indicator	% of participants who rate the program as high quality at completion		
Intended annual outcome	Experiences of 70–90% of program participants improves Australia's people-to-people linkages		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for 70–90% of participants to rate their program experience as satisfactory or above at completion. In 2024–25, the outcome is highly satisfactory with a result of 99%, which is consistent with the previous financial year.

ACIAR is committed to continuous improvement and iterative program design based on robust evaluation methods to support participants in capacity building programs. Furthermore, 90% of ACIAR Alumni surveyed have reported that the knowledge and skills they developed during their ACIAR capacity development activity remains relevant and use their skills actively.



Area monitored	Contribution to development outcomes		
Performance indicator	% of total program alumni surveyed annually who are engaged in relevant sectors		
Intended annual outcome	Research and management qualifications in 70–90% of program graduates are retained within partner systems as expected		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for this outcome is for 70–90% of program graduates to be retained in relevant sectors. The result for 2024–25 is 80%, which is a satisfactory outcome, down from 95% in the previous financial year.

Every year ACIAR undertakes an annual survey of Alumni to assess the contribution of ACIAR’s capacity development programs to their ongoing professional development and the relevance of the participation to their work and research. The lower result in this financial year could be attributed to a lower survey response rate and different source data used in 2023–24. A focus for 2025–26 will be to encourage more alumni to respond to the survey.

Area monitored	Contribution to development outcomes		
Performance indicator	% of total program alumni profiled in qualitative case studies annually who rate the program as having had a significant contribution to career development		
Intended annual outcome	Program contributions to 70–80% of participants' career development is significant		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for this outcome is for 70–80% of total program alumni to consider that the program made a significant contribution to the development of their career. The result for 2024–25 is 99%, which is a highly satisfactory outcome and consistent with the result in the previous financial year.

Almost all alumni who responded to the survey indicated that ACIAR had made a significant or moderate contribution to their career development. Alumni reported very high levels of satisfaction with their respective ACIAR capacity development programs.

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 to run 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 2024–25 was a deficit of \$0.826 million (2023–24: deficit \$0.773 million). Revenue included a direct appropriation of \$10.005 million (2023–24: \$9.343 million) supplemented by other income of \$3.192 million (2023–24: \$3.308 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 2024–25 was \$14.023 million (2023–24: \$13.424 million). This included staff costs \$7.899 million, operating expenses (for example, property expenses, travel, and communications) of \$4.706 million, and depreciation, amortisation and other asset write-downs of \$1.414 million.

Administered activity

Total administered funds appropriated to ACIAR for 2024–25 was \$107.058 million (2023–24: \$103.55 million). ACIAR received an additional \$10.521 million (2023–24: \$8.841 million) primarily under separate agreements or records of understanding with external parties.

Total program expenditure for 2024–25 was \$112.362 million (2023–24: \$112.034 million). This included \$10.521 million (2023–24: \$8.841 million) expenditure of monies received under separate agreements or records of understanding with external parties (mainly the Department of Foreign Affairs and Trade).

Accounting policies

ACIAR complies with relevant accounting standards and legislative reporting requirements.

Audit report

The Australian National Audit Office (ANAO) inspected ACIAR's financial records and provided an unqualified audit opinion on the financial statements and accompanying explanatory notes on 24 October 2025. 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 2024–25 is presented in Table 1. Note that ACIAR administers one government outcome and one program.

Table 1: Entity resource statement, 2024–25

	Actual resources available	Resources used	Remaining balance 30 June 2025
	\$'000s	\$'000s	\$'000s
Departmental			
Annual appropriations - ordinary annual services	10,005	5,419	4,586
Prior year appropriations available - ordinary annual services	5,306	5,306	-
Annual appropriations - other services - non-operating	264	71	193
Prior year appropriations available - other services - non-operating	80	80	-
Total departmental resourcing (A)	15,655	10,876	4,779
Administered			
Annual appropriations - ordinary annual services	107,058	97,008	10,050
Prior year appropriations available - ordinary annual services	3,134	3,134	-
Total administered annual appropriations	110,192	100,142	10,050
Special account			
Opening balance	22,089	-	22,089
Receipts	8,401	-	8,401
Total special accounts receipts	30,490	-	30,490
Payments	-	11,891	-11,891
Total administered resourcing (B)	140,682	112,033	28,649
Total resourcing and payments (A+B)	156,337	122,909	33,428

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).

Figure 3 shows the governance structure of ACIAR which is an agency of the Foreign Affairs and Trade Portfolio.

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

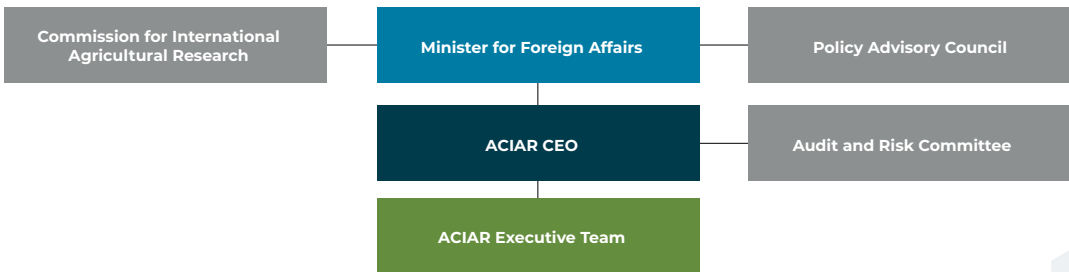
The ACIAR Audit and Risk Committee also supports the CEO by providing independent assurance on financial and performance reporting responsibilities, risk oversight and management, and systems of internal auditing.

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 2024–25](#), which covers the 4-year period 2024–25 to 2027–28. 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.

Figure 3: ACIAR governance structure



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 2024–25, 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 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 for 2024–25 is the Chief Executive Officer, as shown in Table 2.

Table 2: Accountable Authority, 2024–25

Name	Position	Period as Accountable Authority within the reporting period	
		Start Date (1 July 2024 or after)	End Date (30 June 2025 or before)
Prof Wendy Umberger	Chief Executive Officer	1 July 2024	30 June 2025

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 11 people who filled executive positions that met the definition of key management personnel (Table 3). The ACIAR Executive Team met formally 10 times in 2024–25.

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 remuneration 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 3: Key management personnel, 2024–25

Name	Position	Term
Prof Wendy Umberger	Chief Executive Officer	Full year
Ms Annette Blyton	Interim Chief Operating Officer	June 2025
Ms Audrey Gormley	Chief Finance Officer	July – Sept 2024
Mr Paul Morgan	General Manager Corporate	Full year
Ms Laura Timmins	General Manager Partnerships	August 2024 – May 2025
Dr James Quilty	General Manager Research	July 2024 – May 2025
Dr Suzie Newman	General Manager Partnerships	June 2025
Ms Michelle Nakamura	General Manager Partnerships (partial acting)	June 2025 July – August 2024
Dr Bosibori Bett	General Manager Partnerships (partial acting)	May 2025
Ms Maree Livermore	General Manager Partnerships (partial acting)	May – June 2025 July – August 2024
Dr Katherine Martin	General Manager Partnerships (partial acting)	May – June 2025

ACIAR's executive team 2024–25



Prof Wendy Umberger
Chief Executive Officer

Professor Umberger has played influential roles in sustainable agriculture for over 20 years. From 2013 to 2022, she founded and led the Centre for Global Food and Resources at the University of Adelaide, which engaged with policymakers and industry to make positive changes in agriculture, food, and resource systems.

Professor Umberger has also served as President of Australia's Policy Advisory Council (for International Agricultural Research and Development) from 2020 to 2023 and was on the Board of Trustees of the International Crops Research Institute for Semi-Arid Tropics (ICRISAT) from 2015 to 2021.

Professor Umberger is an Honorary Professorial Fellow in the School of Agriculture and Food at the University of Melbourne and an expert in agricultural economics, development, and food policy. She has worked on food system issues across the Indo-Pacific region and led interdisciplinary value chain research projects in Asia, Australia, North America, the Pacific Islands and South Africa.

Professor Umberger is also a Director of the International Association of Agricultural Economists, a board member of Food Bank SA, an Honorary Fellow of Food Standards Australia New Zealand, a Distinguished Fellow of the Australasian Agricultural and Resource Economics Society and served as an Independent Director of Grain Producers South Australia for 6 years.

She has a B.S. in Animal Science (1996), an M.S. in Economics (1998) from South Dakota State University and a PhD in Agricultural Economics (2001) from the University of Nebraska-Lincoln.



Mr Paul Morgan

General Manager Corporate

Mr Paul Morgan joined ACIAR in June 2024, bringing 30 years' experience leading corporate and enabling programs across the Department of Foreign Affairs and Trade (DFAT).

He has represented the Australian government on diplomatic postings to Damascus, Beirut, Abu Dhabi, Accra, Geneva and Baghdad. He has also worked in DFAT's Victorian State Office.

Mr Morgan has extensive experience in corporate governance and compliance, financial and people management, international security and information technology. During the COVID-19 pandemic response, he led the government's 24/7 Consular Operations Centre and Global Watch Office delivering client-centric services and strategic policy advice to government.

From 2022 to 2024, he led a whole of Australian government review into the delivery of overseas shared services, to support Australian government partner agencies programs internationally.

Mr Morgan has experience supporting the locally led delivery of Australia's Official Development Assistance programs across the Middle East and Africa, including humanitarian and development support in conflict-affected regions.



Dr Suzie Newman

General Manager, Partnerships

Dr Newman joined ACIAR from The New Zealand Institute for Plant and Food Research Limited where she founded and led their International Development Unit. Established in 2017, the Unit has a portfolio of horticultural and seafood sector projects across Asia, Africa, the Pacific and the Caribbean.

She has extensive leadership and program management experience in international development having worked in both government and academic sectors. She brings strong technical skills in agribusiness, horticultural production and postharvest management research and extension.

From 2009 to 2016, she was based in Hanoi, Vietnam leading a series of regional projects in Vietnam, Cambodia, Lao PDR and Myanmar for ACIAR. She has also worked in Papua New Guinea, China and Africa.

Dr Newman holds a PhD in Plant Science (Postharvest Physiology) and a BHortSci (Hons) both from Massey University, New Zealand.

The position of General Manager Research was vacant at 30 June 2025.

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 2024–25 was \$73,568 (excluding GST). The premium paid for 2023–24 was \$73,379 (excluding GST).

Significant non-compliance issues with finance law

During 2024–25, 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 ACIAR's 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 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 2024–25 (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.

The ACIAR Audit and Risk Committee can be found at aciar.gov.au/corporate-governance/aciar-audit-and-risk-committee.

Table 4: Meetings of the Audit and Risk Committee, 2024–25

Meeting	Date	Location
131	12 Sep 2024	ACIAR House, Canberra
132	07 Nov 2024	ACIAR House, Canberra
133	18 Mar 2025	ACIAR House, Canberra
134	29 May 2025	ACIAR House, Canberra

Table 5: Membership of the Audit and Risk Committee, 2024–25

Member	Current Position	Additional information
Mr Mark Craig	Executive Director, Tourism Australia	Chair & External Member (until 18 March 2025)
Mr Nicholas Baker	Chairman, Rekab-Fish Pty Ltd	Chair & External Member (from 29 May 2025)
Ms Diana Hamono	Internal audit consultant	External Member
Mr Ross MacDiarmid	Business Consultant	External Member

Table 6: Terms and meeting attendance of the Audit and Risk Committee, 2024–25

Member	Term of appointment		Meetings eligible	Meetings attended	Total annual remuneration (excl GST)
	Start	End			
Mr Mark Craig	1 Aug 2022	18 Mar 2025	2	2	\$2,122
Mr Nicholas Baker	17 Mar 2025	16 Mar 2027	2	2	\$3,181
Ms Diana Hamono	16 Oct 2023	16 Dec 2025	4	4	\$8,250
Mr Ross MacDiarmid	18 May 2023	17 May 2026	4	4	\$7,700

About the Audit and Risk Committee members

Mr Mark Craig

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

Mr Nicholas Baker

Nicholas had an extensive management consulting career spanning some 40 years primarily concentrated on the Public Sector and predominantly centred around financial reform and technology transformation.

His advisory work has included thought leadership both internationally and domestically, specialist technical accounting advice and public sector policy/program design and costing. He holds professional memberships in both Finance (FCPA) and Computing (MACS) and is currently a Chair or a Member on a number of large Australian Government Audit and Risk Committees.

Ms Diana Hamono

Diana has spent more than 37 years in the ICT/internal audit industry and works as an independent member on several audit and risk committees, conducting Gateway Assurance Reviews. She also provides executive internal audit roles on a contract basis.

Diana's area of specialty is in information, knowledge and data management as well as information systems audit.

Mr Ross MacDiarmid AM

Ross 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 members who 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 and Corruption 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
- » maintaining strong internal control and audit processes that reduce fraud risks.

The Plan has been prepared in accordance with our obligations under the PGPA Act and the Commonwealth Fraud and Corruption Control Framework 2024 as well as compliance with obligations under the *National Anti-Corruption Commission Act 2022*.

The Audit and Risk Committee is responsible for overseeing implementation of the Fraud and Corruption 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 CEO's fraud and corruption compliance statement 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 2024–25, internal audit activity consisted of audits of privacy and access to information and processes for managing the risks of fraud, bribery and corruption.

ACIAR's internal auditors also assisted ACIAR to strengthen its risk management framework and to develop an integrity framework. All recommendations were either satisfactorily addressed during the year or are in the process of being addressed.

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.

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.

Commissioners during 2024–25 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 2024–25, the Commission met 4 times (see Table 9).

Table 7: Membership of the Commission for International Agricultural Research, 2024–25

Commissioner	Organisation
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)
Ms Lukina Lukin	Owner and Managing Director, Dinko Seafood (South Australia)
Mrs Fiona Simson GAICD FTSE 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

Table 8: Terms and meetings attended by members of the Commission, 2024–25

Council member	Term of appointment		Meetings eligible	Meetings attended
	Start	End		
Mrs Fiona Simson (Chair)	17 Sep 2023	16 Sept 2026	4	4
Professor Lindsay Falvey	17 Sep 2023	16 Sep 2026	4	4
Dr Michelle Freeman	17 Sep 2023	16 Sep 2026	4	4
Ms Lukina Lukin	17 Sep 2023	16 Sep 2026	4	4
Professor Wendy Umberger	17 Sep 2023	16 Sep 2026	4	4
Dr Beth Woods	17 Sep 2023	16 Sep 2026	4	4
Mr Tony York	17 Sep 2023	16 Sep 2026	4	4

Table 9: Meetings of the Commission, 2024–25

Meeting	Date	Location
68	10–11 September 2024	Canberra
69	5–6 December 2024	Canberra
70	13–14 March 2025	Canberra
71	3–9 May 2025	Papua New Guinea

The Commission's main focus throughout 2024–25 has been ACIAR's strategic organisational change and research investment strategy.

The December 2024 meeting coincided with the second high-level strategic dialogue between ACIAR and the Department of Foreign Affairs and Trade (DFAT), in which commissioners participated.

The annual in-country meeting was held in Papua New Guinea in May 2025. Meeting in-country gives commissioners the opportunity to meet stakeholders and research partners, and to see firsthand the benefits of ACIAR supported work, particularly locally led climate change initiatives.

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 2024–25 was \$294,542 including fees, travel and other meeting expenses.

Fees for the Chair and members of the Commission are set by the Remuneration Tribunal. As of 30 June 2025, the daily fees for the Chair and members (other than the ACIAR CEO) are \$1,108 and \$831 respectively.



Policy Advisory Council

Australia's Policy Advisory Council for International Agricultural Research and Development (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 to 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.

Members of the Policy Advisory Council are listed in Table 10 and appointment terms are shown in Table 11.

Council meetings, 2024–25

The Council generally meets bi-annually to discuss areas related to its role and functions. The Council met three times in 2024–25 (Table 12).

Meeting 46 was held virtually on 24 July 2024 and was attended by 7 members and the Council President, Dr Nick Austin.

Meeting 47 was held from 1 to 4 September 2025 in Adelaide. The President and seven members attended in person and 1 member attended virtually. DFAT representatives Mr Rod Brazier and Mr Mathew Fox attended as the DFAT Official Development Assistance representatives for select items on the agenda in this meeting, and Mr Fox also attended the Council meeting with the Minister, Senator the Hon Penny Wong.

Meeting 48 was held virtually on 20 May 2025. This meeting was attended by the President, 7 members and, for one agenda item, Mr Jamie Isbister from DFAT.

The deliberations of the Council during 2024–25 were predominantly around smallholder adaptation to climate change, drawing on members' vast experience, and underpinning formal policy advice to the Minister.

Table 10: President and members of the Policy Advisory Council, 2024–25

Council member	Position/Organisation
Dr Nick Austin (President)	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 (end date 30 Mar 25)	Chief Executive Officer, The Fred Hollows Foundation New Zealand Australian Pacific Women Advisory Board
Professor Ramesh Chand	Union Minister of State & Member of Fifteenth Finance Commission NITI Aayog, India Member Board of Trustees, CIMMYT (International Maize and Wheat Improvement Centre), Mexico
Dr Rachel Chikwamba	Member, Group Executive, Chemicals, Agriculture, Food and Health Division, South Africa Council for Scientific and Industrial Research (CSIR)
Dr Reynaldo Eborá	Executive Director of the Department of Science and Technology - Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development (PCAARRD)
Dr Segenet Kelemu	Senior Advisor, MasterCard Foundation Previous Director General and CEO of the International Centre of Insect Physiology and Ecology (icipe) Nairobi, Kenya Member, United Nations University Council
Dr Surmsuk Salakpetch	Former Director-General Thailand Department of Agriculture Member, The Senate Sub-Committee on Factors of Production under The Senate Committee on Agriculture and Cooperatives, Thailand Advisor of National Bureau of Agricultural Commodity and Food Standards, Thailand
Professor Achmad Suryana	Member, former Indonesian Agency for Agricultural Research and Development (IAARD) Experts Communication Forum Professor, Indonesian Centre for Social, Economic and Policy Studies
Professor Teatulohi Matainaho	Vice Chancellor, Pacific Adventist University, Papua New Guinea 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 (end date 28 Oct 24)	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
Ex-officio member	Department of Foreign Affairs and Trade (DFAT) Representative

Table 11: Term of appointment of members of the Policy Advisory Council, 2024–25

Council member	Term of appointment	
	Start	End
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 2024	28 Oct 2027
Dr Reynaldo Ebora	17 Jul 2023	16 Jul 2026
Dr Segenet Kelemu	*21 Feb 2025	20 Feb 2028
Professor Teatulohi Matainaho	*21 Feb 2025	20 Feb 2028
Dr Nguyen Van Bo	*14 Feb 2025	13 Feb 2028
Dr Surmsuk Salakpetch	*21 Feb 2025	20 Feb 2028
Professor Achmad Suryana	17 Jul 2023	16 Jul 2026
Mr Sunny Verghese	29 Oct 2021	28 Oct 2024
DFAT Representative	Ex Officio member	-

* During the year, Council members Dr Kelemu, Prof Matainaho, Dr Nguyen Van Bo and Dr Salakpetch were appointed for another term.

Table 12: Meetings of the Policy Advisory Council, 2024–25

Meeting	Date	Location
46	24 July 2024	Virtual
47	1 – 4 September 2024	Adelaide
48	20 May	Virtual

Disclosure of interests

Council members are required to disclose to the Minister and to 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 2024–25 was \$123,368 including fees, travel and other meeting expenses. The comparative figure for 2023–24 was \$95,238.

Fees for the President and members of the Council are set by the Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office holders). As of 30 June 2025, the daily fees for members (other than the DFAT representative) and the President were \$464 and \$616 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.

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

As of 30 June 2025, ACIAR employed 78 employees. Of these, 52 are employed under the *Public Service Act 1999* (the Public Service Act) and are located in Canberra and 26 are locally engaged staff working at 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 at all classification levels. Table 13 gives an overview of APS staff, while Table 14 provides a comparison of staff details for the current and previous reporting periods for Canberra-based and overseas staff.

Full details of ACIAR staffing statistics are provided in Appendix B.

Table 13: Snapshot of ACIAR staff employed under the *Public Service Act 1999*, at 30 June 2025

Number of staff	52
Median length of APS service	1 years
Median age	46 years
Females as % of total	69%
Part-time staff as % of total	8%
Non-ongoing staff as % of total	21%
Employee turnover for 2024–25	41%
Employees identifying as Indigenous	0%

Table 14: Comparative details of Canberra-based and overseas staff for the current and previous reporting periods

Staff detail	2024–25	2023–24 (previous year)
Canberra-based staff		
Number of staff	52	54
Staff (full-time equivalent)	51.17	52.35
Female	36	37
Male	16	17
Base salaries	\$7,239,293	\$7,537,477
Cessations	22	10
Part-time	4	6
Full-time	48	48
Non-ongoing	11	16
Ongoing	41	38
Learning and development	\$135,777	\$102,590
Overseas staff		
Staff (full-time equivalent)	25	23
Base salaries	\$1,427,424	\$1,347,047
Learning and development	\$13,924	\$2,559



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 2025, 44 non-SES employees were covered by the ACIAR Enterprise Agreement. There were 5 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 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 2024–25, spending a total of \$135,777 on professional learning and development.

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 Performance Capability Framework outlines a set of behaviours, skills and knowledge that staff must demonstrate to achieve high performance. The Framework serves to indicate staff behaviours that ACIAR values and is designed to drive a high performing culture.

The annual performance assessment provides a rating for staff members on a 3-point rating scale of 'on track', 'developing' or 'not on track'.

In the cycle concluded in June 2025, there were 19 completed assessments from APS staff, with all rated as 'on track'. Fewer reviews were carried out than last year, due to a year of higher staff turnover.

ACIAR integrated the SES Leadership Framework into the performance management system for all SES officers. The revised template highlights behaviours considered 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. Targets for 2025–26 will 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.

At 30 June 2025, none of ACIAR's staff members formally identified as having a disability.

Work health and safety

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

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 2024–25, 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 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 commissioned 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 2024–25](#)). 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 reported separately from that outlined below and is available at aciarc.gov.au/corporate-governance/contracts.

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 more than \$100,000 contained clauses permitting the Auditor-General through the ANAO access to contractor premises.

Competitive tendering

ACIAR did not conduct an approach to market for Requests for Tender (greater than \$80,000) during 2024–25. ACIAR conducted 2 approaches to market in the previous financial year with a total expenditure of \$1,437,643.

For AusTender, ACIAR reported 21 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 2024–25, 4 new consultancy contracts were entered into, involving a total actual expenditure of \$39,909 (inclusive of GST). There were two additional ongoing consultancy contracts active during the period with an actual expenditure of \$199,040 (inclusive of GST), see Tables 15 and 16.

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.

Table 15: Expenditure on reportable consultancy contracts, 2024–25

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	4	40
Ongoing contracts entered into during a previous reporting period	2	199
Total	6	239

Table 16: Organisations receiving a share of reportable consultancy contract expenditure, 2024–25

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of 2024–25 spend (%)
Terrace Services Pty Ltd	44 054 453 897	199	83
Monica van Wensveen		18	8
CBR Cyber Pty Ltd	36 643 307 171	13	5
DA111 Consulting	64 753 119 579	9	4

Expenditure on reportable non-consultancy contracts

During 2024–25, a total of 248 new non-consultancy contracts were entered into, involving total actual expenditure of \$18,842,198 (inclusive of GST). In addition, 355 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$63,135,380 (inclusive of GST), see Tables 17 and 18.

All non-consultancy contracts valued at \$10,000 (inclusive of GST) or more that were awarded in 2024–25 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 17: Expenditure on reportable non-consultancy contracts, 2024–25

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	248	18,842
Ongoing contracts entered into during a previous reporting period	355	63,135
Total	603	81,978

Table 18: Organisations receiving a share of reportable non-consultancy contract expenditure, 2024–25

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of 2024–25 spend (%)
University of Sunshine Coast	61 249 878 937	4,303	5.25
University of Melbourne	84 002 705 224	4,082	4.98
University of Queensland	36 643 307 171	3,602	4.39
Commonwealth Scientific and Industrial Research Organisation	66 934 348 189	3,298	4.02
University of Wollongong	61 060 567 686	3,091	3.77
University of Sydney	15 211 513 464	2,592	3.16
Australian National University	52 234 063 906	2,431	2.97
Charles Sturt University	21 002 888 762	2,332	2.84

Procurement initiatives to support small business

ACIAR supports small business participation in the Commonwealth Government procurement market. Small and medium enterprises and small enterprise participation statistics are available on the [Department of Finance website](#).

In supporting small and medium enterprises, ACIAR applies:

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

Other mandatory information

Advertising and market research

During 2024–25, 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 2024–25 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.

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. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers.

A range of reports on progress of the Strategy's actions and outcome areas are published at disabilitygateway.gov.au/ads.



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. Each agency must display on its website a plan showing what information it publishes in accordance with the requirements.

ACIAR maintains a disclosure log and complies with the obligation to publish a range of information on its website as part of the Information Management Scheme, at aciarcg.gov.au/information-publication-scheme.

During 2024–25 ACIAR received 9 freedom of information requests.





PART 4

Financial statements

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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 2025:

- (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 2025 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 2025 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.

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

Independent Auditor's Report

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional 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



Waqas Durrani
Senior Director

Delegate of the Auditor-General

Canberra
24 October 2025

Statement by Chief Executive Officer and Chief Finance Officer

STATEMENT BY CHIEF EXECUTIVE OFFICER AND CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2025 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



Dr Nicholas Austin
Acting Chief Executive Officer

24 October 2025

Signed



Samantha Callinan
Chief Finance Officer

24 October 2025

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	7,899	8,116	8,111
Suppliers	1.1B	4,606	3,727	4,350
Depreciation and amortisation	3.2A	1,377	1,515	1,310
Finance costs	1.1C	100	66	44
Other expenses	1.1D	41	-	1
Total expenses		14,023	13,424	13,816
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	1,283	1,346	1,369
Other revenue	1.2B	1,909	1,962	1,739
Total own-source income		3,192	3,308	3,108
Net cost of services		(10,831)	(10,116)	(10,708)
Revenue from Government	1.2C	10,005	9,343	10,005
Surplus/(Deficit) on continuing operations		(826)	(773)	(703)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		151	123	-
Total other comprehensive income		151	123	-
Total comprehensive income/(loss)		(675)	(650)	(703)

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

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income (continued) *for the period ended 30 June 2025*

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 2024-25 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 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. Main driver for this years movement is related to the new building lease for the Canberra office.

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) change 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.

Other Expenses

Other expenses captures the loss on the disposal of assets incurred in 2024-25. This is primarily attributable to the necessary disposal of assets associated with the relocation of the ACIAR's Canberra office.

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 2025. This reflects the impact of that revaluation.

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	10	11	11
Trade and other receivables	3.1B	5,772	5,492	5,570
Total financial assets		5,782	5,503	5,581
Buildings	3.2A	10,742	1,399	4,818
Plant and equipment	3.2A	351	440	659
Intangibles	3.2A	624	903	580
Other non-financial assets	3.2B	254	308	205
Total non-financial assets		11,971	3,050	6,262
Total assets		17,753	8,553	11,843
LIABILITIES				
Payables				
Suppliers	3.3A	735	138	155
Other payables	3.3B	246	317	284
Total payables		981	455	439
Leases	3.4A	10,812	1,291	5,056
Total interest bearing liabilities		10,812	1,291	5,056
Provisions				
Employee provisions	6.1A	2,142	2,578	2,578
Total provisions		2,142	2,578	2,578
Total liabilities		13,935	4,324	8,073
Net assets		3,818	4,229	3,770
EQUITY				
Contributed equity		4,095	3,831	4,095
Reserves		234	705	582
Retained surplus		(511)	(307)	(907)
Total equity		3,818	4,229	3,770

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

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

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position (continued) *as at 30 June 2025*

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. The significant increase in this balance is due to the new building lease entered into this financial period for the Canberra office.

Plant and Equipment

This includes the property, plant and equipment held by the agency. The overall decrease in this balance is due to depreciation expenses which reflect the loss of value over time of business assets.

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 & other payables

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. Similarly to the buildings balance, this significant movement is due to the new building lease entered into this financial period for the Canberra office.

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 2025

	Retained earnings		Asset revaluation reserve		Contributed equity/capital		Total equity	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	(307)	466	705	582	3,831	3,831	4,229	4,209
Comprehensive income								
Surplus/(deficit) for the period	(826)	(773)	-	-	-	-	(826)	(773)
Other comprehensive income			151	123	-	-	151	123
Total comprehensive income / (loss)	(826)	(773)	151	123	-	-	(675)	(703)
Transactions with owners								
Contributions by owners								
Departmental capital budget	-	-	-	-	264	256	264	256
Total transactions with owners	-	-	-	-	264	256	264	256
Transfers between equity components	622	-	(622)	-	-	-	-	-
Closing balance as at 30 June	(511)	(307)	234	705	4,095	3,831	3,818	3,770

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 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		9,779	9,439	10,005
Sales of goods and rendering of services		3,078	3,253	1,369
Net GST received		434	390	1,955
Total cash received		13,291	13,082	13,329
Cash used				
Employees		8,399	7,892	8,111
Suppliers		4,341	4,398	4,567
Interest payments on lease liabilities		100	66	44
Total cash used		12,840	12,356	12,722
Net cash from operating activities		451	726	607
INVESTING ACTIVITIES				
Cash used				
Purchase of plant and equipment		152	229	264
Total cash used		152	229	264
Net cash (used by) investing activities		(152)	(229)	(264)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		264	256	264
Total cash received		264	256	264
Cash used				
Principal payments of lease liabilities		564	753	607
Total cash used		564	753	607
Net cash (used by) financing activities		(300)	(497)	(343)
Net increase/(decrease) in cash held				
Cash and cash equivalents at the beginning of the reporting period		11	11	11
Cash and cash equivalents at the end of the reporting period	3.1A	10	11	11

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

PRIMARY FINANCIAL STATEMENTS

Cash Flow Statement (continued) for the period ended 30 June 2025

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.

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. Main driver for this years movement is related to the new building lease for the Canberra office.

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 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	<u>112,362</u>	112,034	<u>116,592</u>
Total expenses		<u>112,362</u>	<u>112,034</u>	<u>116,592</u>
Income				
Revenue				
Non-taxation revenue				
External funds	2.2A	<u>10,521</u>	8,841	<u>9,534</u>
Total non-taxation revenue		<u>10,521</u>	<u>8,841</u>	<u>9,534</u>
Total revenue		<u>10,521</u>	<u>8,841</u>	<u>9,534</u>
Net cost of services		<u>101,841</u>	<u>103,193</u>	<u>107,058</u>
Total comprehensive (loss)		<u>(101,841)</u>	<u>(103,193)</u>	<u>(107,058)</u>

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.

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.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	18,609	22,099	9,228
Taxation receivables	4.1B	232	417	413
Trade and other receivables	4.1C	4	98	97
Total financial assets		18,845	22,614	9,738
Non-financial assets				
Other non-financial assets	4.2	60	144	47
Total non-financial assets		60	144	47
Total assets administered on behalf of Government		18,905	22,758	9,785
LIABILITIES				
Payables				
Suppliers	4.3A	4,821	3,387	2,794
Other payables	4.3B	18,476	22,118	9,019
Total payables		23,297	25,505	11,813
Provisions				
Employee provisions	6.1B	664	609	665
Total provisions		664	609	665
Total liabilities administered on behalf of Government		23,961	26,114	12,478
Net Liabilities		(5,056)	(3,356)	(2,693)

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

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities (continued)

as at 30 June 2025

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 for the period ended 30 June 2025

	2025	2024
	\$'000	\$'000
Opening assets less liabilities as at 1 July	(3,356)	(2,693)
Net cost of services		
Income	10,521	8,841
Expenses	(112,362)	(112,034)
Transfers (to)/from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	100,541	102,783
Appropriation transfers to OPA		
Transfers to OPA	(400)	(253)
Closing assets less liabilities as at 30 June	(5,056)	(3,356)

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 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
External funds		7,352	16,793	6,227
Net GST received		5,390	4,929	5,000
Total cash received		12,742	21,722	11,227
Cash used				
International development assistance		116,374	116,314	121,592
Total cash used		116,374	116,314	121,592
Net cash (used by) operating activities		(103,632)	(94,592)	(110,365)
Cash and cash equivalents at the beginning of the reporting period		22,099	14,160	12,535
Cash from Official Public Account				
Appropriations		106,174	108,172	107,058
		106,174	108,172	107,058
Cash to Official Public Account				
Appropriations		6,032	5,641	-
		6,032	5,641	-
Cash and cash equivalents at the end of the reporting period	4.1A	18,609	22,099	9,228

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.

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).

OVERVIEW (continued)

Overview (continued)

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.

Potential Breach of Section 83 of the Constitution

Section 83 of the Constitution provides that no amount may be paid out of Administered funding except under an appropriation made by law.

The Agency has primary responsibility for administering legislation related to foreign aid. In 2024-25 payments totalling approximately \$112.3 million was authorised against administered appropriations, including special accounts, by the Agency in accordance with a range of complex legislation. If an overpayment occurs, a breach of section 83 could result despite future payments being adjusted to recover the overpayment. In addition, simple administrative errors can lead to breaches of section 83.

Due to the number of payments made, the reliance that must be placed on external control frameworks and the complexities of legislation governing these payments, the risk of a section 83 breach cannot be fully mitigated. It is likely that any section 83 breaches that have occurred would represent only a very small portion of payments, both in number and in value, and the Agency is committed to implementing measures to ensure the risk of unintentional breaches of section 83 is as low as possible.

The Agency has developed an approach for assessing the alignment of payment processes with legislation. During 2024-25 the Agency:

- assessed the risk of program compliance with relevant legislation,
- included consideration of processes to minimise the risk of section 83 breaches as part of any review of legislation or administrative processes,
- obtained legal advice, as appropriate, to resolve questions of potential non-compliance, and
- identified legislative/procedural changes to reduce the risk of non-compliance in the future.

The Agency administers the two pieces of legislation. Of this legislation, some payments may have potential breaches of section 83 of the Constitution and the Agency will continue to review these.

PGPA Act 2013

Administered Payroll Classification – Payroll Transactions

During 2024-25 the Agency underwent an organisational structure change. It was identified that three staff costs originally classified as Departmental were more appropriately categorised as Administered expenditure and one staff member originally classified as Administered was more appropriately categorised as Departmental expenditure. A potential section 83 breach arises in cases where Departmental funded employment positions are reclassified to Administered outside of the Corporate Service Recharge.

The net amount of this potential breach was \$0.136 million in payroll expenses, which was rectified before the financial statements were finalised.

Continued Focus

The Agency will continue to review legislation and New Policy Proposals that create or modify payment eligibility to determine whether business rules and processes are in place to minimise the risk of breaches of section 83. In addition, the Agency will review the Direct Delivery of Aid test (The Test) as specified by DFAT before reclassifying employee salaries through the Corporate Service Recharge.

NOTES TO THE FINANCIAL STATEMENTS

Financial Performance

This section analyses the financial performance of ACIAR for the year ended 30 June 2025.

1.1: Expenses

	2025	2024
	\$'000	\$'000
1.1A: Employee Benefits		
Wages and salaries	6,010	6,014
Superannuation:		
Defined contribution plans	628	621
Defined benefit plans	262	282
Leave and other entitlements	682	775
Separation and redundancies	317	424
Total employee benefits	7,899	8,116

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	2,233	1,628
Travel	437	323
IT services	1,019	1,029
Property services (excluding rent)	294	273
Workforce capability	320	175
Publications and promotion	35	18
Other	234	243
Total goods and services supplied or rendered	4,572	3,689
Goods supplied	887	761
Services rendered	3,685	2,928
Total goods and services supplied or rendered	4,572	3,689

Other suppliers

Workers compensation expenses	34	38
Total other suppliers	34	38
Total suppliers	4,606	3,727

1.1C: Finance Costs

Interest on lease liabilities	100	66
Total finance costs	100	66

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), excluding property leases. The entity recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.1D: Losses from Asset Sales

Loss on asset disposals	41	-
Total losses from asset sales	41	-

NOTES TO THE FINANCIAL STATEMENTS

1.2 Own-Source Revenue and Gains

	2025 \$'000	2024 \$'000
Own-Source Revenue		
<u>1.2A: Revenue from contracts with customers</u>		
Sale of goods	-	21
Rendering of services	1,283	1,325
Total sale of goods and rendering of services	1,283	1,346
Disaggregation of revenue from contracts with customers		
Major product/service line:		
Research services	1,283	1,346
	1,283	1,346
Type of customer:		
Australian Government entities (related parties)	1,283	1,325
Non-government entities	-	21
	1,283	1,346
Timing of transfer of goods and services:		
Over time	1,283	1,346
	1,283	1,346

Accounting Policy

Revenue from the sale of goods is recognised when:

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

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

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

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

1.2B: Other Revenue

Resources received free of charge

Remuneration of auditors	51	34
Other non taxation revenue	1,858	1,928
Total other revenue	1,909	1,962

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.

1.2C: Revenue from Government

Appropriations

Departmental appropriation	10,005	9,343
Total revenue from Government	10,005	9,343

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

	2025	2024
	\$'000	\$'000
2.1A: International Development Assistance		
Research program	79,779	73,475
Multilateral program	24,638	27,028
Education and training	7,345	9,415
Communicating research results	600	2,116
Total international development assistance	112,362	112,034
International Development Assistance is made up of:		
Employee benefits	4,729	4,519
Supplier expenses	107,633	107,515
Total	112,362	112,034

2.2: Administered - Income

	2025	2024
	\$'000	\$'000
Revenue		
Non-Taxation Revenue		
2.2A: External Funds		
International Development Funding	10,521	8,841
Total external funds	10,521	8,841

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

	2025	2024
	\$'000	\$'000
3.1A: Cash and Cash Equivalents		
Cash on hand or on deposit	10	11
Total cash and cash equivalents	10	11
3.1B: Trade and Other Receivables		
Goods and services receivables		
Goods and services	84	21
Total receivables for goods and services	84	21
Appropriations receivable		
Departmental - operating	5,470	5,357
Departmental - capital	193	80
Total appropriations receivable	5,663	5,437
Other receivables		
GST receivable from the Australian Taxation Office	25	34
Total other receivables	25	34
Total trade and other receivables (net)	5,772	5,492

Credit terms for goods and services were within 30 days (2024: 30 days)

NOTES TO THE FINANCIAL STATEMENTS

3.2: Non-Financial Assets

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

	Buildings	Plant and equipment	Intangibles computer software ¹	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	5,331	440	2,300	8,071
Accumulated depreciation, amortisation and impairment	(3,932)	-	(1,397)	(5,329)
Total as at 1 July 2024	1,399	440	903	2,742
Additions				
Purchase	-	152	-	152
Right-of-use assets	8,511	-	-	8,511
Work in progress	1,574	-	-	1,574
Revaluations recognised in other comprehensive income	126	26	-	152
Depreciation and amortisation	(263)	(247)	(279)	(789)
Depreciation on right-of-use assets	(588)	-	-	(588)
Disposals				
From disposal of entities or operations (including restructurings)				
Asset cost	(240)	(100)	-	(340)
Accumulated depreciation	223	80	-	303
Total as at 30 June 2025	10,742	351	624	11,717
Total as at 30 June 2025 represented by				
Gross book value	13,688	351	2,300	16,339
Accumulated depreciation, amortisation and impairment	(4,520)	-	(1,676)	(6,196)
Work in progress	1,574	-	-	1,574
Total as at 30 June 2025	10,742	351	624	11,717
Carrying amount of right-of-use assets	9,038	-	-	9,038

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

3.2: Non-Financial Assets (continued)

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 7.4. On 30 June 2025, an independent valuer from CBRE 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 (continued)

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:

	2025	2024
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 (2024: 3 to 10 years).

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

2025	2024
\$'000	\$'000

3.2B: Other Non-Financial Assets

Prepayments	254	308
Total other non-financial assets	254	308

NOTES TO THE FINANCIAL STATEMENTS

3.3: Payables

	2025 \$'000	2024 \$'000
3.3A: Suppliers		
Trade creditors and accruals	735	138
Total suppliers	<u>735</u>	<u>138</u>

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

Settlement was usually made within 30 days (2024: 30 days).

3.3B: Other Payables

Salaries and wages	140	201
Superannuation	22	22
Other	84	94
Total other payables	<u>246</u>	<u>317</u>

3.4: Interest Bearing Liabilities

	2025 \$'000	2024 \$'000
3.4A: Leases		
Finance leases ¹	10,812	1,291
Total leases	<u>10,812</u>	<u>1,291</u>
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	1,008	822
Between 1 to 5 years	3,901	501
More than 5 years	13,222	-
Total leases	<u>18,131</u>	<u>1,323</u>

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

Total cash outflow for leases for the year ended 30 June 2025 was \$664,166 (2024: \$818,666)

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

	2025	2024
	\$'000	\$'000
4.1A: Cash and Cash Equivalents		
Cash in special accounts	18,599	22,089
Cash on hand or on deposit	10	10
Total cash and cash equivalents	18,609	22,099
4.1B: Taxation Receivables		
GST receivable from Australian Taxation Office	232	417
Total taxation receivables (net)	232	417
4.1C: Trade and Other Receivables		
Goods and services receivables	4	98
Total trade and other receivables (net)	4	98

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

Trade and other receivables credit terms were within 30 days (2024 : 30 days).

4.2: Administered - Non-Financial Assets

	2025	2024
	\$'000	\$'000
4.2: Other Non-Financial Assets		
Prepayments	60	144
Total other non-financial assets	60	144

4.3: Administered - Payables

	2025	2024
	\$'000	\$'000
4.3A: Suppliers		
Trade creditors and accruals	4,821	3,387
Total suppliers	4,821	3,387
Settlement was usually made within 30 days (2024:30 days).		
4.3B: Other Payables		
GST payable to OPA	155	428
Unearned income	18,218	21,481
Salaries and wages	89	62
Superannuation	14	10
Other	-	137
Total other payables	18,476	22,118

PRIMARY FINANCIAL STATEMENTS

Funding

This section identifies the ACIAR funding structure

5.1: Appropriations

5.1A: Annual Appropriations (Recoverable GST exclusive)

Annual Appropriations for 2025

	Annual Appropriation ¹ \$'000	Section 74 Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2025 (current and prior years) \$'000	Variance ³ \$'000
DEPARTMENTAL					
Ordinary annual services	10,005	3,088	13,093	13,813	(720)
Capital Budget ⁴	264	-	264	151	113
Total departmental	10,269	3,088	13,357	13,964	(607)
ADMINISTERED					
Ordinary annual services Administered items	107,058	-	107,058	100,142	6,916
Total administered	107,058	-	107,058	100,142	6,916

Notes:

¹In 2024-25, there were no appropriations quarantined.

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

³In 2024-25, 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.

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

PRIMARY FINANCIAL STATEMENTS

5.1: Appropriations (continued)

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

Notes:

¹In 2024-25, there were no appropriations quarantined.

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

³In 2024-25, the variances reflect:

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

5.1: Appropriations (continued)

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

	2025	2024
	\$'000	\$'000
Authority		
DEPARTMENTAL		
<i>Appropriation Act (No 1) 2023-24</i>	-	5,306
<i>Appropriation Act (No 1) 2023-24 Capital Budget (DCB) Non-Operating</i>	-	80
<i>Appropriation Act (No 1) 2024-25</i>	4,586	-
<i>Appropriation Act (No 1) 2024-25 Capital Budget (DCB) Non-Operating</i>	193	-
Cash on hand or on deposit	10	11
Total	4,789	5,397
ADMINISTERED		
<i>Appropriation Act (No 1) 2021-22¹</i>	-	1,114
<i>Appropriation Act (No 1) 2022-23</i>	3,318	3,318
<i>Appropriation Act (No 1) 2023-24</i>	3,134	3,134
<i>Appropriation Act (No 1) 2024-25</i>	7,800	-
Cash on hand or on deposit	10	10
Total	14,262	7,576

¹Unspent Appropriation automatically lapses on 1 July 2025

5.2: Special Accounts

5.2: Special Accounts (Recoverable GST exclusive)

	ACIAR Special Account ¹	
	2025	2024
	\$'000	\$'000
Balance brought forward from previous period	22,089	14,149
Other receipts	8,401	17,869
Total increases	8,401	17,869
Available for payments	30,490	32,018
Decreases		
Administered		
Payments made to suppliers	(11,891)	(9,929)
Total Administered	(11,891)	(9,929)
Total decreases	(11,891)	(9,929)
Total balance carried to the next period	18,599	22,089
Balance represented by:		
Cash held in the Official Public Account	18,599	22,089
Total balance carried to the next period	18,599	22,089

¹Appropriation: *Public Governance, Performance and Accountability Act 2013* section 80

Establishing Instrument: *Australian Centre for International Agricultural Research Act 1982* section 33

Purpose: For crediting amounts received from time to time to cover the discharge of costs.

NOTES TO THE FINANCIAL STATEMENTS

5.3 Net Cash Appropriation Arrangements

	2025	2024
	\$'000	\$'000
Total comprehensive income/(loss) as per statement of comprehensive income	(675)	(650)
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	789	772
Plus: depreciation right-of-use assets	588	743
Less: principal repayments - leased assets	<u>(564)</u>	<u>(753)</u>
Total comprehensive income less expenses previously funded through revenue appropriations	<u>138</u>	<u>112</u>
Change in asset revaluation reserve	<u>(151)</u>	<u>(123)</u>
Surplus/(Deficit) attributable to the Australian Government less expenses previously funded through revenue appropriation	<u>(13)</u>	<u>(11)</u>

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

	2025	2024
	\$'000	\$'000
6.1A: Employee Provisions		
Leave	1,516	1,900
Other	626	678
Total employee provisions	2,142	2,578

6.1B: Administered - Employee Provisions

Leave	664	609
Total employee provisions	664	609

Accounting policy

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

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

Leave

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

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

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

Separation and Redundancy

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

Superannuation

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

6.2 Key Management Personnel Remuneration

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

	2025	2024
	\$'000	\$'000
Short-term employee benefits	1,184	1,306
Post-employment benefits	154	163
Other long-term employee benefits	(9)	209
Termination benefits	95	263
Total senior executive remuneration expenses¹	1,424	1,941

The total number of key management personnel that are included in the above table is 7 (2024: 8).

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 2025, ACIAR had no quantifiable contingencies (2024: Nil).

Unquantifiable Contingencies

At 30 June 2025, ACIAR had no unquantifiable contingencies (2024: Nil).

7.1B: Administered - Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2025, ACIAR had no quantifiable contingencies (2024: Nil).

Unquantifiable Contingencies

At 30 June 2025, ACIAR had no unquantifiable contingencies (2024: Nil).

7.2: Financial Instruments

	2025	2024
	\$'000	\$'000
7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	10	11
Trade and other receivables	84	21
Total financial assets at amortised cost	94	32
Financial liabilities measured at amortised cost		
Trade creditors	735	138
Other payables	84	94
Total financial liabilities at amortised cost	819	232

NOTES TO THE FINANCIAL STATEMENTS

7.2: Financial Instruments (continued)

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

	2025	2024
	\$'000	\$'000
7.3A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash on hand or on deposit	18,609	22,099
Trade and other receivables	4	98
Total financial assets at amortised cost	18,613	22,197
Financial liabilities measured at amortised cost		
Trade creditors	4,821	3,387
Unearned income	18,218	21,481
Total financial liabilities at amortised cost	23,039	24,868

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 2025 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 ¹	Valuation Method	Fair value measurements at the end of the reporting period	
		2025 S'000	2024 S'000
Buildings ²	depreciated replacement cost	1,704	287
Plant and equipment	depreciated replacement cost	351	441
Total non-financial assets		2,055	728

¹No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2025 (2024: Nil).

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

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

NOTES TO THE FINANCIAL STATEMENTS

Other information

8.1 Aggregate Assets and Liabilities

8.1A: Aggregate Assets and Liabilities

	2025	2024
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10	11
Trade and other receivables	5,772	5,492
Other Non-Financial Assets	239	284
Total no more than 12 months	6,021	5,787
More than 12 months		
Land and buildings	10,742	1,399
Plant and equipment	351	440
Computer software	624	903
Other Non-Financial Assets	15	24
Total more than 12 months	11,732	2,766
Total assets	17,753	8,553
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	735	138
Other payables	246	317
Employee provisions	517	525
Finance Leases	(1,061)	795
Total no more than 12 months	437	1,775
More than 12 months		
Employee provisions	1,625	2,053
Finance Leases	11,873	496
Total more than 12 months	13,498	2,549
Total liabilities	13,935	4,324

8.1B: Administered - Aggregate Assets and Liabilities

	2025	2024
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	18,609	22,099
Taxation receivables	232	417
Trade and other receivables	4	98
Other Non-Financial Assets	60	144
Total no more than 12 months	18,905	22,758
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	4,821	3,387
Other payables	18,476	22,118
Employee provisions	299	196
Total no more than 12 months	23,596	25,701
More than 12 months		
Employee provisions	365	413
Total more than 12 months	365	413
Total liabilities	23,961	26,114



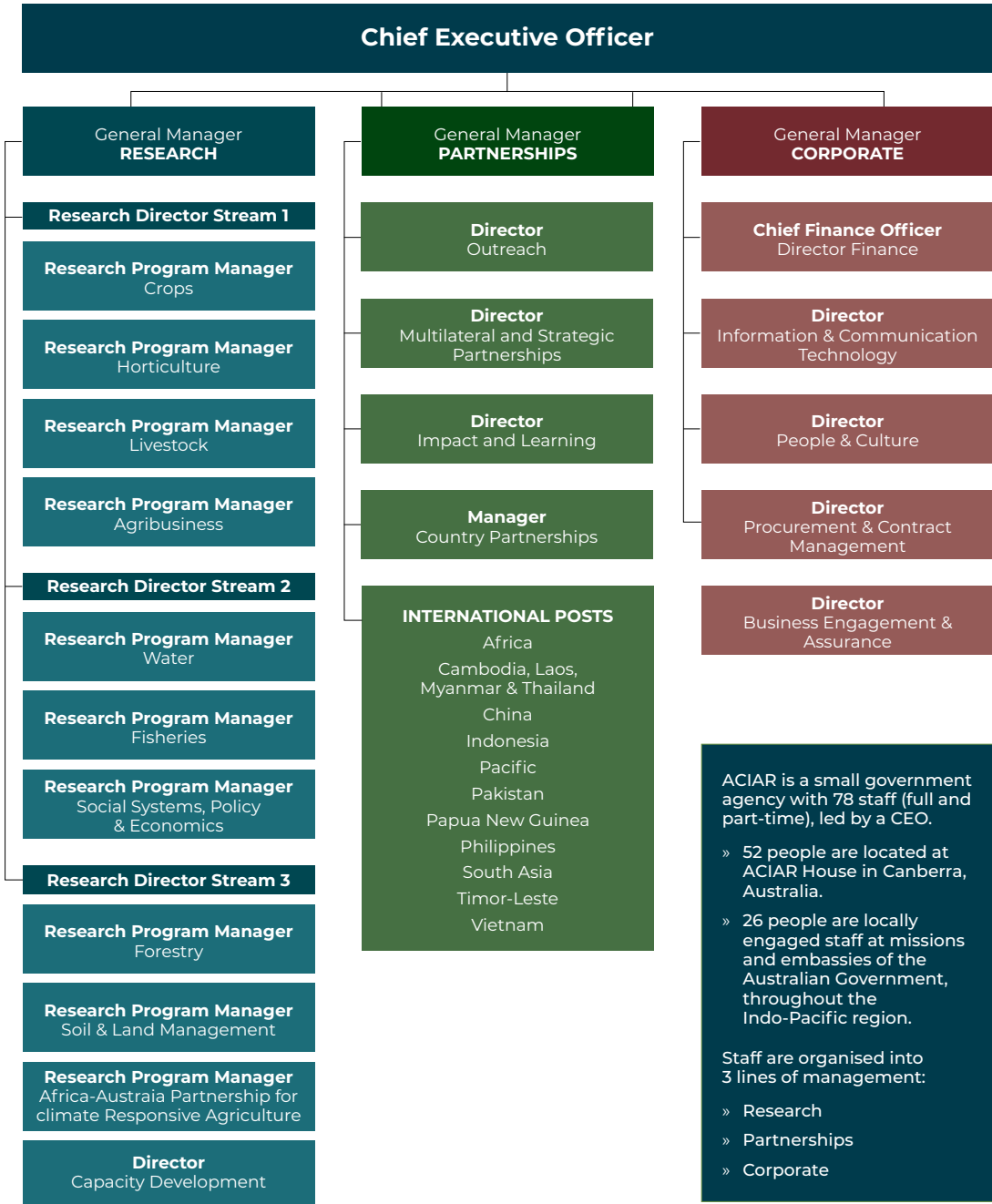
PART 5

Appendixes

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Appendix A. ACIAR organisational structure

Organisational structure, as at 30 June 2025



Appendix B. Staffing statistics

ACIAR is a small government agency with an Average Staffing Level (ASL) of 90.4, plus a CEO. There are 52 staff employed under the Australian *Public Service Act 1999* (APS staff) and all are located in Canberra, ACT. ACIAR also employs 26 non-APS staff located overseas who provide in-country program support.

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

Tables B2 to B5 present staffing statistics for 2024–25, 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, 2024–25

APS Classification	No. of employees	Ongoing	Non-ongoing	Male	Female	Full-time	Part-time
SES 1	3	1	2	1	2	2	1
EL 2	19	14	5	6	13	19	0
EL 1	11	9	2	3	8	10	1
APS 6	9	8	1	2	7	9	0
APS 5	10	9	1	4	6	8	2
APS 4	0	0	0	0	0	0	0
Total	52	41	11	16	36	48	4

Statistics for all employees

Table B2: All ongoing employees for the current reporting period, 2024–25

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	12	-	12	27	2	29	-	-	-	-	-	-	-	-	-	41
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	10	-	10	15	-	15	-	-	-	-	-	-	-	-	-	25
Total	22	-	22	42	2	44	-	-	-	-	-	-	-	-	-	66

Table B3: All non-ongoing employees for the current reporting period, 2024–25

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	4	-	4	5	2	7	-	-	-	-	-	-	-	-	-	11
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Total	4	-	4	6	2	8	-	-	-	-	-	-	-	-	-	12

Table B4: All ongoing employees for the previous reporting period, 2023–24

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
Total	17	1	18	38	5	43	-	-	-	-	-	-	-	-	-	61

Table B5: All non-ongoing employees for the previous reporting period, 2023–24

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7	-	7	9	-	9	-	-	-	-	-	-	-	-	-	16

Statistics for APS employees

Table B6: Classification and gender of ongoing APS employees for the current reporting period, 2024–25

APS classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
EL 2	4	-	4	10	-	10	-	-	-	-	-	-	-	-	-	14
EL 1	3	-	3	6	-	6	-	-	-	-	-	-	-	-	-	9
APS 6	1	-	1	7	-	7	-	-	-	-	-	-	-	-	-	8
APS 5	3	-	3	4	2	6	-	-	-	-	-	-	-	-	-	9
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12	-	12	27	2	29	-	-	-	-	-	-	-	-	-	41



Table B7: Classification and gender of non-ongoing APS employees for the current reporting period, 2024–25

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

Table B8: Classification of employment type of ongoing and non-ongoing APS employees for the current reporting period, 2024–25

APS classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total Non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	1	-	1	1	1	2	3
EL 2	14	-	14	14	-	5	19
EL 1	9	-	9	9	1	2	11
APS 6	8	-	8	8	-	1	9
APS 5	7	2	9	9	-	1	10
APS 4	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	39	2	41	9	2	11	52

Table B9: Location of ongoing and non-ongoing APS employees for the current reporting period, 2024–25

Location	Ongoing	Non-ongoing	Total
NSW	-	-	-
Qld	-	-	-
SA	-	-	-
Tas	-	-	-
Vic	-	-	-
WA	-	-	-
ACT	41	11	52
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total	41	11	52

Table B10: Ongoing and non-ongoing APS employees identifying as Indigenous for the current and previous reporting periods

Indigenous employees	2024–25	2023–24
Ongoing	-	-
Non-ongoing	-	-
Total	-	-



Workplace arrangements

Table B11: Employment arrangements for SES and non-SES APS employees, 2024–25

Arrangement	SES	Non-SES	Total
Enterprise Agreement	-	44	44
Individual Flexibility Agreement	-	5	5
Determination under subsection 24(1) of the <i>Public Service Act 1999</i>	3	-	-
Total	3	49	52

Table B12: Salary arrangements for SES and non-SES APS employees by classification level for the current reporting period, 2024–25

APS classification	Minimum salary	Maximum salary
SES 3	-	-
SES 2	-	-
SES 1	-	-
EL 2	\$152,968	\$213,952
EL 1	\$122,633	\$128,889
APS 6	\$97,054	\$107,283
APS 5	\$88,555	\$91,972
APS 4	\$80,240	\$84,594
APS 3	\$70,237	\$75,657
APS 2	\$61,902	\$68,434
APS 1	\$54,923	\$60,499
Other	-	-
Minimum/maximum range	\$54,923	\$213,952

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

Appendix C. Executive remuneration

During the reporting period ended 30 June 2025, ACIAR had 7 executives who met the definition of key management personnel.

In the note to the financial statements for the period ending 30 June 2025, ACIAR discloses a summary of remuneration expenses for key management personnel as outlined in Table C2. In accordance with the PGPA rule, the summary information is disaggregated.

Note that there were no other highly paid staff to report on for 2024–25.

Table C1: Remuneration detail for key management personnel for the reporting period, 2024–25

Name	Position	Short-term benefits		Post-em- ployment benefits	Other long-term benefits	Termina- tion benefits	Total remuner- ation
		Base salary	Other benefits and allowances	Superannu- ation contribution	Long service leave		
Wendy Umberger	Chief Executive Officer (CEO)	\$281,785	\$108,255	\$30,116	\$16,337	-	\$436,493
Annette Blyton	Interim Chief Operating Officer (COO)	\$7,709	-	\$2,632	-	-	\$10,341
Paul Morgan	General Manager - Corporate	\$279,304	-	\$30,573	\$13,248	-	\$323,125
Suzie Newman	General Manager - Partnerships	\$69,922	-	\$9,600	\$999	-	\$80,521
James Quilty	General Manager, Research	\$231,617	-	\$35,773	-\$33,160	-	\$234,230
Audrey Gormley	Chief Finance Officer (CFO)	\$10,603	-	\$9,934	-\$6,590	95,281	\$109,228
Laura Timmins	General Manager - Partnerships	\$195,371	-	\$35,009	-	-	\$230,380
Total		\$1,076,311	\$108,255	\$153,637	-\$9,166	\$95,281	\$1,424,318

Note: ACIAR paid no bonuses and no other long-term benefits

Table C2: Information about remuneration for senior executives, 2024–25

Total remuneration bands	No. senior executives	Short-term benefits		Post-employment benefits		Other long-term benefits		Termination benefits		Total remuneration	
		Ave. base salary	Ave. other benefits & allowances	Ave. superannuation contributions	Average long service leave	Ave. other long term benefits	Ave. termination benefits	Ave. total remuneration			
0 - \$220,000	3	29,411	-	7,389	1,864	-	31,760	66,697			
\$220,001 - \$245,000	2	426,988	-	70,782	33,160	-	-	464,610			
\$320,001 - \$345,000	1	279,304	-	30,573	13,248	-	-	323,125			

The *Australian Centre for International Agricultural Research Act 1982* (ACIAR Act) prescribes the establishment of the agency and includes, amongst other things, the appointment and functions of the Chief Executive Officer (CEO) and staff, as well as their remuneration and employment conditions.

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 2024, and Remuneration Tribunal (Official Travel) Determination 2024.

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.

Note: ACIAR paid no bonuses and no other long-term benefits

Appendix D. Information required by other legislation

Environmental 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.

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 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
- » use of 'follow-me' printers, which has reduced paper and toner use
- » 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 D1: Resource use at ACIAR House, Canberra, 2024–25 and 2023–24

Resource	Usage	
	2024–25	2023–24 (previous period)
Energy (kilowatt hours)	214,660	212,435
Water (kilolitres)	1,188	1,714

APS Net Zero 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 marks the first full year of ACIAR's 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 plan was written to encompass existing and new actions to reduce emissions, 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, are included in Table D2.

Table D2: Emissions Reduction Plan actions, 2024–25

Action	Status
Undertake annual NABERS Energy ratings from 2025, for leased property with an NLA of >1000 m2, achieving a minimum 5.5-star rating.	NABERS energy rating was conducted in March 2025. ACIAR House did not meet the minimum 5.5-star rating, which informed the decision to move to new accommodation in 2025-26.
Establish a Net Zero Working Group with key stakeholders, leased property managers and leased property owners to foster strategies and support for net zero initiatives.	Not yet started.
Implement Green Lease Schedules (GLS) for all leased properties with an NLA of >1000 m2 and minimum 4-year lease term, currently ACIAR House (lease end 31 July 2025).	No longer applicable.
Maintain an all-electric building portfolio, with all new leases required to be fully electric.	ACIAR House is fully electric.
Upgrade all down lighting to high efficiency LED at ACIAR House, if lease extended beyond 31 July 2025.	No longer applicable.
Upgrade globe bulbs to LED at ACIAR House, if lease extended beyond 31 July 2025.	No longer applicable.
Integrate timer function on the Billi boiling/chilled water unit at ACIAR House, if lease extended beyond 31 July 2025.	No longer applicable.
Review ICT server room temperature to reduce energy load from constant cooling requirements at ACIAR House, if lease extended beyond 31 July 2025.	No longer applicable.
Where applicable, transition to cloud-based servers to reduce energy consumption associated with server rooms.	Complete, applicable servers transitioned.
Retire old ICT equipment and replace with high efficiency systems, including the option to transition dual monitors to single curved monitors with an ultra-wide aspect ratio to reduce energy consumption.	Due to be completed in August 2025. New servers, monitors and phones to be installed at the new Forrest office, with energy efficiency a key consideration in procurement.
Reduce air leakage to improve building thermal efficiency at ACIAR House, if lease extended beyond 31 July 2025.	No longer applicable.
Replace low efficiency kitchen appliances with high efficiency appliances, supporting reuse, recycling, and donation schemes to keep items from being sent to landfill.	Due to complete in August 2025, alongside the move to new accommodation.
Investigate new and emerging technologies that support ACIAR's transition to net zero buildings, as they become available and viable.	Ongoing.
Maintain existing end of journey facilities for cyclists and investigate opportunities to improve end of journey facilities to support low/no emissions staff commute.	No longer applicable.

Action	Status
Integrate sustainability education programs for all ACIAR employees through a range of mediums including training and internal communications. Embedding sustainability KPIs into performance plans will also be investigated.	Not yet started.
Participate in Earth Hour to show ACIAR's support for net zero and climate action.	ACIAR did not participate in Earth Hour this year.
Consult with the Department of Finance to ensure participation in whole of Australian government electricity procurement as per the Strategy and replace all electricity contracts with renewable electricity.	Ongoing.
Optimise the existing solar photovoltaic system, including a detailed inspection, clean and necessary trimming of surrounding vegetation at ACIAR House, if lease extended beyond 31 July 2025.	No longer applicable as lease not extended.

Annual emissions reporting

Non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions. For consistency across all agencies, entities 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 2024–25 period in Tables D3 and D4. Results are presented as carbon dioxide equivalent (CO₂-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.



Table D3: Greenhouse gas emissions inventory – location-based method, 2024–25

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	n/a	141.65	8.58	150.23
Natural gas	-	n/a	-	-
Solid waste	-	n/a	6.48	6.48
Refrigerants	-	n/a	n/a	-
Fleet and other vehicles	-	n/a	-	-
Domestic commercial flights	n/a	n/a	42.92	42.92
Domestic hire car	n/a	n/a	0.13	0.13
Domestic travel accommodation	n/a	n/a	19.70	19.70
Other energy	-	n/a	-	-
Total t CO₂-e	-	141.65	77.81	219.46

Table D4: Electricity greenhouse gas emissions, 2024–25

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (location-based approach)	141.65	8.58	150.23	214,616.35
Market-based electricity emissions	3.99	0.54	4.53	4,925.45
Total renewable electricity consumed	n/a	n/a	n/a	209,690.90
Renewable power percentage ¹	n/a	n/a	n/a	39,049.44
Jurisdictional renewable power percentage ^{2,3}	n/a	n/a	n/a	170,641.46
GreenPower ²	n/a	n/a	n/a	-
Large-scale generation certificates ²	n/a	n/a	n/a	-
Behind the meter solar ⁴	n/a	n/a	n/a	-
Total renewable electricity produced	n/a	n/a	n/a	-
Large-scale generation certificates ²	n/a	n/a	n/a	-
Behind the meter solar ⁴	n/a	n/a	n/a	-

Notes: CO₂-e = Carbon Dioxide Equivalent.

The table presents emissions related to electricity usage using both the location-based and the market-based accounting methods.

¹ Listed as Mandatory renewables in 2023-24 Annual Reports. The renewable power percentage accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target.

² Listed as Voluntary renewables in 2023-24 Annual Reports.

³ The Australian Capital Territory is currently the only state or territory with a jurisdictional renewable power percentage.

⁴ Reporting behind the meter solar consumption and production is optional. The quality of data is expected to improve over time as emissions reporting matures.

PART 6

Reference material

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List of requirements

PGPA Rule Reference	Description	Requirement	Page
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	1
17AD(h)	Aids to access		
17AJ(a)	Table of contents (print only).	Mandatory	3
17AJ(b)	Alphabetical index (print only).	Mandatory	106
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	105
17AJ(d)	List of requirements.	Mandatory	108
17AJ(e)	Details of contact officer.	Mandatory	121
17AJ(f)	Entity's website address.	Mandatory	121
17AJ(g)	Electronic address of report.	Mandatory	121
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	5
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	8
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	28
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	29
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	29
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	29
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Not applicable	–

PGPA Rule Reference	Description	Requirement	Page
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	Not applicable	–
17AD(c)	Report on the Performance of the entity		
	Annual Performance 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	14
17AD(c)(ii)	Report on Financial Performance		25
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	25
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	26
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	Not applicable	–
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	35
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	1
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	1
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	1
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	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.	Not applicable	–

PGPA Rule Reference	Description	Requirement	Page
Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	33
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	34
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	35
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	34
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	34
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	40
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"> » Statistics on staffing classification level; » Statistics on fulltime employees; » Statistics on parttime employees; » Statistics on gender; » Statistics on staff location; » Statistics on employees who identify as Indigenous. 	Mandatory	96–98
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	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	9
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

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
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	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	52
Executive Remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	84

PGPA Rule Reference	Description	Requirement	Page
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that <i>"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>	Not applicable	-
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	Mandatory	-
17AH(1)(b)	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	Not applicable	-
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	41
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	102

Abbreviations and acronyms

AAI	Accountable Authority instruction
ACIAR	Australian Centre for International Agricultural Research
ACIAR Act	<i>Australian Centre for International Agricultural Research Act 1982</i>
ANAO	Australian National Audit Office
APS	Australian Public Service
APSC	Australian Public Service Commission
CEO	Chief Executive Officer
CGIAR	The world's largest global agricultural innovation network
CFO	Chief Financial Officer
COO	Chief Operating Officer
CO₂-e	Carbon dioxide equivalent (for measuring emissions)
Commission	Commission for International Agricultural Research
Council	Policy Advisory Council
COVID-19	SARS-CoV-2 virus that caused a pandemic response
CRC	Cooperative research centre
DFAT	Department of Foreign Affairs and Trade (Australia)
EPBC Act	Environmental Protection and Biodiversity Conservation Act 1999
FOI Act	<i>Freedom of Information Act 1982</i>
FTSE	Fellow of the Australian Academy of Technology and Engineering
GAICD	Graduate of the Australian Institute of Company Directors
GST	Goods and Services Tax
ICRISAT	International Crops Research Institute for Semi-Arid Tropics
ICT	Information and communication technology
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>

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