Food Standards Australia New Zealand

Entity resources and planned performance

# Food Standards Australia New Zealand

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## Section 1: Entity Overview and Resources

### 1.1 Strategic direction statement[[1]](#footnote-1)

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

Food Standards Australia New Zealand (FSANZ) was established to implement an agreement with states and territories to achieve:

* a high degree of consumer confidence in the quality and safety of food available in Australia and New Zealand
* an effective, transparent and accountable regulatory framework, within which industry can work efficiently
* provision of adequate information about food to support informed 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 the 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 developed by FSANZ are based on risk analysis using the best available scientific and other relevant evidence.

FSANZ supports the Australian Government to build consumer confidence in the safety of food by improving communication with technical and non-technical audiences. FSANZ also coordinates national food surveillance and food recall activities, maintains national food composition and food consumption databases, and provides advice to the Department of Agriculture, Fisheries and Forestry on the risks associated with imported foods.

In 2022–23, FSANZ will continue work on revising standards for infant formula, progress reviews of the Australia New Zealand Food Standards Code (for caffeine, the definitions of gene technology, and food safety requirements), and contribute to modernising food regulation. FSANZ will also continue work requested by food ministers on energy labelling of alcoholic beverages, reviewing the formulated supplementary sports foods standard and added sugars labelling, and contribute to the system-wide priority to reduce the levels of foodborne illness, especially salmonellaand campylobacter[[2]](#footnote-2).

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.*

### 1.2 Entity resource statement

Table 1.1 shows the total funding 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, refer to *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’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: FSANZ resource statement – Budget estimates for 2022–23 as at October Budget 2022

|  |  |  |
| --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Estimate** $'000 |
| **Opening balance/cash reserves at 1 July** | 14,289 | 14,948 |
| **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 | 17,498 | 17,485 |
| Amounts from other entities | - | - |
| **Total amounts received from related entities** | **17,498** | **17,485** |
| **Total funds from Government** | **17,498** | **17,485** |
| **Funds from other sources** |  |  |
| Interest | 57 | 65 |
| Sale of goods and services | 3,332 | 1,235 |
| Other | 2,034 | 2,008 |
| **Total funds from other sources** | **5,423** | **3,308** |
| **Total net resourcing for FSANZ** | **37,210** | **35,741** |
|  |  |  |
|  | **2021–22** | **2022–23** |
| **Average staffing level (number)** | 118 | 108 |

All figures are GST exclusive.

(a) Appropriation Bill (No. 1) 2022–23.

(b) Appropriation Bill (No. 2) 2022–23.

(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

Table 1.2: FSANZ October 2022–23 Budget measures

Part 1: Measures announced since the March 2022–23 Budget

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Program** | **2021–22** $'000 | **2022–23** $'000 | **2023–24** $'000 | **2024–25** $'000 | **2025–26** $'000 |
| **An Ambitious and Enduring APS Reform Plan (a)** | | | | | | |
| Food Standards Australia New Zealand | | |  |  |  |  |
| Departmental payments | 1.1 | - | (6) | (17) | (21) | - |
| **Total payments** |  | **-** | **(6)** | **(17)** | **(21)** | **-** |
| **Savings from External Labour, and Savings from Advertising, Travel and Legal  Expenses (a)** | | | | | | |
| Food Standards Australia New Zealand | | |  |  |  |  |
| Departmental payments | 1.1 | - | (184) | - | - | - |
| **Total payments** |  | **-** | **(184)** | **-** | **-** | **-** |

(a) FSANZ is not the lead entity for these measures. 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 that contribute to government outcomes over the Budget and forward years.

Each outcome is described within this section, 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 measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s Corporate Plan and Annual Performance Statement – included in Annual Reports – to provide an entity’s complete performance story.

FSANZ’s most recent Corporate Plan is available at: www.foodstandards.gov.au/publications/Pages/corporate-plan-2021-22.aspx

FSANZ’s most recent Annual Performance Statement is available at: www.foodstandards.gov.au/publications/Pages/Annual-Report-2020-21.aspx

### 2.1 Budgeted expenses and performance

**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 program

| Other Commonwealth entities that contribute to Outcome 1 |
| --- |
| Department of Agriculture, Fisheries and Forestry (DAFF) |
| Program 4.1: Biosecurity and Export Services  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. |
| **Department of Health and Aged Care** |
| **Program 1.5: Preventive Health and Chronic Disease Support**  **Program 1.8: Health Protection, Emergency Response and Regulation**  The Department of Health and Aged Care 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. |

*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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 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 | 17,498 | 17,485 | 17,612 | 17,808 | 17,963 |
| Expenses not requiring appropriation in the Budget year (b) | 113 | 182 | 182 | 182 | 182 |
| Revenues from independent sources | 4,833 | 3,308 | 3,145 | 3,145 | 3,175 |
| Operating deficit (surplus) | 268 | 500 | - | - | - |
| **Total for Program 1.1** | **22,712** | **21,475** | **20,939** | **21,135** | **21,320** |
| **Total expenses for Outcome 1** | **22,712** | **21,475** | **20,939** | **21,135** | **21,320** |
|  |  |  |  |  |  |
|  | **2021–22** | **2022–23** |  |  |  |
| **Average staffing level (number)** | 118 | 108 |  |  |  |

(a) Appropriation Bill (No. 1) 2022–23.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

#### Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for FSANZ

|  |
| --- |
| 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 Objective – Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament |
| Ensure all Australians have access to a safe food supply and adequate, accurate information to make informed choices about the food they consume. Develop food standards informed by the best available 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 |
| * Develop food standards informed by the best available scientific evidence. * Coordinate regulatory activities across the food regulation system, including coordination of food incident responses and food recalls. * Provide advice to food regulators and food standards information to consumers. |

|  |  |  |
| --- | --- | --- |
| Performance Measures | | |
| Applications to amend the Food Regulatory Measures are considered within statutory timeframes. | | |
| Prior Year 2021–22 Expected Performance Results | Budget Year 2022–23 Planned Performance Results | Forward Estimates 2023–26 Planned Performance Results |
| FSANZ completed 77% of applications within statutory timeframes. | It is estimated 80% of applications to amend the Food Standards Code will be assessed within 12 months, as required by the *Food Standards Australia New Zealand Regulations 1994*. | Applications to amend Food Standards Codes are assessed within 12 months, as required by the *Food Standards Australia New Zealand Regulations 1994*. |
| Coordinate major food incidents under the National Food Incident Response Protocol (the Protocol). | | |
| Prior Year 2021–22 Expected Performance Results | Budget Year 2022–23 Planned Performance Results | Forward Estimates 2023–26 Planned Performance Results |
| FSANZ coordinated one national food incident under the Protocol and 79 food recalls in 2021-22. | It is estimated FSANZ will have coordinated at least 50 food recalls and, under the Protocol, one national food incident. | Deliver efficient and effective food incident management through the Bi-National Food Safety Network and, when appropriate, the Protocol. |
| **FSANZ is recognised as the primary source of information about food standards and food regulation in Australia and New Zealand, meeting the needs of stakeholders.** | | |
| Prior Year 2021–22 Expected Performance Results | Budget Year 2022–23 Planned Performance Results | Forward Estimates 2023–26 Planned Performance Results |
| 72% of the annual stakeholder survey respondents were satisfied with FSANZ’s performance, an increase of 3% on the previous survey. | The annual stakeholder survey indicates around 70% of stakeholders continue to be either satisfied or very satisfied with FSANZ’s overall performance in the last 2 years. | As per 2022–23. |

|  |  |  |
| --- | --- | --- |
| **Strengthen Australia and New Zealand’s food regulation system through influencing the development of evidence-based international standards and adopting international best practice.** | | |
| Prior Year 2021–22 Expected Performance Results | Budget Year 2022–23 Planned Performance Results | Forward Estimates 2023–26 Planned Performance Results |
| N/A[[3]](#footnote-3) | FSANZ demonstrates engagement in international food standards development activities, including by leading and participating in bilateral, multilateral and global fora, initiatives and projects. | As per 2022–23. |
| Material changes to Program 1.1 resulting from the following measures:  There are no material changes to Program 1.1 resulting from measures. | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022–23 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**

FSANZ is forecasting a loss in 2022–23 as a result of project expenditure incurred for which revenues were recognised in prior years, in addition to a technical loss arising from the implementation of AASB 16 – *Leases*, which continues across the forward estimates.

**Revenues**

Appropriation revenue in 2022–23 includes funding for the Budget 2020–21 measure, *Antimicrobial resistance surveillance in food*. The measure will terminate at the end of 2022–23, with appropriation revenues in the forward estimates returning to normal levels.

Revenue from other sources is estimated to decrease in 2022–23, due to 2021–22 being an unusually active year in terms of externally funded activities. Over the forward estimates other revenue is expected to remain stable.

**Expenses**

Employee benefits and supplier expenses are expected to be lower in 2022–23 than in 2021–22 as expenses associated with externally funded activities return to normal levels, with the forward estimates growing in line with anticipated growth in revenue.

**Balance Sheet**

Financial assets are estimated to gradually decline in 2022–23 and over the forward years as investments are retired and used to fund project work carried over from previous 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 lease liabilities are amortised and existing project work carried over from prior years is finalised reducing unearned revenue.

### 3.2 Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 16,571 | 15,906 | 15,929 | 16,121 | 16,063 |
| Supplier expenses | 3,911 | 3,417 | 2,858 | 2,862 | 3,105 |
| Depreciation and amortisation | 2,154 | 2,077 | 2,077 | 2,077 | 2,077 |
| Interest on RoU | 76 | 75 | 75 | 75 | 75 |
| **Total expenses** | **22,712** | **21,475** | **20,939** | **21,135** | **21,320** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 2,742 | 1,235 | 1,072 | 1,072 | 1,102 |
| Interest | 57 | 65 | 65 | 65 | 65 |
| Other revenue | 2,034 | 2,008 | 2,008 | 2,008 | 2,008 |
| **Total revenue** | **4,833** | **3,308** | **3,145** | **3,145** | **3,175** |
| **Gains** |  |  |  |  |  |
| Other | - | - | - | - | - |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **4,833** | **3,308** | **3,145** | **3,145** | **3,175** |
| **Net cost of (contribution by) services** | **17,879** | **18,167** | **17,794** | **17,990** | **18,145** |
| Revenue from Government | 17,498 | 17,485 | 17,612 | 17,808 | 17,963 |
| **Surplus (deficit)** | **(381)** | **(682)** | **(182)** | **(182)** | **(182)** |
| **Surplus (deficit) attributable to the Australian Government** | **(381)** | **(682)** | **(182)** | **(182)** | **(182)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income (loss)** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(381)** | **(682)** | **(182)** | **(182)** | **(182)** |
|  |  |  |  |  |  |
| **Note: Reconciliation of comprehensive income attributable to the agency** | | | | | |
|  | **2021–22** $'000 | **2022–23** $'000 | **2023–24** $'000 | **2024–25** $'000 | **2025–26** $'000 |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(381)** | **(682)** | **(182)** | **(182)** | **(182)** |
| plus depreciation and amortisation expenses for RoU | 1,222 | 1,287 | 1,287 | 1,287 | 1,287 |
| less lease principal repayments | (1,109) | (1,105) | (1,105) | (1,105) | (1,105) |
| **Total comprehensive income (loss) attributable to the agency** | **(268)** | **(500)** | **-** | **-** | **-** |

RoU = Right-of-Use asset

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 14,948 | 14,035 | 13,135 | 11,421 | 11,124 |
| Trade and other receivables | 306 | 307 | 307 | 307 | 307 |
| **Total financial assets** | **15,254** | **14,342** | **13,442** | **11,728** | **11,431** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 8,173 | 6,415 | 4,758 | 3,101 | 1,944 |
| Property, plant and equipment | 171 | 1,001 | 881 | 761 | 901 |
| Intangibles | 1,474 | 1,514 | 2,304 | 3,044 | 2,984 |
| Other | 639 | 639 | 639 | 639 | 639 |
| **Total non-financial assets** | **10,457** | **9,569** | **8,582** | **7,545** | **6,468** |
| **Total assets** | **25,711** | **23,911** | **22,024** | **19,273** | **17,899** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 1,081 | 1,081 | 1,081 | 1,081 | 1,081 |
| Other payables | 491 | 406 | 406 | 406 | 406 |
| Unearned revenue | 3,222 | 3,396 | 2,796 | 1,332 | 1,245 |
| **Total payables** | **4,794** | **4,883** | **4,283** | **2,819** | **2,732** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 6,483 | 5,276 | 4,171 | 3,066 | 1,961 |
| **Total interest bearing liabilities** | **6,483** | **5,276** | **4,171** | **3,066** | **1,961** |
| **Provisions** |  |  |  |  |  |
| Employees | 4,694 | 4,694 | 4,694 | 4,694 | 4,694 |
| Other provisions | 324 | 324 | 324 | 324 | 324 |
| **Total provisions** | **5,018** | **5,018** | **5,018** | **5,018** | **5,018** |
| **Total liabilities** | **16,295** | **15,177** | **13,472** | **10,903** | **9,711** |
| **Net assets** | **9,416** | **8,734** | **8,552** | **8,370** | **8,188** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 1,823 | 1,823 | 1,823 | 1,823 | 1,823 |
| Reserves | 2,513 | 2,513 | 2,513 | 2,513 | 2,513 |
| Retained surpluses or (accumulated deficits) | 5,080 | 4,398 | 4,216 | 4,034 | 3,852 |
| **Total equity** | **9,416** | **8,734** | **8,552** | **8,370** | **8,188** |

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022–23)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings**   $'000 | **Asset revaluation reserve**  $'000 | **Contributed equity/capital**  $'000 | **Total  equity**   $'000 |
| **Opening balance as at 1 July 2022** |  |  |  |  |
| Balance carried forward from previous period | 5,080 | 2,513 | 1,823 | **9,416** |
| Surplus (deficit) for the period | (682) | - | - | **(682)** |
| Appropriation (equity injection) | - | - | - | **-** |
| **Estimated closing balance as at 30 June 2023** | **4,398** | **2,513** | **1,823** | **8,734** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Goods and services | 3,332 | 1,235 | 1,072 | 1,072 | 1,102 |
| Appropriations | 17,498 | 17,485 | 17,612 | 17,808 | 17,963 |
| Interest | 57 | 65 | 65 | 65 | 65 |
| Net GST received | 419 | 364 | 320 | 320 | 320 |
| Other cash received | 2,034 | 2,008 | 2,008 | 2,008 | 2,008 |
| **Total cash received** | **23,340** | **21,157** | **21,077** | **21,273** | **21,458** |
| **Cash used** |  |  |  |  |  |
| Employees | 16,708 | 15,906 | 15,929 | 16,121 | 16,063 |
| Suppliers | 3,953 | 3,330 | 3,458 | 4,326 | 3,192 |
| Interest payments on lease liability | 76 | 75 | 75 | 75 | 75 |
| Net GST paid | 2 | 364 | 320 | 320 | 320 |
| **Total cash used** | **20,739** | **19,675** | **19,782** | **20,842** | **19,650** |
| **Net cash from (or used by) operating activities** | **2,601** | **1,482** | **1,295** | **431** | **1,808** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment | 833 | 1,290 | 1,090 | 1,040 | 1,000 |
| **Total cash used** | **833** | **1,290** | **1,090** | **1,040** | **1,000** |
| **Net cash from (or used by) investing activities** | **(833)** | **(1,290)** | **(1,090)** | **(1,040)** | **(1,000)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | - | - | - | - | - |
| **Total cash received** | **-** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Lease principal repayments | 1,109 | 1,105 | 1,105 | 1,105 | 1,105 |
| **Total cash used** | **1,109** | **1,105** | **1,105** | **1,105** | **1,105** |
| **Net cash from (or used by) financing activities** | **(1,109)** | **(1,105)** | **(1,105)** | **(1,105)** | **(1,105)** |
| **Net increase (or decrease) in cash held** | **659** | **(913)** | **(900)** | **(1,714)** | **(297)** |
| Cash and cash equivalents at the beginning of the reporting period | 14,289 | 14,948 | 14,035 | 13,135 | 11,421 |
| **Cash and cash equivalents at the end of the reporting period** | **14,948** | **14,035** | **13,135** | **11,421** | **11,124** |

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | | **2024–25 Forward estimate** $'000 | | **2025–26 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 | 833 | 1,290 | | 1,090 | | 1,040 | | 1,000 |
| **Total acquisitions of non-financial assets** | **833** | **1,290** | | **1,090** | | **1,040** | | **1,000** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  | |  | |  | |  |
| Total purchases | 833 | 1,290 | | 1,090 | | 1,040 | | 1,000 |
| **Total cash used to acquire assets** | **833** | **1,290** | | **1,090** | | **1,040** | | **1,000** |

(a) Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

**Table 3.6: Statement of departmental asset movements   
(Budget year 2022–23)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings**    $'000 | **Property, plant and equipment** $'000 | **Intangibles** $'000 | **Total** $'000 |
| **As at 1 July 2022** |  |  |  |  |
| Gross book value | 3,073 | 511 | 6,605 | **10,189** |
| Gross book value - RoU | 9,500 | - | - | **9,500** |
| Accumulated depreciation/amortisation and impairment | (1,971) | (340) | (5,131) | **(7,442)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (2,429) | - | - | **(2,429)** |
| **Opening net book balance** | **8,173** | **171** | **1,474** | **9,818** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - appropriation equity | - | - | - | **-** |
| By purchase - internal resources | - | 990 | 300 | **1,290** |
| By purchase - RoU | - | - | - | **-** |
| **Total additions** | **-** | **990** | **300** | **1,290** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (370) | (160) | (260) | **(790)** |
| Depreciation/amortisation expense -  RoU | (1,287) | - | - | **(1,287)** |
| Other movements - RoU | (101) | - | - | **(101)** |
| **Total other movements** | **(1,758)** | **(160)** | **(260)** | **(2,178)** |
| **As at 30 June 2023** |  |  |  |  |
| Gross book value | 3,073 | 1,501 | 6,905 | **11,479** |
| Gross book value - RoU | 9,399 | - | - | **9,399** |
| Accumulated depreciation/amortisation and impairment | (2,341) | (500) | (5,391) | **(8,232)** |
| Accumulated depreciation/amortisation and impairment - RoU | (3,716) | - | - | **(3,716)** |
| **Closing net book balance** | **6,415** | **1,001** | **1,514** | **8,930** |

RoU = Right-of-Use asset

1. For more information about the strategic direction of FSANZ, refer to the current Corporate Plan, available at: www.foodstandards.gov.au/publications/Pages/corporate-plan-2022-23.aspx [↑](#footnote-ref-1)
2. A bacterium which may cause abortion in animals and food poisoning in humans. [↑](#footnote-ref-2)
3. This is a new performance measure for 2022–23, therefore there is no performance result for 2021–22. [↑](#footnote-ref-3)