

Food Standards Australia New Zealand

Entity resources and planned performance

Food Standards Australia New Zealand

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Food Standards Australia New Zealand

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government aims to ensure Australia’s food supply is safe and well managed to minimise the risk of adverse health events.

Food Standards Australia New Zealand (FSANZ) is the central scientific agency in the bi-national food regulation system. Its primary responsibility is to protect public health and safety by ensuring a safe food supply in partnership with food and health authorities in Australia and New Zealand to achieve:

- a high degree of consumer confidence in the quality and safety of food available in and exported from Australia and New Zealand
- an effective, transparent, and accountable regulatory framework, within which industry can work efficiently
- provision of adequate information to enable informed consumer food choices
- the harmonisation of food standards in Australia, New Zealand and internationally.

Food standards are implemented through multi-jurisdictional arrangements with the Australian, New Zealand, and state and territory governments, overseen by Australian and New Zealand ministers responsible for food regulation. Regulation is a critical component of the cooperative framework established to deliver safe food in Australia. Food standards are developed by FSANZ using a risk analysis framework based on the best available scientific and other relevant evidence.

FSANZ supports the Australian Government to build consumer confidence and trust in the safety of food through coordination of national food surveillance, recall and incident activities, maintenance of the national food composition and food consumption databases, and providing advice to the Department of Agriculture, Fisheries and Forestry on the risks associated with imported foods.

In 2026–27, FSANZ will continue to advance reviews recommended by food ministers, for young child formula, digital labelling and health star rating. FSANZ will also contribute to the system-wide strategic outcomes of:

- safe and suitable food
- healthy food supply
- informed and empowered consumers
- thriving food economies.

The role and functions of FSANZ are set out in the *Food Standards Australia New Zealand Act 1991*. FSANZ is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of FSANZ, refer to the current Corporate Plan, available at: www.foodstandards.gov.au/publications/corporate-plan

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: FSANZ resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	17,655	13,979
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	17,824	18,158
Amounts from other entities	-	-
Total amounts received from related entities	17,824	18,158
Total funds from Government	17,824	18,158
Funds from other sources		
Interest	600	600
Sale of goods and services	585	2,200
Other	2,150	2,500
Total funds from other sources	3,335	5,300
Total net resourcing for FSANZ	38,814	37,437
	2025–26	2026–27
Average staffing level (number)	121	121

All figures are GST exclusive.

^(a) Appropriation Bill (No. 1) 2026–2027.

^(b) Appropriation Bill (No. 2) 2026–2027.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

Budget measures in Part 1 relating to the FSANZ are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: FSANZ 2026–27 Budget measures

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

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Food Standards Australia New Zealand					
Departmental payments	1.1	-	-	-	(364)
Total payments	-	-	-	-	(364)

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

^(a) FSANZ is not the lead entity for this measure. FSANZ impacts only are shown in this table.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent Corporate Plan for FSANZ can be found at:
www.foodstandards.gov.au/publications/corporate-plan

The most recent Annual Performance Statements can be found at:
www.foodstandards.gov.au/publications/annual-report-2024-25

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

Program contributing to Outcome 1

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Centre for Disease Control (CDC)
<p>Program 1.1: Analyse, understand and advise to support health protection planning and preparedness</p> <p>The Australian CDC contributes to FSANZ’s work through:</p> <ul style="list-style-type: none"> • supporting the coordinated national response to Australian and international food safety incidents through the collection, analysis, and sharing of public health information and data. The Australian CDC also provides data to support the development of food standards.
Department of Agriculture, Fisheries and Forestry (DAFF)
<p>Program 2.1: Biosecurity and Export Services</p> <p>DAFF administers the Imported Food Inspection Scheme, which includes managing the risks to human health and regulating imported food for compliance with Australian food standards. This program contributes to the effectiveness of the Australian food regulatory system, which provides confidence to the community that the food supply is safe.</p>
Department of Health, Disability and Ageing
<p>Program 1.5: Preventive Health and Chronic Disease Support</p> <p>Program 1.8: Health Protection, Emergency Response and Regulation</p> <p>The Department of Health, Disability and Ageing has strategic responsibility for the development of policies that ensure Australia’s food supply is safe and that Australians have access to information to make informed choices about the food they consume.</p>
Department of Industry, Science and Resources
<p>Program 1.1: Growing innovative and competitive businesses, industries and regions</p> <p>Program 1.2: Investing in science and technology</p> <p>Through the National Measurement Institute, the Department of Industry, Science and Resources contributes to dietary studies for Food Standards Australia New Zealand.</p>

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament					
Revenue from Government					
Ordinary annual services ^(a)					
Amounts from related entities	17,824	18,158	18,381	18,586	18,749
Expenses not requiring appropriation in the Budget year ^(b)	96	47	200	284	231
Revenues from independent sources	7,600	6,100	5,600	5,600	5,600
Operating deficit (surplus)	1,500	3,000	-	-	-
Total for Program 1.1	27,020	27,305	24,181	24,470	24,580
Total expenses for Outcome 1	27,020	27,305	24,181	24,470	24,580
	2025–26	2026–27			
Average staffing level (number)	121	121			

^(a) Appropriation Bill (No. 1) 2026–2027.

^(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and resources received free of charge.

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1	
A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.	
Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament	
Ensure all Australians have access to a safe food supply, and information which is adequate and accurate to make informed choices about the food they consume. Develop food standards informed by the best available scientific evidence, enabling efficient implementation of food laws. Coordinate trans-jurisdictional food regulatory activities and provide information about food regulation in order to enhance confidence in food for sale.	
Key Activities	<ul style="list-style-type: none"> • Developing food standards informed by the best available scientific evidence. • Coordinating regulatory activities across the food regulation system, including food incident responses and food recalls. • Providing food standards advice and information to our stakeholders, including industry and consumers.²

² Refers to updated key activities that will be reflected in the Food Standards Australia New Zealand 2026–27 Corporate Plan.

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Applications to amend the Food Regulatory Measures are considered within statutory timeframes (% of applications completed within legislative timeframes).	<p>Target: 90%</p> <p>Expected Performance Result: It is estimated 90% of applications to amend the Food Standards Code will be assessed within 12 months, or as required by the <i>Food Standards Australia New Zealand Regulations</i>.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Consider applications to amend the Food Regulatory Measures within statutory timeframes.	90% of applications to amend the Food Standards Code are assessed within 12 months, or as required by the <i>Food Standards Australia New Zealand Regulations</i> .
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	<p>Target: Deliver efficient and timely food recalls and incident management, including under the Protocol when appropriate.</p> <p>Expected Performance Result: It is estimated that FSANZ will have coordinated at least 80 food recalls in partnership with jurisdictions and under the Protocol, national food incidents, as appropriate. Please note food recalls occur as required to protect public health and safety. The decision to recall is within the remit of jurisdictional food authorities. FSANZ is the coordinating agency.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	Efficient and timely food recalls and incident responses are delivered, including under the Protocol when appropriate.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Australian and New Zealand consumers are confident in the safety of the food supply.	<p>Target: 70% - year-on-year increase in, or maintenance of percentage.</p> <p>Expected Performance Result: The annual Consumer Insights Tracker indicates around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Contribute to Australian and New Zealand consumers being confident in the safety of the food supply.	The annual Consumer Insights Tracker indicates around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	<p>Target: Year-on-year maintenance of, or increase demonstration of engagement in, international food standards development activities.</p> <p>Expected Performance Result: It is estimated FSANZ will have led and participated in more than 40 international forums and contributed to up to 5 international projects.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	Engagement in international food standards development activities is demonstrated, including by leading and participating in bilateral, multilateral and global fora, initiatives and projects.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

This section is not applicable to FSANZ.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Revenue in 2026–27 will be slightly lower than 2025–26 due to the finalisation of externally funded project activity. Revenue over the forward estimates will remain relatively consistent with 2026–27, with growth attributed to indexation applied to Revenue for Government.

Employee benefits and supplier expenses are expected to be higher in 2025–26 and 2026–27 when compared to prior years, due to the delivery of urgent priorities set by Jurisdictional Food Ministers. These priorities will be funded from cash reserves, resulting in the operating losses in 2025–26 and 2026–27. Over the forward estimates employee benefits and supplier expenses are expected to grow in line with resources available.

Balance Sheet

Financial assets are estimated to decline as cash investments are retired and used to fund one-off activities and project work carried over from prior years. Non-financial assets are expected to decline in line with budgeted depreciation, slightly offset by new asset purchases.

Liabilities are expected to decline over the forward estimates as current leases expire.

3.2 Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	19,908	20,925	19,259	20,097	20,782
Supplier expenses	5,165	4,629	3,616	3,678	3,173
Depreciation and amortisation	1,911	1,731	1,300	689	625
Interest on RoU	36	20	6	6	-
Total expenses	27,020	27,305	24,181	24,470	24,580
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	4,400	3,000	2,500	2,500	2,500
Interest	700	600	600	600	600
Other revenue	2,500	2,500	2,500	2,500	2,500
Total revenue	7,600	6,100	5,600	5,600	5,600
Gains					
Other	231	231	231	231	231
Total gains	231	231	231	231	231
Total own-source income	7,831	6,331	5,831	5,831	5,831
Net cost of (contribution by) services	19,189	20,974	18,350	18,639	18,749
Revenue from Government	17,824	18,158	18,381	18,586	18,749
Surplus (deficit)	(1,365)	(2,816)	31	(53)	-
Surplus (deficit) attributable to the Australian Government	(1,365)	(2,816)	31	(53)	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(1,365)	(2,816)	31	(53)	-

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

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	(1,365)	(2,816)	31	(53)	-
plus: depreciation/amortisation expenses for RoU assets	1,111	1,111	680	64	-
less: lease principal repayments	(1,246)	(1,295)	(711)	(11)	-
Total comprehensive income (loss) attributable to the agency	(1,500)	(3,000)	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	13,979	10,749	9,819	10,394	10,969
Trade and other receivables	538	538	538	538	538
Total financial assets	14,517	11,287	10,357	10,932	11,507
Non-financial assets					
Land and buildings	2,650	1,139	1,559	1,090	685
Property, plant and equipment	195	205	215	225	235
Intangibles	872	692	512	332	152
Other	733	733	733	733	733
Total non-financial assets	4,450	2,769	3,019	2,380	1,805
Total assets	18,967	14,056	13,376	13,312	13,312
LIABILITIES					
Payables					
Suppliers	789	789	789	789	789
Other payables	1,072	1,072	1,072	1,072	1,072
Unearned revenue	2,119	1,319	1,319	1,319	1,319
Total payables	3,980	3,180	3,180	3,180	3,180
Interest bearing liabilities					
Leases	2,017	722	11	-	-
Total interest bearing liabilities	2,017	722	11	-	-
Provisions					
Employees	5,404	5,404	5,404	5,404	5,404
Other provisions	205	205	205	205	205
Total provisions	5,609	5,609	5,609	5,609	5,609
Total liabilities	11,606	9,511	8,800	8,789	8,789
Net assets	7,361	4,545	4,576	4,523	4,523
EQUITY					
Contributed equity	1,823	1,823	1,823	1,823	1,823
Reserves	2,646	2,646	2,646	2,646	2,646
Retained surpluses or (accumulated deficits)	2,892	76	107	54	54
Total equity	7,361	4,545	4,576	4,523	4,523

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	2,892	2,646	1,823	7,361
Surplus (deficit) for the period	(2,816)	-	-	(2,816)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2027	76	2,646	1,823	4,545

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,474	2,200	2,500	2,500	2,500
Appropriations	17,824	18,158	18,381	18,586	18,749
Interest	700	600	600	600	600
Net GST received	320	320	320	320	320
Other cash received	2,500	2,500	2,500	2,500	2,500
Total cash received	22,818	23,778	24,301	24,506	24,669
Cash used					
Employees	19,908	20,925	19,259	20,097	20,782
Suppliers	4,934	4,398	3,385	3,447	2,942
Interest payments on lease liability	36	20	6	6	-
Net GST paid	320	320	320	320	320
Total cash used	25,198	25,663	22,970	23,870	24,044
Net cash from (or used by) operating activities	(2,380)	(1,885)	1,331	636	625
INVESTING ACTIVITIES					
Cash used					
Purchase of investments	-	-	-	-	-
Purchase of property, plant and equipment	50	50	1,550	50	50
Total cash used	50	50	1,550	50	50
Net cash from (or used by) investing activities	(50)	(50)	(1,550)	(50)	(50)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,246	1,295	711	11	-
Total cash used	1,246	1,295	711	11	-
Net cash from (or used by) financing activities	(1,246)	(1,295)	(711)	(11)	-
Net increase (or decrease) in cash held	(3,676)	(3,230)	(930)	575	575
Cash and cash equivalents at the beginning of the reporting period	17,655	13,979	10,749	9,819	10,394
Cash and cash equivalents at the end of the reporting period	13,979	10,749	9,819	10,394	10,969

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	50	50	1,550	50	50
Total acquisitions of non-financial assets	50	50	1,550	50	50
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	50	50	1,550	50	50
Total cash used to acquire assets	50	50	1,550	50	50

Prepared on Australian Accounting Standards basis.

^(a) Includes current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	2,011	944	4,108	7,063
Gross book value - RoU	9,266	-	-	9,266
Accumulated depreciation/amortisation and impairment	(1,216)	(749)	(3,236)	(5,201)
Accumulated depreciation/amortisation and impairment - RoU	(7,411)	-	-	(7,411)
Opening net book balance	2,650	195	872	3,717
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	50	-	50
By purchase - RoU	-	-	-	-
Total additions	-	50	-	50
Other movements				
Depreciation/amortisation expense	(400)	(40)	(180)	(620)
Depreciation/amortisation expense - RoU	(1,111)	-	-	(1,111)
Other movements - RoU	-	-	-	-
Total other movements	(1,511)	(40)	(180)	(1,731)
As at 30 June 2027				
Gross book value	2,011	994	4,108	7,113
Gross book value - RoU	9,266	-	-	9,266
Accumulated depreciation/amortisation and impairment	(1,616)	(789)	(3,416)	(5,821)
Accumulated depreciation/amortisation and impairment - RoU	(8,522)	-	-	(8,522)
Closing net book balance	1,139	205	692	2,036

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset