



Australian Government
Australian Centre for
International Agricultural Research

ACIAR

ANNUAL REPORT 2025–26





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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You can find this report and our other corporate publications online at aciara.gov.au/publication/corporate-publications

Cover photo: Regina Njeri Murai and her husband jointly manage a two-acre farm. Through the 'Fruits for Climate Change Mitigation and Adaptation in East Africa' project, they received training in good agricultural practices and tree biomass measurement for carbon sequestration. Since then, they have diversified their farm to include avocado, coffee, indigenous trees, beekeeping, aquaculture and other crops.

Source: ACIAR

Letter of transmittal



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22 September 2026

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 2026.

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 and corruption 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,

Nick Austin
Acting Chief Executive Officer

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.

ACIAR fosters effective and innovative research collaborations that connect Australian scientists with countries in our region to improve food security through increasing agricultural productivity, sustainability and food system resilience.

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.

Where we operate

We have a strong international reputation as a trusted science partner, working across 14 locations in the Indo-Pacific region and Africa.

Our key activities

1. Global research collaborations
2. Bilateral and regional research projects
3. Scientific and policy capacity-development activities

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CEO and Commission Chair's Review

We are pleased to present the 2025–26 Annual Report for the Australian Centre for International Agricultural Research (ACIAR).

During the year, ACIAR continued to advance Australia's international development objectives through agricultural research that improves livelihoods, strengthens food security, and supports the sustainable management of natural resources across the Indo-Pacific and Africa. Through our portfolio of bilateral and regional investments, we worked with governments, research institutions, industry and communities, to address shared challenges including climate change, environmental degradation and poverty.

The year was marked by strong organisational performance. ACIAR improved results across all 3 performance measures, with particularly strong outcomes in global collaborations and bilateral and regional partnerships. Across our portfolio, research delivered practical benefits for farming, fisheries and forestry communities while strengthening the scientific capability and leadership needed to sustain long-term development outcomes.

Examples of this impact can be seen across the region. In Timor-Leste and Indonesia, research partnerships helped coastal communities improve livelihoods and nutrition while promoting sustainable fisheries management. In the Mekong Delta, farmers are adopting practices that strengthen resilience to salinity and climate variability. In the Pacific, research to strengthen agricultural value chains is creating new opportunities for smallholder producers and supporting more resilient food systems.

Long-term partnerships remain one of ACIAR's greatest strengths. During 2025–26, we celebrated 35 years of partnership with Laos and 25 years with Timor-Leste. We held partnership dialogues with Indonesia, the Philippines, Vietnam and the Pacific Community to ensure investments remain aligned with partner priorities and regional development needs.

Building capability also remained central to our mission. Through programs including the John Allwright Fellowship, the Meryl Williams Fellowship and the AWARD Women in Agriculture Leadership Program, ACIAR continued to support the next generation of researchers and leaders across Africa, South Asia and the Indo-Pacific.

The year also highlighted the importance of strong governance and engagement. Visits by the Commission to Laos and Cambodia, and by the Policy Advisory Council to regional Australia, provided valuable opportunities to connect strategic oversight with the practical realities of agricultural research for development. A particular highlight of the year was the alignment of the Country Network Meeting, Research Leaders Workshop and TropAg conference. Bringing together ACIAR's country representatives, research leaders and development partners strengthened collaboration across our portfolio, elevated partner country perspectives and helped shape future priorities for agricultural research for development.

Internally, ACIAR continued its focus on strengthening organisational culture and capability following a period of significant organisational change. Feedback from the APS Employee Census and subsequent pulse survey indicates progress while also

identifying areas requiring ongoing attention. Supporting our people remains essential to sustaining ACIAR's performance and impact.

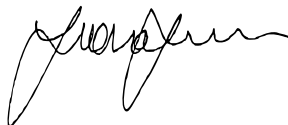
The achievements outlined in this report reflect the dedication and expertise of ACIAR staff, researchers and partners across Australia and around the world. Together, they demonstrate how science, innovation and collaboration can deliver practical development outcomes while advancing Australia's interests in a stable, prosperous, and resilient region.

As ACIAR begins developing its next 10-year strategic plan, we do so from a position of strong partnerships, a respected research portfolio and a clear commitment to delivering practical outcomes for our partner countries. In an increasingly complex global environment, agricultural research, innovation and collaboration remain powerful tools for strengthening food security, economic opportunity and regional resilience.



Dr Nick Austin

Acting Chief Executive Officer



Mrs Fiona Simson

Chair, Commission for International
Agricultural Research







PART 1

Overview

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 that draw on these capabilities.

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 and Africa.

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 Council.

Our international relationships are managed by in-country staff at 14 locations.

Purpose

The purpose of ACIAR is:

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

Outcome and program

Under the enhanced Commonwealth Performance Framework, ACIAR works to achieve one Government outcome (Outcome 1) and one program (Program 1), which are provided in Figure 2.

Our 10-Year Strategy

ACIAR plans and implements its operations according to the ACIAR 10-Year Strategy 2018–2027 which you can read at [aciarc.gov.au/10-year-strategy](https://www.aciar.gov.au/10-year-strategy).

It defines 6 high-level objectives, shown in 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: ACIAR's research portfolio is guided by six high-level strategic objectives



ACIAR's performance structure

Performance for the period covered in this annual report is guided by the ACIAR Corporate Plan 2025–26, which covers the 4-year period 2025–26 to 2028–29.

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 2025–26. This 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 2025–26 is available at aciarcg.gov.au/corporate-plan-2025-26.

Figure 2: ACIAR performance structure, 2025–26

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	
Corporate Plan	International agricultural research for development for more productive and sustainable agriculture.	
	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 learn lessons from current and past projects, refine our priorities, and report accurately to the Minister, the Parliament and to the wider Australian public.	
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	
	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:	
	1. Global research collaborations 2. Bilateral and regional research projects 3. Scientific and policy capacity-development activities	
Corporate Plan	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:	All 3 key activities as satisfactory or highly satisfactory
	» highly satisfactory » satisfactory » not satisfactory	
Annual Performance Statement	Reports achievement of outcomes set for performance measures	

ACIAR Executive Team

ACIAR has an Executive Team that works to ensure that we deliver on our core mandate.

The Executive Team comprises the Chief Executive Officer (CEO) and three General Managers who lead ACIAR's three branches: Research, Partnerships and Corporate. ACIAR's current organisation chart is available in Appendix A.

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.

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 and 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 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, Procurement, 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

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 2025–26 and the ACIAR Portfolio Budget Statement 2025–26.

Introductory statement

I, Nick Austin, as the accountable authority of the Australian Centre for International Agricultural Research (ACIAR), present the ACIAR 2025–26 annual performance statement, 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 Nick Austin

Acting Chief Executive Officer, ACIAR
17 September 2026

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 2, ACIAR performance for the reporting period is 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, set out in the ACIAR 10-Year Strategy 2018–2027 which you can read at aciarcg.gov.au/10-year-strategy.

Progress for the year is evaluated against our performance measures and outcomes, which are specified in the ACIAR Portfolio Budget Statement 2025–26 and the ACIAR Corporate Plan 2025–26 which is available at aciarcg.gov.au/corporate-plan-2025-26.

We have a well-established approach to reviewing the performance of research projects and capacity development programs to assess their subsequent impact. We do this at the logical conclusion of the research activities as well as at a future point in time, usually 5 and 10 years. This information builds individual and institutional knowledge and learning from project outputs, and enhances our understanding, enabling continual improvement of the programs and projects that we develop and support.

These activities enable us to monitor progress and performance across the ACIAR research programs, refine our priorities, identify lessons from current and past projects, as well as reporting accurately to our Minister, the Parliament and the Australian public.



ACIAR performance 2025–26

ACIAR's performance results for 2025–26 improved over the previous reporting year, remaining consistent across 11 performance measures, with improvements in 5 measures.

For **global research collaborations**, 3 out of the 4 performance measures were ranked highly satisfactory, while one measure was satisfactory. This is an improvement in performance from the previous financial year. In 2025–26, we worked proactively with partners to ensure continued support for global and regional public goods crucial for international agricultural research efforts.

Performance results for **bilateral and regional research partnerships** also improved overall compared to last financial year, with five measures ranking highly satisfactory, and one satisfactory.

Overall, 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.

Performance results for **scientific and policy capacity-development activities** also improved overall compared to the previous reporting year, with 5 out of 6 measures ranking highly satisfactory. We continue to maintain a high standard for project management and cultivate productive working relationships with key partners to deliver our services.

The following tables provide further detail on ACIAR's performance during 2025–26 with reporting shown for our 3 performance criteria.





Global research collaborations

Area monitored	Influence as a donor		
Performance indicator	Percentage 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 2025–26 is 80%, which is a satisfactory outcome and a 23% improvement from last year's result.

ACIAR builds and maintains 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	Percentage of multilateral financial contributions delivered by the end of the financial year		
Intended annual outcome	Partnership management processes ensured timely financial acquittal of public funds for 60–80% of multilateral contributions		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for ACIAR to have 60–80% of multilateral financial contributions delivered by the end of the financial year. The result for 2025–26 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 that are crucial for international agricultural research efforts.

Area monitored	Mutual respect and commitment		
Performance indicator	Percentage of agreed reporting products submitted within agreed timeframes		
Intended annual outcome	Partnership management processes ensured timely receipt for 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 2025–26 is 100%, which is a highly satisfactory outcome and an improvement from 82% in the previous financial year.

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	Percentage of multilateral financial contributions delivered within an acceptable range of variation from previous financial year		
Intended annual outcome	ACIAR provided consistent support for global public goods, research, infrastructure and capacity within 20% of the previous financial year		
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 2025–26 is highly satisfactory, with the total ACIAR multilateral payments improved compared to 2024–25.

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.



Bilateral and regional research partnerships

Area monitored	Project management		
Performance indicator	Percentage of annual deliverables submitted on schedule		
Intended annual outcome	Project management practices ensured 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, 87% of deliverables were received on time, which is a highly satisfactory outcome and a 5% improvement from last year's result.

Area monitored	Project management		
Performance indicator	Percentage of annual and final reports submitted on schedule		
Intended annual outcome	Project management practices ensured 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, for the timely delivery of commissioned work. The result for 2025–26 is 50%, which is a satisfactory outcome and a 15% decrease from last year's result.

These two project management measures demonstrate ACIAR's continued efforts in managing and sustaining collaborative research partnerships 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	Percentage of projects concluded during the financial year that rated as good quality or above on the effectiveness criteria in final project reviews		
Intended annual outcome	The research portfolio effectively delivered agreed end of project outcomes 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 deliver of end-of-project outcomes. The result for 2025–26 is highly satisfactory, with 100% of projects achieving intended outcomes, compared to 71% in the previous reporting year. This result is, however, based on a smaller sample size compared to 2024–25.

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 direction.

Area monitored	Delivery of intended project objectives		
Performance indicator	Percentage of projects concluded during the financial year that rated as good quality or above on the gender equity criteria in final project reviews		
Intended annual outcome	The research portfolio effectively responded to the different needs of women and girls 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 2025–26 is highly satisfactory, with a total of 100% of projects achieving a score of good or above for gender equity criteria.

This result is an improvement from 86% in the previous reporting year, noting however, the result is based on a smaller sample size compared to 2024–25.

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

Area monitored	Contribution to development outcomes		
Performance indicator	Percentage of outcome evaluations completed during the financial year showing evidence of contribution to intended development outcomes		
Intended annual outcome	Evidence showed that 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 deliver against intended end-of-project outcomes. In 2025–26, the result is 100%, which is highly satisfactory and is an improvement from last year. The result was, however, calculated from a small sample size compared to 2024–25.

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	Percentage of long-term economic impact assessments completed during the financial year show a benefit–cost ratio of 3:1 or above		
Intended annual outcome	Evidence showed 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 2025–26, 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 10 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 our 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.



Scientific and policy capacity-building activities

Area monitored	Project management		
Performance indicator	Percentage of annual deliverables submitted on schedule		
Intended annual outcome	Project financial management practices ensured high-quality and timely delivery of at least 70% of 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 2025–26, through active management of programs, 100% of all contracted deliverables were delivered on schedule, which is a highly satisfactory outcome and consistent with last year's result.

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	Percentage of total participants identifying as women		
Intended annual outcome	Selection processes ensured 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 2025–26, the result is 73%, which is a highly satisfactory outcome consistent with the previous financial year.

It should be noted that the result was influenced by the delivery of two cohorts of Meryl Williams Fellowships, a women's leadership in agriculture program for which only women are eligible.

ACIAR's capacity development programs integrate gender equality, disability equity, and social inclusion principles into their implementation to promote and strengthen participants' understandings of inclusive principles.

Area monitored	Delivery of intended project objectives		
Performance indicator	Percentage of participants who successfully complete the program		
Intended annual outcome	Research and management qualifications of at least 70% of participants were enhanced		
Performance result	Highly satisfactory	Satisfactory	Unsatisfactory

Analysis

Evidence for achievement of this outcome is for 70% of participants to successfully complete their program. In 2025–26, the result is 97%, which is a highly satisfactory outcome, and an improvement from the previous financial year.

It should be noted however, that the two ACIAR capacity development programs with the most participants in 2025–26 involved multi-year studies, such as two-year Masters and three-year doctorate programs. Accordingly, the completion rate percentage within a financial year is influenced by the timeframe of each scholar's enrolment.

Area monitored	Delivery of intended project objectives		
Performance indicator	Percentage of participants who rate the program as high quality at completion		
Intended annual outcome	70–90% of program participants experienced improved 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 2025–26, the outcome is highly satisfactory with 99% reporting high satisfaction ratings for their respective capacity development program, which is consistent with the previous financial year.

To support the evidence base for capacity building programs, we are committed to continuous improvement and iterative program design based on regular data collection.



Area monitored	Contribution to development outcomes		
Performance indicator	Percentage of total program alumni surveyed annually engaged in relevant sectors		
Intended annual outcome	Research and management qualifications were retained within partner systems in 70–90% of program graduates		
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 2025–26 is 85%, which is a satisfactory outcome, and an increase from 80% in the previous financial year.

ACIAR's annual alumni survey identified that alumni remain engaged with ACIAR and global agricultural research networks after the completion of our capacity development programs.

Of those surveyed, 48% worked with ACIAR research projects in the last 12 months, with 18% contributing to ACIAR project designs, 26% engaging with an ACIAR Research Program Manager and 34% attending meetings with ACIAR.

Most alumni were actively engaged in ACIAR's priority areas for research with only 15% of alumni engaged in work not directly aligned with ACIAR's priorities.

Of those surveyed, 41 were in agribusiness, 40 in crops, 39 in policymaking roles, 34 in equity and inclusion focused work, 27 in soils and land management, 28 in horticulture and smaller numbers in other areas. Only 5% were not employed, with around 3% between contracts and 1% retired.

Area monitored	Contribution to development outcomes		
Performance indicator	Percentage of total program alumni profiled in qualitative case studies who annually rate the program as a significant contributor to career development		
Intended annual outcome	70–80% of participants rate the program as making a significant contribution to career development		
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. Of the alumni profiled in qualitative stories in 2025–26, 100% rated the program's contribution to their career development as favourable. This is consistent with the result in the previous financial year.

ACIAR's annual alumni survey identified that alumni were exercising influence and sharing knowledge and skills with others in the agricultural research system as a result of our capacity development programs.

In terms of what alumni had influenced in the last 12 months, 30 reported influencing policy, while 35 influenced strategies, 17 reforms, 43 leadership decisions, 45 research priorities, 21 budget allocations and 47 had generated knowledge.

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 2025–26 was a deficit of \$1.049 million (2024–25: deficit \$0.826 million). Revenue included a direct appropriation of \$10.329 million (2024–25: \$10.005 million) supplemented by other income of \$3.332 million (2024–25: \$3.192 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 2025–26 was \$14.71 million (2024–25: \$14.023 million). This included staff costs of \$7.729 million, operating expenses (for example, property expenses, travel, and communications) of \$5.334 million, and depreciation, amortisation and other asset write-downs of \$1.647 million

Administered activity

Total administered funds appropriated to ACIAR for 2025–26 was \$108.686 million (2024–25: \$107.058 million). ACIAR received an additional \$12.794 million (2024–25: \$10.521 million) primarily under separate agreements or records of understanding with external parties.

Total program expenditure for 2025–26 was \$120.417 million (2024–25: \$112.362 million). This included \$12.794 million (2024–25: \$10.521 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 17 September 2026. 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's 1 government outcome and 1 program in 2025–26 is presented in Table 1.

Table 1: Entity resource statement, 2025–26

	Actual resources available (a)	Resources used (b)	Remaining balance 30 June 2026
	\$'000s	\$'000s	\$'000s
Departmental			
Annual appropriations – ordinary annual services	10,329	5,209	5,120
Prior year appropriations available – ordinary annual services	4,586	4,586	-
Section 74 receipts	3,364	3,364	-
Annual appropriations – other services – non-operating	1,300	1,156	144
Prior year appropriations available – other services – non-operating	193	193	-
Total departmental resourcing (c)	19,772	14,508	5,264
Administered			
Annual appropriations – ordinary annual services	108,686	99,935	8,751
Prior year appropriations available – ordinary annual services	7,800	5,704	2,096
Total administered annual appropriations (d)	116,486	105,639	10,847
Special accounts			
Opening balance – special accounts	18,599	-	-
Special account receipts	11,446	-	-
Special account payments made	-	14,238	-
Closing balance – special accounts	-	-	15,807
Total closing special accounts (e)	30,045	14,238	15,807
Total administered resourcing (f=d+e)	146,531	119,877	26,654
Total resourcing and payments for ACIAR (c+f)	166,303	134,385	31,918



PART 3

**Management and
accountability**

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 *PGPA Act* and a statutory agency under the *Public Service Act 1999 (the Public Service Act)*.

On 26 March 2026, the *Commonwealth Entities Legislation Amendment Act 2026* received Royal Assent, amending the ACIAR Act.

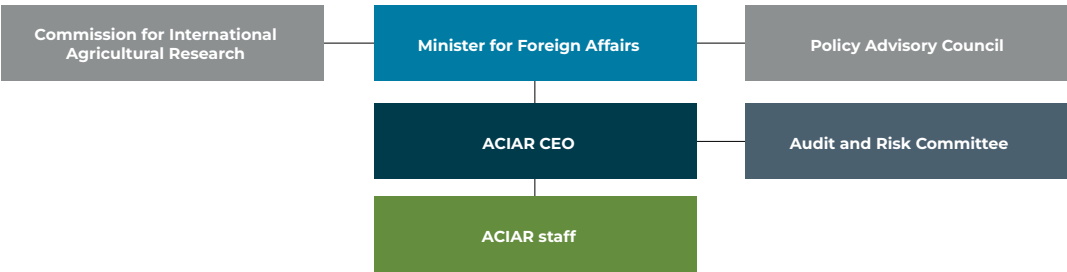
The amendments, which commenced on 27 March 2026, modernise governance arrangements for the Chief Executive Officer and align ACIAR's statutory office holder framework with contemporary Commonwealth governance practices.

Key changes include reducing the maximum CEO appointment term from 7 to 5 years, introducing explicit suspension provisions, enabling the responsible Minister to establish CEO performance standards, and adding unsatisfactory performance as an additional ground for termination.

The amendments are intended to strengthen accountability, transparency and governance while maintaining ACIAR's role and functions as an independent statutory authority.

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

Figure 3: Governance structure of ACIAR



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 two advisory bodies: the Commission for International Agricultural Research and the Policy Advisory Council.

Both provide expert strategic advice to the Minister for Foreign Affairs on international agricultural research for development.

ACIAR's performance is planned and monitored within the enhanced Commonwealth Performance Framework. Each year a corporate plan identifies targets for performance, which are aligned with performance measures and targets set out for ACIAR in the Portfolio Budget Statements.

At the end of the period, ACIAR reports on progress against the plan in the annual report.

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

Executive management

Chief Executive Officer

The office of Chief Executive Officer (CEO) is established under section 4A of the ACIAR Act. Under section 5, the CEO is responsible for managing the administrative affairs of ACIAR and exercising such powers and functions as are conferred by the Act. In performing these functions, the CEO is subject to, and must comply with, any directions given by the Minister for Foreign Affairs under section 5A of the Act. In 2025–26, 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.

Dr Wendy Umberger commenced leave on 15 September 2025 and resigned as CEO effective 30 Jan 2026. Dr Nick Austin was appointed acting CEO and commenced duties on 6 October 2025.

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 2025–26 was the Chief Executive Officer and then the Acting Chief Executive Officer, as shown in Table 2.

Table 2: ACIAR Accountable Authority, 2025–26

		Period as Accountable Authority within the reporting period	
Name	Position	Start Date	End Date
Wendy Umberger	Chief Executive Officer	1 July 2025	5 October 2025
Nick Austin	Acting Chief Executive Officer	6 October 2025	30 June 2026

Executive personnel

The CEO leads an executive team that supports and advises the CEO on strategic priorities and corporate and operational policies. During the reporting year, ACIAR had 8 people who filled executive positions that met the definition of key management personnel (Table 3).

The ACIAR Executive Team met formally 12 times in 2025–26.

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, 2025–26

Name	Position	Term
Wendy Umberger	Chief Executive Officer	1 July 2025 – 30 January 2026
Nick Austin	Acting Chief Executive Officer	6 October 2025 onwards
Annette Blyton	Interim Chief Operating Officer	10 June – 6 October 2025
Paul Morgan	General Manager Corporate	Full year
Suzie Newman	General Manager Partnerships	Full year
Steven Crimp	Research Director	Full year
Samantha Callinan	Acting General Manager Corporate	4 December 2025 onwards
Ingrid van Putten	Research Director	Full year

Financial accountability and compliance

ACIAR, as a non-corporate Commonwealth entity, is subject to the policy guidelines determined by the Australian Government from time to time regarding accountability, reporting, review and general operations. The agency is accountable, through the Minister for Foreign Affairs and Trade, to the Australian Parliament.

ACIAR 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 PGPA Act and subordinate rules, and from the *Public Service Act* 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 ANAO.

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 2025–26 was \$35,691 (excluding GST). The premium paid for 2024–25 was \$73,568 (excluding GST).

Significant non-compliance issues with finance law

During 2025–26, 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

To enable ACIAR to meet its external accountability responsibilities, 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.

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 2025–26. Table 4 provides Committee membership, number of meetings attended and remuneration for each member.

More information about the ACIAR Audit and Risk Committee including its charter can be found at aciarcg.gov.au/corporate-governance/aciar-audit-and-risk-committee.



Table 4: Audit and Risk Committee membership, meeting attendance and remuneration, 2025–26

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional Information (including role on committee)
Mr Nicholas Baker	Nicholas has an extensive management consulting career spanning some 40 years primarily concentrated on the Public Sector and predominantly centered 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.	4	4	\$14,000	Chair & External Member Commenced 17 March 2025
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. Diana's area of specialty is in information, knowledge and data management as well as information systems audit.	4	4	\$8,800	External Member Commenced 16 Oct 2023
Mr Ross MacDiarmid	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 the community through a range of roles.	4	4	\$8,800	External Member Commenced 18 May 2023

Risk management and business continuity planning

Monitoring of risk management and business continuity planning are overseen by the ACIAR Audit and Risk Committee.

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.

The ACIAR Fraud and Corruption Control Plan aligns with the Commonwealth Fraud and Corruption Control Framework 2024, under the PGPA Act which require effective measures and controls to minimise the risks of fraud and corruption.

Our Fraud and Corruption Control Plan:

- » Establishes ACIAR's framework for preventing, detecting, investigating and responding to fraud and corruption risks, ensuring compliance with the PGPA Act, Commonwealth Fraud and Corruption Control Framework 2024, and National Anti-Corruption Commission requirements.

- » Defines governance arrangements, responsibilities and accountability across the organisation, including the roles of the CEO, Audit and Risk Committee, executives, managers and staff in managing fraud and corruption risks and promoting a strong integrity culture.
- » Sets out the key fraud and corruption risks facing ACIAR and the controls, reporting mechanisms, investigation processes and assurance activities used to mitigate those risks across financial management, procurement, information security, human resources and overseas program delivery.

The Audit and Risk Committee is responsible for overseeing implementation of the Fraud and Corruption Control Plan. The Committee provides the CEO with written independent advice on the appropriateness and effectiveness of the Plan to detect, prevent and respond to identified risks, in accordance with section 45 of the PGPA Act.

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 2025–26, internal audit activity completed or began audits of compliance with legislative requirements, Essential Eight, and financial statements processes.

ACIAR's internal auditors also assisted ACIAR to strengthen its risk management framework and enterprise risk register, and to further refine an integrity framework. All recommendations were either satisfactorily addressed during the year or are in the process of being finalised and 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 collective decision-making and expert advice to the Minister for Foreign Affairs in relation to program formulation for agricultural research and development, priority setting, funding and other matters as requested by the Minister.

The Commission comprises a Chair appointed by the Minister and 6 other commissioners who provide advice to the Minister 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.

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

The Commissioners during 2025–26 are listed in Table 5 and their terms of appointment are shown in Table 6.

The ACIAR Act requires that the Commission holds at least 4 meetings each financial year. During 2025–26, the Commission met 4 times (see Table 7).

Table 5: Membership of the Commission for International Agricultural Research, 2025–26

Commissioner	Organisation
Emeritus Professor Lindsay Falvey FTSE, FAIAS	University of Melbourne Former Board Chair of the International Livestock Research Institute
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 (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
Dr Wendy Umberger	Former 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 Board director of the National Farmers Federation

Table 6: Terms of appointment and meetings attended by members of the Commission, 2025–26

Commissioner	Term of appointment		Meetings eligible	Meetings attended
	Start	End		
Mrs Fiona Simson (Chair)	17 Sep 2023	16 Sep 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
Dr Wendy Umberger	17 Sep 2023	16 Sep 2026	4	0
Dr Beth Woods	17 Sep 2023	16 Sep 2026	4	4
Mr Tony York	17 Sep 2023	16 Sep 2026	4	4

Table 7: Meetings of the Commission, 2025–26

Meeting	Date	Location
72	15-16 September 2025	Canberra
73	4 December 2025	Canberra
74	2–12 March 2026	Laos & Cambodia
75	19 June 2026	Online

The December 2025 meeting coincided with the third high-level strategic dialogue between ACIAR and the Department of Foreign Affairs and Trade, in which Commissioners participated.

The annual in-country meeting was held in Cambodia in March 2026. 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 interest

Commissioners are required to disclose to the Commission and the Minister any direct or indirect pecuniary interest that might conflict with the proper performance of the Commissioners’ functions. The disclosure and 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 2025–26 was \$233,474 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 2026, the daily fees for the Chair and members (other than the ACIAR CEO) are \$1,135 and \$851 respectively.

Policy Advisory Council

Australia's Policy Advisory Council (the Council) is established under Section 17 of the ACIAR Act to provide advice to the Minister for Foreign Affairs.

The Council provides advice on:

- » 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
- » 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 their 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 in 2025–26 are listed in Table 8 and appointment terms are shown in Table 9.

2025–26 Council meetings

The Council met once during 2025–26, from 3 to 7 November 2025. Meeting 49 was held on 4 November in Canberra and focused on digital and biotechnologies, agricultural research capacity development, partnerships and research impact. The Council met with and provided advice to Australia's Foreign Minister, and visited key industry and research organisations in Wagga Wagga.

Table 8: President and members of the Policy Advisory Council, 2025–26

Council member	Position/Organisation
Dr Nick Austin (President)	Acting Chief Executive Officer, ACIAR Fellow of the Academy of Technological Sciences and Engineering Fellow of the Australian Institute of Company Directors Member, Gates Ag One Board of Managers Deputy Chair, Zero Net Emissions – Agriculture CRC Member, One Basin CRC Board
Professor Unaisi Nabobo-Baba	Vice Chancellor, Fiji National University Member, Oceania Comparative & International Education Society Member, World Comparative Education Society (WCCES)-Advisory Board
Professor Ramesh Chand	Member, Union Minister of State; National Institute of Transforming India (NITI Aayog)
Dr Maria Odete do Ceú Guterres	Timor-Leste Nutrition and Food Security Focal Point Technical advisor to the Vice Prime Minister
Dr Rachel Chikwamba	Group Executive, Chemicals, Agriculture, Food and Health Division The Council for Scientific and Industrial Research (CSIR), South Africa
Dr Reynaldo Eborá	Executive Director of the Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development (PCAARRD)
Dr Segenet Kelemu	Senior Advisor, MasterCard Foundation, Nairobi, Kenya Emeritus Fellow at the International Centre for Insect Physiology and Ecology
Dr Surmsuk Salakpetch	Former Director-General of the Thailand Department of Agriculture Secretary-General of National Bureau of Agricultural Commodity and Food Standards, Thailand
Professor Achmad Suryana	Senior researcher specialising in Food and Agribusiness Policy at The Indonesian Center for Agriculture Socio Economic and Policy Studies and a Professor at the Bogor Agricultural University
Professor Teatulohi Matainaho	Vice Chancellor, Pacific Adventist University, Papua New Guinea
Dr Nguyen Van Bo	Member, Vietnam Panel on Climate Change Vice Chairman, Vietnam Rural Development Science Association
Ex-officio member	Department of Foreign Affairs and Trade (DFAT) representative

Table 9: Term of appointment of members of the Policy Advisory Council, 2025–26

Council member	Term of appointment	
	Start	End
Dr Nick Austin (President)	7 Mar 2024	6 Mar 2027
Professor Unaisi Nabobo-Baba	18 Aug 2025	17 Aug 2028
Professor Ramesh Chand	17 Jul 2023	16 Jul 2026
Dr Rachel Chikwamba	29 Oct 2024	28 Oct 2027
Dr Reynaldo Eborá	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
Dr Maria Odete do Ceu Guterres	18 Aug 2025	17 Aug 2028
DFAT Representative	Ex officio member	-

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 their functions. The disclosure and the nature of any interest are recorded in the meeting minutes.

Council costs

The cost of operation of the Council during 2025–26 was \$123,183 including fees, travel and other meeting expenses. The comparative figure for 2024–25 was \$123,368.

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).

As of 30 June 2026, the daily fees for members (other than the DFAT representative) and the President were \$476 and \$631 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 is 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 at 30 June 2026, ACIAR employed 84 employees. Of these, 57 were located in Australia and employed under the *Public Service Act 1999* (the Public Service Act) and 27 were 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.

We employ ongoing and non-ongoing staff and provide a flexible working environment at all classification levels.

Table 10 gives an overview of APS staff, while Table 11 provides a comparison of staff details for the current and previous reporting periods for Australian-based and overseas staff.

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

Table 10: Snapshot of ACIAR staff employed under the *Public Service Act 1999*, at 30 June 2026

Staff detail	
Number of staff	57
Median length of APS service	1.5 years
Median age	43 years
Females as % of total	72%
Part-time staff as % of total	7%
Non-ongoing staff as % of total	14%
Employee turnover for 2025–26	30%
Employees identifying as Indigenous	0%

Table 11: Comparative details of Australian-based and overseas staff for the current and previous reporting periods

Staff detail	2025–26	2024–25 (previous year)
Australian-based staff		
Number of staff	57	52
Staff (full-time equivalent)	55.44	51.17
Female	41	36
Male	16	16
Base salaries	\$7,202,349	\$7,239,293
Cessations	16	22
Part-time	4	4
Full-time	53	48
Non-ongoing	8	11
Ongoing	49	41
Learning and development	\$359,707	\$135,777
Overseas staff		
Staff (full-time equivalent)	27	25
Base salaries	\$1,345,030	\$1,427,424
Learning and development	\$2,812	\$13,924



Enterprise agreement

Other than those in the Senior Executive Service (SES), ACIAR staff 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 at 30 June 2026, 48 non-SES employees were covered by the ACIAR Enterprise Agreement. There were 6 non-SES employees with Individual Flexibility Arrangements, none providing 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 employees' 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 2025–26, spending a total of \$362,518 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 2026, there were 48 completed assessments from APS staff, with all rated as 'on track'.

ACIAR integrated the SES Leadership Framework into the performance management system for all SES officers. The 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. The APS advances social inclusion through a suite of diversity and inclusion strategies.

ACIAR fosters an environment of inclusiveness through several program areas such as supporting workplace diversity, workplace health and safety and learning and development.

ACIAR adheres to these strategies through a range of mechanisms designed and implemented to value diverse backgrounds, perspectives and abilities, and creates a respectful, psychologically safe and inclusive workplace.

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 engagement 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 2026, none of ACIAR's staff members formally identified as having a disability.

Work health and safety

We encourage and promote a healthy lifestyle for staff members 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.

Free professional counselling, career-planning and family support services are available to staff members and their families through access to an Employee Assistance Program promoting the overall wellbeing of employees and their families.

In addition to personal and work-related counselling, the service provides career coaching, financial wellbeing support, conflict resolution assistance, manager support and coaching, specialist wellbeing resources and access to webinars and wellbeing education sessions.

ACIAR has extended this program by including access to the Before Blue initiative to provide early intervention mental health coaching for employees. It aims to help workers manage everyday work and life pressures before those challenges become serious mental health conditions.

We ensure that ergonomic assessments are available for new employees and employees who experience discomfort at their workstation, 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.

We have also implemented an Early Intervention policy to support early assistance for physical and psychological injury or illness, work-related or non-work related, where it impacts an employee's ability to participate fully in the workplace.

This commitment extends to providing a supportive environment to assist employees to remain at work or return to work following an accident, incident, physical injury, psychosocial hazard exposure or a psychological injury or illness.

In 2025–26, 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 2011*.



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.

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, developed in consultation with partner countries, that includes areas of priority for research.

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 of more than \$100,000 that are 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 conducted four market approaches by Requests for Tender (greater than \$80,000) at a total value of \$7,122,000 during 2025–26. ACIAR did not conduct any approach to market in the previous financial year by Requests for Tender (greater than \$80,000).

For AusTender, ACIAR reported 23 contracts where it had engaged whole-of-government arrangements for travel, IT and other services.

Consultants and contracts

ACIAR engages consultants where work 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
- » 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 2025–26, no new consultancy contracts were entered into.

Expenditure on reportable non-consultancy contracts

During 2025–26, a total of 170 new non-consultancy contracts were entered into, involving total actual expenditure of \$15,316,410.15 (GST inclusive) with a total financial limit of \$70,851,181.20 (GST inclusive).

In addition, 252 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$58,244,598.55 (GST inclusive), see Table 14.

Table 12: Expenditure on reportable consultancy contracts, 2025–26

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	0	0
Ongoing contracts entered into during a previous reporting period	0	0
Total	0	0

Table 13: Organisations receiving a share of reportable consultancy contract expenditure, 2025–26

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of 2025–26 spend (%)
Nil			

Table 14: Expenditure on reportable non-consultancy contracts, 2025–26

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	170	15,316
Ongoing contracts entered into during a previous reporting period	252	58,245
Total	422	73,561

Table 15: Organisations receiving a share of reportable non-consultancy contract expenditure, 2025–26

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of 2025–26 spend (%)
Commonwealth Scientific and Industrial Research Organisation	66 934 348 189	5,893	8.01
Charles Sturt University	21 002 888 762	3,743	5.09
University of Sunshine Coast	61 249 878 937	3,380	4.59
University of Melbourne	84 002 705 224	3,288	4.47
University of Queensland	36 643 307 171	3,121	4.24

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 finance.gov.au.

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 2025–26, 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 2025–26 or have any ongoing grants from previous years.

Disability reporting mechanism

Disability reporting is included in the Australian Public Service Commission 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 a plan on its website 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 aciarc.gov.au/information-publication-scheme.

During 2025–26 ACIAR received 1 freedom of information request.



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 2026:

- (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 2026 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 2026 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 restructuring or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Waqas Durrani
Senior Director

Delegate of the Auditor-General

Canberra
17 September 2026

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 2026 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

17 September 2026

Signed 

Heather Cupit
Acting Chief Finance Officer

17 September 2026

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	7,729	7,899	8,788
Suppliers	1.1B	4,801	4,606	5,094
Depreciation and amortisation	3.2A	1,647	1,377	1,372
Finance costs	1.1C	533	100	481
Other expenses	1.1D	-	41	-
Total expenses		14,710	14,023	15,735
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	1,694	1,283	1,204
Other revenue	1.2B	1,638	1,909	1,865
Total own-source revenue		3,332	3,192	3,069
Total own-source income		3,332	3,192	3,069
Net cost of services		(11,378)	(10,831)	(12,666)
Revenue from Government	1.2C	10,329	10,005	11,685
Surplus/(Deficit) on continuing operations		(1,049)	(826)	(981)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		147	151	-
Total other comprehensive income		147	151	-
Total comprehensive income/(loss)		(902)	(675)	(981)

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 2026*

Budget Variances Commentary

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

Employee benefits

Employee benefits are under budget due to a higher than anticipated number of vacant positions and workforce turnover, key functions have been filled with external labour hire or contractors to ensure continuation of operations.

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

Finance costs relate to interest on lease liabilities and have increased with the move to the new office in Canberra and the opening of two new offices overseas.

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.

Revenue from Government

The variance to original budget relates to ACIAR's contribution to the whole of Australian Government savings measure in conjunction with a transfer from ordinary annual services to capital budget to fund the capital related expenses for the fit out of the new 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 2026. This reflects the impact of that revaluation.

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	10	10	11
Trade and other receivables	3.1B	5,313	5,772	5,492
Total financial assets		5,323	5,782	5,503
Non financial assets				
Buildings ¹	3.2A	12,156	10,742	11,362
Plant and equipment	3.2A	608	351	319
Intangibles	3.2A	508	624	577
Other non-financial assets	3.2B	520	254	308
Total non-financial assets		13,792	11,971	12,566
Total assets		19,115	17,753	18,069
LIABILITIES				
Payables				
Suppliers	3.3A	458	735	137
Other payables	3.3B	321	246	317
Total payables		779	981	454
Interest bearing liabilities				
Leases	3.4A	11,808	10,812	11,962
Total interest bearing liabilities		11,808	10,812	11,962
Provisions				
Employee provisions	6.1A	2,312	2,142	2,578
Total provisions		2,312	2,142	2,578
Total liabilities		14,899	13,935	14,994
Net assets		4,216	3,818	3,075
EQUITY				
Contributed equity		5,395	4,095	4,361
Reserves		381	234	705
Retained surplus		(1,560)	(511)	(1,991)
Total equity		4,216	3,818	3,075

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 2026*

Budget Variances Commentary

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

Plant and equipment

Plant and equipment have higher than budget due to the significant number of new assets associated with the fit out and the new office.

Intangibles

Intangible assets have decreased compared to budget due to the disposal of some intangible assets associated with leaving the previous premises.

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.

Supplier 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.

Provisions

Employee provisions are in line with prior year, the variance to budget in provisions relates to the higher than anticipated number of vacant positions and workforce turnover.

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 2026

	Retained earnings			Asset revaluation reserve			Contributed equity/capital			Total equity		
	2026 \$'000	2025 \$'000	Original Budget \$'000	2026 \$'000	2025 \$'000	Original Budget \$'000	2026 \$'000	2025 \$'000	Original Budget \$'000	2026 \$'000	2025 \$'000	Original Budget \$'000
Opening balance	(511)	(307)	(1,010)	234	705	705	4,095	3,831	4,095	3,818	4,229	3,790
Comprehensive income												
Surplus/(deficit) for the period	(1,049)	(826)	(981)	-	-	-	-	-	-	(1,049)	(826)	(981)
Other comprehensive income	-	-	-	147	151	-	-	-	-	147	151	-
Total comprehensive income / (loss)	(1,049)	(826)	(981)	147	151	-	-	-	-	(902)	(675)	(981)
Transactions with owners												
Contributions by owners												
Departmental capital budget	-	-	-	-	-	-	1,300	264	266	1,300	264	266
Transfers between equity components	-	622	-	-	(622)	-	-	-	-	-	-	-
Total transactions with owners	-	622	-	-	(622)	-	1,300	264	266	1,300	264	266
Closing balance as at 30 June	(1,560)	(511)	(1,991)	381	234	705	5,395	4,095	4,361	4,216	3,818	3,075

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.

Departmental Capital Budget

The variance to original budget relates to the transfer from ordinary annual services to capital budget to fund the capital related expenses for the fitout of the new office.

PRIMARY FINANCIAL STATEMENTS

Cash Flow Statement

for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		9,795	9,779	11,685
Sales of goods and rendering of services		3,414	3,078	1,204
Net GST received		651	434	2,081
Total cash received		13,860	13,291	14,970
Cash used				
Employees		6,910	8,399	8,788
Suppliers		4,211	4,341	5,310
Interest payments on lease liabilities		549	100	481
Total cash used		11,670	12,840	14,579
Net cash from operating activities		2,190	451	391
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment and intangibles		3,072	152	266
Total cash used		3,072	152	266
Net cash (used by) investing activities		(3,072)	(152)	(266)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		1,349	264	266
Total cash received		1,349	264	266
Cash used				
Principal payments of lease liabilities		467	564	391
Total cash used		467	564	391
Net cash (used by) financing activities		882	(300)	(125)
Net increase/(decrease) in cash held		-	(1)	-
Cash and cash equivalents at the beginning of the reporting period		10	11	11
Cash and cash equivalents at the end of the reporting period	3.1A	10	10	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 2026

Budget Variances Commentary

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

Appropriation

See Revenue from Government in the Statement of Comprehensive Income.

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.

Employees

Employees cash used variance to budget reflects the corresponding variances to budget in employee related underlying movements. This is under budget due to a higher than anticipated number of vacant positions and workforce turnover, key functions have been filled with external labour hire or contractors to ensure continuation of operations.

Suppliers

Suppliers cash used variance to budget reflects the corresponding variances to budget in supplier related underlying movements. This is under budget due to the lower than expected supplier expenses related to travel in response to global events.

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. The main driver for this year's variance to budget is related to the new building lease for the Canberra office and two new overseas leases.

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. The variance to original budget relates to the increase in capital related expenses for the fit out of the new office.

Contributed equity

This reflects ACIAR's capital budget and is consistent with the purchase of plant and equipment for the year. The variance to original budget relates to the transfer from ordinary annual services to capital budget to fund the capital related expenses for the fit out of the new office.

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. The main driver for this year's variance to budget is related to the new building lease for the Canberra office and two new overseas leases.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Comprehensive Income for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	120,417	112,362	120,521
Total expenses		120,417	112,362	120,521
Income				
Revenue				
Non-taxation revenue				
External funds	2.2A	12,794	10,521	11,835
Total non-taxation revenue		12,794	10,521	11,835
Total revenue		12,794	10,521	11,835
Net cost of services		107,623	101,841	108,686
Total comprehensive (loss)		(107,623)	(101,841)	(108,686)

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. There are no variances to explain.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	15,817	18,609	16,236
Taxation receivables	4.1B	477	232	417
Trade and other receivables	4.1C	40	4	98
Total financial assets		16,334	18,845	16,751
Non-financial assets				
Other non-financial assets	4.2	37	60	144
Total non-financial assets		37	60	144
Total assets administered on behalf of Government		16,371	18,905	16,895
LIABILITIES				
Payables				
Suppliers	4.3A	7,490	4,821	3,525
Other payables	4.3B	16,209	18,476	16,045
Total payables		23,699	23,297	19,570
Provisions				
Employee provisions	6.1B	597	664	681
Total provisions		597	664	681
Total liabilities administered on behalf of Government		24,296	23,961	20,251
Net Liabilities		(7,925)	(5,056)	(3,356)

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.

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.

Employee provisions

ACIAR recognises employee provisions at the end of the year for both Australian Public Service (APS) and locally engaged staff working on the direct delivery of the aid program. This amount changes from time to time in the normal course of business as positions are unexpectedly vacant at some stages of the year.

PRIMARY FINANCIAL STATEMENTS

Administered Reconciliation Schedule		
for the period ended 30 June 2026		
	2026	2025
	\$'000	\$'000
Opening assets less liabilities as at 1 July	(5,056)	(3,356)
Net cost of services		
Income	12,794	10,521
Expenses	(120,417)	(112,362)
Transfers (to)/from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	105,010	100,541
Appropriation transfers to OPA		
Transfers to OPA	(256)	(400)
Closing assets less liabilities as at 30 June	(7,925)	(5,056)
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 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
External funds		10,160	7,352	9,279
Net GST received		4,874	5,390	5,000
Total cash received		15,034	12,742	14,279
Cash used				
International development assistance		122,580	116,374	125,521
Total cash used		122,580	116,374	125,521
Net cash (used by) operating activities		(107,546)	(103,632)	(111,242)
Cash and cash equivalents at the beginning of the reporting period		18,609	22,099	18,792
Cash from Official Public Account				
Appropriations		109,901	106,174	108,686
		109,901	106,174	108,686
Cash to Official Public Account				
Appropriations		5,147	6,032	-
		5,147	6,032	-
Cash and cash equivalents at the end of the reporting period	4.1A	15,817	18,609	16,236

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 Forrest, 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).

Reporting of Administered Activities

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

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

Events After the Reporting Period

Departmental

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

Administered

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

NOTES TO THE FINANCIAL STATEMENTS

Financial Performance

This section analyses the financial performance of ACIAR for the year ended 30 June 2026.

1.1: Expenses

	2026 \$'000	2025 \$'000
1.1A: Employee Benefits		
Wages and salaries	6,002	6,010
Superannuation:		
Defined contribution plans	739	628
Defined benefit plans	192	262
Leave and other entitlements	796	682
Separation and redundancies	-	317
Total employee benefits	7,729	7,899

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	2,920	2,233
Travel	272	437
IT services	1,006	1,019
Property services (excluding rent)	187	294
Workforce capability	283	320
Publications and promotion	27	35
Other	79	234
Total goods and services supplied or rendered	4,774	4,572

Goods supplied	801	887
Services rendered	3,973	3,685
Total goods and services supplied or rendered	4,774	4,572

Other suppliers

Workers compensation expenses	27	34
Total other suppliers	27	34
Total suppliers	4,801	4,606

1.1C: Finance Costs

Interest on lease liabilities	533	100
Total finance costs	533	100

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

	2026 \$'000	2025 \$'000
Own-Source Revenue		
<u>1.2A: Revenue from contracts with customers</u>		
Rendering of services	1,694	1,283
Total sale of goods and rendering of services	1,694	1,283
Disaggregation of revenue from contracts with customers		
Major product/service line:		
Research services	1,694	1,283
	1,694	1,283
Type of customer:		
Australian Government entities (related parties)	1,559	1,283
Non-government entities	135	-
	1,694	1,283
Timing of transfer of goods and services:		
Over time	1,694	1,283
	1,694	1,283

Accounting Policy

Revenue from the sale of goods is recognised when:

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

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

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

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

1.2B: Other Revenue

Resources received free of charge		
Remuneration of auditors	52	51
Other non taxation revenue	1,586	1,858
Total other revenue	1,638	1,909

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	10,329	10,005
Total revenue from Government	10,329	10,005

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

	2026 \$'000	2025 \$'000
<u>2.1A: International Development Assistance</u>		
Research program	72,156	79,779
Multilateral program	38,151	24,638
Education and training	9,546	7,345
Communicating research results	564	600
Total international development assistance	120,417	112,362
International Development Assistance is made up of:		
Employee benefits	5,368	4,729
Supplier expenses	115,049	107,633
Total	120,417	112,362

Accounting Policy

Employee benefit expenses relate to both Australian Public Service (APS) and locally engaged staff working on the direct delivery of the aid program.

2.2: Administered - Income

	2026 \$'000	2025 \$'000
Revenue		
Non-Taxation Revenue		
<u>2.2A: External Funds</u>		
International Development Funding	12,794	10,521
Total external funds	12,794	10,521

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

	2026 \$'000	2025 \$'000
<u>3.1A: Cash and Cash Equivalents</u>		
Cash at bank	10	10
Total cash and cash equivalents	10	10
<u>3.1B: Trade and Other Receivables</u>		
Goods and services receivables		
Goods and services	-	84
Total receivables for goods and services	-	84
Appropriations receivable		
Departmental - operating	5,120	5,470
Departmental - capital	144	193
Total appropriations receivable	5,264	5,663
Other receivables		
GST receivable from the Australian Taxation Office	49	25
Total other receivables	49	25
Total trade and other receivables (net)	5,313	5,772

Credit terms for goods and services were within 30 days (2025: 30 days)

NOTES TO THE FINANCIAL STATEMENTS

3.2: Non-Financial Assets

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

	Buildings \$'000	Plant and equipment \$'000	Intangibles computer software ¹ \$'000	Total \$'000
As at 1 July 2025				
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 1 July 2025	10,742	351	624	11,717
Additions				
Purchase	2,271	501	184	2,956
Right-of-use assets	116	-	-	116
Revaluations recognised in other comprehensive income	156	(9)	-	147
Depreciation and amortisation	(335)	(235)	(300)	(870)
Depreciation on right-of-use assets	(777)	-	-	(777)
Remeasurement of right-of-use assets	(17)	-	-	(17)
Disposals				
Asset cost	(3,833)	-	(31)	(3,864)
Accumulated depreciation	3,833	-	31	3,864
Total as at 30 June 2026	12,156	608	508	13,272
Total as at 30 June 2026 represented by				
Gross book value	13,660	612	2,453	16,725
Accumulated depreciation, amortisation and impairment	(1,504)	(4)	(1,945)	(3,453)
Total as at 30 June 2026	12,156	608	508	13,272
Carrying amount of right-of-use assets	8,361	-	-	8,361

¹The carrying amount of computer software comprises internally generated 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 2026, an independent valuer from Knight Frank 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:

	2026	2025
Buildings	Lower of useful life or lease term	Lower of useful life or lease term
Fit out assets	3 to 17 years	n/a
Plant and equipment	2 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 (2025: 3 to 10 years).

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

	2026	2025
	\$'000	\$'000
3.2B: Other Non-Financial Assets		
Prepayments	520	254
Total other non-financial assets	520	254

NOTES TO THE FINANCIAL STATEMENTS

3.3: Payables

	2026 \$'000	2025 \$'000
3.3A: Suppliers		
Trade creditors and accruals	458	735
Total suppliers	458	735

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

Settlement was usually made within 30 days (2025: 30 days).

3.3B: Other Payables

Salaries and wages	192	140
Superannuation	29	22
Other	100	84
Total other payables	321	246

3.4: Interest Bearing Liabilities

	2026 \$'000	2025 \$'000
3.4A: Leases		
Finance leases ¹	11,808	10,812
Total leases	11,808	10,812

Maturity analysis - contractual undiscounted cash flows

Within 1 year	781	1,008
Between 1 to 5 years	3,894	3,901
More than 5 years	12,341	13,222
Total leases	17,016	18,131

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 2026 was \$1,016,000 (2025: \$664,166)

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

	2026 \$'000	2025 \$'000
4.1A: Cash and Cash Equivalents		
Cash in special accounts	15,807	18,599
Cash at bank	10	10
Total cash and cash equivalents	15,817	18,609
4.1B: Taxation Receivables		
GST receivable from Australian Taxation Office	477	232
Total taxation receivables (net)	477	232
4.1C: Trade and Other Receivables		
Goods and services receivables	40	4
Total trade and other receivables (net)	40	4
No indicators of impairment were found for trade and other receivables. Trade and other receivables credit terms were within 30 days (2025 : 30 days).		

4.2: Administered - Non-Financial Assets

	2026 \$'000	2025 \$'000
4.2: Other Non-Financial Assets		
Prepayments	37	60
Total other non-financial assets	37	60

4.3: Administered - Payables

	2026 \$'000	2025 \$'000
4.3A: Suppliers		
Trade creditors and accruals	7,490	4,821
Total suppliers	7,490	4,821
Settlement was usually made within 30 days (2025:30 days).		
4.3B: Other Payables		
GST payable to OPA	480	155
Unearned income	15,619	18,218
Salaries and wages	96	89
Superannuation	14	14
Total other payables	16,209	18,476

NOTES TO THE FINANCIAL STATEMENTS

Funding

This section identifies the ACIAR funding structure.

5.1: Appropriations

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

Annual Appropriations for 2026

	Annual Appropriation ¹ \$'000	Section 74 Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2026 (current and prior years) \$'000	Variance ^{1,3} \$'000
DEPARTMENTAL					
Ordinary annual services	10,329	3,364	13,693	13,159	534
Capital budget ⁴	1,300	-	1,300	1,349	(49)
Total departmental	11,629	3,364	14,993	14,508	485
ADMINISTERED					
Ordinary annual services					
Administered items	108,686	-	108,686	105,639	3,047
Total administered	108,686	-	108,686	105,639	3,047

Notes:

¹In 2025-26, there was a S51 quarantined for administrative purposes of \$1,034,000 against ordinary annual services and \$500,000 against capital budget.

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

³In 2025-26, 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.

NOTES TO THE FINANCIAL STATEMENTS

5.1: Appropriations (continued)

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 ^{1,3} \$'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.

NOTES TO THE FINANCIAL STATEMENTS

5.1: Appropriations (continued)

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

	2026 \$'000	2025 \$'000
Authority		
DEPARTMENTAL		
<i>Appropriation Act (No 1) 2024-25</i>	-	4,586
<i>Appropriation Act (No 1) 2024-25 Capital Budget (DCB) Non-Operating</i>	-	193
<i>Appropriation Act (No 1) 2025-26</i>	5,120	-
<i>Appropriation Act (No 1) 2025-26 Capital Budget (DCB) Non-Operating</i>	144	-
Cash on hand or on deposit	10	10
Total	5,274	4,789
ADMINISTERED		
<i>Appropriation Act (No 1) 2022-23¹</i>	-	3,318
<i>Appropriation Act (No 1) 2023-24²</i>	3,134	3,134
<i>Appropriation Act (No 1) 2024-25</i>	2,096	7,800
<i>Appropriation Act (No 1) 2025-26</i>	8,752	-
Cash on hand or on deposit	10	10
Total	13,992	14,262

¹Unspent Appropriation automatically lapsed on 1 July 2025.

²Unspent Appropriation automatically lapses on 1 July 2026.

5.2: Special Accounts

5.2: Special Accounts (Recoverable GST exclusive)

	ACIAR Special Account ¹	
	2026 \$'000	2025 \$'000
Balance brought forward from previous period	18,599	22,089
Increases		
Other receipts	11,446	8,401
Total increases	11,446	8,401
Available for payments	30,045	30,490
Decreases		
Administered		
Payments made to suppliers	(14,238)	(11,891)
Total Administered	(14,238)	(11,891)
Total decreases	(14,238)	(11,891)
Total balance carried to the next period	15,807	18,599
Balance represented by:		
Cash held in the Official Public Account	15,807	18,599
Total balance carried to the next period	15,807	18,599

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

	2026 \$'000	2025 \$'000
Total comprehensive income/(loss) as per statement of comprehensive income	(902)	(675)
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	870	789
Plus: depreciation right-of-use assets	777	588
Less: principal repayments - leased assets	(467)	(564)
Total comprehensive income less expenses previously funded through revenue appropriations	278	138
Change in asset revaluation reserve	(147)	(151)
Surplus/(Deficit) attributable to the Australian Government less expenses previously funded through revenue appropriation	131	(13)

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

	2026	2025
	\$'000	\$'000
6.1A: Employee Provisions		
Leave	1,646	1,516
Other	666	626
Total employee provisions	2,312	2,142

6.1B: Administered - Employee Provisions

Leave	597	664
Total employee provisions	597	664

Accounting policy

Administered employee provisions relate to both Australian Public Service (APS) and locally engaged staff working on the direct delivery of the aid program. ACIAR applies the same accounting policies as Departmental employee provisions outlined below.

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:

	2026 \$'000	2025 \$'000
Short-term employee benefits	1,892	1,184
Post-employment benefits	251	154
Other long-term employee benefits	18	(9)
Termination benefits	23	95
Total senior executive remuneration expenses¹	2,184	1,424

The total number of key management personnel that are included in the above table is 8 (2025: 7).

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 ACIAR manages financial risks within its operating environment.

7.1A: Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2026, ACIAR had no quantifiable contingencies (2025: Nil).

Unquantifiable Contingencies

ACIAR has an unquantifiable contingent liability associated with an ongoing contract dispute as at 30 June 2026 (2025: Nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position, but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

7.1B: Administered - Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2026, ACIAR had no quantifiable contingencies (2025: Nil).

Unquantifiable Contingencies

At 30 June 2026, ACIAR had no unquantifiable contingencies (2025: Nil).

7.2: Financial Instruments

	2026	2025
	\$'000	\$'000
<u>7.2A: Categories of Financial Instruments</u>		
Financial assets at amortised cost		
Cash and cash equivalents	10	10
Trade and other receivables	-	84
Total financial assets at amortised cost	10	94
 Financial liabilities measured at amortised cost		
Trade creditors	458	735
Other payables	100	84
Total financial liabilities at amortised cost	558	819

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		
	2026	2025
	\$'000	\$'000
7.3A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash on hand or on deposit	15,817	18,609
Trade and other receivables	40	4
Total financial assets at amortised cost	15,857	18,613
Financial liabilities measured at amortised cost		
Trade creditors	7,490	4,821
Unearned income	15,619	18,218
Total financial liabilities at amortised cost	23,109	23,039

NOTES TO THE FINANCIAL STATEMENTS

7.4: Fair Value Measurements

Accounting policy

ACIAR engaged the service of Knight Frank Valuation and Advisory (Knight Frank) to conduct a comprehensive valuation of Buildings (excluding leases) and plant and equipment at 30 June 2026 and has relied upon those outcomes to establish carrying amounts. An annual assessment is undertaken to determine whether the carrying amount of the asset is materially different from the fair value. Comprehensive valuations are carried out at least once every three years. Knight Frank 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 account 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.

		Fair value measurements at the end of the reporting period	
		2026 \$'000	2025 \$'000
Non-financial assets ¹	Valuation Method		
Buildings ²	depreciated replacement cost	3,795	1,704
Plant and equipment	depreciated replacement cost	608	351
Total non-financial assets		4,403	2,055

¹No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2026 (2025: 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

	2026 \$'000	2025 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10	10
Trade and other receivables	5,313	5,772
Other Non-Financial Assets	267	239
Total no more than 12 months	5,590	6,021
More than 12 months		
Land and buildings	12,156	10,742
Plant and equipment	608	351
Computer software	508	624
Other Non-Financial Assets	253	15
Total more than 12 months	13,525	11,732
Total assets	19,115	17,753
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	458	735
Other payables	321	246
Employee provisions	1,314	517
Finance Leases	249	(1,061)
Total no more than 12 months	2,342	437
More than 12 months		
Employee provisions	998	1,625
Finance Leases	11,559	11,873
Total more than 12 months	12,557	13,498
Total liabilities	14,899	13,935

8.1B: Administered - Aggregate Assets and Liabilities

	2026 \$'000	2025 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	15,817	18,609
Taxation receivables	477	232
Trade and other receivables	40	4
Other Non-Financial Assets	37	60
Total no more than 12 months	16,371	18,905
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	7,490	4,821
Other payables	16,209	18,476
Employee provisions	255	299
Total no more than 12 months	23,954	23,596
More than 12 months		
Employee provisions	342	365
Total more than 12 months	342	365
Total liabilities	24,296	23,961



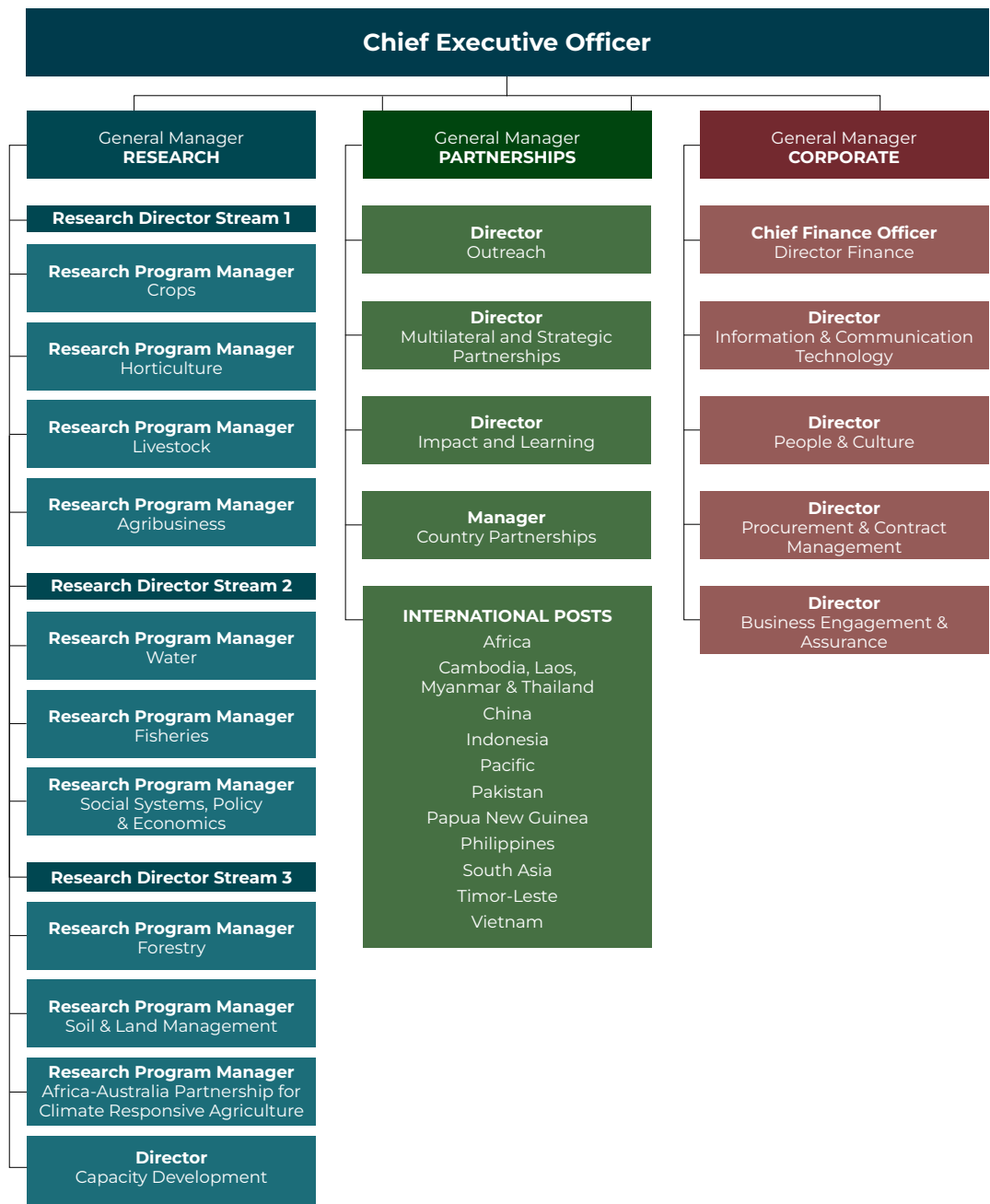


PART 5

Appendices

Appendix A. ACIAR organisational structure

Organisational structure, as at 30 June 2026



Appendix B. Staffing statistics

ACIAR is a small government agency with an Average Staffing Level of 90.4, plus a CEO. There are 57 staff employed under the Australian Public Service Act 1999 (APS staff). ACIAR also employs 27 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 2025–26, for APS and non-APS staff, ongoing and non-ongoing, in respect to gender, employment type and location. This is in accordance with PGPA Rule Section 17AG (4) (aa). Data are also presented for the previous reporting period for comparison.

Tables B6 to B12 present statistics for staff employed under the *Public Service Act 1999*. For each APS classification, data are 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: Australian Public Service Act staff by full time and part time status, 2025–26

APS Classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 1	1	0	1	1	1	2	3
EL 2	16	1	17	3		3	20
EL 1	9		9				9
APS 6	10	1	11	2		2	13
APS 5	10	1	11	1		1	12
Other							
Total	46	3	49	7	1	8	57

Statistics for all employees

Table B2: All ongoing employees, 2025–26

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	14	-	14	32	3	35	-	-	-	-	-	-	-	-	-	49
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	9	-	9	15	-	15	-	-	-	-	-	-	-	-	-	24
Total	23	-	23	47	3	50	-	-	-	-	-	-	-	-	-	73

Table B3: All non-ongoing employees, 2025–26

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	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	2	-	2	4	1	5	-	-	-	-	-	-	-	-	-	7
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	1	-	1	2	-	2	-	-	-	-	-	-	-	-	-	3
Total	3	-	3	7	1	8	-	-	-	-	-	-	-	-	-	11

Table B4: All ongoing employees for the previous 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 B5: All non-ongoing employees for the previous 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

Statistics for APS employees

Table B6: Australian Public Service Act staff, classification and gender of ongoing employees, 2025–26

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	7	-	7	9	1	10	-	-	-	-	-	-	-	-	-	17
EL 1	2	-	2	7	-	7	-	-	-	-	-	-	-	-	-	9
APS 6	2	-	2	8	1	9	-	-	-	-	-	-	-	-	-	11
APS 5	2	-	2	8	1	9	-	-	-	-	-	-	-	-	-	11
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	14	-	14	32	3	35	-	-	-	-	-	-	-	-	-	49

Table B7: Australian Public Service Act staff, classification and gender of non-ongoing employees, 2025–26

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	1	-	1	2	-	2	-	-	-	-	-	-	-	-	-	3
EL 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 6	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
APS 5	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2	-	2	5	1	6	-	-	-	-	-	-	-	-	-	8

Table B8: Australian Public Service Act staff, employment type by classification and status, 2025–26

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	16	1	17	3	-	3	20
EL 1	9	-	9	-	-	-	9
APS 6	10	1	11	2	-	2	13
APS 5	10	1	11	1	-	1	12
APS 4	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	46	3	49	7	1	8	57

Table B9: Australian Public Service Act staff, employment type by location, 2025–26

Location	Ongoing	Non-ongoing	Total
NSW	-	1	1
Qld	-	-	-
SA	-	-	-
Tas	-	-	-
Vic	-	-	-
WA	-	-	-
ACT	49	7	56
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total	49	8	57

Table B10: Australian Public Service Act staff, Indigenous employment, 2025–26

Indigenous employees	2025–26
Ongoing	-
Non-ongoing	-
Total	-

Workplace arrangements

Table B11: Australian Public Service Act staff, employment arrangements, 2025–26

Arrangement	SES	Non-SES	Total
Enterprise Agreement	-	48	48
Individual Flexibility Agreement	-	6	6
Determination under subsection 24(1) of the <i>Public Service Act 1999</i>	3	-	3
Total	3	54	57

Table B12: Australian Public Service Act staff, employment salary ranges by classification level, 2025–26

APS classification	Minimum salary	Maximum salary
SES 3	-	-
SES 2	-	-
SES 1	-	-
EL 2	\$158,169	\$221,227
EL 1	\$126,803	\$133,271
APS 6	\$100,354	\$111,701
APS 5	\$91,566	\$96,829
APS 4	\$82,968	\$87,470
APS 3	\$72,625	\$78,229
APS 2	\$64,006	\$70,760
APS 1	\$56,791	\$62,556
Other	-	-
Minimum/maximum range	\$56,791	\$221,227

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

Appendix C. Executive remuneration

During the reporting period ending 30 June 2026, ACIAR had 8 executives who met the definition of key management personnel.

In the note to the financial statements for the period ending 30 June 2026, ACIAR discloses a summary of remuneration expenses for key management personnel as outlined in Table C1. In accordance with the PGPA rule, the summary information is disaggregated.

Note that there were **no other highly paid staff** to report on for 2025–26.

The ACIAR Act prescribes the establishment of the agency and includes, amongst other things, the appointment and functions of the 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 2025*, and *Remuneration Tribunal (Official Travel) Determination 2025*.

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.

Table C1: Remuneration detail for key management personnel, 2025–26

Name	Position title	Short-term benefits		Post-employment benefits	Other long-term benefits	Termination benefits	Total remuneration
		Base salary	Other benefits and allowances	Superannuation contribution	Long service leave		
Wendy Umberger	Chief Executive Officer	\$100,380	\$75,528	\$17,769	-\$20,915	\$23,022	\$195,784
Nicholas Austin	Acting Chief Executive Office	\$187,595	\$89,088	\$21,020	\$3,580	-	\$301,283
Annette Blyton	Advisor	\$235,792	-	\$29,248	\$5,640	-	\$270,680
Suzie Newman	General Manager – Partnerships	\$278,791	\$14,223	\$40,920	\$4,929	-	\$338,863
Paul Morgan	General Manager – Corporate	\$300,156	-	\$63,334	\$8,228	-	\$371,718
Samantha Callinan	A/g General Manager – Corporate	\$160,785	-	\$20,037	\$5,381	-	\$186,203
Ingrid Van Putten	Research Director	\$218,716	-	\$29,718	\$4,025	-	\$252,459
Steven Crimp	Research Director	\$230,983	-	\$29,005	\$7,103	-	\$267,091
Total		\$1,713,198	\$178,839	\$251,051	\$17,971	\$23,022	\$2,184,080

Table C2: Information about remuneration for senior executives, 2025–26

Total remuneration bands	No. senior executives	Short-term benefits		Ave. other benefits & allowances	Post-employment benefits	Other long-term benefits	Termination benefits	Total remuneration	
		Ave. base salary	benefits					Ave. total remuneration	Ave. total remuneration
0 - \$220,000	2	\$130,583	\$37,764	-	\$18,903	-\$7,767	\$11,511	\$190,993	\$190,993
\$245,001 - \$270,000	2	\$224,850	-	-	\$29,362	\$5,564	-	\$259,775	\$259,775
\$270,001 - \$295,000	1	\$235,792	-	-	\$29,248	\$5,640	-	\$270,680	\$270,680
\$295,001 - \$320,000	1	\$187,595	\$89,088	-	\$21,020	\$3,580	-	\$301,283	\$301,283
\$320,001 - \$345,000	1	\$278,791	\$14,223	-	\$40,920	\$4,929	-	\$338,863	\$338,863
\$370,001 - \$395,000	1	\$300,156	-	-	\$63,334	\$8,228	-	\$371,718	\$371,718

Appendix D. Information required by other legislation

Environment protection and biodiversity conservation

One of the key ways we protect Australia's environment is through the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act).

The EPBC Act and regulations are Australia's main national environmental legislation. They provide a way for us to protect and manage nationally and internationally important plants, animals, habitats and places.

This section reports on the ecologically sustainable development and environmental performance of ACIAR in accordance with Section 516A of the EPBC Act.

ACIAR's outcomes contribute to ecologically sustainable development

Most ACIAR projects are designed to have positive environmental outcomes.

Common project aims include:

- » Improving sustainable agricultural production while reducing pressure on land and natural resources.
- » Enhancing soil health, water management, and ecosystem resilience in partner countries.
- » Reducing land degradation, erosion and biodiversity loss through improved farming and natural resource management practices.
- » Supporting sustainable fisheries and aquaculture systems that reduce pressure on wild stocks.
- » Promoting climate-resilient agriculture and more efficient use of water, nutrients and energy.

Consequently, ACIAR's net environmental effect is intended to be positive, with environmental risks managed through project design, risk assessment, and if necessary, EPBC Act referral and approval processes.

Project-related environmental impacts are assessed

At ACIAR, our project development guidelines include internal screening and risk assessment processes, ensuring that any projects that may trigger the EPBC Act are identified.

When partner organisations (proponents) develop projects, the commissioned (lead) agency must provide details of potential environmental harm relating to all relevant obligations under the EPBC Act.

If a proposal has the potential for 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.

Reference to obligations under Section 28 of the EPBC Act are included in project development processes.

Our CEO determines whether, after proposed mitigation measures are considered, there remains a significant environmental risk that warrants a formal EPBC referral to the relevant Australian Government environment authority.

For any project where potential environmental risks are 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, if the project had been formally referred to the department.

Improving ACIAR's environmental impact

At ACIAR, we support the principles of environmental sustainability by:

- » incorporating environmental considerations into our operational decision-making
- » contributing to the Australian Government's commitment to achieving Net Zero emissions across government operations by 2030.

As a specialist agricultural research-for-development agency with predominantly office-based operations in Australia, ACIAR's direct environmental impacts arise principally from:

- » electricity consumption within its Canberra office accommodation
- » procurement activities
- » information and communications technology infrastructure
- » waste generation
- » business travel.

We seek to minimise these impacts while maintaining effective support for international agricultural research partnerships and development outcomes.

In 2025–26, ACIAR continued to improve its environmental performance and mitigate the effects of its operations on the environment through:

- » supporting the transition to low-emissions assets and infrastructure in current office accommodation arrangements
- » supporting reduced emissions through sustainable procurement practices and the replacement of equipment with more energy-efficient alternatives
- » improving employee awareness and capability through sustainability training, internal communications, and participation in initiatives such as Earth Hour.

ACIAR regularly reviews the environmental impacts associated with our operations and implements measures to reduce electricity consumption, improve energy efficiency and minimise waste. We monitor progress through annual emissions reporting.

In 2025–26, ACIAR used significantly less energy than during the previous reporting period. Consumption this year was 164,170 kilowatt hours of energy, compared with last year's figure of 214,660 kilowatt hours. Water consumption data are not available at the new premises.

ACIAR is committed to ongoing action to continue reducing our effects on the environment.

APS Net Zero 2030

ACIAR is committed to achieving the Government's APS Net Zero 2030 target.

Since relocating to a new building at 38 Sydney Avenue Forrest in August 2025 we are updating our Emissions Reduction Plan to reflect the operations, priorities and emissions profile of the new premises.

The updated plan will set out actions to reduce the organisation's operational emissions, in line with the Australian Government's Net Zero in Government Operations Strategy and associated annual emissions reporting guidance and standards.

We are committed to reducing emissions at ACIAR through ongoing measures, as shown below.

-  **Applying sustainability principles to procurement**
-  **Procuring renewable electricity through the Department of Finance whole-of-Australian-Government electricity procurement arrangements**
-  **Reducing electricity consumption through energy-efficiency projects**
-  **Embedding sustainability awareness and behavioural change initiatives across the workforce through education, communications and participation in environmental programs**
-  **Maintaining an all-electric building policy**
-  **Transitioning to Cloud-based servers to reduce energy consumption associated with server rooms**
-  **Enhanced recycling to improve waste management**

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.

Tables D1 and D2 show our emissions using the Greenhouse Gas Emissions Inventory. Results are presented as carbon dioxide equivalent (CO₂-e) emissions and were calculated with the whole-of-Australian-government approach as part of the APS Net Zero 2030 policy.

Table D1: Greenhouse gas emissions inventory – location-based method, 2025–26

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	n/a	105.07	4.93	110.00
Natural gas	-	n/a	-	-
Solid waste	0.51	n/a	n/a	0.51
Refrigerants	-	n/a	n/a	-
Fleet and other vehicles	-	n/a	-	-
Domestic commercial flights	n/a	n/a	27.47	27.47
Domestic hire car	n/a	n/a	0.10	0.10
Domestic travel accommodation	n/a	n/a	18.27	18.27
Other energy	-	n/a	-	-
Total t CO₂-e	0.51	105.07	50.77	156.35

Table D2: Electricity greenhouse gas emissions, 2025–26

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)	105.07	4.93	110.00	164,169.54
Market-based electricity emissions	3.18	0.44	3.61	3,923.66
Total renewable electricity consumed	n/a	n/a	n/a	160,245.88
Renewable power percentage	n/a	n/a	n/a	28,384.92
Jurisdictional renewable power percentage	n/a	n/a	n/a	131,860.97
GreenPower	n/a	n/a	n/a	-
Large-scale generation certificates	n/a	n/a	n/a	-
Behind the meter solar	n/a	n/a	n/a	-
Total renewable electricity produced	n/a	n/a	n/a	-
Large-scale generation certificates	n/a	n/a	n/a	-
Behind the meter solar	n/a	n/a	n/a	-



PART 6

Reference material

List of requirements

The list below outlines compliance with key annual performance reporting information, as required in section 17AJ(d) of the Public Governance, Performance and Accountability Rule 2014. This Schedule is made for subsection 46(3) of the Act.

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	114
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	113
17AJ(d)	List of requirements.	Mandatory	106
17AJ(e)	Details of contact officer.	Mandatory	Inside cover
17AJ(f)	Entity's website address.	Mandatory	Inside cover
17AJ(g)	Electronic address of report.	Mandatory	Inside cover
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	4
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	11
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	10
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	10
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	30
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	30

PGPA Rule Reference	Description	Requirement	Page
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	30
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Not applicable	–
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		
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	1
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

PGPA Rule Reference	Description	Requirement	Page
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	–
Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	32
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	33
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	33
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	33
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	33
External Scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	35
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	42

PGPA Rule Reference	Description	Requirement	Page
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	91–93
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following: » 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	94–96
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	97
17AG(4)(c)(i)	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	97
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	97
17AG(4)(c)(iii)	A description of nonsalary benefits provided to employees.	Mandatory	44
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	47

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	48
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	48
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	48
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	47
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	48
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	48
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	48

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	49
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	48
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	98

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	50
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	50
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	50
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	–
17AH(2)	Information required by other legislation	Mandatory	101

Abbreviations and acronyms

AAI	Accountable Authority instruction
ABN	Australian business number
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 publicly-funded global agricultural innovation network
CO2-e	Carbon dioxide equivalent (for measuring emissions)
Commission	Commission for International Agricultural Research
Council	Policy Advisory Council
DFAT	Department of Foreign Affairs and Trade (Australia)
EPBC Act	Environment 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
ICT	Information and communication technology
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>

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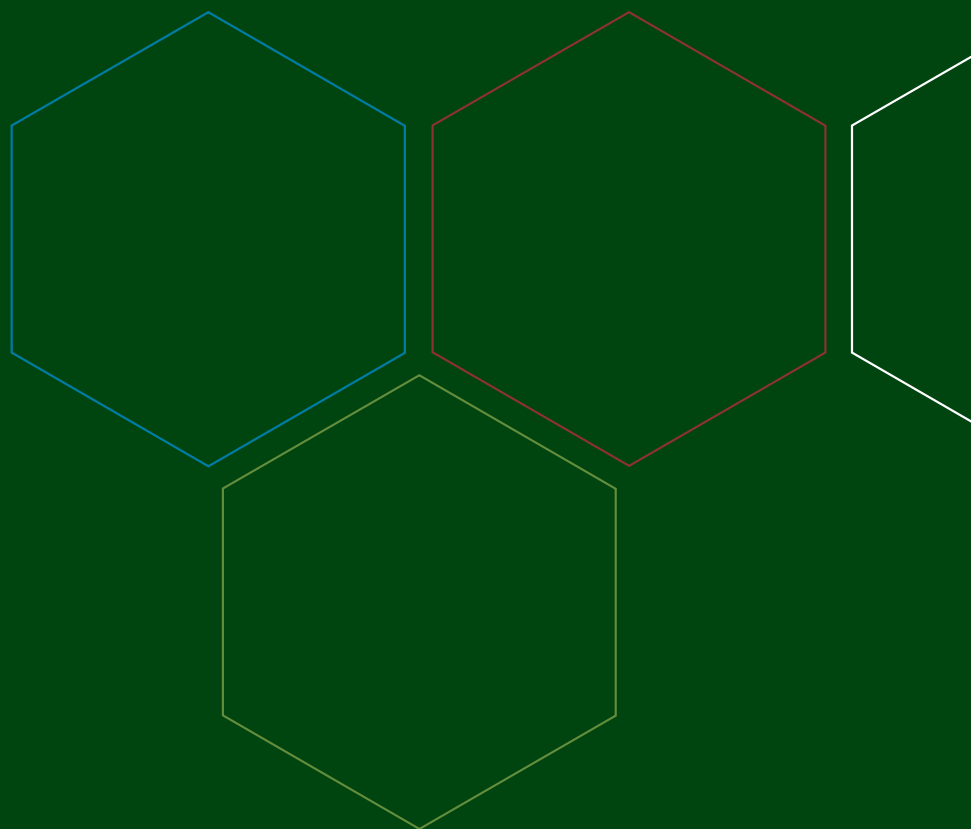
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