

Civil Aviation Safety Authority

Additional Estimates Statements

Civil Aviation Safety Authority

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Civil Aviation Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Civil Aviation Safety Authority's (CASA) strategic direction statement has not changed from that published in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

1.2 Entity resource statement

The CASA resource statement details the resourcing for CASA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: CASA resource statement — Additional Estimates for 2021-22 as at February 2022

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Opening balance/cash reserves at 1 July	49,785	44,753	21,124	65,877
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	128,424	102,082	20,000	122,082
Total annual appropriations	128,424	102,082	20,000	122,082
Special appropriations				
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	68,193	115,652	(31,600)	84,052
Total special appropriations	68,193	115,652	(31,600)	84,052
Total funds from Government	196,617	217,734	(11,600)	206,134
Funds from industry sources				
Regulatory service fees	10,864	7,500	-	7,500
RPAS levies	-	1,400	-	1,400
Total funds from industry sources	10,864	8,900	-	8,900
Funds from other sources				
Interest	345	173	-	173
Other	2,677	911	-	911
Total funds from other sources	3,022	1,084	-	1,084
Total net resourcing for CASA	260,288	272,471	9,524	281,995
			Actual 2020-21	2021-22
Average staffing level (number)			819	832

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.

CASA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development and Communications (a Non-Corporate Commonwealth Entity), which are then paid to the CASA and considered "Departmental" for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: CASA 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures					
CASA supplementation	1.1				
Departmental payments		20,000	-	-	-
Total		20,000	-	-	-
Total payment measures					
Departmental		20,000	-	-	-
Total		20,000	-	-	-

Prepared on a Government Financial Statistics (Underlying Cash) basis.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for CASA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measure					
CASA supplementation	1.1	20,000	-	-	-
Other adjustments					
Changes in Parameters	1.1	-	-	72	161
Special appropriations					
Other Variations					
Reduction in aviation fuel receipts	1.1	(31,600)	-	-	-
Net impact on appropriations for Outcome 1 (Departmental)		(11,600)	-	72	161
Total net impact on appropriations for Outcome 1		(11,600)	-	72	161

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for CASA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training	128,424	102,082	122,082	20,000	-
Total Departmental	128,424	102,082	122,082	20,000	-

Table 1.5: Appropriation Bill (No. 4) 2021–22

CASA is not seeking additional appropriation through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structures for CASA have not changed from that published in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Note:

The most recent corporate plan for CASA can be found at: Corporate plan 2021-22 | Civil Aviation Safety Authority ([casa.gov.au](https://www.casa.gov.au))
<https://www.casa.gov.au/content-search/corporate-plans/corporate-plan-2020-21>.

The most recent annual performance statement can be found at: Annual Report 2020-21 | Civil Aviation Safety Authority ([casa.gov.au](https://www.casa.gov.au))
<https://www.casa.gov.au/content-search/annual-reports/annual-report-2020-21>.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training

Budgeted expenses for Outcome 1

This table shows how much CASA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Civil Aviation Safety Authority					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	128,424	122,082	74,609	73,183	40,903
Special appropriations					
<i>Special appropriation Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	68,720	85,300	105,600	107,900	112,700
Expenses not requiring appropriation in the budget year ^(a)	(16,206)	-	821	4,457	36,107
Revenues from industry sources					
Regulatory fees	10,864	7,500	7,500	7,500	7,500
RPAS levy	-	1,400	25,980	26,370	28,490
Other income	987	1,000	1,000	1,000	1,000
Revenues from other independent sources	259	150	190	290	500
Total expenses for Program 1.1	193,048	217,432	215,700	220,700	227,200
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	128,424	122,082	74,609	73,183	40,903
Special appropriations	68,720	85,300	105,600	107,900	112,700
Revenues from industry sources	11,851	9,900	34,480	34,870	36,990
Revenues from other independent sources	259	150	190	290	500
Expenses not requiring appropriation in the budget year ^(a)	(16,206)	-	821	4,457	36,107
Total expenses for Outcome 1	193,048	217,432	215,700	220,700	227,200
	Actual 2020-21	2021-22			
Average staffing level (number)	819	832			

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) 'Expenses not requiring appropriation in the Budget year' is made up of the operating result and the timing of accruals.

Performance criteria for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2021-22 Budget. CASA's detailed performance criteria can be found in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

CASA does not maintain special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

CASA is anticipating a break-even position in 2021-22.

The forward estimates have been adjusted to take into account the effect of decreased projections in aviation fuel excise due to the impact of COVID-19 on domestic air travel. CASA is budgeting for operating losses across the forward estimates as a result of the decrease to aviation fuel excise.

3.2.2 Budgeted financial statements**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2020-21 Actual	2021-22 Revised Budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	130,206	136,247	140,313	144,501	148,815
Suppliers	39,473	56,545	47,952	47,221	48,578
Depreciation and amortisation	22,645	24,383	27,101	27,693	28,644
Finance costs	303	257	334	1,285	1,163
Write-down and impairment of assets	168	-	-	-	-
Losses from asset sales	253	-	-	-	-
Total expenses	193,048	217,432	215,700	220,700	227,200
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,864	8,900	33,480	33,870	35,990
Interest	259	150	190	290	500
Other	987	1,000	1,000	1,000	1,000
Total own-source revenue	12,110	10,050	34,670	35,160	37,490
Total own-source income	12,110	10,050	34,670	35,160	37,490
Net (cost of)/contribution by services	(180,938)	(207,382)	(181,030)	(185,540)	(189,710)
Revenue from Government	197,144	207,382	180,209	181,083	153,603
Surplus/(deficit) attributable to the Australian Government	16,206	-	(821)	(4,457)	(36,107)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	16,206	-	(821)	(4,457)	(36,107)

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted Departmental balance sheet (as at 30 June)

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	13,377	4,000	4,000	4,000	4,000
Trade and other receivables	2,067	3,328	3,608	3,955	4,422
Other investments	52,500	53,752	42,822	49,148	22,414
Other financial assets	171	173	181	201	242
Total financial assets	68,115	61,253	50,611	57,304	31,078
Non-financial assets					
Land and buildings	39,767	31,212	28,221	66,108	57,751
Property, plant and equipment	8,942	13,515	30,441	26,722	25,102
Intangibles	41,725	44,752	38,817	32,320	24,850
Prepayments	2,324	2,839	2,657	2,670	2,738
Total non-financial assets	92,758	92,318	100,136	127,820	110,441
Total assets	160,873	153,571	150,747	185,124	141,519
LIABILITIES					
Payables					
Suppliers	5,279	6,026	5,643	5,668	5,812
Other payables	3,102	3,082	3,544	4,022	4,546
Total payables	8,381	9,108	9,187	9,690	10,358
Interest bearing liabilities					
Leases	40,608	32,611	29,899	67,583	58,750
Total interest bearing liabilities	40,608	32,611	29,899	67,583	58,750
Provisions					
Employee provisions	40,620	40,588	41,218	41,865	42,532
Other provisions	292	292	292	292	292
Total provisions	40,912	40,880	41,510	42,157	42,824
Total liabilities	89,901	82,599	80,596	119,430	111,932
Net assets	70,972	70,972	70,151	65,694	29,587
EQUITY					
Parent entity interest					
Contributed equity	3,295	3,295	3,295	3,295	3,295
Reserves	9,485	9,485	9,485	9,485	9,485
Retained surplus (accumulated deficit)	58,192	58,192	57,371	52,914	16,807
Total equity	70,972	70,972	70,151	65,694	29,587

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (2021-22 Budget year)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	58,192	9,485	3,295	70,972
Adjusted opening balance	58,192	9,485	3,295	70,972
Comprehensive income				
Surplus/(deficit) for the period	-	-	-	-
Total comprehensive income	-	-	-	-
of which:				
Attributable to the Australian Government	-	-	-	-
Estimated closing balance as at 30 June 2022	58,192	9,485	3,295	70,972
Closing balance attributable to the Australian Government	58,192	9,485	3,295	70,972

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted Departmental statement of cash flows (for the period ended 30 June)

	2020-21 Actual	2021-22 Revised Budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	128,424	122,082	74,609	73,183	40,903
Receipts from Government	68,193	84,048	105,265	107,562	112,265
Sale of goods and rendering of services	13,596	9,289	34,228	34,614	36,730
Interest	345	148	182	270	459
Net GST received	5,886	5,111	4,817	4,721	4,849
Other	-	1,009	1,000	1,000	1,000
Total cash received	216,444	221,687	220,101	221,350	196,206
Cash used					
Employees	129,765	135,742	139,220	143,376	147,626
Suppliers	45,465	62,388	53,662	52,684	54,121
Interest payments on lease liability	301	257	334	1,285	1,163
Total cash used	175,531	198,387	193,216	197,345	202,910
Net cash from/(used by) operating activities	40,913	23,300	26,885	24,005	(6,704)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,780	21,841	27,967	8,094	11,197
Total cash used	15,780	21,841	27,967	8,094	11,197
Net cash from/(used by) investing activities	(15,780)	(21,841)	(27,967)	(8,094)	(11,197)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	9,041	9,584	9,848	9,585	8,833
Total cash used	9,041	9,584	9,848	9,585	8,833
Net cash from/(used by) financing activities	(9,041)	(9,584)	(9,848)	(9,585)	(8,833)
Net increase/(decrease) in cash held	16,092	(8,125)	(10,930)	6,326	(26,734)
Cash and cash equivalents at the beginning of the reporting period	49,785	65,877	57,752	46,822	53,148
Cash and cash equivalents at the end of the reporting period	65,877	57,752	46,822	53,148	26,414

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2020-21 Actual	2021-22 Revised Budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from Departmental resources ^(a)	15,780	21,841	27,967	8,094	11,197
TOTAL	15,780	21,841	27,967	8,094	11,197
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,780	21,841	27,967	8,094	11,197
Total cash used to acquire assets	15,780	21,841	27,967	8,094	11,197

Prepared on Australian Accounting Standards basis.

(a) Includes funding from prior year appropriations, entity receipts and proceeds from sale of assets.

Table 3.7: Statement of Departmental asset movements (2021-22 Budget year)

	Asset category			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	-	8,408	82,156	90,564
Gross book value - ROU assets	56,855	900	-	57,755
Accumulated depreciation/amortisation and impairment	-	(1)	(40,431)	(40,432)
Accumulated depreciation/amortisation and impairment - ROU assets	(17,088)	(365)	-	(17,453)
Opening net book balance	39,767	8,942	41,725	90,434
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	-	7,870	13,971	21,841
By purchase - other - ROU assets	1,587	-	-	1,587
Total additions	1,587	7,870	13,971	23,428
Other movements				
Depreciation/amortisation expense	-	(3,297)	(10,943)	(14,240)
Depreciation/amortisation on ROU assets	(10,143)	-	-	(10,143)
Other	-	-	(1)	(1)
Other - ROU assets	1	-	-	1
Total other movements	(10,142)	(3,297)	(10,944)	(24,383)
As at 30 June 2022				
Gross book value	-	16,278	96,126	112,404
Gross book value - ROU assets	58,443	900	-	59,343
Accumulated depreciation/amortisation and impairment	-	(3,298)	(51,374)	(54,672)
Accumulated depreciation/amortisation and impairment - ROU assets	(27,231)	(365)	-	(27,596)
Closing net book balance	31,212	13,515	44,752	89,479

Prepared on Australian Accounting Standards basis.