



Australian Government
Australian Centre for
International Agricultural Research

ACIAR

ANNUAL
REPORT
2021-22



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For enquiries about this annual report, and general information, please contact:

General Manager, Outreach and Capacity Building
Australian Centre for International Agricultural Research
GPO Box 1571 Canberra ACT 2601
Phone: +61 2 6217 0500
Email: aciar@aciar.gov.au
Website: www.aciar.gov.au

Electronic address of this report

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Letter of transmittal



Australian Government
**Australian Centre for
International Agricultural Research**

GPO Box 1571
Canberra ACT 2601

ACIAR House, 38 Thynne Street
Fern Hill Park, Bruce ACT 2617

T +61 2 6217 0500
T +61 2 6217 0501
E aciarc@aciarc.gov.au
ABN 34 864 955 427

12 October 2022

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 2022.

The report has been prepared in accordance with all applicable obligations of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), including Section 46 which requires that an annual report is provided to our Minister for tabling in Parliament.

This report includes the audited financial statements of ACIAR as required by Section 43 of the PGPA Act.

As required by Section 10 of the Public Governance, Performance and Accountability Rule 2014, I certify that the agency took all reasonable measures to prevent, detect and deal with fraud relating to the entity, including:

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

In presenting this annual report, I acknowledge the important contribution to international agricultural research made by ACIAR staff and partner research organisations, for the benefit of partner countries in the Indo-Pacific region and Australia.

Yours sincerely

Professor Andrew Campbell
Chief Executive Officer



Abbreviations and acronyms

ACIAR	Australian Centre for International Agricultural Research
ACIAR Act	<i>Australian Centre for International Agricultural Research Act 1982</i>
AICD	Australian Institute of Company Directors
Alumni 360	ACIAR online engagement platform for alumni
ANAO	Australian National Audit Office
APAARI	Asia Pacific Association of Agricultural Research Institutions
APS	Australian Public Service
BA	Bachelor of Arts
CABI	Centre for Agriculture and Bioscience International
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CGIAR	formerly the Consultative Group on International Agricultural Research
Commission	Commission for International Agricultural Research
Council	Policy Advisory Council
COVID-19	SARS-CoV-2 virus
COP27	27th session of the UN Framework Convention on Climate Change Conference of the Parties
CSIRO	Commonwealth Scientific and Industrial Research Organisation (Australia)
CultiAF	Cultivate Africa's Future
DFAT	Department of Foreign Affairs and Trade (Australia)
EL	Executive Level
EPBC Act	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
FAIAS	Fellow of the Australian Institute of Agricultural Science
FAICD	Fellow of the Australian Institute of Company Directors
FOI Act	<i>Freedom of Information Act 1982</i>
FTE	full-time equivalent (staff)
FTSE	Fellow of the Australian Academy of Technology and Engineering
GAICD	Graduate of the Australian Institute of Company Directors
GESI	Gender Equity and Social Inclusion Committee (ACIAR)
GST	Goods and Services Tax
Lao PDR	Lao People's Democratic Republic
No.	number
OAM	Medal of the Order of Australia
ODA	Official Development Assistance
Pacific Scholar	Scholars from the Pacific Agricultural Scholarship Support Program
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PNG	Papua New Guinea
Public Service Act	<i>Public Service Act 1999</i>
RPM	Research Program Manager (ACIAR)
SES	Senior Executive Service (of APS)
UN	United Nations
WorldVeg	World Vegetable Centre

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About ACIAR

Research that works for developing countries and Australia

The Australian Centre for International Agricultural Research (ACIAR) is the Australian Government specialist agricultural research-for-development agency, within the Australian aid program.

Vision

ACIAR looks to a world where poverty has been reduced, and the livelihoods of many improved through more productive and sustainable agriculture emerging from collaborative international research.

Mission

To achieve more productive and sustainable agricultural systems, for the benefit of developing countries and Australia, through international agricultural research partnerships.

Enabling legislation

ACIAR is established by the *Australian Centre for International Agricultural Research Act 1982*, as amended. Also established under the Act are the Commission for International Agricultural Research and the Policy Advisory Council.

Responsible minister

ACIAR is part of the Australian Government Foreign Affairs and Trade portfolio, and is accountable to the Minister for Foreign Affairs, Senator the Hon Penny Wong.

Governance

ACIAR has an executive management governance structure headed by the Chief Executive Officer, who reports directly to the Minister for Foreign Affairs.

CEO review



Professor Andrew Campbell FTSE, FAICD
Chief Executive Officer

The 2021-22 year marked 40 years since the establishment of ACIAR and throughout the year, we celebrated the achievements and impacts of 40 years of agricultural research-for-development.

At the outset of 2022, ACIAR released a two-part assessment of 40 years of research. The quantitative assessment demonstrated a total benefit of \$64 billion dollars, with a \$3.7 billion benefit to Australia. The qualitative assessment identified the key design, management and practice principles that support effective translation of research knowledge into development outcomes. Coinciding with the study was a mid-term review of the [ACIAR 10-Year Strategy 2018-2027](#).


The study and the review gave us confidence that our well-established but continually evolving research partnership model is delivering against our vision and mission. The ACIAR business model of brokering science partnerships in agriculture, fisheries and forestry, between the Australian innovation system and our neighbours in the Indo-Pacific region, remains as relevant today as it was when ACIAR was established in 1982.

Our deep engagement in collaborative international research amplifies the influence of the Australian agricultural innovation system and the international standing of Australian agriculture.

In collaboration with many of our partners, 2021-22 was a year of active global engagement, with ACIAR contributing to and convening numerous activities and participating in global events, like the UN Food Systems Summit (UNFSS) in July 2021, and the UN Framework Convention on Climate Change Conference of the Parties (COP26) in late 2021. ACIAR represents Australia on the Global Research Alliance for Agricultural Greenhouse Gases (GRA), and in March 2022, concluded our term as Chair. Leading the GRA enabled us to sharpen the GRA focus on the Pacific region, finding synergies between climate change adaptation research and efforts to reduce agricultural emissions. We also improved linkages between the work of the GRA and the CGIAR, the world's largest agricultural innovation network.

Australian support for international agricultural research centres is embedded in our enabling legislation, and funding to these centres is managed by ACIAR. During 2021-22, ACIAR was actively engaged in the One CGIAR reform process. Contributing to the development of the new CGIAR research portfolio initiative, we ensured CGIAR is well-placed to deliver against both the United Nations (UN) Sustainable Development Goals (SDGs) and the Paris Agreement.

While the ACIAR portfolio of applied research continued to target long-term challenges, for the past year our attention has also focused on the partnerships for recovery from the COVID-19 pandemic. Despite the constraints imposed by the pandemic, ACIAR-supported projects continued to deliver a wide range of benefits at individual, community and institutional levels in our partner countries. These included projects that made novel discoveries such as seaweed species that could boost the immunity of farmed fish (as high as four times in some cases) as a powdered additive to fish diets.



Another project discovered the true cause of faba bean gall disease, which causes up to 100% fatality of the crop. ACIAR-funded projects also delivered policy impacts, such as an upland crop systems diversification project in the Philippines that is influencing provincial and national policy on how to promote science-based approaches to soil management on sloping land.

The Commission for International Agricultural Research commissioned a mid-term review of the [ACIAR 10-Year Strategy 2018–2027](#). The review was conducted in early 2022 by an independent expert panel chaired by Dr Wendy Craik, and informed by written submissions and interviews with more than 120 ACIAR stakeholders. Notwithstanding the considerable disruptions of the COVID-19 pandemic, the review concluded that the strategy is a bold, visionary document that remains fit-for-purpose. It affirmed that ACIAR is held in high regard across the region and delivers value for money and effort, leveraging Australian strengths. It also noted impressive progress against important elements of the strategy including monitoring, learning and evaluation; gender equity; capacity building; and outreach. Fourteen recommendations from the review will guide a refresh of the strategy, and implementation priorities over the 2022–2027 period.

As I embark on my final year as the CEO of ACIAR, I am confident that ACIAR is well-positioned and prepared to deliver the strategy successfully. With its highly committed and skilled staff and partners in Australia and our partner countries, ACIAR will undoubtedly add to the 40 years of durable impact and tremendous return on investment from this most strategic element of the Australian aid program.

ACIAR objectives

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.

The work of ACIAR, targeted at the agriculture, fisheries and forestry sectors, is part of Australia's broader official development assistance (ODA) program, supporting research collaboration while emphasising individual and institutional capacity building and private sector-led development.

As set out in the *Australian Centre for International Agricultural Research Act 1982*, our core business is to:

- » commission research to identify and find solutions to the agricultural problems of developing countries
- » communicate the results of that research
- » establish and fund training schemes and development activities related to those research programs
- » fund international agricultural research centres.

ACIAR works towards six strategic objectives, as set out in the [ACIAR 10-Year Strategy 2018–2027](#), guiding all our partnerships, programs and projects.

Of these objectives, three build knowledge to underpin crucial development objectives and three ensure that our work is equitable, inclusive and empowering.

Our research partnerships build knowledge to underpin three crucial development objectives.

- » **Food security and poverty reduction:** improving food security and reducing poverty among smallholder farmers and rural communities
- » **Natural resources and climate change:** managing natural resources and producing food more sustainably, adapting to climate variability and mitigating climate change
- » **Human health and nutrition:** enhancing human nutrition and reducing risks to human health

ACIAR works to ensure that its research-for-development programs are equitable, inclusive and empowering.

- » **Gender equality and women’s empowerment:** improving gender equity and empowerment of women and girls
- » **Inclusive value chains:** fostering more inclusive agrifood and forestry value chains, engaging the private sector where possible
- » **Capacity building:** building scientific and policy capability within our partner countries

These objectives are consistent with the purpose stated in our enabling legislation and reflect the policy imperatives of the Australian Government.

Our objectives also align with and contribute to the broader goals of the Australian Government official development assistance program and the Sustainable Development Goals of the UN 2030 Agenda for Sustainable Development.

ACIAR builds and fosters science and policy partnerships to achieve its objectives. Through these partnerships, we grow the knowledge base for sustainable farming and food systems, which in turn improves livelihoods of smallholder farmers, fishers and forest growers in our partner countries.

We report our 2021–22 work against three key areas of performance, as set in the Portfolio Budget Statement.

- » global research collaborations
- » bilateral and regional research partnerships
- » capacity-building activities



Global research collaborations

ACIAR works with international partners to foster and implement global research collaborations that support strategic development in agriculture, fisheries and forestry.

During 2021–22, we strengthened multilateral collaborations by serving the international research community in three key ways:

- » as an engaged investor
- » as a strategic research facilitator
- » as a broker of Australian science (by engaging relevant Australian research expertise).

The funding and support of international agricultural research centres is a core role for ACIAR, mandated by the ACIAR Act. We foster and maintain active working relationships with international agricultural research centres by providing timely, reliable and consistent funding, as well as strategic advice on research and governance.

We build and maintain multilateral partnerships with a range of international organisations, institutes and associations that are engaged in agricultural research and the delivery of global public goods. Our goal is to be a valued, engaged funder and a strong, innovative partner in international agricultural research.

Boosting food and nutrition security and food system resilience, tackling climate change impacts and managing water and biosecurity risks are global challenges, affecting all countries. It makes no sense for every country to try to do all its own research on these issues unilaterally. We support multilateral partners because they have strategically valuable, place-based physical and intellectual assets. Multilateral partners perform an important role in the production of global or regional public goods, achieving economies of scale and avoiding duplication and inefficiencies.

Chief among our multilateral collaborations is CGIAR – the world’s largest agricultural innovation network. As part of its mandated role, ACIAR has managed Australia’s contribution to CGIAR since 1982. ACIAR, on behalf of Australia, has high-level representation on CGIAR governance bodies. Australia’s expertise in, and commitment to, international agricultural research is reflected in many Australian research leaders having influential roles throughout CGIAR. The CGIAR, which celebrated its 50th anniversary in 2021, conducts world-class, interdisciplinary research that combines biophysical and social sciences to deliver development impact at scale in developing countries, with an annual budget of about US\$900 million.

During 2021–22, CGIAR continued to move towards a unified and integrated One CGIAR. As a result, CGIAR is now better equipped to swiftly respond to new challenges such as the global food crisis. The reform involves a shift from international research configured mostly around agricultural commodities, to a more cohesive structure under a common board, better suited to tackle cross-cutting issues like climate change, One Health, nutrition and agrifood systems policies.

During 2021–22, ACIAR continued its intensive engagement with the CGIAR reform process, in particular through the development of a new **CGIAR 2030 Research and Innovation Strategy**. The new CGIAR research portfolio strives for global and regional impact by organising its work around three Action Areas: Systems Transformation, Resilient Agrifood Systems and Genetic Innovation. To ensure research excellence and value for investment in CGIAR for Australia, during 2021–22 ACIAR:

- » participated through active membership and leadership on the CGIAR System Council, the Strategic Impact Monitoring and Evaluation Committee, and Initiative Design Teams for the One CGIAR research portfolio
- » continued our collaboration with other donors to CGIAR through participation in multi-funder activities that align with Australian interests
- » coordinated Australian engagement with CGIAR, including consultation with the Department of Foreign Affairs and Trade (DFAT) and other Australian organisations, primarily through the CGIAR Australian Leadership Group, established by ACIAR in 2015
- » involved ACIAR Research Program Managers in technical input to CGIAR Research Programs.

In addition to the CGIAR engagement, during 2021–22, ACIAR continued its engagement with international agricultural research centres and networks, including:

- » The Pacific Community (SPC), with whom we renewed our research-for-development partnership in December 2021 through signing a new five-year agreement that extends the partnership beyond 35 years.

- » Asia-Pacific Association of Agricultural Research Institutions (APAARI), where ACIAR has chaired the Executive Committee for a two-year term concluding in 2022.
- » World Vegetable Centre (WorldVeg), with whom our strategic partnership arrangement concludes in 2022. We have begun to develop a new arrangement with WorldVeg in recognition of the valuable role the organisation plays in research for development and the conservation of vegetable genetic diversity.
- » Centre for Agricultural Biosciences International (CABI).

ACIAR also develops and manages co-investment alliances and partnerships with like-minded organisations and funders. Co-investment partnerships leverage capacity and complementary research strengths to build a critical mass of resources to invest in more ambitious research. Key partners and achievements in co-investment alliances during 2021–22, included Canada's International Development Research Centre (IDRC), with whom we are delivering three key research programs:

- » Cultivating Africa's Future Fund (CultiAF2)
- » Food Loss Research Program
- » An ACIAR-IDRC Research Program on One Health (AIRPOH), which launched four new projects in 2021–22 addressing issues at the human-animal-environment interface through a collaborative, multi-sectoral approach.

Another co-investment, the Alliance for Agricultural Research and Development for Food Security, is a joint initiative between ACIAR, the **Syngenta Foundation for Sustainable Agriculture** and the **Crawford Fund**. In 2021-22, we continued to co-fund a project on Demand-Led Plant Breeding in Africa, concluded a small research study of participating farmer hubs in Bangladesh, and co-designed a new project on soil health.

Co-investment programs take many forms, from shared design and implementation of a suite of research, to programs designed to support industry and build capacity. In 2021-22, we continued our association with:

- » Coconut Genetic Resources Network - ACIAR, DFAT and the International Coconut Community continued their collaboration to reinvigorate and sustain the Coconut Genetic Resources Network (COGENT).
- » Department of Foreign Affairs and Trade (Australia) - under a record of understanding, we continued managing 11 activities and through an additional DFAT investment, we broadened an existing ACIAR fisheries project to include scaling of fish passage technologies across Mekong countries.

Australia is also a member of the Global Research Alliance for Agricultural Greenhouse Gases (GRA), a global collaboration finding ways to grow more food without increasing greenhouse gas emissions. ACIAR represents Australia on the GRA and concluded its term as Chair of the 65-country alliance in March 2022. During the term, ACIAR also chaired the working group developing the second GRA Strategic Plan and co-chaired with Canada and France the GRA Integrative Research Group. In addition, Australian scientists have played active roles in the GRA Livestock and Cropping research groups. As chair, we were able to sharpen focus on the Pacific region in the alliance, finding synergies between climate change adaptation research and efforts to reduce agricultural emissions, and improving linkages between the work of the GRA and the new CGIAR research portfolio.





Bilateral and regional research partnerships

ACIAR brokers and manages bilateral and regional research partnerships with countries in the Indo-Pacific region. These partnerships address the issues of productivity, profitability, sustainability and equity of smallholder farming and fishing livelihoods in developing countries; and the relationships transcend project cycles.

During 2021–22, ACIAR:

- » worked with more than 385 organisations from Australia and partner countries
- » managed a portfolio of 181 ongoing and new projects, in 31 countries.

The pandemic exposed vulnerabilities in food supply chains in the region. It precipitated loss of employment and incomes, disrupted value chains and increases in food prices. Assessments supported by ACIAR identified actions across three timescales (up to 1, 5 and 10 years) for research and development investments to enhance the resilience of food systems across the Indo-Pacific region. In response, ACIAR supported four intensive assessments during 2021–22:

- » Agrifood systems transformation through circular migration between Pacific Islands and Australia
- » COVID-19: gendered risks, impact and response in the Indo-Pacific: rapid research and policy guidance
- » Rapid assessment of the impact of COVID-19 on wet market reforms: case studies from Vietnam, Kenya and the Philippines
- » Vulnerability in the Anthropocene: a prospective analysis of the need for social protection

In November 2021, the decade-long Sustainable Development Investment Portfolio (SDIP) in the Eastern Gangetic Plains of Bangladesh, India and Nepal came to an end. This program, delivered under a joint DFAT – ACIAR partnership, transitioned from understanding and promoting sustainable farming technologies based on conservation agriculture in Phase 1, to the wider context of the food system and the various factors that shape its sustainability in Phase 2. The diverse program of work across local to national scales highlighted the interplay between the macro and micro on a number of key issues – groundwater use; rainfall and evapotranspiration, and crop choices; women’s labour force participation in agriculture; the science of scaling; and impacts of climate change. This understanding of cross-scale linkages is enabling local level interventions to inform subnational and national policy interventions and vice versa. For example, demonstration of the effectiveness of conservation agriculture approaches at farm scale has resulted in the West Bengal Government increasingly embracing conservation agriculture. As a result of the program of work, government policies have been updated with measures to promote the use of conservation agriculture (for example support to make minimum tillage machinery more accessible). A new West Bengal Centre of Excellence for Conservation Agriculture was inaugurated, with a subsequent project supported by ACIAR to build on this work to define the processes and practices (technical options, scaling interventions, policy settings and implementation) needed to achieve sustainable, efficient, diversified food systems at scale in the Eastern Gangetic Plains.

Also in November 2021, the new jointly funded ACIAR-IDRC Research Program on One Health was launched, promoting a collaborative, multi-sectoral and integrated approach to ensure the health of humans, animals and our environment. Building on the strengths and comparative advantages of the two partners, the program recognises inclusive agri-food systems as a core interface between human, animal and environmental health under One Health. This AU\$4.4 million program will be led by national partners in Philippines, Vietnam, Laos, Cambodia, Indonesia and Timor-Leste.

ACIAR plays an important catalytic role for regional research collaboration across all regions where we work, but especially in the Pacific and Africa. During this period, with new funding support from DFAT, ACIAR started four new projects that allow iconic past investments to continue to enable regional partnerships in Africa: Trees for Food Security, Digital Earth Africa, Transforming Irrigation in Southern Africa and Farm Mechanisation and Conservation Agriculture for Sustainable Intensification.

Throughout the COVID-19 pandemic, our overseas partner institutions faced severe challenges maintaining research continuity. All ACIAR projects were impacted to varying degrees. In some cases, impacts were minor because of well-established social capital within teams and well-advanced research activities. In-country researchers stepped up into leadership roles, very capably in several instances. However, many projects needed to pivot to the new circumstances, adjusting timelines and methodologies to accommodate pandemic constraints. Some new or pipeline projects needed to be put on hold.

Over the past decade, the research capabilities and institutions of some ACIAR partner countries have strengthened markedly. Several have asked ACIAR to upgrade the basis of collaboration with them, aiming for partnerships of co-invested international research collaboration delivering mutual benefits. During the re-engagement and recovery phases of the pandemic in 2021-22, ACIAR explored which partner countries were ready to substantially upgrade partnerships. The Philippines is already well advanced, now substantially co-investing in projects and capacity building and looking for opportunities in co-invested trilateral collaboration. Partnership recalibration began with Vietnam, as they wish to co-invest with ACIAR (the agreed target is more than 75% of our project collaborations will be co-invested by 2027): a new agreement will be completed by February 2023. Discussions began with Indonesia, but the major overhaul of its national research system in 2021-22 will delay major partnering agreements.



Research highlights

With 181 active projects throughout the Indo-Pacific region during 2021-22, it is beyond the scope of this introduction to summarise the impacts and results of all ACIAR-supported projects. However, by way of example, some project achievements are highlighted as follows.

- » **From little things, big things did grow:** From an ACIAR-built, tin-shed research facility at the National University of Laos has emerged know-how to transform small tree stems into high-value engineered wood products, including plywood, glue-lam beams and panel products incorporating agricultural waste. Since 2019, three green-field industrial developments have resulted from ACIAR projects that examined pathways to developing the plantation wood sector in Laos. These projects included policy analysis, wood technology research, and capacity building for students, faculty, industry and government partners. One such development was a US\$26 million state-of-the-art plywood mill now selling into Australia and four other countries. A transformative aspect of this investment has been the hiring of women, doing every job from driving log trucks to operating veneer lathes and plywood presses, paid the same wages as men.
- » **ACIAR improves engagement with agribusinesses through dedicated reference groups in country:** Low participation of private firms in ACIAR agricultural research projects has been recognised as an area of engagement needing improvement. Lack of connectivity between researchers and businesses who rely on agriculture for their success has often resulted in limited use of research findings by the businesses that supply inputs to smallholder farmers and provide the connections between these farmers and markets, ultimately consumers.

This lack of alignment with the commercial environment in which smallholder farmers live and work every day is a material constraint to the uptake and adoption of research findings, reducing the impact from our research investments in partner countries. To address this gap, in 2020-21 ACIAR established Agribusiness Reference Groups in Vietnam and Pakistan, with In-Country Coordinators appointed to promote more active engagement of business in ACIAR projects. So far in Vietnam, 19 private companies have joined the group, representing 13 companies from across the Vietnam agribusiness sector. In Pakistan, we gained immediate momentum with 35 participants including owners, directors and managers from 28 different firms who are active in agribusiness across the country.

- » **Taking the diagnostics to the farmer:** Plant Health Clinics are a new way for extension staff in the Pacific region to engage with farmers. While the idea is not new, making it work in the region is the challenge that an ACIAR project led by the University of Queensland is taking on. The aim is to take pest and disease diagnostic services into the community by setting up at local markets. This makes it easier for farmers and home gardeners to access accurate diagnosis and get advice on plant pest and disease control options. While doing this, the research team is building a database of problems encountered, providing on ground intelligence for national surveillance activities. A key element of the project is the comprehensive training manual developed for Plant Health Doctors. The manual is being integrated into plant protection training courses in the Fiji National University, Solomon Islands National University and the University of the South Pacific.

- » **New partnerships connect East Africa to emerging technologies:** The new Emerging Insect Technology Hub initiative, launched in March 2022, is a joint venture between ACIAR and AgriFutures Australia in Australia, and the International Center for Insect Physiology and Ecology (icipe) in Nairobi, Kenya. It aims to catalyse existing science, industry and policy partnerships and linkages between East Africa and Australia around emerging insect technologies. Insects as feed, food and fertiliser have tremendous potential to contribute to waste management and benefit sustainable development globally. The hub will be a catalyst for scientists and industry to share knowledge to accelerate progress and uptake of insect technologies. One of the first activities is to develop a Gold Standard Black Soldier Fly Manual, while a planned future collaboration with New Zealand Plant and Food Research aims to ascertain the potential uptake and interest in emerging insect technologies in the Pacific.
- » **Integrating management of *Fusarium* wilt of bananas in the Philippines and Australia:** Bananas are an important commodity in the Philippines. In the Philippines, bananas are the second largest exporter by value of bananas globally. *Fusarium* wilt is considered the most destructive of all banana diseases. Resistance to the disease is growing due to scientific knowledge developed by an ACIAR project on the epidemiology, containment, and management of *Fusarium* wilt. The project team had a significant influence in containing *Fusarium* wilt when it was first detected in Queensland, preventing it from devastating Australia's banana industry. Disease suppression practices are also reducing soil and water pollutants from contaminating the Great Barrier Reef.

The project benefit is estimated to be \$22 million in the Philippines and \$81 million in Australia. The success of the project is attributed to the collaborative, multi-disciplinary and adaptive nature of the project team, their strong understanding of extension networks and ability to 'influence the influencers' in Australia. Lessons learnt for future projects include conducting feasibility studies to understand industry structures before starting large projects, and involving influential farmers in project teams from the outset to facilitate feedback loops and farmer-to-farmer practice change.

- » **Processing of mungbean in Southern Bangladesh villages increases crop value to farmers:** An ACIAR project in southern Bangladesh is evaluating dry season crops suitable for the region, with possible innovations to intensify the system. The project found that farmers were not getting the full income and nutrition benefits of their mungbean crops because they had to sell the unprocessed grain, and purchase dehulled grains from traders. The project is disseminating small mills for dehulling mungbean in villages. Village-based processing enables the farmers to sell a higher value grain and is encouraging home consumption of this nutritious legume. The increased return to growers from mungbean dehulled by the mini-mills is creating shifts in farmer perceptions of the crop. Farmers now indicate their willingness to use all inputs to maximise returns from mung cultivation. The mini-mills are unlocking the potential of mungbean production, which is now being widely reported on Bangladesh television and in the media.

Capacity building

Our Capacity Building Program identifies and establishes opportunities for individuals and organisations in partner countries to develop their leadership, technical and management skills in agricultural research and policy. This both complements and emerges from our portfolio of bilateral and regional research projects, where bespoke capacity-building approaches deliver contextually tailored support to individuals and organisations.

In 2021-22, we continued to improve our monitoring and evaluation systems to develop more robust organisational capacity-building approaches. This work included the strengthening of core capacity-building programs such as the John Dillon Fellowship with a new contractual partner, and an expanded Pacific Agricultural Scholarship Program – Climate Resilience, which included direct support to our partners in the Pacific region.

We continued to invest in innovations introduced during the first year of the pandemic, delivering another round of the Alumni Research Support Facility to 38 recipients, supporting our alumni through our online engagement platform, Alumni 360, which now reaches more than 600 alumni across the Indo-Pacific region.

With international travel opening up, we have been able to recommence bringing our participants together and to Australia for face-to-face training. This included a small intake of seven John Allwright Fellows, with more to come in the year ahead. We continued to strengthen our additional academic support facilities and pastoral care to both John Allwright Fellows and Pacific Scholars as the impact of COVID-19 unfolded.

Another COVID-driven innovation was the development of ACIAR Learn, a bespoke online learning program that works on mobile devices with limited connectivity to provide training opportunities for ACIAR alumni and project staff. In 2021-22, we delivered and completed the first three ACIAR Learn courses, each with high-levels of engagement and positive feedback. As the project gains momentum in 2022-23, the flexible learning modality and accessibility of ACIAR Learn is expected to be useful for ACIAR and our partners well into the future.

Through the ACIAR alumni network, we worked with past fellows in their home countries to build strong alumni programs to support continuous capacity building to meet self-identified needs and create a network of professionals across the region maintaining connection with Australia.

Our highly regarded ongoing fellowships, such as the Meryl Williams Fellowship, continued to provide intensive career development training, through online learning in preparation for their programs in Australia. Qualitative assessments indicate that the fellows have remained highly engaged and satisfied with the quality of the program and the relationship with their mentors.

The year ahead

Throughout 2022, ACIAR is celebrating the achievements and impacts of 40 years of agricultural research-for-development.

In the international arena, ACIAR is a highly respected partner in agricultural research-for-development. The year ahead presents several opportunities for ACIAR to contribute to global discussions on food security and climate change, including the 27th session of the Conference of the Parties (COP 27) under the United Nations Framework Convention on Climate Change. ACIAR plans to share tangible examples of game-changing Australian innovation and investment that, with the right partnerships in place, can be scaled for significant impact globally.

Australia's support for international agricultural research centres was embedded in our enabling legislation, and funding to these centres is managed by ACIAR. During 2022-23, ACIAR will continue its involvement with CGIAR. In November 2022, for the first time in Australia's 50-year involvement in the CGIAR, we will host a meeting of the CGIAR System Council. We have aligned the System Council meeting with the TropAg International Agriculture Conference being held in Brisbane and will further capitalise on these events and the presence of global experts in Australia with the Commission for International Agricultural Research hosting a three-part dialogue series on food security and food systems transformation in the Indo-Pacific.

Looking ahead, we will continue to strengthen and broaden our nine-year relationship with our sister organisation in Canada, the International Development Research Centre, through co-investments in food security in Africa and a program on the critical issue of food loss, and in delivering a new One Health program on the critical issue of zoonotic diseases in South-East Asia.

The Australian Government is revising its development policy, that will necessarily inform the Overseas Development Assistance (ODA) budget and the delivery of aid programs. We are confident that ACIAR and the research investments we manage are well-positioned to inform development policy and its implementation. There is a very clear understanding that Australia's strengths in agricultural, environmental and health sciences are a strategic national asset, highly relevant to the challenges faced by all countries across the Indo-Pacific Region.

Australia is a world leader in agricultural innovation. The breadth, depth and 40-year history of the ACIAR research portfolio, reflecting the efforts of many hundreds of scientists from across the Australian agricultural innovation system, is a strategic soft power asset. This spans the sciences that support productivity, biosecurity and sustainability, and the disciplines that support the development of effective and more inclusive policies, value chains and adoption processes.

Food security concerns, exacerbated by the 'three Cs' of climate change, COVID-19 and conflict, are central once again. The intersections between food security, biosecurity, water security, health security and national security have never been more obvious or cogent. These are shared challenges, and there are enormous benefits to be gained for Australia as well as our neighbours through working on them together, in partnership. The science and policy capabilities that are built through ACIAR-funded science partnerships are a distinctive projection of Australian influence for the good of our region.

PART 1

Overview

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About ACIAR

The Australian Centre for International Agricultural Research (ACIAR) is the Australian Government's specialist agricultural research-for-development agency.

ACIAR is established by the *Australian Centre for International Agricultural Research Act 1982* (the ACIAR Act), as amended. It is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act) and a statutory agency under the *Public Service Act 1999*.

ACIAR is an agency of the Foreign Affairs and Trade Portfolio and contributes to Australia's development assistance program. ACIAR operates dominantly on budget appropriation from Australia's Official Development Assistance (ODA).

The executive management governance structure of ACIAR headed by a Chief Executive Officer, who reports directly to the Minister for Foreign Affairs.

The **ACIAR 10-Year Strategy 2018–2027** guides the agency, consistent with the ACIAR purpose under the enabling legislation and reflecting the Australian Government's foreign policy framework and the United Nations' Agenda 2030 Sustainable Development Goals.

Roles and functions

ACIAR works with public and private research institutions to improve the productivity and sustainability of agricultural systems and the resilience of food systems in partner countries. It identifies opportunities and brokers partnerships to undertake international agricultural research and capacity building, and supports the implementation of these partnerships.

ACIAR-supported projects are designed to produce specific research outputs that translate to development outcomes such as improved food security, better nutrition, improved health and increased prosperity. Economic returns to ACIAR bilateral project investments since 1982 have been conservatively valued at \$64 billion. Individual projects also deliver social, environmental and capacity benefits that are not included in these economic measures.

The collaborative international programs and partnerships underpinning ACIAR-supported research also improve 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, Australia included.

The success of ACIAR programs in partner countries supports Australia's national interests. Enhanced prosperity and reduced poverty in partner countries contributes directly to regional peace and security. Economic prosperity leads to stronger economies in the region, offering new trade, investment and business opportunities for Australia. These science partnerships also have brought regional and international respect for ACIAR and for Australia, and represent an integral part of the Australian Government's economic diplomacy strategy in the Indo-Pacific region.

Australia's contribution to the international agricultural research network, including the CGIAR, is managed by ACIAR. Dedicated to addressing poverty, hunger and nutrition, and environmental degradation, the CGIAR is a global research leader and a key partner for ACIAR and Australia. Outputs of the CGIAR research programs also flow to Australia.

Purpose, outcome and program

The purpose of ACIAR is:

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

Our purpose reflects the commitment of the Australian Government to promote Australia's national interests by contributing to sustainable economic growth and poverty reduction in our region, with a focus on economic diplomacy and women's economic empowerment. The work of ACIAR is part of Australia's broader development assistance program, supporting research collaboration while emphasising individual and institutional capacity building and private sector-led development, targeted at the agriculture, fisheries and forestry sectors.

Our mission and vision are derived from our purpose. We work with public and private research institutions to improve the productivity and sustainability of agricultural systems and the resilience of food systems in partner countries. International agricultural partnerships are at the heart of our work. Our partnership model and areas of work have evolved strategically since the establishment of ACIAR in 1982.

Under the enhanced Commonwealth performance framework, ACIAR works to one government outcome (Outcome 1) and one program (Program 1). Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Programs are the primary vehicle by which government entities achieve the intended results of their outcomes.

ACIAR plans and implements its operations according to its 10-year strategy, which defines six high-level objectives that guide primary planning documents. Performance for the period covered in this annual report is guided by the [ACIAR Corporate Plan 2021-22](#), which covers the four-year period 2021-22 to 2024-25.

The corporate plan identifies targets for performance, which are aligned with performance criteria and targets set out for ACIAR in the Portfolio Budget Statement.

Figure 1 illustrates the relationship between the outcome, program and purpose of ACIAR in the reporting year, as set out in Portfolio Budget Statements 2021-22, and how ACIAR plans and reports its performance according to these.





Figure 1: ACIAR performance structure

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	
	International agricultural research-for-development for more productive and sustainable agriculture.	
Corporate Plan	Purpose	
	To contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture emerging from collaborative international research	
	Performance criteria	Target
	Delivery of programs in line with the ACIAR 10-Year Strategy 2018–2027: <ul style="list-style-type: none"> » global research collaborations » bilateral and regional research projects through 10 research programs » scientific and policy capacity-building activities 	Through annual project progress reports, mid- and end-project reviews, long-term adoption studies and impact pathway analyses, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these criteria are: <ul style="list-style-type: none"> » exceeding expectations » meeting expectations » not meeting expectations
Annual performance statement (Annual Report)	Report achievement of targets set for performance criteria	

ACIAR executive

ACIAR has an executive management governance structure. The Chief Executive Officer (CEO) manages the administrative and financial affairs of ACIAR and its staff, subject to, and in accordance with, any directions given by the Minister for Foreign Affairs.

The CEO leads an executive team, which provides strategic leadership of the agency to ensure program delivery is consistent with government policy objectives to an appropriate level of performance. The Executive undertakes key strategic discussions, considers emerging risks, and considers and actions recommendations of agency staff.

The ACIAR organisational structure at 30 June 2022 is shown at Appendix 1.



**Chief Executive Officer
Professor Andrew Campbell
FTSE FAICD**

Professor Andrew Campbell is the ACIAR CEO and was appointed on 31 July 2016. He was reappointed for a further two years in June 2021.

Andrew has played influential roles in sustainable agriculture and natural resource management in Australia for more than 30 years. He has a Diploma of Forestry from the Victorian School of Forestry, Creswick, a Bachelor of Forest Science (Honours) from the University of Melbourne and a Master of Science (Management of Agricultural Knowledge Systems) from Wageningen University in The Netherlands. Andrew is an elected Fellow of the Academy of Technology and Engineering, Fellow of the Australian Institute of Company Directors and an honorary Professorial Fellow at the Australian National University.



**General Manager, Outreach and Capacity Building
Ms Eleanor Dean**

The General Manager, Outreach and Capacity Building leads the development and implementation of the ACIAR outreach strategy, and leads and directs a team responsible for ACIAR communications, stakeholder engagement, capacity building and outreach activities.

Ms Eleanor Dean has worked in public affairs and communication for the Australian Government for more than 25 years on a diverse range of issues including natural resource management, biodiversity, education and training. Prior to joining ACIAR in 2017, Eleanor led the safety promotion and communication branch at the Civil Aviation Safety Authority. She has a Bachelor of Communication (Honours) from the University of Canberra.



Chief Finance Officer
Ms Audrey Gormley

The Chief Finance Officer is responsible for providing strategic financial advice to the organisation, in addition to managing human resources, business services (information technology), procurement, legal, property and other corporate activity.

Ms Audrey Gormley joined ACIAR in July 2017 and has over 30 years' experience in all facets of finance and accounting both at strategic and operational levels, working in investment banking and insurance sectors before joining the Australian Government. Prior to joining ACIAR, Audrey was Chief Finance Officer at Food Standards Australia New Zealand for over 10 years. She holds a Bachelor of Commerce from University College Dublin and is a Fellow of the Association of Chartered Certified Accountants.



**General Manager,
Country Partnerships**
Dr Peter Horne

The General Manager, Country Partnerships is responsible for leading and setting the research strategy for ACIAR country (bilateral) programs, managing the ACIAR Country Network, and leading the engagement with key research partners and stakeholders, in Australia and overseas.

Previously, Dr Peter Horne was Research Program Manager for Livestock Production Systems for ACIAR. Peter has spent most of his career based in Asia, involved in agricultural research-for-development with a particular focus on forages and livestock systems. Peter has a Bachelor of Science (Honours) in environmental sciences from Griffith University and a PhD in tropical forage agronomy from University of New England, Australia.



Chief Scientist
Dr Daniel Walker

The Chief Scientist oversees the strategic science focus of the ACIAR research portfolio and its impact assessment, monitoring and evaluation work. The Chief Scientist also provides leadership for research program managers across 10 research areas, and oversight of our relationship with the Australian innovation system.

Dr Daniel Walker joined ACIAR in November 2017 to take up the newly created role of Chief Scientist. Prior to ACIAR, Daniel spent 23 years at CSIRO, where he was Research Director for Agriculture and Global Change with CSIRO Agriculture and Food and previously, Chief of CSIRO Ecosystem Sciences. Daniel has a Bachelor of Science (Honours) in agriculture, forestry and rural economy from the University of Edinburgh and a PhD from the University of Wales.

PART 2

Performance

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Part 2 reports on the results achieved in 2021-22 against the purpose and performance criteria published in the ACIAR Corporate Plan 2021-22 and ACIAR Portfolio Budget Statements 2021-22.

Annual performance statement

Introductory statement

I, Andrew Campbell, as the accountable authority of the Australian Centre for International Agricultural Research (ACIAR), present the 2021-22 annual performance statement of ACIAR, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, this annual performance statement is based on properly maintained records, accurately reflects the performance of the entity, and complies with subsection 39(2) of the PGPA Act.



Professor Andrew Campbell

Chief Executive Officer

12 October 2022

Results

Under the enhanced Commonwealth performance framework, ACIAR achieves its purpose through a single government outcome (Outcome 1) and program (Program 1).

During 2021–22, ACIAR instigated, brokered and managed research partnerships and programs with approximately 385 research organisations and institutions, across 31 countries in the Indo-Pacific region. There were approximately 181 active research projects and programs (ongoing or starting).

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

- » global research collaborations
- » bilateral and regional research partnerships
- » scientific and policy capacity-building activities

The investment and design of our projects, programs and partnerships are guided by our high-level strategic objectives ([ACIAR 10-Year Strategy 2018–2027](#)) and evaluated against our performance criteria and targets ([ACIAR Corporate Plan 2021–22](#) and ACIAR Portfolio Budget Statement 2021–22).

ACIAR manages and monitors its investments in research and partnerships to maximise impact and returns. We have a well-established approach to assessing adoption of research results and their subsequent impact at a project level. More recently, we developed a portfolio-scale approach to help refine our priorities, learn lessons from current and past projects, and report accurately to our Minister, the Parliament and the Australian public.

We assess our performance through an integrated approach to monitoring and evaluation at a project level and at a portfolio level.

The impact of ACIAR projects, programs and partnerships is complex to measure, as it involves technological and sociological changes in developing countries in the Indo-Pacific region, which may be realised over many years, even decades, after the original research investment. The ACIAR monitoring and evaluation framework continues the development and refinement of indicators and their measurability.

The following tables record the performance of ACIAR during 2021–22 against performance criteria and targets set out in the ACIAR Portfolio Budget Statement 2021–22.

Purpose

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.

Outcome 1

To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through supporting international agricultural research and training partnerships.

Program 1

International agricultural research-for-development for more productive and sustainable agriculture.

Global research collaborations

ACIAR performance against targets, 2021-22

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018-2027 of global research collaborations		
Area monitored	Influence as a donor		
Performance indicator	% of supported multilateral research collaborations in which ACIAR is represented on a governance body		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The target was for ACIAR to be represented on 50-90% of the governance bodies overseeing the multilateral research collaborations supported by ACIAR on behalf of Australia. The result for 2021-22 was 60%, this result met expectations. ACIAR works to build and maintain multilateral partnerships with a range of international organisations, institutes and associations engaged in agricultural research and the delivery of regional or global public goods. By being an engaged donor through governance positions, Australia is valued as a strong, innovative partner in international agricultural research. Partnerships established through global research collaborations contribute to achieving Australia's global citizenship goals. Representation through these types of governance positions provides deep engagement in global forums and ensures that Australia is influential and held in high esteem by the international agricultural research sector, national governments and donor communities.

Area monitored	Mutual respect and commitment		
Performance indicator	% of multilateral financial contributions delivered by the end of the financial year		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The target was to have more than 80% of financial contributions delivered by the end of the financial year. The result for 2021-22 was 100%, which exceeds expectations. Timely and reliable financial support of multilateral partners demonstrates that Australia is a stable and reliable funder.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of global research collaborations		
Area monitored	Mutual respect and commitment		
Performance indicator	% of agreed reporting products submitted within agreed time frames		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The target was to have 50–90% of reporting products submitted within agreed timeframes. All reporting has been received within expected timeframes, so this result is regarded to exceed expectations. Timely reporting is an expression of an engaged two-way relationship between ACIAR and multilateral partners. This reporting also performs an important role in informing the direction and scale of future investment in the production of regional and global public goods.

Area monitored	Mutual respect and commitment		
Performance indicator	% of multilateral financial contributions delivered within an acceptable range of variation from previous financial year		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The target was to have no more than a 20% decrease in support from the previous financial year. The result was considered to exceed expectations as the totals for all individual ACIAR multilateral payments remained the same for 2021–22 as in the previous year. This demonstrates that ACIAR continues to be a consistent donor in a time of funding uncertainty due to a global pandemic. These funds sustain the production of important regional and global public goods by international organisations, institutes and associations.

Bilateral and regional research partnerships

ACIAR performance against targets, 2021-22

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018-2027 of bilateral and regional research partnerships through 10 research programs		
Area monitored	Project management		
Performance indicator	% of annual deliverables submitted on schedule		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR aimed to have 50-80% of annual deliverables submitted within expected timeframes. This financial year, 75% of deliverables were received within anticipated timeframes, an improvement of 8% on last financial year, demonstrating a steady improvement in ACIAR business systems.

Area monitored	Project management		
Performance indicator	% of annual and final reports submitted on schedule		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR aimed to have 50-80% of annual and final reports submitted within expected timeframes during 2021-22. We met this target, with 64% of reports received on schedule. This result is a 14% improvement on our performance in the previous year, demonstrating the continued upward trajectory in this indicator we expected as a result of significant efforts to improvement our management processes.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
Area monitored	Delivery of intended project objectives		
Performance indicator	% of projects concluded during the financial year that rated as good quality or above on the effectiveness criteria in final project reviews		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR aimed to have 70–90% of concluded projects demonstrating effective delivery of project objectives during 2021–22. The goal was comfortably met with 89% of concluding projects demonstrating achievement of objectives. This is consistent with performance in previous years, a significant achievement given the complex contexts in which research activities are conducted. It is reassuring for us that projects that have been operating under restricted conditions for two years during the COVID-19 pandemic are not showing an overall decline in effectiveness.

Area monitored	Delivery of intended project objectives		
Performance indicator	% of projects concluded during the financial year that rated as good quality or above on the gender equity criteria in final project reviews		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

To reflect the emphasis that ACIAR, and the Australian aid program more broadly, gives to improving the status of women and girls through our activities, ACIAR tracks and reports on how consistently our projects contribute to improved gender equity. In 2021–22 ACIAR aimed to have 70–90% of concluded project reviews showing a positive contribution. The result met expectations, with a total of 78% rated as good or above in relation to contribution to gender equity. This result is the same as our performance in 2020–21, demonstrating a consistently high level of performance but also the challenges in achieving improvements in performance in this area in the remaining 20% of our research portfolio. A revised Gender Equity and Social Inclusion Strategy with a clear monitoring and reporting framework to be delivered in 2022–23 is anticipated to progress this area in coming business cycles.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–2027 of bilateral and regional research partnerships through 10 research programs		
Area monitored	Contribution to development outcomes		
Performance indicator	% of long-term adoption studies completed during the financial year showing evidence of significant use of identified project outputs by next and/or final users		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

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. In 2021–22, we aimed to see 70–90% of ex-post adoption studies showing evidence of significant use of identified project outputs by next and/or final users. In 83% of studies completed, there was significant evidence of uptake and use by intended users. The result is consistent with performance in previous years, which have generally found strong evidence of use in 75–88% of studies. As researchers can manage for but not guarantee the eventual use of knowledge by intended users, this is a strong result.

Area monitored	Contribution to development outcomes		
Performance indicator	% of long-term economic impact assessments completed during the financial year showing benefit-cost ratio of 3:1 or above		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

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). In 2021–22, we aimed to see 70–90% of benefit:cost studies show a return on investment of 3:1 or higher. In this financial year we exceeded expectations, with 100% of our studies returning a benefit:cost ratio of higher than 3:1. This is an improvement on last year, with both an increase in the study sample size and the benefit:cost ratio they found.

Scientific and policy capacity-building activities

ACIAR performance against targets, 2021-22

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018-27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Project management		
Performance indicator	% of annual deliverables submitted on schedule		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR continues to demonstrate efficient and effective contract management of key capacity-building programs. In 2021-22, 100% of all contracted deliverables were delivered within mutually agreed timelines, exceeding our target of 70-90%. This reflects that all programs have successfully adapted to ongoing COVID-19 uncertainties and are making use of appropriate online and remote delivery modalities to ensure delivery.

Area monitored	Project management		
Performance indicator	% of total participants identifying as women		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

ACIAR has mainstreamed gender equity and social inclusion across all our capacity-building programs. The ACIAR Gender Equity Policy and Strategy requires 50% of participants in capacity building programs identifying as women in all their diversity. In 2021-22, this target was exceeded, with 65% of participants identifying as a female. Identifying institutional and organisational barriers and enablers is a feature of the Meryl Williams Fellowship, John Dillon Fellowship and ACIAR alumni programs. The Meryl Williams Fellowship supports female international agricultural researchers and scientists across the Indo-Pacific to improve their leadership and management skills.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018-27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Delivery of intended program objectives		
Performance indicator	% of total program participants successfully completing		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

The additional academic support provided by ACIAR to both John Allwright Fellows and scholars in the Pacific Agricultural Scholarship Support Program encourages strong engagement and high completion rates. During the period, 98% of participants successfully completed: this exceeds the target of 70-95%. All John Allwright Fellows who were expected to graduate in 2021-22 did so (nine in total), and the rest of our scholars are continuing with their programs with very low levels of attrition.

Area monitored	Delivery of intended program objectives		
Performance indicator	% of participants who self-assess their experience of the program as satisfactory or above at completion		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

In 2021-22, ACIAR had a target of 70-95% of participants assessing their experience as satisfactory or above at completion of their program. This financial year, across all programs, the result was a 98% satisfaction rating. ACIAR takes this indicator very seriously as it is real time feedback on the relevance and quality of our capacity building programs.

Performance criteria	Delivery in line with the ACIAR 10-Year Strategy 2018–27 of capacity-building activities targeted to agricultural researchers in partner countries		
Area monitored	Contribution to development outcomes		
Performance indicator	% of total program alumni profiled in qualitative case studies annually who are engaged in relevant sectors		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

In 2021-22, ACIAR aimed to see retention rates of 50-80% across our alumni network. Every year, ACIAR undertakes an alumni annual survey to assess the relevance of to these programs to their careers, and their ongoing engagement with the sector. From survey respondents, 81% indicated that they are still working within agricultural research, most commonly in horticulture, natural resource management and social sciences (including agricultural economics, social research, development, and monitoring and evaluation).

Area monitored	Contribution to development outcomes		
Performance indicator	% of total program alumni profiled in qualitative case-studies annually who self-assess the program as a significant contribution to career development		
Target	Exceeding expectations	Meeting expectations	Not meeting expectations
Result	Exceeding expectations	Meeting expectations	Not meeting expectations

Analysis

In 2021-22, ACIAR had a target of 70-80% of total program alumni self-assessing the program as a significant contribution to career development. Based on the alumni survey, the target was exceeded, with a total of 98% noting the ACIAR Capacity Building program as a significant influence on their career.

Financial performance

The 2021–22 financial statements for ACIAR are presented in Part 4 of this report. A summary of financial performance for departmental activities and the activities administered on behalf of the government is provided below.

Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by ACIAR in its own right (costs of running the business). Administered activities involve the management or overseeing by ACIAR, on behalf of the Australian Government, of items controlled or incurred by the government (program delivery).

Departmental activity

The net operating result for 2021–22 was a deficit of \$0.705 million (2020–21: surplus \$0.894 million). Revenue included a direct appropriation of \$9.362 million (2020–21: \$9.352 million) supplemented by other income of \$1.892 million (2020–21: \$2.127 million) and minor gains of \$0.002 million (2020–21: \$0.001 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 2021–22 was \$11.961 million (2020–21: \$10.586 million). This included staff costs \$6.720 million, operating expenses (for example, property expenses, travel, IT, communications, etc.) of \$3.683 million, and depreciation, amortisation and other asset write-downs of \$1.489 million.

Administered activity

Total administered funds appropriated to ACIAR for 2021–22 was \$91.191 million (2020–21: \$87.346 million). ACIAR received an additional \$10.080 million (2020–21: \$8.516 million) primarily under separate agreements or records of understanding with external parties.

Total program expenditure for 2021–22 was \$99.422 million (2020–21: \$95.007 million). This included \$9.156 million (2020–21: \$8.014 million) expenditure of monies received under separate agreements or records of understanding with external parties (mainly Department of Foreign Affairs and Trade).

Accounting policies

ACIAR complies with relevant accounting standards and legislative reporting requirements.

Entity resource statement

Table 1 presents a summary of total resources and payments for ACIAR in 2021-22. Note that ACIAR administers one government outcome and one program.

Table 1: Entity resource statement, 2021-22

	Actual resources available	Resources used	Remaining balance 30 June 2022
	\$'000s	\$'000s	\$'000s
Departmental			
Annual appropriations – ordinary annual services	14,257	8,888	5,369
Annual appropriations – other services – non-operating	352	161	191
Total departmental annual appropriations	14,609	8,049	5,560
Own source income	1,517	1,517	-
Resources received free of charge	34	34	-
Total departmental resourcing (A)	16,160	10,600	5,560
Administered			
Annual appropriations – ordinary annual services	96,549	85,606	10,943
Total administered appropriation	96,549	85,606	10,943
Special account			
Opening balance	9,240	-	-
Receipts	14,501	-	-
Payments	-	8,569	-
Closing balance	-	-	15,172
Total administered resourcing (B)	120,290	94,175	26,115
Total resourcing and payments (A)+(B)	136,450	104,779	31,675

PART 3

Management and accountability

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Corporate governance

ACIAR is established by the *Australian Centre for International Agricultural Research Act 1982 (the ACIAR Act)*, as amended. It is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013 (the PGPA Act)* and a statutory agency under the *Public Service Act 1999*. ACIAR is part of the Foreign Affairs and Trade portfolio.

The agency has an executive management governance structure. The Chief Executive Officer (CEO) manages the administrative and financial affairs of ACIAR and its staff, subject to, and in accordance with, any directions given by the Minister for Foreign Affairs.

The CEO is supported by an Audit and Risk Committee, which provides independent assurance to the CEO on financial and performance reporting responsibilities, risk oversight and management, and systems of internal auditing of ACIAR. ACIAR complies with relevant accounting standards and legislative reporting requirements.

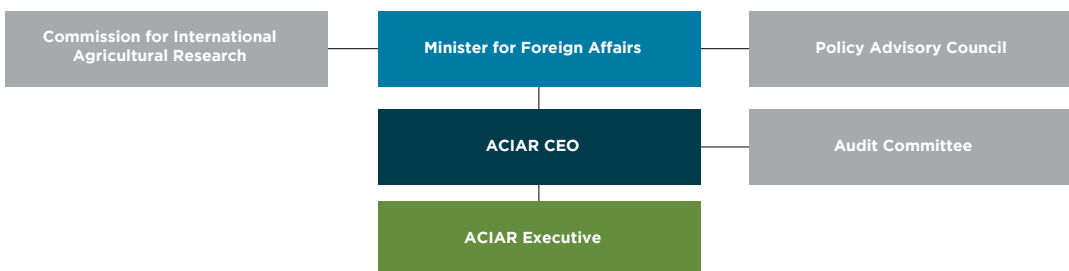
Also established under the ACIAR Act is the Commission for International Agricultural Research (the Commission), which provides collective decision-making and expert strategic advice to the Minister on the operations of ACIAR; and the Policy Advisory Council (for international agricultural research), which provides advice to the Minister on the way Australia supports international agricultural research and development.

The operations of ACIAR are determined at the highest level by the *ACIAR 10-Year Strategy 2018–2027*, which guides the agency, consistent with its enabling legislation, Australia's development assistance policy and the United Nations 2030 Agenda for Sustainable Development.

Performance is planned and monitored within the enhanced Commonwealth performance framework. Planning in terms of the outcome and program administered by ACIAR is documented by the *ACIAR Corporate Plan 2021–22*, which covers the four-year period 2021–22 to 2024–25. The corporate plan identifies targets for performance, which are aligned with performance criteria and targets set out for ACIAR in the Portfolio Budget Statements.

ACIAR has policies and guidelines in place to support ethical behaviour and mandate the Australian Public Service (APS) Values and Code of Conduct. During 2021–22, we negotiated with staff to establish a new Enterprise Agreement, introducing new clauses to cover Domestic Violence Leave, and leave for women and their partners following a miscarriage.

Governance structure of ACIAR



Executive management

The ACIAR Act prescribes the appointment and functions of the CEO and staff, as well as their remuneration and employment conditions.

Chief Executive Officer

The office and role of the CEO are established in sections 4A and 5 of the ACIAR Act. The CEO manages the administrative and financial affairs of ACIAR and its staff, subject to, and in accordance with, any directions given by the Minister for Foreign Affairs under Part 5 of the Act.

The primary responsibilities of the CEO are to:

- » formulate programs and policies with respect to agricultural research that identify and/or solve agricultural problems in developing countries
- » commission agricultural research to address programs and policies formulated
- » communicate the results of such agricultural research
- » establish and fund training schemes related to ACIAR research programs
- » conduct and fund development activities related to ACIAR research programs
- » fund international agricultural research centres.

The CEO holds responsibilities as Head of Agency as set out in the PGPA Act and the *Public Service Act 1999*. The CEO is not subject to direction by the Commission for International Agricultural Research (the Commission) in relation to the performance of functions or exercise of powers under these acts.

Professor Andrew Campbell was appointed to the role of CEO on 31 July 2016 for a period of five years. In June 2021, he was reappointed for another two years, extending his term as CEO until 31 July 2023. The Governor-General appoints the CEO, and the Minister is the identified Employing Body for remuneration purposes. The remuneration and terms and conditions of the CEO are determined by the Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2021, made under subsections 7(3) and (4) of the *Remuneration Tribunal Act 1973* and Remuneration Tribunal (Official Travel) Determination 2019.

Written directions may be given to the CEO by the Minister regarding the exercising of their powers or the performance of their functions. This includes directions with respect to the commissioning of particular research.

In 2021-22, there were no directions given.

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 period ended 30 June 2022, ACIAR had five executives who met the definition of key management personnel (Table 2). The ACIAR Executive formally met 11 times during 2021-22 in addition to weekly informal planning meetings.

In the notes to the financial statements for the period ending 30 June 2022, ACIAR discloses a summary of remuneration expenses for key management personnel, as outlined in Table 2. In accordance with the PGPA Rule, the summary information is disaggregated and presented in Appendix 3.

Table 2: Key management personnel, 2021-22

Name	Position	Term
Professor Andrew Campbell	Chief Executive Officer	Full year*
Ms Eleanor Dean	General Manager, Outreach and Capacity Building	Full year
Ms Audrey Gormley	Chief Finance Officer	Full year
Dr Peter Horne	General Manager, Country Partnerships	Full year
Dr Daniel Walker	Chief Scientist	Full year*

* Professor Andrew Campbell was on long service from 18 October 2021 to 4 January 2022. During this time, the Minister appointed Dr Daniel Walker as Acting ACIAR CEO.

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.

Financial accountability and compliance

ACIAR, as a non-corporate Commonwealth entity, is subject to the policy guidelines determined by the Australian Government from time to time regarding accountability, reporting, review and general operations.

The agency is accountable through the Minister to Parliament. It is also subject to government financial and accounting policies and procedures. Staff members are employed under the *Public Service Act 1999*. Within these constraints, ACIAR has the power to do all things it considers appropriate for the performance of its statutory functions.

Authority

ACIAR derives its authority from the *Australian Centre for International Agricultural Research Act 1982*. Financial powers and duties are also drawn from the *Public Governance, Performance and Accountability Act 2013* and subordinate rules, and from the *Public Service Act 1999* in the case of staffing.

Accounting practices

ACIAR follows accounting practices in accordance with the PGPA Act, other related legislation and recognised accounting standards. Financial statements are presented in accrual accounting format in Part 4 of this annual report. The financial statements have been audited by the Australian National Audit Office.

Insurances

Primary corporate insurance for ACIAR is provided through Comcover, as the manager of the Commonwealth's insurable risks. Comcover coverage includes general and products liability professional indemnity, CEO and officer's liability, property loss and damage, personal accident and official travel. The insurance premium for 2021-22 was \$41,773 (excluding GST). The premium paid for 2020-21 was \$40,654 (excluding GST).

Significant non-compliance issues with finance law

During 2021-22, ACIAR did not report any matters of significant non-compliance with finance law to the Minister under paragraph 19(1)(e) of the PGPA Act.

Audit and Risk Committee

The primary role of the Audit and Risk Committee is to provide independent assurance to the CEO on financial and performance reporting responsibilities, risk oversight and management, and systems of internal auditing of ACIAR. The ACIAR Audit and Risk Committee is established in accordance with Section 45 of the PGPA Act.

While there have been no changes to the PGPA Act that required a change to the committee's existing charter, Resource Management Guide 202 was updated, recommending entities consider a separate risk committee. However, the guidelines provided for small agencies to rename the audit committee to include risk, rather than have two separate committees.

This reinforces the important roles of the audit committee in supporting the Accountable Authority in managing and engaging risk. Therefore in 2022, the ACIAR Audit Committee was officially renamed the ACIAR Audit and Risk Committee.

The charter, functions and responsibilities of the Audit and Risk Committee are published in detail on the [ACIAR website](#).

The Audit and Risk Committee met four times in 2021-22 (Table 3). Each committee meeting was supported by advisers from external auditors (Australian National Audit Office), internal auditors (Protiviti/Bellchambers Barrett) and relevant agency staff with secretariat support provided by the ACIAR finance team.

Table 3: Meetings of the Audit and Risk Committee, 2021-22

Meeting	Date	Location
119	13 Sep 2021	ACIAR House, Canberra
120	6 Dec 2021	ACIAR House, Canberra
121	24 Feb 2022	ACIAR House, Canberra
122	26 May 2022	ACIAR House, Canberra

Table 4: Membership of the Audit and Risk Committee, 2021-22

Member	Qualifications	Additional information
Mr Mark Craig	Executive Director, Tourism Australia	Chair & External Member
Ms Bronwyn Fagan	Legal consultant	External Member
Ms Diana Hamono	Internal audit consultant	External Member

Table 5: Terms and meeting attendance of the Audit and Risk Committee, 2021-22

Member	Term of appointment		Meetings eligible	Meetings attended	Total annual remuneration (excl GST)
	Start	End			
Mr Mark Craig	1 Aug 2022	1 Aug 2025	4	4	NA
Ms Bronwyn Fagan	1 Aug 2022	1 Aug 2025	4	4	\$6,750
Ms Diana Hamono	22 Nov 2021	22 Nov 2024	3	2	\$5,250

The committee membership during 2021–22 is in Table 4, with the terms of appointment and the number of meetings attended by each member during the year in Table 5. Members of the committee are currently remunerated for services at a fee of \$1,750 per meeting, see Table 5.

Risk management and business continuity planning

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

Internal audit and countering fraud

Internal audit is an important part of ACIAR governance framework, providing an integral contribution to governance, risk management and control.

In 2021–22, internal audit activity consisted of a Phase 3 review of the ACIAR project life cycle and a review of the cyber security essential eight maturity levels. All recommendations arising from this process were either satisfactorily addressed during the year or were in the process of being addressed.

ACIAR procedures and processes for fraud prevention, investigation, reporting and data collection meet our specific needs and comply with Commonwealth fraud control requirements. The ACIAR fraud control plan is focused on raising awareness among staff, through fraud prevention training, fostering an ethical and professional working environment aligned with the APS Values and APS Code of Conduct, and maintaining strong internal control and audit processes that reduce fraud risks.

The Audit and Risk Committee is responsible for overseeing implementation of the fraud control plan. The plan is brought to the attention of new staff as part of the ACIAR induction process and is available electronically to all staff.

Commission for International Agricultural Research

The Commission for International Agricultural Research (the Commission) is established by Section 7 of the ACIAR Act. The Commission provides advice to the Minister for Foreign Affairs in relation to:

- » the formulation of agricultural research programs and policies, to identify agricultural problems and find solutions in developing countries
- » commissioning and communicating research, and establishing and funding training schemes related to ACIAR-supported research
- » priorities for the ACIAR program and funding
- » on the Minister's request, any other matter relating to the Act.

The Commission comprises a Chair appointed by the Minister and six other Commissioners. Commissioners are appointed by the Governor-General and hold office for a period specified in the instrument of appointment, not exceeding three years. Commissioners during 2021–22 are listed in Table 6. Terms of appointment are shown in Table 7.

The ACIAR Act requires that the Commission holds at least four meetings each financial year. During 2021–22, the Commission met five times (Table 8). The first two meetings in the reporting period were held online as domestic travel was restricted due to the ongoing pandemic. Matters discussed continued to focus significantly on the impact of the COVID-19 pandemic on ACIAR, its partner countries and commissioned organisations.

Table 6: Membership of the Commission for International Agricultural Research, 2021-22

Commissioner	Organisation
Mrs Fiona Simson (Chair) GAICD BA	Grazier, northern New South Wales President, National Farmers' Federation
Professor Andrew Campbell* FTSE FAICD	Chief Executive Officer, ACIAR
Dr Sasha Courville	Chief Impact Officer, Bank Australia
Emeritus Professor Lindsay Falvey FTSE, FAIAS	University of Melbourne
Ms Su McCluskey	Cattle farmer, southern New South Wales Non-executive director and commissioner Australia's Special Agriculture Representative
Dr Beth Woods OAM FTSE	Independent consultant, agricultural management Chair of the Council of the Australian Institute of Marine Sciences
Mr Tony York	Farmer, central wheatbelt, Western Australia Director, National Farmers' Federation
Dr Daniel Walker*	Acting Commissioner (18 October 2021 - 4 January 2022) ACIAR Chief Scientist

* Professor Andrew Campbell was on long service from 18 October 2021 to 4 January 2022. During this time, the Minister appointed Dr Daniel Walker as Acting ACIAR CEO and Acting Commissioner.

Table 7: Terms and meetings attended by members of the Commission, 2021-22

Commissioner	Term of appointment		Meetings eligible	Meetings attended
	Start	End		
Mrs Fiona Simson	17 Sep 2020	16 Sep 2023	5	5
Professor Andrew Campbell	28 May 2020	27 May 2023	4	4
Dr Sasha Courville	17 Sep 2020	16 Sep 2023	5	5
Professor Lindsay Falvey	17 Sep 2020	16 Sep 2023	5	5
Ms Su McCluskey	17 Sep 2020	16 Sep 2023	5	5
Dr Beth Woods	17 Sep 2020	16 Sep 2023	5	5
Mr Tony York	17 Sep 2020	16 Sep 2023	5	5
Dr Daniel Walker	18 Oct 2021	4 Jan 2022	1	1

Table 8: Meetings of the Commission, 2021-22

Meeting	Date	Location
#55	12-13 Jul 2021	Online, due to COVID-19 pandemic
#56	11-14 Oct 2021	Online, due to COVID-19 pandemic
#57	13 Dec 2021	Canberra
#58	9 Feb 2022	Canberra
#59	12-18 Jun 2022	Vietnam

The December 2021 meeting in Canberra was aligned to coincide with the deferred Crawford Fund Parliamentary Conference, bringing the Commissioners face-to-face for only the third time since their appointments in September 2020. Agenda items included deep dives into two ACIAR research programs, Forestry and Fisheries, and hearing how ACIAR had adapted its capacity-building programs to respond to the restrictions of the pandemic.

At the December meeting, the Commission initiated a mid-term review of progress against the [ACIAR 10-Year Strategy 2018–2027](#). The seven-member review panel was independently chaired by Dr Wendy Craik and included two Commissioners, Commissioner Falvey and Commissioner Woods.

In February 2022, the Commission held their meeting in Canberra to coincide with the anniversary dinner to celebrate 40-years of ACIAR. The meeting received a briefing on the ACIAR Monitoring, Evaluation and Learning Advisory Panel, which provides insights and advice to ACIAR for implementing its new performance and results framework.

The final meeting for the year was the delayed and postponed, annual in-country meeting. This was the first in-country meeting since March 2020, and Commissioners were joined in Vietnam by the Policy Advisory Council. Visiting ACIAR projects and partners in the Mekong Delta – a global food security hotspot – the Commissioners heard from both Vietnamese and Australian scientists about ACIAR-funded projects in the delta that are exploring options for smallholder farmers to adapt to changing water levels and salinity, and to assist local governments, communities and smallholders to conserve, restore and extend the crucial mangrove buffer zone.

Disclosure of interests

Commissioners are required to disclose to the Minister and to the Commission any direct or indirect pecuniary interest that might conflict with the proper performance of the Commissioners' functions. The disclosure and the nature of the interest 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 2021–22 was \$180,381 including fees, travel and other meeting expenses. The comparative figure for 2020–21 was \$49,409. As the pandemic travel restrictions lifted, an additional meeting was held, and for the first time in two years, the Commissioners travelled internationally to hold a meeting in country.

Fees for the Chair and members of the Commission are set by the Remuneration Tribunal. The daily fees for the Chair and Members (other than the CEO) were \$1000 and \$750 respectively as of 30 June 2022.



Policy Advisory Council

The Policy Advisory Council (the Council) is established under Section 17 of the ACIAR Act. The Council provides advice to the Minister regarding:

- » agricultural problems of developing countries
- » programs and policies with respect to agricultural research that will either or both identify agricultural problems of developing countries and find solutions to agricultural problems of developing countries.

The role of the Council is to advise the Minister, on matters including:

- » national and regional development constraints
- » opportunities for research and development collaboration
- » national and regional research priorities, particularly those of ACIAR partner countries
- » the matching of Australian expertise (Australia's competitive advantage) with these priorities
- » sources of national and international expertise.

The Council's membership is limited to 13, comprising a President, the Secretary of the Department of Foreign Affairs and Trade or his/her nominee, and 9–11 other members appointed by the Minister. Predominantly, members are appointed from ACIAR partner countries, bringing a range of agricultural and development expertise and experience to the Council.

Under the Act, the Minister is required to ensure that a substantial number of Council members are residents of countries other than Australia, having regard for the knowledge of appointees concerning the agricultural problems of developing countries or their experience in organising or conducting agricultural research. Members of the Policy Advisory Council are listed in Table 9 and appointment terms are shown in Table 10.

The Council meets bi-annually to discuss areas related to its role and functions, once virtually and once internationally, with associated field visits.

The Council met twice in 2021–22, once by videoconference (Meeting #41) and once internationally (Meeting #42) Table 11). Meeting #41 discussed the UN Food Systems Summit, the complex threats to global food systems and how Australia can best address these through agricultural research by playing to its strengths in its sphere of influence. Following this meeting, the President presented the outcomes from the Council meeting to the Commission for International Agricultural Research (the Commission). Meeting #42 was held in Vietnam in alignment with a meeting of the Commission. The visit to Vietnam had a particular focus on the effects of climate change on the Mekong Delta and more broadly on other megadeltas and regions of the Indo-Pacific region. The Council discussed the transformational changes that are essential to addressing the challenges of climate change and other global shocks to sustainable agrifood systems. The Council and Commission members also met to discuss these and other issues, including the mid-term review of the [ACIAR 10-Year Strategy 2018–2027](#).



Table 9: President and members of the Policy Advisory Council, 2021-22

Council member	Position/Organisation
Professor Wendy Umberger (President)	Executive Director (Foundation), Centre for Global Food and Resources, Professor of Agricultural Economics and Food Policy, University of Adelaide
Dr Audrey Aumua	Chief Executive Officer, The Fred Hollows Foundation New Zealand Australian Pacific Women Advisory Board
Professor Ramesh Chand	Union Minister of State & Member of Fifteenth Finance Commission NITI Aayog, India Member, Board of Trustees, CIMMYT (International Maize and Wheat Improvement Centre), Mexico
Dr Rachel Chikwamba (first appointment 29/10/2021)	Member, Group Executive, Chemicals, Agriculture, Food and Health Division, South Africa Council for Scientific and Industrial Research (CSIR)
Dr Sar Chetra (term ended 28/10/2021)	Deputy Secretary General, Ministry of Agriculture, Forestry, and Fisheries, Cambodia
Dr Reynaldo Eborá	Executive Director of the Department of Science and Technology - Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development (PCAARRD)
Dr Segenet Kelemu	Director General and CEO of the International Centre of Insect Physiology and Ecology (icipe) Nairobi, Kenya Member, United Nations University Council
Dr Surmsuk Salakpetch (first appointment 29/10/2021)	Former Director-General Thailand Department of Agriculture; Member, The Senate Sub-Committee on Factors of Production under The Senate Committee on Agriculture and Cooperatives, Thailand Advisor of National Bureau of Agricultural Commodity and Food Standards, Thailand
Professor Achmad Suryana	Member, former Indonesian Agency for Agricultural Research and Development (IAARD) Experts Communication Forum Professor, Indonesian Centre for Social, Economic and Policy Studies
Professor Teatulohi Matainaho	Vice Chancellor, Pacific Adventist University, Papua New Guinea
Dr Nguyen Van Bo	Member, Vietnam Panel on Climate Change Vice Chairman of Vietnam Rural Development Science Association
Mr Sunny Verghese (first appointment 29/10/2021)	Co-founder & Group CEO, Olam International Limited Singapore; Chairman of the World Business Council for Sustainable Development (WBCSD) Chairman of the Board of the Human Capital Leadership Institute (HCLI) Singapore; Chairman of JOil (S) Pte Ltd Member, Board of Trustees of Singapore Management University
Dr Su Su WIN (term ended 18/02/2022)	Deputy Director General (Agricultural Technology), Department of Agricultural Research, Ministry of Agriculture, Livestock and Irrigation, Myanmar
Ms Kathryn Campbell	Secretary, Department of Foreign Affairs and Trade (DFAT)

Table 10: Terms of appointment of the Policy Advisory Council, 2021-22

Council member	Term of appointment (previous appointment in brackets)	
	Start	End
Professor Wendy Umberger (President)	1 Oct 2020	30 Sep 2023
Dr Audrey Aumua	31 Mar 2022	30 Mar 2025
Professor Ramesh Chand	17 Jul 2020	16 Jul 2023
Dr Sar Chetra*	29 Oct 2019	28 Oct 2021
Dr Rachel Chikwamba	29 Oct 2021	28 Oct 2024
Dr Reynaldo Eborá	17 Jul 2020	16 Jul 2023
Dr Segenet Kelemu	31 Mar 2022	30 Mar 2025
Professor Teatulohi Matainaho	31 Mar 2022	30 Mar 2025
Dr Nguyen Van Bo	29 Oct 2021	28 Oct 2024
Dr Surmsuk Salakpetch	29 Oct 2021	28 Oct 2024
Professor Achmad Suryana	17 Jul 2020	16 Jul 2023
Dr Su Su Win*	19 Feb 2019	18 Feb 2022
Mr Sunny Verghese	29 Oct 2021	28 Oct 2024
Ms Kathryn Campbell	Ex Officio member	30 Jun 2022

* term ended and not appointed for a further term

Table 11: Meetings of the Policy Advisory Council, 2021-22

Meeting	Date	Location
#41	11-12 Oct 2021	Online
#42	12-18 Jun 2022	Vietnam

Disclosure of interests

Council members are required to disclose to the Minister and to the fellow members any direct or indirect pecuniary interest that might conflict with the proper performance of the Councillors' functions. The disclosure and the nature of the interest are recorded in the meeting minutes.

Council costs

The cost of operation of the Council during 2021-22 was \$132,766 including fees, travel and other meeting expenses. The comparative figure for 2020-21 was \$15,636.

Noting that in the reporting year, one Council meeting was conducted online and as COVID-related international travel restrictions were eased, Council members took the opportunity to meet face-to-face in a partner country. Prior to the pandemic, the last in-country Council meeting was held in Townsville in September 2019.

Fees for the President and members of the Council are set by the Remuneration Tribunal. The daily fees for the President and Members (other than the Secretary, Department of Foreign Affairs and Trade) were \$556 and \$418 respectively as of 30 June 2022.

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.

Management of human resources

As of 30 June 2022, ACIAR employed 81 employees. Of these, 59 are employed under the *Public Service Act 1999* (Public Service Act) and are located in Canberra; and 22 are at overseas missions and embassies. The ACIAR CEO is not included in these statistics as he is a Full-Time Office Holder under the Remuneration Tribunal.

Managing and developing employees

ACIAR employs ongoing and non-ongoing staff and provides a flexible working environment offering full-time and part-time employment at all classification levels from APS level 4 to SES Band 1. Table 12 provides a summary of staff statistics for 2021–22. Full details of ACIAR staffing statistics are provided in Appendix 2. Staffing statistics.

Snapshot of ACIAR staff as at 30 June 2022

Staff employed under Public Service Act	56.75 FTE ¹
Median length of APS service	4 years
Median age	43 years
Females as % of total	64%
Part-time staff as % of total	17%
Non-ongoing staff as % of total	42%
Employee turnover for 2021-22	21%
Employees identifying as Indigenous	0%

¹ FTE = full-time equivalent

Table 12: Details of staff employed by ACIAR under the *Public Service Act 1999*

Staff detail	2020-21	2021-22
Canberra-based staff		
Number of staff	56	59
Staff (full-time equivalent)	53.45	56.75
Female	39	38
Male	17	21
Base salaries	\$6,455,335	\$7,151,079
Cessations	14	12
Part-time	10	10
Full-time	46	49
Non-ongoing	24	25
Ongoing	32	34
Learning and development	\$92,184	\$59,758
Overseas staff		
Staff (full-time equivalent)	21	22
Base salaries	\$1,109,508	\$1,205,164
Learning and development	\$1,793	\$4,227



Enterprise agreement

Staff other than Senior Executive Service (SES) are covered by the ACIAR Enterprise Agreement 2022-2025, which came into effect on 17 March 2022. This document outlines the core terms and conditions of employment and is supported in its application by the ACIAR Human Resource Manual. The enterprise agreement also includes a clause that allows the CEO and an employee covered by the agreement to make an individual flexibility arrangement. These may be used to vary the effect of terms of the agreement.

As of 30 June 2022, 47 non-SES employees were covered by the ACIAR enterprise agreement. There were 10 non-SES employees with Individual Flexibility Arrangements and two SES officers had determinations under subsection 24(1) of the Public Service Act.

Individual agreements did not provide for any additional non-salary benefits not included in the enterprise agreement.

Employee development

ACIAR uses its Individual Development and Performance Evaluation Scheme to identify and measure the effectiveness of employee's capability development and performance. The scheme links each individual'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 Canberra-based employees in 2021-22, spending a total of \$59,758 on professional learning and development. This expenditure does not include attendance of Research Program Managers at professional conferences and seminars in Australia and overseas. ACIAR also offers study assistance that aims to enhance the skills and knowledge of its employees by providing financial and leave assistance to complete study for career development.



Performance management

The Individual Development and Performance Evaluation Scheme encourages high achievement by improving individual performance through development, evaluation and planning to meet the needs of individuals and ACIAR.

The scheme operates on a three-point rating scale and employees who are rated as ‘meets expectations’ or ‘exceeds expectations’ in the annual performance assessment receive an increment, provided they are not already at the top of a salary range. In the cycle concluded in June 2022, there were 56 completed assessments, with 56 rated as ‘meets expectations’ or higher.

A bonus of \$2,000 is granted to employees rated as ‘meets expectations’ or higher in the performance cycle, who have worked for ACIAR for at least nine months and who were still employed by ACIAR on 30 June 2022, in recognition of achievements against the ACIAR corporate plan. Part-time employees received a pro-rata payment based on hours worked. Forty-seven employees received the performance bonus with payments totalling \$84,740 (Table 13).

The new enterprise agreement which came into effect on 17 March 2022 has removed the agency’s performance bonus arrangements, with the payment made for 2021-22 representing the last bonus payments under that scheme.

Inclusion and diversity

Social inclusion strategy

The Australian Government’s Social Inclusion Statement, *A Stronger, Fairer Australia*, sets out the Government’s plan for achieving greater social inclusion and seeks to ensure that all Australians have the capabilities, opportunities, responsibilities and resources to learn, work, connect with others and have a say.

ACIAR fosters an environment of inclusiveness through several program areas such as supporting workplace diversity, workplace health and safety, learning and development and adherence to mechanisms such as the *Commonwealth Disability Strategy and the Carer Recognition Act 2010*.

Table 13: Bonus payments to staff, 2021-22

APS classification	No. of employees	No. part-time staff receiving bonus	No. full-time staff receiving bonus	Total no. of staff receiving bonus	Aggregate bonus for each classification
EL2-RPM	14	0	11	11	\$22,000
EL2	5	1	3	4	\$7,707
EL1	11	0	9	9	\$18,000
APS6	8	0	7	7	\$13,000
APS5	12	6	5	11	\$18,533
APS4	7	1	4	5	\$5,500

Note: SES are not included in the above table as they do not receive the bonus payment.

During 2021-22, the ACIAR Gender Equity Committee broadened its outlook to include matters of Social Inclusion, amending its name to the Gender Equity and Social Inclusion Committee (GESI). The committee started work on a new strategy and action plan for both gender and social inclusion for publication in the 2022-23 financial year.

Workplace diversity

A culture of professional behaviour is promoted by ACIAR and we encourage relationships based on respect and appreciation of differences. Achieving an appropriate balance of work, family and cultural responsibilities is encouraged and supported through the ACIAR Workplace Diversity Program, as is the importance of all employees.

ACIAR continued support for and participation in APS-wide initiatives to promote workplace diversity. We promote Indigenous training and development opportunities and encourage people with disabilities to apply for ACIAR employment opportunities.

Commonwealth Disability Strategy

ACIAR continues to adhere to the principles embodied in the Commonwealth Disability Strategy framework and is committed to ensuring that all people seeking employment have fair access to employment opportunities. As of 30 June 2022, ACIAR had one staff member who identified as having a disability.

Work health and safety

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

Access to an Employee Assistance Program is also provided. This program provides free professional counselling and career-planning services to ACIAR employees and their families. The service also includes wellbeing seminars, conflict resolution services, assistance to line managers, as well as a six-month family wellbeing program.

Ergonomic assessments for new employees and employees who experience discomfort at their workstation are carried out by a qualified workplace assessor. Modifications are made to work practices and work areas as required, resulting in less work-related physical ailments and increased productivity.

In 2021-22, 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: www.tenders.gov.au

The majority of ACIAR procurement activity (by expenditure) is exempt from Division 2 of the Commonwealth Procurement Rules, predominantly exemption 6: procurement of research and development services, but not the procurement of inputs to research and development undertaken by the agency.

Agreements executed under exemption six include contracts for the conduct of research projects by Australian universities and research organisations with the collaboration of other governments and international agencies. ACIAR publishes an annual operational plan that includes areas of priority for research developed in consultation with partner countries (ACIAR Annual Operational Plan 2021–22). ACIAR disseminates this to research providers, both within and outside Australia, and welcomes input from suitable experts to submit ideas and develop these in consultation with ACIAR Research Program Managers.

ACIAR reports against the Senate Order of 20 June 2001 requiring departments and agencies to list contracts entered into with a value of more than \$100,000, that were still to be concluded or had been concluded during the previous 12 months. The list is available on the [ACIAR website](#) and is reported separately from that outlined below.

All contracts greater than \$10,000 are reported on the AusTender website.

No contracts were let in excess of \$10,000 that were exempted from publication in AusTender due to freedom of information exemptions. All ACIAR contracts in excess of \$100,000 contained clauses permitting the Auditor-General through the Australian National Audit Office access to contractor premises.



Competitive tendering

ACIAR conducted one approach to market for Requests for Tender (greater than \$80,000) during 2021-22. There was no expenditure from the contract arising from this procurement as it commenced in 2022-23. ACIAR conducted four approaches to market in the previous financial year 2020-21 with total expenditure for these contracts of \$2,631,604.

For AusTender, ACIAR reported 13 contracts where it had engaged whole of government arrangements for travel, IT services and other services.

Consultants and contracts

ACIAR engages consultants where it lacks specialist expertise or when independent research, review or assessment is required. Consultants are typically engaged to investigate or diagnose a defined issue or problem; carry out defined reviews or evaluations; or provide independent advice, information or creative solutions to assist in ACIAR decision making.

Prior to engaging consultants, ACIAR considers the skills and resources required for the task, the skills available internally, and the cost effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the PGPA Act and related rules including the CPRs and relevant internal policies.

The agency selects consultants through the use of panel arrangements or by making an open approach to market.

Expenditure on reportable consultancy contracts

During 2021-22, no new consultancy contracts were entered into. In addition, there were no ongoing consultancy contracts active during the period.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Table 14: Organisations receiving a share of reportable consultancy contract expenditure, 2021-22

Organisation	Expenditure
None to report	

Expenditure on reportable non-consultancy contracts

During 2021-22, a total of 374 new non-consultancy contracts were entered into, involving total actual expenditure of \$22,436,064 (inclusive of GST). In addition, 409 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$58,403,200 (inclusive of GST), see Table 15 and Table 16.

All non-consultancy contracts valued at \$10,000 (inclusive of GST) or more, that were awarded in 2021-22, are published on the AusTender website.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Table 15: Reportable non-consultancy contract expenditure, 2021-22

	Number	Expenditure
New contracts entered into during the reporting period	374	\$22,436,064
Ongoing contracts entered into during a previous reporting period	409	\$58,403,200
Total	783	\$80,839,264

Table 16: Organisations receiving a share of reportable non-consultancy contract expenditure, 2021-22

Organisation	Expenditure
World Bank (ABN - not applicable)	\$7,668,000
Commonwealth Scientific and Industrial Research Organisation (ABN 41 687 119 230)	\$6,656,000
University of the Sunshine Coast (ABN 28 441 859 157)	\$5,185,000
University of Queensland (ABN 63 942 912 684)	\$4,960,000
University of New England (ABN 75 792 454 315)	\$3,411,000

Small business

ACIAR supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the [Department of Finance](#) website.

In supporting small and medium enterprises, ACIAR applies:

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

ACIAR recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury website.

Other mandatory information

Advertising and market research

During 2021–22, 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. ACIAR has no ongoing contracts for any such activities.

Grants

ACIAR does not issue grants, and therefore did not issue any discretionary grants during 2021–22 or have any ongoing grants from previous years.

Disability reporting mechanism

The National Disability Strategy 2010–2020 continues as Australia’s overarching framework for disability reform. 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.

All levels of government will continue to be held accountable for the implementation of the strategy through biennial progress reporting to the Council of Australian Governments. Progress reports can be found at dss.gov.au. Disability reporting is included the APS Commission’s State of the Service reports and the APS Statistical Bulletin. The report is available on the Department of Social Services website.

Freedom of information

Agencies subject to the *Freedom of Information Act 1982* (FOI Act) are required to make information publicly available as part of the Information Publication Scheme. This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the requirements. The content is available under [Reporting requirements, disclosures and registers](#) under Corporate Information on the ACIAR website.

Three freedom of information requests were received and considered during 2021–22. One request was granted in part in accordance with Section 24A of the FOI Act. One request was refused in accordance with Section 24A of the FOI Act. One request was considered withdrawn after the requestor failed to respond.

Ecologically sustainable development and environmental performance

This section reports on the ecologically sustainable development and environmental performance of ACIAR and is provided in accordance with Section 516A of the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act).

Project-related environmental impacts

The ACIAR project development guidelines include triggers to ensure that any projects developed that may result in significant environmental impacts follow the requirements under the EPBC Act. When partner organisations (proponents) are developing projects, the commissioned (lead) agency must provide details of potential environmental harm relating to all relevant obligations under the EPBC Act.



Should any potential significant environmental impacts be identified by ACIAR or project proponents, both ACIAR and the proponents are obliged to ensure that all relevant EPBC Act obligations have been appropriately considered. Reference to obligations under Section 28 of the *Environment Protection and Biodiversity Conservation Act 1999* is included in project development processes. If a proposal may have significant environmental impact, the Research Program Manager and project proponent apply a risk assessment and management-based approach to assess the potential risks and may have informal consultation with the EPBC Referrals Unit of the Department of Climate Change, Energy, the Environment and Water.

Under the EPBC Guidelines, the ACIAR CEO is required to decide if there is still a significant risk of environmental impact, even with the proposed risk-management approaches in place, to warrant a formal referral of the matter to the Australian Government Department of Climate Change, Energy, the Environment and Water.

For any project for which potential significant environmental risks were identified during the project development phase, ACIAR includes a standard condition that the commissioned organisation must annually report to ACIAR on its implementation of the stated environmental risk-management procedures and/or any special conditions imposed by the relevant Minister in the event that the project had been formally referred to the Department of Climate Change, Energy, the Environment and Water.

How the organisation's outcomes contribute to ecologically sustainable development

The governing legislation outlines the mandate and functions of ACIAR under Section 5, including the formulation of policies to deliver against this mandate.

Agricultural research is linked explicitly with sustainability. At the operational level project development, evaluation and monitoring deliver on this mandate.

Effect of the organisation's activities on the environment

ACIAR-supported projects often have strong environmental benefits. ACIAR projects are spread throughout the organisation's mandated region of operations, in developing countries of the Indo-Pacific region. ACIAR projects address problems in developing countries that may also yield results applicable to environmental management in Australia. Such benefits are either a secondary objective or are the result of research having application within Australian settings.

Investment in climate action

Climate change is a major risk to sustainable development and is threatening global efforts to eradicate poverty. Addressing the risks of climate change, as well as taking advantage of the opportunities from climate action, reinforces sustainable development and supports poverty reduction.

In meeting Australia's climate finance commitments under the UN Framework Convention on Climate Change and Paris Agreement to provide support to developing countries for taking climate action, in 2021-22 ACIAR invested more than \$22.3 million through 92 projects that had climate adaptation or mitigation as a primary or secondary objective. This represents 54% of ACIAR projects and 42% of total project finance – an increase of approximately 10% compared to the previous financial year. ACIAR also invested a further \$1.1 million through the CGIAR for two initiatives that are dedicated to climate adaptation and mitigation.

Organisational measures to reduce environmental impact

Measures taken to minimise the impact of activities on the environment

The size and resourcing of the agency has resulted in the choice to adopt an informal system for managing environmental impacts, built on the Environmental Management System (EMS) framework circulated to government departments and agencies. The framework has been used to ensure that environmental performance within the Canberra premises is as effective as possible.

ACIAR is the sole building tenant, responsible for the management of all infrastructure and implementation of policies to deliver sound environmental management at its Canberra premises. Like all government agencies and departments, daily operations generate waste and consume electricity, water and materials.

ACIAR has installed several measures to mitigate its use of resources. ACIAR House in Canberra has 50 solar panels installed on the roof. Rainwater tanks with a capacity of 40,000 litres capture runoff, and a grey-water reuse system is installed.

In 2021-22, as part of the ACIAR commitment to providing a sustainable business environment, lighting within the ACIAR head office was replaced with energy efficient LED fittings and tubes.

In addition, ACIAR has increased:

- » access for staff to flexible working arrangements, which reduces energy consumption within the office as well as the impact of transport to and from the workplace
- » the use of follow-me printers, which has reduced our paper and toner usage
- » the use of energy-efficient lighting and lighting control systems that only activate when areas are occupied
- » continued use and expansion of communal waste and recycling facilities, resulting in a significant reduction in waste to landfill and contributing to the quick and convenient sorting of waste products.

Resource use by the organisation

Table 17: Resource use by ACIAR House, Canberra, 2020-21 and 2021-22

Resource	Usage	
	2020-21	2021-22
Energy (kilowatt hours)	237,894	214,393
Water (kilolitres)	2,406	805



PART 4
Financial statements
2021-22

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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 2022:

- (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 2022 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 2022 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 a summary of significant accounting policies 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 his 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 – Reduced Disclosure Requirements and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Independent Auditor's Report

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Amy Wicks

Audit Principal

Delegate of the Auditor-General

Canberra

16 September 2022

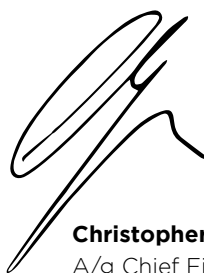
Statement by Chief Executive Officer and Chief Finance Officer

In our opinion, the attached financial statements for the year ended 30 June 2022 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.



Andrew Campbell
Chief Executive Officer
16 September 2022



Christopher Payne
A/g Chief Finance Officer
16 September 2022

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	6,720	6,341	7,347
Suppliers	1.1B	3,683	2,728	3,456
Depreciation and amortisation	3.2A	1,489	1,446	1,443
Finance costs	1.1C	69	71	72
Total expenses		11,961	10,586	12,319
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	341	641	369
Other revenue	1.2B	1,551	1,486	1,805
Total own-source revenue		1,892	2,127	2,174
Gains				
Foreign exchange gains	1.2C	2	1	-
Total gains		2	1	-
Total own-source income		1,894	2,128	2,174
Net cost of services		(10,067)	(8,458)	(10,145)
Revenue from Government	1.2D	9,362	9,352	9,362
Surplus/(Deficit) on continuing operations		(705)	894	(783)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		135	122	-
Total other comprehensive income		135	122	-
Total comprehensive income/(loss)		(570)	1,016	(783)

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 2022

Budget Variances Commentary

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

Other revenue

Other Revenue reflects an on-charge from Departmental to Administered for costs associated with locally engaged staff in Country Offices.

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 2022. This reflects the impact of that revaluation.

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	11	12	12
Trade and other receivables	3.1B	5,648	5,041	3,499
Total financial assets		5,659	5,053	3,511
Non-financial assets¹				
Buildings	3.2A	5,946	6,516	5,577
Plant and equipment	3.2A	679	775	494
Intangibles	3.2A	1,110	1,322	1,359
Other non-financial assets	3.2B	149	107	31
Total non-financial assets		7,884	8,720	7,461
Total assets		13,543	13,773	10,972
LIABILITIES				
Payables				
Suppliers	3.3A	239	213	169
Other payables	3.3B	746	323	11
Total payables		985	536	180
Interest bearing liabilities				
Leases	3.4A	5,487	5,883	5,231
Total interest bearing liabilities		5,487	5,883	5,231
Provisions				
Employee provisions	6.1A	2,179	2,138	2,624
Total provisions		2,179	2,138	2,624
Total liabilities		8,651	8,557	8,035
Net assets		4,892	5,216	2,937
EQUITY				
Contributed equity		3,327	3,081	3,327
Reserves		488	353	231
Retained surplus		1,077	1,782	(621)
Total equity		4,892	5,216	2,937

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 2022

Budget Variances Commentary

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

Trade and other receivables

This reflects unspent operating appropriations for the year. The variance is consistent with movements in the Statement of Comprehensive Income

Plant and equipment

This reflects ACIAR's capital purchases, depreciation and movements in asset revaluation reserve, this amount changes from time to time in the normal course of business.

Intangibles

ACIAR received a departmental capital budget of \$0.246 million in 2021-22. At budget development it was assumed these funds would be used for internally developed software. This was not the case with funds being used for minor office fitout and purchases of equipment

Other non-financial assets

ACIAR received a departmental capital budget of \$0.246 million in 2021-22. At budget development it was assumed these funds would be used for internally developed software. This was not the case with funds being used for minor office fitout and purchases of equipment

Payables - other payables

ACIAR recognises payables and accrued expenditure at the end of the year for work performed but not yet paid (including salaries), this amount changes from time to time in the normal course of business.

Employee provisions

Changes in employee provisions reflect a range of changing inputs such as movement in employees (on and off), recognition of prior service, changes in demographics and probability rates, and other valuation inputs. It is not unusual for this amount to change from time to time in the normal course of business.

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 2022

	Retained earnings			Asset revaluation reserve			Contributed equity/capital			Total equity		
	2022 \$'000	2021 \$'000	Original Budget \$'000	2022 \$'000	2021 \$'000	Original Budget \$'000	2022 \$'000	2021 \$'000	Original Budget \$'000	2022 \$'000	2021 \$'000	Original Budget \$'000
Opening balance	1,782	888	162	353	231	231	3,081	2,836	3,081	5,216	3,955	3,474
Comprehensive income												
Surplus/(deficit) for the period	(705)	894	(783)	-	-	-	-	-	-	(705)	894	(783)
Other comprehensive income	-	-	-	135	122	-	-	-	-	135	122	-
Total comprehensive income / (loss)	(705)	894	(783)	135	122	-	-	-	-	(570)	1,016	(783)
Transactions with owners												
Contributions by owners												
Departmental capital budget	-	-	-	-	-	-	-	246	246	246	245	246
Total transactions with owners	-	-	-	-	-	-	-	246	246	246	245	246
Closing balance as at 30 June	1,077	1,782	(621)	488	353	231	3,327	3,081	3,327	4,892	5,216	2,937

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

Accounting Policy

Equity Injections

Amounts appropriated which are designated as equity injections for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variances Commentary

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

Variances reflect the flow-on impact of items referred to in the Statement of Comprehensive Income and the Statement of Financial Position and the asset revaluation.

PRIMARY FINANCIAL STATEMENTS

Cash Flow Statement

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		8,888	7,916	9,362
Sales of goods and rendering of services		1,856	2,127	2,142
Net GST received		377	283	-
Total cash received		11,121	10,326	11,504
Cash used				
Employees		6,631	6,634	7,347
Suppliers		3,712	2,924	3,425
Interest payments on lease liabilities		70	71	72
Total cash used		10,413	9,629	10,844
Net cash from operating activities		708	697	660
INVESTING ACTIVITIES				
Cash used				
Purchase of plant and equipment		161	139	246
Total cash used		161	139	246
Net cash (used by) investing activities		(161)	(139)	(246)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		161	139	246
Total cash received		161	139	246
Cash used				
Principal payments of lease liabilities		709	697	660
Total cash used		709	697	660
Net cash (used by) financing activities		(548)	(558)	(414)
Net increase/(decrease) in cash held		(1)	-	-
Cash and cash equivalents at the beginning of the reporting period		12	12	12
Cash and cash equivalents at the end of the reporting period	3.1A	11	12	12

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 2022

Budget Variances Commentary

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

Sales of goods and rendering of services

Revenue from rendering services is primarily associated with management fees from agreements with the Department of Foreign Affairs and Trade for the management of Research Programs. The agreements provide flexibility for ACIAR to draw on the management fee as needed (to a capped limit) with the movement between years reflecting the movement in overall costs across the same period. 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.

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.

Contributed equity

This reflects ACIAR's capital budget, and is consistent with the purchase of plant and equipment for the year.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Comprehensive Income

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	99,422	95,007	94,064
Total expenses		99,422	95,007	94,064
Income				
Revenue				
Non-taxation revenue				
External funds	2.2A	10,080	8,516	3,324
Total non-taxation revenue		10,080	8,516	3,324
Total revenue		10,080	8,516	3,324
Net cost of services		89,342	86,491	90,740
Total comprehensive (loss)		(89,342)	(86,491)	(90,740)

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

Budget Variances Commentary

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

External funds

This reflects revenue recognised when performance obligations are satisfied for externally funded projects and is determined by reference to expenses incurred. The budget reflected existing externally funded agreements at the time of publication. Since then a number of new agreements have been entered into which were not contemplated during budget development.

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	15,182	9,250	1,372
Taxation receivables	4.1B	727	1,052	499
Trade and other receivables	4.1C	317	108	10
Total financial assets		16,226	10,410	1,881
Non-financial assets				
Other non-financial assets	4.2	98	16	26
Total non-financial assets		98	16	26
Total assets administered on behalf of Government		16,324	10,426	1,907
LIABILITIES				
Payables				
Suppliers	4.3A	8,829	3,932	1,830
Other payables	4.3B	15,067	10,365	1,859
Total payables		23,896	14,297	3,689
Provisions				
Employee provisions	6.1B	467	432	408
Total provisions		467	432	408
Total liabilities administered on behalf of Government		24,363	14,729	4,097
Net Liabilities		(8,039)	(4,303)	(2,190)

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

PRIMARY FINANCIAL STATEMENTS

Administered Schedule of Assets and Liabilities (continued)

as at 30 June 2022

Budget Variances Commentary

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

Cash and cash equivalents

The budget is developed on the assumption that externally funded expenditure will largely match revenues during the year. Delays in projects as well as new projects not contemplated at budget development can lead to an accumulation of funds in the special account from time to time.

Taxation receivables

This reflects GST receivable from the Australian Taxation Office based on estimates of expenditure made during budget development. It is not unusual for this amount to change from time to time in the normal course of business.

Trade and other receivables

The budget assumes that revenues will be received before year end. In this instance the closing balance reflects minor receivables outstanding at year end.

Other non-financial assets

ACIAR recognises prepayments at the end of the year for goods and services paid for but not yet consumed, this amount changes from time to time in the normal course of business.

Payables - Suppliers

ACIAR recognises payables and accrued expenditure at the end of the year for work performed but not yet paid (including salaries), this amount changes from time to time in the normal course of business.

Payables - Other payables

This predominantly reflects unearned income subject to remaining performance obligations in contracts with external parties to provide research programs. The increase reflects delays in projects as well as new projects not contemplated during budget development and is consistent with the offsetting increase in Cash and cash equivalents held in the special account.

Employee provisions

Changes in employee provisions reflect a range of changing inputs such as movement in employees (on and off), recognition of prior service, changes in demographics and probability rates, and other various inputs. It is not unusual for this amount to change from time to time in the normal course of business.

PRIMARY FINANCIAL STATEMENTS

Administered Reconciliation Schedule

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Opening assets less liabilities as at 1 July	(4,303)	(2,035)
Net cost of services		
Income	10,080	8,516
Expenses	(99,422)	(95,007)
Transfers (to)/from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	86,452	85,078
Appropriation transfers to OPA		
Transfers to OPA	(846)	(855)
Closing assets less liabilities as at 30 June	(8,039)	(4,303)

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

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by ACIAR for use by the Government, rather than ACIAR, is Administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the Administered cash held by the entity on behalf of the Government and reported as such in the Schedule of Administered Cash Flows and in the Administered Reconciliation Schedule.

PRIMARY FINANCIAL STATEMENTS

Administered Cash Flow Statement

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
External funds		15,079	9,964	2,183
Net GST received		4,856	4,950	5,000
Total cash received		19,935	14,914	7,183
Cash used				
International development assistance		99,609	97,406	99,064
Total cash used		99,609	97,406	99,064
Net cash (used by) operating activities		(79,674)	(82,492)	(91,881)
Cash and cash equivalents at the beginning of the reporting period				
		9,250	7,519	2,062
Cash from Official Public Account				
Appropriations		92,231	91,144	91,191
		92,231	91,144	91,191
Cash to Official Public Account				
Appropriations		6,625	6,921	-
		6,625	6,921	-
Cash and cash equivalents at the end of the reporting period				
	4.1A	15,182	9,250	1,372

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 externally funded 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 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 amount change from time to time in the normal course of business.

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. The objective of ACIAR is to achieve more productive and sustainable agricultural systems, for the benefit of developing countries and Australia, through international agricultural research partnerships. Developing countries are the major beneficiaries but there are also benefits for Australia. We broker, facilitate, invest in and manage strategic partnerships in agricultural research-for-development.

ACIAR is structured to meet one outcome:

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.

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 activity on behalf of the Government:

- International agriculture research and development for more productive and sustainable agriculture

Basis of Preparation

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with :

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for ACIAR under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

OVERVIEW (continued)

New Accounting Standards

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's financial statements.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaces the reduced disclosure requirements (RDR) framework. The application of AASB 1060 involves some reduction in disclosure compared to the RDR with no impact on the reported financial position, financial performance and cash flows of ACIAR

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

for the period ended 30 June 2022

1. Financial Performance

This section analyses the financial performance of ACIAR for the year ended 30 June 2022.

1.1: Expenses

	2022	2021
	\$'000	\$'000
1.1A: Employee Benefits		
Wages and salaries	5,394	5,155
Superannuation:		
Defined contribution plans	479	471
Defined benefit plans	372	397
Leave and other entitlements	474	251
Separation and redundancies	1	67
Total employee benefits	6,720	6,341

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	2,116	1,318
Travel	265	30
IT services	601	712
Property services (excluding rent)	282	300
Workforce capability	174	190
Publications and promotion	29	4
Other	191	150

Total goods and services supplied or rendered

	3,658	2,704
Goods supplied	558	664
Services rendered	3,100	2,040
Total goods and services supplied or rendered	3,658	2,704

Other suppliers

Workers compensation expenses	25	24
Total other suppliers	25	24
Total suppliers	3,683	2,728

1.1C: Finance Costs

Interest on lease liabilities	69	71
Total finance costs	69	71

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

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

1.2: Own-Source Revenue and Gains

	2022 \$'000	2021 \$'000
Own-Source Revenue		
<u>1.2A: Revenue from contracts with customers</u>		
Sale of goods	99	10
Rendering of services	242	631
Total sale of goods and rendering of services	341	641
Disaggregation of revenue from contracts with customers		
Major product/service line:		
Research services	341	641
Type of customer:		
Australian Government entities (related parties)	242	631
Non-government entities	99	10
Timing of transfer of goods and services:		
Over time	341	641

Accounting Policy

Revenue from the sale of goods is recognised when:

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

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

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

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

1.2B: Other Revenue

Resources received free of charge

Remuneration of auditors	34	34
Other non taxation revenue	1,517	1,452
Total other revenue	1,551	1,486

1.2C: Foreign exchange gains

Non-speculative	2	1
Total foreign exchange gains	2	1

Accounting Policy

Resources received free of charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

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.

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

1.2: Own-Source Revenue and Gains (continued)

	2022	2021
	\$'000	\$'000
<u>1.2D: Revenue from Government</u>		
Appropriations		
Departmental appropriation	9,362	9,352
Total revenue from Government	9,362	9,352

Accounting Policy

Revenue from Government

Amounts appropriated for Departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the entity gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

2. 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

	2022	2021
	\$'000	\$'000
<u>2.1A: International Development Assistance</u>		
Research program	81,212	57,215
Multilateral program	5,406	23,321
Education and training	10,523	12,252
Communicating research results	2,281	2,219
Total international development assistance	99,422	95,007
International Development Assistance is made up of:		
Employee benefits	4,430	4,031
Supplier expenses	94,992	90,976
Total	99,422	95,007
Accounting Policy		
<i>International Development Assistance</i>		
ACIAR administers official development assistance programs and projects on behalf of the Government.		
Official development assistance liabilities are recognised to the extent that:		
(i) the services required to be performed by the recipient have been performed; or		
(ii) the contract eligibility criteria have been satisfied, but payments due have not been made.		

2.2: Administered - Income

	2022	2021
	\$'000	\$'000
Revenue		
Non-Taxation Revenue		
<u>2.2A: External Funds</u>		
External funds	10,080	8,516
Total external funds	10,080	8,516
Accounting Policy		
All Administered revenues are revenues relating to ordinary activities performed by the entity on behalf of the Australian Government.		

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

2.2: Administered—Income

	2022	2021
	\$'000	\$'000
Revenue		
Non-Taxation Revenue		
<u>2.2A: External Funds</u>		
External funds	10,080	8,516
Total external funds	10,080	8,516
Accounting Policy		
All Administered revenues are revenues relating to ordinary activities performed by the entity on behalf of the Australian Government.		

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

3. Financial Position

This section analyses the ACIAR's 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

	2022	2021
	\$'000	\$'000
3.1A: Cash and Cash Equivalents		
Cash on hand or on deposit	11	12
Total cash and cash equivalents	11	12

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- cash on hand;
- demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- cash in special accounts.

3.1B: Trade and Other Receivables

Goods and services receivables

Goods and services	36	-
Total receivables for goods and services	36	-

Appropriations receivable

Departmental - operating	5,369	4,895
Departmental - capital	191	106
Total appropriations receivable	5,560	5,001

Other receivables

GST receivable from the Australian Taxation Office	52	40
Total other receivables	52	40
Total trade and other receivables (net)	5,648	5,041

Credit terms for goods and services were within 30 days (2021: 30 days)

Accounting Policy

Financial Assets

Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

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 2021	6,516	775	1,322	8,613
Gross book value	8,113	775	2,083	10,971
Accumulated depreciation, amortisation and impairment	(1,597)	-	(761)	(2,358)
Total as at 1 July 2021	6,516	775	1,322	8,613
Additions				
Purchase	35	127	-	162
Right-of-use assets	314	-	-	314
Revaluations recognised in other comprehensive income	70	65	-	135
Depreciation and amortisation	(192)	(288)	(212)	(692)
Depreciation on right-of-use assets	(797)	-	-	(797)
Total as at 30 June 2022	5,946	679	1,110	7,735
Total as at 30 June 2022 represented by				
Gross book value	8,340	578	2,083	11,001
Accumulated depreciation, amortisation and impairment	(2,394)	-	(973)	(3,367)
Work in progress	-	101	-	101
Total as at 30 June 2022	5,946	679	1,110	7,735
Carrying amount of right-of-use assets	5,370	-	-	5,370

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

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 2022, an independent valuer from Colliers valuation and advisory services conducted the revaluations. The valuation resulted in a change to the fair value of buildings and plant and equipment.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Asset Recognition Threshold

Purchases of buildings, plant and equipment and intangibles are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the start date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 ACIAR has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, buildings, plant and equipment assets (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

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:

	2022	2021
Buildings	Lower of useful life or lease term	Lower of useful life or lease term
Plant and equipment	3 to 10 years	3 to 10 years

The depreciation rates for ROU assets are based on the start date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets are assessed for impairment annually. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if ACIAR were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of buildings or plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

ACIAR intangibles comprise software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the ACIAR software are 3 to 10 years (2021: 3 to 10 years).

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

	2022	2021
	\$'000	\$'000
3.2B: Other Non-Financial Assets		
Prepayments	149	107
Total other non-financial assets	149	107

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

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

3.3: Payables

	2022	2021
	\$'000	\$'000
3.3A: Suppliers		
Trade creditors and accruals	239	213
Total suppliers	239	213

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

Settlement was usually made within 30 days.

3.3B: Other Payables

Salaries and wages	230	181
Superannuation	13	13
Other	503	129
Total other payables	746	323

3.4: Interest Bearing Liabilities

	2022	2021
	\$'000	\$'000
3.4A: Leases		
Finance Leases ¹	5,487	5,883
Total leases	5,487	5,883
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	719	722
Between 1 to 5 years	2,819	2,619
More than 5 years	2,179	2,863
Total leases	5,717	6,204

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 2022 was \$ 779,633 (2021: \$769,962)

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

for the period ended 30 June 2022

4. 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

	2022	2021
	\$'000	\$'000
<u>4.1A: Cash and Cash Equivalents</u>		
Cash in special accounts	15,172	9,240
Cash on hand or on deposit	10	10
Total cash and cash equivalents	15,182	9,250
<u>4.1B: Taxation Receivables</u>		
GST receivable from Australian Taxation Office	727	1,052
Total taxation receivables (net)	727	1,052
<u>4.1C: Trade and Other Receivables</u>		
Goods and services receivables	317	108
Total trade and other receivables (net)	317	108

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

Trade and other receivables credit terms were within 30 days (2021 : 30 days).

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

4.2: Administered—Non-Financial Assets

	2022	2021
	\$'000	\$'000
4.2: Other Non-Financial Assets		
Prepayments	98	16
Total other non-financial assets	98	16

4.3: Administered—Payables

	2022	2021
	\$'000	\$'000
4.3A: Suppliers		
Trade creditors and accruals	8,829	3,932
Total suppliers	8,829	3,932
Settlement was usually made within 30 days.		
4.3B: Other Payables		
GST payable to OPA	728	1,053
Unearned income	14,246	9,233
Salaries and wages	85	71
Superannuation	8	8
Total other payables	15,067	10,365

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

5. Funding

This section identifies ACIAR's funding structure.

5.1: Appropriations

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

Annual Appropriations for 2022	Annual Appropriation ¹ \$'000	Section 74 Adjustments to appropriation \$'000	Total appropriation \$'000	Appropriation applied in 2022 (current and prior years) \$'000	Variance ² \$'000
DEPARTMENTAL					
Ordinary annual services	9,362	1,858	11,220	10,746	474
Capital Budget ³	246	-	246	161	85
Total departmental	9,608	1,858	11,466	10,907	559
ADMINISTERED					
Ordinary annual services	91,191	-	91,191	85,606	5,585
Administered items	91,191	-	91,191	85,606	5,585
Total administered					

Notes:

¹In 2021-22, there were no appropriations quarantined.

²In 2021-22, the variances reflect:

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

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

³Departmental 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

for the period ended 30 June 2022

5.1: Appropriations (continued)

Annual Appropriations for 2021

	Annual Appropriation ¹ \$'000	Section 74 Adjustments to appropriation \$'000	Total appropriation \$'000	Appropriation applied in 2021 (current and prior years) \$'000	Variance ² \$'000
DEPARTMENTAL					
Ordinary annual services	9,352	2,104	11,456	10,020	1,436
Capital Budget ³	245	-	245	139	106
Total departmental	9,597	2,104	11,701	10,159	1,542
ADMINISTERED					
Ordinary annual services	87,346	-	87,346	84,224	3,122
Administered items	87,346	-	87,346	84,224	3,122
Total administered	87,346	-	87,346	84,224	3,122

Notes:

¹In 2020-21, there were no appropriations quarantined.

²In 2020-21, 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.

³Departmental 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

for the period ended 30 June 2022

5.1: Appropriations (continued)

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

	2022	2021
	\$'000	\$'000
Authority		
DEPARTMENTAL		
<i>Appropriation Act (No 1) 2020-21</i>	-	4,895
<i>Appropriation Act (No 1) 2020-21 Capital Budget (DCB) Non Operating</i>	-	106
<i>Appropriation Act (No 1) 2021-22</i>	5,369	-
<i>Appropriation Act (No 1) 2021-22 Capital Budget (DCB) Non Operating</i>	191	-
Cash on hand or on deposit	11	12
Total	5,571	5,013
ADMINISTERED		
<i>Appropriation Act (No 1) 2018-19¹</i>	-	141
<i>Appropriation Act (No 1) 2019-20</i>	509	509
<i>Appropriation Act (No 1) 2020-21</i>	1,581	5,358
<i>Appropriation Act (No 1) 2021-22</i>	9,362	-
Cash on hand or on deposit	10	10
Total	11,462	6,018

¹Unspent Appropriation automatically lapses on 1 July 2022

5.2: Special Accounts

5.2: Special Accounts (Recoverable GST exclusive)

	ACIAR Special Account ¹	
	2022	2021
	\$'000	\$'000
Balance brought forward from previous period	9,240	7,509
Increases		
Other receipts	14,501	10,375
Total increases	14,501	10,375
Available for payments	23,741	17,884
Decreases		
Administered		
Payments made to suppliers	(8,569)	(8,644)
Total Administered	(8,569)	(8,644)
Total decreases	(8,569)	(8,644)
Total balance carried to the next period	15,172	9,240
Balance represented by:		
Cash held in the Official Public Account	15,172	9,240
Total balance carried to the next period	15,172	9,240

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

for the period ended 30 June 2022

5.3: Net Cash Appropriation Arrangements

	2022	2021
	\$'000	\$'000
Total comprehensive income/(loss) as per statement of comprehensive income	(570)	1,016
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	692	649
Plus: depreciation right-of-use assets	797	797
Less: principal repayments - leased assets	(709)	(697)
Total comprehensive income less expenses previously funded through revenue appropriations	210	1,765
Change in asset revaluation reserve	(135)	(122)
Surplus attributable to the Australian Government less expenses previously funded through revenue appropriation	75	1,643

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

for the period ended 30 June 2022

6. 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

	2022	2021
	\$'000	\$'000
6.1A: Employee Provisions		
Leave	1,660	1,651
Other	519	487
Total employee provisions	2,179	2,138

6.1B: Administered - Employee Provisions		
Leave	467	432
Total employee provisions	467	432

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

for the period ended 30 June 2022

6.2: Key Management Personnel Remuneration

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

	2022	2021
	\$'000	\$'000
Short-term employee benefits	1,156	1,176
Post-employment benefits	228	226
Other long-term employee benefits	16	23
Total senior executive remuneration expenses¹	1,400	1,425

The total number of key management personnel that are included in the above table is 5 (2021: 5).

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 following transactions with related parties occurred during the financial year:

- 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

for the period ended 30 June 2022

7. 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 2022, ACIAR had no quantifiable contingencies (2021: \$Nil).

Unquantifiable Contingencies

At 30 June 2022, ACIAR had no unquantifiable contingencies (2021: \$Nil).

7.1B: Administered—Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2022, ACIAR had no quantifiable contingencies (2021: \$Nil).

Unquantifiable Contingencies

At 30 June 2022, ACIAR had no unquantifiable contingencies (2021: \$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.

7.2: Financial Instruments

	2022	2021
	\$'000	\$'000
7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	11	12
Trade and other receivables	36	-
Total financial assets at amortised cost	47	12
Financial liabilities measured at amortised cost		
Trade creditors	239	213
Other payables	503	129
Total financial liabilities at amortised cost	742	342
7.2B: Net gains or losses on financial liabilities		
Financial liabilities measured at amortised cost		
Exchange gains/(losses)	2	1
Net gains/(losses) on financial liabilities measured at amortised cost	2	1

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

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

for the period ended 30 June 2022

7.3: Administered—Financial Instruments

	2022	2021
	\$'000	\$'000
7.3A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash on hand or on deposit	15,182	9,250
Trade and other receivables	317	108
Total financial assets at amortised cost	15,499	9,358
Financial liabilities measured at amortised cost		
Trade creditors	8,829	3,932
Unearned income	14,246	9,233
Total financial liabilities at amortised cost	23,075	13,165

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

7.4: Fair Value Measurements

Accounting policy

ACIAR engaged the service of the Colliers valuation and advisory services (Colliers) to conduct a comprehensive valuation of all non-financial assets at 30 June 2022 and has relied upon those outcomes to establish carrying amounts. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. Comprehensive valuations are carried out at least once every three years. Colliers has provided written assurance to the ACIAR that the models developed are in compliance with AASB 13 Fair Value Measurement.

The methods used to determine and substantiate the unobservable inputs are derived and evaluated as follows:

Physical Depreciation and Obsolescence - Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured using the depreciated replacement cost approach. Under the depreciated replacement cost approach the estimated cost to replace the asset is calculated and then adjusted to take into physical depreciation and obsolescence. Physical depreciation and obsolescence has been determined based on professional judgement regarding physical, economic and external obsolescence factors relevant to the asset under consideration. For all Leasehold Improvement assets, the consumed economic benefit/asset obsolescence deduction is determined based on the term of the associated lease.

The ACIAR policy is to recognise transfers into and transfers out of fair-value hierarchy levels as at the end of the reporting period.

Non-financial assets ¹	Valuation Method	Fair value measurements at the end of the reporting period	
		2022 \$'000	2021 \$'000
Buildings ²	depreciated replacement cost	576	663
Plant and equipment	depreciated replacement cost	679	775
Total non-financial assets		1,255	1,550

¹No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2022 (2021: 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

for the period ended 30 June 2022

8. Other Information

8.1: Aggregate Assets and Liabilities

	2022	2021
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	11	12
Trade and other receivables	5,648	5,041
Other Non-Financial Assets	125	54
Total no more than 12 months	5,784	5,107
More than 12 months		
Land and buildings	5,946	6,516
Plant and equipment	679	775
Computer software	1,110	1,322
Other Non-Financial Assets	24	53
Total more than 12 months	7,759	8,666
Total assets	13,543	13,773

Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	239	213
Other payables	746	323
Employee provisions	497	445
Finance Leases	657	657
Total no more than 12 months	2,139	1,638
More than 12 months		
Employee provisions	1,682	1,693
Finance Leases	4,830	5,226
Total more than 12 months	6,512	6,919
Total liabilities	8,651	8,557

8.1B: Administered - Aggregate Assets and Liabilities

	2022	2021
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	15,182	9,250
Taxation receivables	727	1,052
Trade and other receivables	317	108
Other Non-Financial Assets	98	16
Total no more than 12 months	16,324	10,426
Total assets	16,324	10,426
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	8,829	3,932
Other payables	15,067	10,365
Employee provisions	166	172
Total no more than 12 months	24,062	14,469
More than 12 months		
Employee provisions	301	260
Total more than 12 months	301	260
Total liabilities	24,363	14,729

PART 5

Appendixes

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Appendix 3. Executive remuneration	107

Appendix 1. ACIAR organisational structure

Organisational structure 2021-22 (as at 30 June 2022)



ACIAR is a small government agency with 81 staff (full and part-time).

- » 59 people are located at ACIAR House in Canberra, Australia
- » 22 people are locally engaged staff at missions and embassies of the Australian Government, throughout the Indo-Pacific region.

Staff are organised into 4 lines of management:

- » Country Partnerships
- » Research Programs
- » Outreach and Capacity Building
- » Corporate Services.

The organisation of executive and management staff is shown in the diagram.

Appendix 2. Staffing statistics

ACIAR is a small agency of 81 staff in total, with 59 staff employed under the *Australian Public Service Act 1999* and all are located in Canberra, ACT. As a small agency, ACIAR does not have employees in all bands of the APS scale.

ACIAR also employs 22 staff overseas. These are locally engaged staff (non-APS) who provide in-country program support.

Table 18 to Table 20 present a simplified summary of staff characteristics, the year ended 30 June 2022.

Staffing statistics for the periods ending 30 June 2022 and 30 June 2021, as required by PGPA Rule 17AG(4)(b), are presented in Table 21 to Table 34.

Summary of ACIAR staffing, 30 June 2022

Table 18: ACIAR Canberra-based employees covered by the ACIAR Enterprise Agreement 2022-2025, 30 June 2022

ACIAR broadband	APS classification	Salary range	Number of employees	Ongoing	Non-ongoing	Female	Male	Part-time	Full-time
Band 4	EL2	\$135,840-\$190,686	19	5	14	10	9	1	18
Band 3	EL1	\$108,558-\$114,184	11	11	-	4	7	1	10
Band 2	APS6	\$85,553-\$94,753	8	7	1	8	-	-	8
	APS5	\$77,910-\$80,983	12	10	2	11	1	7	5
	APS4	\$70,431-\$74,347	7	-	7	4	3	1	6

Note: This summary excludes SES staff (1 male, 1 female).

Table 19: ACIAR staff employed under the Public Service Act, 30 June 2022

	Ongoing staff	Non-ongoing staff	Total
Full-time	26	23	49
Male	9	11	20
Female	17	12	29
Part-time	8	2	10
Male	1	0	1
Female	7	2	9
Total	34	25	59

Table 20: Non-APS employees employed overseas

Location	Male	Female	Full-time	Part-time	Total
Beijing	1	-	1	-	1
Hanoi	1	2	3	-	3
Islamabad	1	1	2	-	2
Jakarta	-	3	3	-	3
Manila	-	2	2	-	2
Nairobi	1	1	2	-	2
New Delhi	-	2	2	-	2
Port Moresby	-	1	1	-	1
Suva	1	1	2	-	2
Timor-Leste	1	-	1	-	1
Vientiane	1	1	2	-	2
Yangon	1	-	1	-	1
Total	8	14	22	-	22

Table 21: Employee turnover for 4 years

	2018-19	2019-20	2020-21	2021-22
Retrenched	1	1	-	-
Promotions/transfers	-	1	5	3
End of contract	6	3	3	4
Resigned	3	-	4	3
Retired	3	2	2	1
Leave without pay	-	-	-	1
Temporary movement	-	-	-	-
Other	-	-	-	-
Total	13	7	14	12

Gender and employment type by classification

Ongoing employees, 30 June 2022

Table 22: Employment type by classification and gender for ongoing employees, 30 June 2022

Classification	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES1	-	-	-	1	-	1	1
EL2	1	1	2	3	-	3	5
EL1	7	-	7	3	1	4	11
APS6	-	-	-	7	-	7	7
APS5	1	-	1	3	6	9	10
Total	9	1	10	17	7	24	34

Note: ACIAR has employees in bands of the APS scale, as listed. Employees identify as male or female (none as indeterminate).

Ongoing employees, 30 June 2021

Table 23: Employment type by classification and gender for ongoing employees, 30 June 2021

Classification	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES1	-	-	-	1	-	1	1
EL2	1	1	2	3	-	3	5
EL1	5	-	5	1	1	2	7
APS6	-	-	-	6	2	8	8
APS5	1	-	1	4	6	10	11
Total	7	1	8	15	9	24	32

Note: ACIAR has employees in bands of the APS scale, as listed. Employees identify as male or female (none as indeterminate).

Non-ongoing employees, 30 June 2022

Table 24: Employment type by classification and gender for non-ongoing employees, 30 June 2022

Classification	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES1	1	-	1	-	-	-	1
EL2	7	-	7	7	-	7	14
EL1	-	-	-	-	-	-	-
APS6	-	-	-	1	-	1	1
APS5	-	-	-	1	1	2	2
APS4	3	-	3	3	1	4	7
Total	11	-	11	12	2	14	25

Note: ACIAR has employees in bands of the APS scale, as listed. Employees identify as male or female (none as indeterminate).

Non-ongoing employees, 30 June 2021

Table 25: Table: Employment type by classification and gender for non-ongoing employees, 30 June 2021

Classification	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES1	1	-	1	-	-	-	1
EL2	6	-	6	8	-	8	14
EL1	-	-	-	-	-	-	-
APS6	1	-	1	2	-	2	3
APS5	-	-	-	2	-	2	2
APS4	1	-	1	3	-	3	4
Total	9	-	9	15	-	15	24

Note: ACIAR has employees in bands of the APS scale, as listed. Employees identify as male or female (none as indeterminate).

Employment type by classification

Ongoing and non-ongoing employees, 30 June 2022

Table 26: Employment type by classification for ongoing and non-ongoing employees, 30 June 2022

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES1	1	-	1	1	-	1	2
EL2	4	1	5	14	-	14	19
EL1	10	1	11	-	-	-	11
APS6	7	-	7	1	-	1	8
APS5	4	6	10	1	1	2	12
APS4	-	-	-	6	1	7	7
Total	26	8	34	23	2	25	59

Note: ACIAR has employees in bands of the APS scale, as listed. Employees identify as male or female (none as indeterminate).

Ongoing and non-ongoing employees, 30 June 2021

Table 27: Employment type by classification for ongoing and non-ongoing employees, 30 June 2021

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES1	1	-	1	1	-	1	2
EL2	4	1	5	14	-	14	19
EL1	6	1	7	-	-	-	7
APS6	6	2	8	3	-	3	11
APS5	5	6	11	2	-	2	13
APS4	-	-	-	4	-	4	4
Total	22	10	32	24	-	24	56

Note: ACIAR has employees in bands of the APS scale, as listed. Employees identify as male or female (none as indeterminate).

Gender and employment type by location

Ongoing employees, 30 June 2022

Table 28: Employment type by location and gender for ongoing employees, 30 June 2022

Location	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
ACT	9	1	10	17	7	24	34
Overseas	-	-	-	-	-	-	-
Total	9	1	10	17	7	24	34

Ongoing employees, 30 June 2021

Table 29: Employment type by location and gender for ongoing employees, 30 June 2021

Location	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
ACT	7	1	8	15	9	24	32
Overseas	-	-	-	-	-	-	-
Total	7	1	8	15	9	24	32

Note: ACIAR has ongoing APS employees in the ACT only. Employees identify as male or female (none as indeterminate).

Non-ongoing employees, 30 June 2022

Table 30: Employment type by location and gender for non-ongoing employees, 30 June 2022

Location	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
ACT	11	-	11	12	2	14	25
Overseas	8	-	8	14	-	14	22
Total	19	-	19	26	2	28	47

Non-ongoing employees, 30 June 2021

Table 31: Employment type by location and gender for non-ongoing employees, 30 June 2021

Location	Male			Female			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
ACT	9	-	9	15	-	15	24
Overseas	7	-	7	14	-	14	21
Total	16	-	16	29	-	29	45

Note: ACIAR has non-ongoing APS employees in the ACT and overseas only. Employees identify as male or female (none as indeterminate).

Employment type by location

Ongoing and non-ongoing employees, 30 June 2022

Table 32: Employment location for ongoing and non-ongoing employees, 30 June 2022

	Ongoing	Non-Ongoing	Total
ACT	34	25	59
Overseas	-	22	22
Total	34	47	81

Note: ACIAR has ongoing and non-ongoing APS employees in the ACT and overseas only.

Ongoing and non-ongoing employees, 30 June 2021

Table 33: Employment location for ongoing and non-ongoing employees, 30 June 2021

	Ongoing	Non-ongoing	Total
ACT	32	24	56
Overseas	-	21	21
Total	32	45	77

Note: ACIAR has ongoing and non-ongoing APS employees in the ACT and overseas only.

Indigenous employment

ACIAR employs no staff who identify as Indigenous.

Workplace agreements

APS employment arrangements, 30 June 2022

Table 34: Employment arrangements, 2021-22

	SES	Non-SES	Total
Enterprise agreement	-	47	47
Individual flexibility arrangements	-	10	10
Determination under subsection 24 (1) of the Public Service Act	2	-	2
Total	2	57	59

Salary ranges for employees

Table 35: Salary range by classification, 2021-22

Classification	Minimum salary	Maximum salary
EL2	\$135,840	\$190,686
EL1	\$108,558	\$114,184
APS6	\$85,553	\$94,753
APS5	\$77,910	\$80,983
APS4	\$70,431	\$74,347
Minimum/maximum range	\$70,431	\$190,686

Note: ACIAR has employees in bands of the APS scale, as listed.

Appendix 3. Executive remuneration

During the reporting period ended 30 June 2022, ACIAR had 5 executives who met the definition of key management personnel. In the notes to the financial statements for the period ending 30 June 2022, ACIAR discloses a summary of remuneration expenses for key management personnel as outlined in Table 37. In accordance with the PGPA Rule, the summary information is disaggregated and presented in the following tables.

The threshold for reporting 'other highly paid staff' has increased to \$235,000. ACIAR has no staff meeting the disclosure requirement.

Summary of remuneration

Table 36: Summary of remuneration for key management personnel, 2021-22

Remuneration type	
Short-term benefits	
Base salary	\$1,108,511
Bonus	-
Other benefits and allowances	\$47,946
Total short-term benefits	\$1,156,457
Post-employment benefits	
Superannuation	\$227,784
Total post-employment benefits	\$227,784
Other long-term benefits	
Long-service leave	\$15,552
Total other long-term benefits	\$15,552
Total key management personnel remuneration	\$1,399,793

Remuneration detail for key management personnel

Table 37: Remuneration detail for key management personnel for the reporting period, 2021-22

Name	Position	Short-term benefits		Post-employment benefits	Other long-term benefits	Termination benefits	Total remuneration
		Base salary ¹	Other benefits and allowances	Superannuation contribution	Long service leave		
Andrew Campbell	Chief Executive Officer	\$225,181	\$47,946	\$49,631	\$2,885	-	\$325,643
Eleanor Dean	General Manager, Outreach and Capacity Building	\$244,537	-	\$44,471	\$4,283	-	\$293,291
Audrey Gormley	Chief Finance Officer	\$186,010	-	\$44,471	\$7,948	-	\$238,429
Peter Horne	General Manager, Country Partnerships	\$205,816	-	\$44,801	(\$22)	-	\$250,595
Daniel Walker	Chief Scientist	\$246,967	-	\$44,410	\$458	-	\$291,835
Total		\$1,108,511	\$47,946	\$227,784	\$15,552	-	\$ 1,399,793

¹ All senior executives, other than the CEO, have the same base salary. The base salary in this table is calculated as salary with adjustments for annual leave provisions.

PART 6

Reference material

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List of requirements

PGPA Rule Reference	Description	Requirement	Page
17AD(g) Letter of transmittal			
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	i
17AD(h) Aids to access			
17AJ(a)	Table of contents.	Mandatory	iii
17AJ(b)	Alphabetical index.	Mandatory	119
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	ii
17AJ(d)	List of requirements.	Mandatory	111
17AJ(e)	Details of contact officer.	Mandatory	124
17AJ(f)	Entity's website address.	Mandatory	124
17AJ(g)	Electronic address of report.	Mandatory	124
17AD(a) Review by accountable authority			
17AD(a)	A review by the accountable authority of the entity.	Mandatory	1
17AD(b) Overview of the entity			
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	14
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	34
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	15
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	15
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority.	Mandatory	20
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority.	Mandatory	20
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	36
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	-

PGPA Rule Reference	Description	Requirement	Page
17AD(c)	Report on the Performance of the entity		
	Annual performance Statements		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	20
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	30
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	31
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	37
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	i
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	i
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	i
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	34-38
17AG(2)(d) - (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	Not applicable	-

PGPA Rule Reference	Description	Requirement	Page
Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	37
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	37
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	37
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	37
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	37
External Scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	44
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 Auditor-General (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	44
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	99-108

PGPA Rule Reference	Description	Requirement	Page
17AG(4)(b)	<p>Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following:</p> <ul style="list-style-type: none"> » Statistics on staffing classification level; » Statistics on full-time employees; » Statistics on part-time employees; » Statistics on gender; » Statistics on staff location; » Statistics on employees who identify as Indigenous. 	Mandatory	99-108
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	46
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	45, 106
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	106
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	47
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	Mandatory	47
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	Mandatory	47
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level.	Mandatory	47
17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	Mandatory	47
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 <i>Commonwealth Procurement Rules</i>	Mandatory	49

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	49
17AG(7)(b)	A statement that: <i>'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].'</i>	Mandatory	50
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	49
17AG(7)(d)	A statement that: <i>'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.'</i>	Mandatory	50
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	50
17AG(7A)(b)	A statement that: <i>'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.'</i>	Mandatory	50

PGPA Rule Reference	Description	Requirement	Page
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	50–51
	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 Auditor-General 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	51
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	51
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	-

PGPA Rule Reference	Description	Requirement	Page
	Financial Statements		
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	55-96
	Executive Remuneration		
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory	107-108
	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.	Not applicable	52
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	52
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	52
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	52
17AH(1)(e)	Correction of material errors in previous annual report.	Not applicable	-
17AH(2)	Information required by other legislation.	Mandatory	52

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Contact us

Australian Centre for International Agricultural Research

GPO Box 1571
Canberra ACT 2601
AUSTRALIA

Phone +61 2 6217 0500
Fax +61 2 6217 0501
Website www.aciar.gov.au

Facebook: ACIARAustralia
Twitter: @ACIARAustralia
Instagram: @ACIARAustralia
LinkedIn: Australian Centre for International Agricultural Research
YouTube: ACIAR Australia

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Enquiries about this report are welcome and should be directed to:

General Manager, Outreach and Capacity Building
Australian Centre for International Agricultural Research
GPO Box 1571
Canberra ACT 2601
AUSTRALIA
Phone: +61 2 6217 0500
Email: aciara@aciara.gov.au



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