

Australian Maritime Safety Authority

**Entity resources and planned
performance**

Australian Maritime Safety Authority

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Australian Maritime Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Maritime Safety Authority (AMSA) is a statutory authority established under the *Australian Maritime Safety Authority Act 1990* (AMSA Act) to:

- promote maritime safety and protection of the maritime environment
- prevent and combat ship-safety pollution in the marine environment
- provide infrastructure to support safety of navigation in Australian waters
- provide a national search and rescue service to the maritime and aviation sectors
- provide, on request, services to the maritime industry on a commercial basis
- provide, on request, services of a maritime nature on a commercial basis to the Commonwealth and/or states and territories.

AMSA regularly assesses its operating environment, challenges, goals, and risks to identify key priorities for coming years.

In 2022-23, AMSA will continue to focus on the strategic priorities that reflect AMSA's statutory responsibilities. AMSA's objective are consistent with the whole of government regulatory reform agenda and forms the basis for the program objectives and outputs detailed in the following sections.

1.2 Entity resource statement

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

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by Departmental (for AMSA’s operations) classification.

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Maritime Safety Authority resource statement — Budget estimates for 2022-23 as at Budget March 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Opening balance/cash reserves at 1 July	28,175	27,731
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	87,802	92,893
Total annual appropriations	87,802	92,893
Special appropriations		
<i>Australian Maritime Safety Authority Act 1990</i> ^(b)	136,114	134,642
Total special appropriations	136,114	134,642
Amounts received from related entities		
Department of Infrastructure, Transport, Regional Development and Communications ^(c)	3,163	-
Total amounts received from related entities	3,163	-
Total funds from Government	227,079	227,535
Funds from other sources		
Interest	583	468
Sale of goods and services	9,537	9,611
Other	18,389	3,351
Total funds from other sources	28,509	13,430
Total net resourcing for AMSA	283,763	268,696
	2021-22	2022-23
Average staffing level (number)	447	448

Prepared on a resourcing (that is, appropriations available) basis.

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

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

(b) Levies collected under *Marine Navigation Levy Collection Act 1989*, *Marine Navigation (Regulatory Functions) Levy Collection Act 1991*, and *Protection of the Sea (Shipping Levy) Collection Act 1981* are paid to the Consolidated Revenue Fund and appropriated under section 48 of the *Australian Maritime Safety Authority Act 1990*.

(c) Funding provided by a government entity that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity.

AMSA 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 AMSA and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: AMSA 2022-23 Budget measures

Part 1: Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
Australian Maritime Safety Authority – National System for Domestic Commercial Vessel Safety	1.1					
Departmental payment		-	12,564	-	-	-
Total		-	12,564	-	-	-
Total payment measures						
Departmental		-	12,564	-	-	-
Total		-	12,564	-	-	-

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

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent Corporate Plan for AMSA can be found at:

<http://www.amsa.gov.au/corporate-plan-2021-22>

The most recent annual performance statement can be found at:

<http://amsa.gov.au/about/corporate-publications/annual-report-2020-21>

AMSA contributes to the Outcome and one Program, which is divided into two sub-programs:

- **Sub-program 1: Seafarer and ship safety and environmental protection** aims to achieve the first part of AMSA's Outcome: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services.
- **Sub-program 2: Search and rescue** aims to achieve the second part of AMSA's Outcome: Maximising the number of people saved from maritime and aviation incidents through search and rescue coordination.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination

Linked programs

Attorney General's Department

Programs

- Program 1.1 - Attorney-General's Department Operating Expenses - Legal Services and Families
- Program 1.2 - Attorney-General's Department Operating Expenses – National Security, Integrity and International Program

Contribution to Outcome 1 made by linked programs

The Attorney General's Department provides high quality legal policy advice to the Australian Government and its entities in relation to national security and criminal justice, protecting and promoting the rule of law and ensuring an effective and efficient Commonwealth criminal justice system, and building a safe and secure Australia.

AMSA engages with the Attorney General's Department to obtain expert legal advice and assistance when needed. This advice ensures that AMSA operates within its regulatory remit, and that ongoing operation of AMSA's aids to navigation network is considered within the Commonwealth's response to native title claims.

Civil Aviation Safety Authority (CASA)

Program

- Program 1.1:
 - Part 1: Maintain and enhance a fair, effective and efficient aviation safety regulation system
 - Part 2: Collaborative engagement with the aviation industry and wider community to promote and support aviation

Contribution to Outcome 1 made by linked program

CASA is responsible for regulating the aviation industry. The regulation of industry ensures that aircraft tasked by AMSA are meeting regulatory requirements which supports operational risk management for responses, and accordingly the corporate risk that AMSA may be exposed to.

AMSA is responsible for delivering Australia's commitment to International Civil Aviation Authority's (ICAO) Annex 12 (Search and Rescue) and works with CASA and other aviation agencies to ensure a co-ordinated approach.

Department of Agriculture, Water, and the Environment (DAWE)

Program

- Program 1.6: Management of Hazardous Wastes, Substances and Pollutants

Contribution to Outcome 1 made by linked program

DAWE works with AMSA to determine the feasibility of recycling clean and segregated waste from international ships at Australian ports and to develop a nationally consistent framework to support this activity in the longer term.

This action is identified in the National Waste Action Plan and supports Australia’s National Waste Plan to reduce landfill and increase the circular economy.

Additionally, activity is undertaken to support the International Maritime Organizations Action Plan to Address Marine Plastic Litter from Ships that identifies the need to improve the effectiveness of port reception facilities in reducing marine plastic litter through the provision of recycling facilities.

Department of Defence

Program

- Program 2.14: Defence Intelligence

Contribution to Outcome 1 made by linked program

Defence supports AMSA through the provision of intelligence, situational awareness, and operational capabilities to meet AMSA’s search and rescue (SAR), maritime assistance, and pollution responses. AMSA supports Defence through the national SAR arrangements and delivers services such as the distress beacon system.

Department of Foreign Affairs and Trade (DFAT)

Programs

- Program 1.1: Foreign Affairs and Trade Operations
- Program 2.1: Consular Services

Contribution to Outcome 1 made by linked program

DFAT provides funding support to AMSA for delivery of bilateral capacity building programs with Indonesia and Papua New Guinea, along with individual projects across the Indo-Pacific region.

DFAT also supports Australia’s re-election campaign to the International Maritime Organization (IMO) Council every two years.

Using DFAT funding, this year AMSA contributed AU\$200,000 to the IMO’s Integrated Technical Cooperation Committee to support development of Small Island Developing States and Least Developed Countries, seafarer welfare and women in maritime initiatives. A further AU\$50,000 was also donated to the World Maritime University (WMU) Annual Fund to support the work of the organisation.

Great Barrier Reef Marine Park Authority (GBRMPA)

Programs

- Program 1.1 – Great Barrier Reef Marine Park Authority

Contribution to Outcome 1 made by linked program

GBRMPA is the regulator responsible for the management of the Great Barrier Reef Marine Park. AMSA supports the ongoing management of the Great Barrier Reef (GBR) through providing services to enable safer shipping within the reef, such as: aids to navigation, GBR Vessel Traffic Services, emergency response arrangements to minimise maritime pollution incidents (including delivery of a dedicated emergency towage vessel) and regulation of shipping for safety and environmental performance.

GBRMPA supports AMSA emergency response functions through provision of resources and subject matter expertise.

Department of Home Affairs

Outcomes ^(a)

- Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs
- Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum

Contribution to Outcome 1 made by Outcomes

Home Affairs is responsible for immigration and border policy, and has responsibilities across emergency management, critical infrastructure protection, and transport security. The Home Affairs Portfolio structure enhances AMSA’s ability to mobilise and share across AMSA’s aids to navigation responsibilities for maritime safety (critical infrastructure) and operational responses (emergency management and transport security). Home Affairs provides the national coordination mechanisms through which AMSA can respond, delivering a synchronised effect across the whole of government.

AMSA supports Home Affairs through the provision of data such as vessel locations (automatic identification system) and occasional use of AMSA response assets under a Memorandum of Understanding. Through leading Australia’s engagement at the International Maritime Organisation, AMSA also supports Home Affairs’ maritime security role.

National Offshore Petroleum Safety Environmental Management Authority (NOPSEMA)

Programs

- Program 1 – Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation and enforcement.

Contribution to Outcome 1 made by linked program

NOPSEMA are responsible for promoting and enforcing the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.

AMSA manages the National Plan for Maritime Environmental Emergencies. Arrangements within the National Plan and AMSA response resources support the response to offshore petroleum oil spill incidents. NOPSEMA regulates the duty holder’s compliance with implementing their oil pollution emergency plan (OPEP).

(a) AMSA and Home Affairs agreed that the relationship was best described at an Outcome level.

Budgeted expenses for Outcome 1

The following tables shows how much AMSA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	87,802	92,893	80,740	82,051	82,931
Payment from related entities	3,163	-	-	-	-
Special appropriations <i>Australian Maritime Safety Authority Act 1990</i>	133,916	136,059	154,055	157,161	160,325
Expenses not requiring appropriation in the budget year ^(a)	(6,447)	(397)	(420)	(1,008)	(6,944)
Revenues from other independent sources	16,043	13,271	12,676	12,828	13,106
Total expenses for Program 1.1	234,477	241,826	247,051	251,032	249,418
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	87,802	92,893	80,740	82,051	82,931
Payment from related entities	3,163	-	-	-	-
Special appropriations	133,916	136,059	154,055	157,161	160,325
Expenses not requiring appropriation in the budget year ^(a)	(6,447)	(397)	(420)	(1,008)	(6,944)
Revenues from other independent sources	16,043	13,271	12,676	12,828	13,106
Total expenses for Outcome 1	234,477	241,826	247,051	251,032	249,418
	2021-22	2022-23			
Average staffing level (number)	447	448			

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 are made up of the operating result.

Table 2.1.2: Program components of Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Sub-program 1.1.1: Seafarer and ship safety and environment					
Revenue from Government					
Ordinary annual services <i>(Appropriation Bill No. 1)</i>	16,523	18,566	4,941	4,811	4,578
Payment from related entities	3,116	-	-	-	-
Special appropriations					
<i>Special appropriation Australian Maritime Safety Authority Act 1990</i>	133,916	136,059	154,055	157,161	160,325
Expenses not requiring appropriation in the budget year ^(a)	(6,447)	(397)	(420)	(1,008)	(6,944)
Revenues from other independent sources	15,892	13,123	12,427	12,533	12,726
Total sub-program 1.1.1 expenses	163,001	167,351	171,003	173,497	170,685
Sub-program 1.1.2: Search and rescue					
Revenue from Government					
Ordinary annual services <i>(Appropriation Bill No. 1)</i>	71,279	74,327	75,799	77,240	78,353
Payment from related entities	47	-	-	-	-
Revenues from other independent sources	151	148	249	295	380
Total sub-program 1.1.2 expenses	71,476	74,475	76,048	77,535	78,733
Total program expenses	234,477	241,826	247,051	251,032	249,418

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 are made up of the operating result.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program and sub-program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have materially changed existing programs are provided.

Outcome 1 – Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination		
Program 1.1 – Seafarer and ship safety, environment protection and search and rescue.		
Sub-program 1.1.1 – Seafarer and ship safety and environment protection aims to minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services.		
Sub-program 1.1.2 – Search and rescue aims to maximise the number of people saved from maritime and aviation incidents through coordinating search and rescue.		
As Australia’s national maritime regulatory body, AMSA promotes the safety and protection of our marine environment and combats ship-sourced pollution. AMSA provides the infrastructure for safety of navigation in Australian waters and maintains a national search and rescue service for the maritime and aviation sectors.		
Vision: Safe and clean seas, saving lives.		
Mission: Ensuring safe vessel operations, combatting marine pollution, and rescuing people in distress.		
Key Activities (a)(b) (c)(d)	<ul style="list-style-type: none"> • Promote maritime safety • Protect the marine environment from pollution from ships; and other environmental damage caused by shipping • Provide for a national search and rescue service 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	Safety of foreign-flagged ships and Australian-flagged ships (under the Navigation Act 2021) operating in Australian waters is demonstrated through the proportion of very serious and serious incidents ^(e) to total port arrivals	Target: ≤0.5% Expected result: 0.84%
	Timeliness of response to significant ^(f) oil spill incidents.	Target: within 4 hours of notification Target achieved
	Save as many lives as possible from those at risk ^(g)	Target: 100% ^(h) Expected result: 90.27%

Year	Performance measures	Planned Performance Results
Budget year 2022-23	Safety of foreign-flagged ships and Australian-flagged ships (under the Navigation Act 2021) operating in Australian waters is demonstrated through the proportion of very serious and serious incidents to total port arrivals	Target: ≤1.5% ⁽ⁱ⁾
	Timeliness of response to significant oil spill incidents.	Target: within 4 hours of notification
	Save as many lives as possible from those at risk	Target: 100%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

- (a) AMSA’s key activities constitute its operational core business to deliver its sub-programs, program, and Outcome 1. Key activities are also detailed in AMSA’s corporate plan, specifically the plan-on-a-page. Unless there have been changes to legislation, machinery of government or programs, key activities are generally not subject to change.
- (b) AMSA’s 2021-22 Corporate Plan also lists key activities (including projects) organised under nine strategic objectives. These activities are subject to some change between years as AMSA responds to changes in its operating environment.
- (c) To avoid confusion with key activities as defined by Resource Management Guide (RMG) Reporting performance Information in Portfolio Budget Statements, the AMSA 2022-23 Corporate Plan will use the term ‘initiative’ to describe activities and projects in support of AMSA’s strategic priorities (see next).
- (d) To avoid confusion with the new AMSA Strategy 2030 (which uses the term strategic objective), the AMSA 2022-23 Corporate Plan will use the following eight strategic priorities: 1. Risk-based regulation; 2. Incident management capabilities; 3. Navigation services; 4. Responding to climate change; 5. Engagement; 6. Innovation; 7. Information management and digital services; 8. Organisational capability and resilience.
- (e) Marine incidents are classified by AMSA into one of three severity levels: (1) very serious; (2) serious; and (3) less serious. Several factors are considered by AMSA to decide whether an incident is deemed very serious and/or serious; including fatalities, serious injuries, loss of vessel, damage to vessel and equipment; significant pollution, and impacts on the community. Less serious incidents might include fire, grounding, and minor collisions (without very serious or serious consequences).
- (f) A significant oil spill is a Level 2 (or higher) incident in accordance with the National Plan for Maritime Environmental Emergencies (<https://www.amsa.gov.au/marine-environment/national-plan-maritime-environmental-emergencies/national-plan-maritime>)
- (g) Each search and rescue incident reported to AMSA is triaged to assess the requirement to respond to a life at risk. Sometimes the assessment concludes that the life has already been lost, or AMSA is unable to determine if a life is actually at risk, i.e. false beacon activations. For those incidents which are assessed as requiring a response (i.e. a life is identified as being ‘at risk’) it is important that AMSA measures the performance of resources available to affect a rescue.
- (h) AMSA’s intention is to save all lives at risk. In practicality, the circumstances surrounding individual incidents—i.e. severe medical conditions requiring specialist treatment, bad weather—affect the possibility of success of a search and rescue response. This reality is reflected in the previous results reported by AMSA for this measure, ranging between 95-99 per cent annually.
- (i) More accurate reporting and coding of severity of incident data since 2017 has identified that this performance measure tracks above the current <0.5% target. The four-year rolling average shows a similar trend with the 2020-21 result tracking at 0.98%. Additionally, there has been a significant increase (45%) in reporting between 2015-16 and 2020-21. To ensure that the target is effective and realistically reflects current trends and improvement in data reporting and noting the result of this performance measure in the last three years, the target will be changed to <1.5% from 2022-23 onwards.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AMSA's finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

AMSA is projecting an operating surplus of \$6.4 million in 2021-22. This increase, from a budgeted break-even position, is driven by a significant increase in levy revenue compared to budget.

AMSA is budgeting an operating surplus of \$0.4 million in 2022-23, with surpluses in each of the forward year estimates. Budgeted surpluses are highly dependent on stability of levy revenue and risks of potential global disruptions influenced by externalities outside AMSA's control, as well as being subject to the outcome of the *Independent Review on Australia's Domestic Commercial Vessel Safety Legislation and Cost and Charging Arrangements* expected to be delivered in late 2022. Risks to levy revenue include the impact of international events on global trade and demand for Australian commodity exports especially iron ore and coal.

Revenue

Total revenue for 2022-23 is budgeted to be \$242.2 million, an increase of \$1.3 million from projected current year estimates for 2021-22 of \$240.9 million.

This increase reflects a rise in appropriations for both search and rescue and National System transitional funding (\$5.1 million), and the continuation of growth in levy revenue (\$2.1 million), partially offset by lower transitional contributions from states and territories for National System in line with the agreed arrangements (\$2.2 million), and reduction in other own-sourced revenue (\$3.5 million).

AMSA revenue sources are detailed below:

- Levy revenue is collected from the commercial shipping industry paid to Consolidated Revenue Fund and appropriated under section 48 of the AMSA Act as special appropriations. In 2022-23, levy revenue is budgeted to be \$136.1 million (2021-22: \$134.0 million).
- Community Service Obligation funding received from the Australian Government for search and rescue coordination services in accordance with Australia's internationally recognised search and rescue region. AMSA will receive an annual Departmental appropriation of \$74.2 million in 2022-23 (2021-22: \$71.3 million).

- Transitional and interim funding received from the Australian Government to support regulatory service delivery of the National System of \$18.6 million in 2022-23 (2021-22: \$16.2 million).
- Transitional funding packages received from the States and Northern Territory for the National System of \$3.0 million in 2022-23 (2021-22: \$5.2 million).
- Independent and own-sourced revenue, including charges for cost-recovery fee-based activities, interest revenue, related entity revenue, and other revenue of \$10.2 million in 2022-23 (2021-22: \$13.7 million).

The following table shows the 2022-23 budgeted revenue with comparisons to projected 2021-22 estimated actual.

AMSA sourced revenue comparison

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000
Annual departmental appropriations		
Search and rescue functions and activities	71,279	74,327
National System funding	16,196	18,566
Other funding	327	-
Special appropriations of levies collected from the maritime shipping industry	133,916	136,059
Total independent or own-sources revenue	18,940	13,271
Total revenue	240,658	242,223

Operating expenses

Total operating expenses are budgeted to be \$241.8 million in 2022-23, compared to estimated actuals for 2021-22 of \$234.5 million, an increase of \$7.3 million. The main movements in budgeted operating expenses are:

- supplier expenses are budgeted to increase by \$7.9 million in 2022-23 to \$128.9 million, associated with increased labour and material costs, and
- employee benefits expected to increase by \$2.7 million in 2022-23 to \$75.3 million, reflecting AMSA’s Enterprise Agreement.

Equity and cash position

Net assets (equity) movements are consistent with budgeted surpluses for budget and each of the three forward year estimates.

AMSA’s net cash position (including investments) is budgeted to decrease by \$12.5 million in 2022-23 and by a further \$21.5 million in 2023-24 before stabilising. This reduction is mostly due to capital expenditure on aids to navigation sites and equipment, and other assets for 2021-22 and 2022-23.

The cash position includes \$50 million set aside for pollution response emergencies.

3.2 Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	72,616	75,311	76,158	77,552	76,588
Suppliers	121,020	128,886	131,938	134,879	135,485
Depreciation and amortisation	35,759	36,517	37,934	37,790	36,659
Finance costs	1,262	1,112	1,021	811	686
Write-down and impairment of assets	3,820	-	-	-	-
Total expenses	234,477	241,826	247,051	251,032	249,418
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,268	9,423	9,990	9,990	9,990
Interest	509	483	812	964	1,242
Rental income	253	253	290	290	290
Contributions from states and territories	5,204	3,034	1,484	1,484	1,484
Other	706	78	100	100	100
Total own-source revenue	18,940	13,271	12,676	12,828	13,106
Gains					
Sale of assets	266	-	-	-	-
Total gains	266	-	-	-	-
Total own-source income	19,206	13,271	12,676	12,828	13,106
Net (cost of)/contribution by services	(215,271)	(228,555)	(234,375)	(238,204)	(236,312)
Revenue from Government	221,718	228,952	234,795	239,212	243,256
Surplus/(deficit) attributable to the Australian Government	6,447	397	420	1,008	6,944
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	6,447	397	420	1,008	6,944
Total comprehensive income/(loss) attributable to the Australian Government	6,447	397	420	1,008	6,944

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	27,731	25,170	23,667	25,028	21,742
Trade and other receivables	8,607	9,568	10,787	10,853	10,699
Other investments	105,000	95,000	75,000	80,000	80,000
Total financial assets	141,338	129,738	109,454	115,881	112,441
Non-financial assets					
Land and buildings	35,276	29,754	54,195	45,780	39,709
Property, plant and equipment	181,864	179,312	211,869	197,449	181,439
Intangibles	15,520	13,693	11,054	9,665	21,719
Inventories	4,227	4,227	4,227	4,227	4,227
Other non-financial assets	3,947	3,570	3,894	3,701	4,057
Total non-financial assets	240,834	230,556	285,239	260,822	251,151
Total assets	382,172	360,294	394,693	376,703	363,592
LIABILITIES					
Payables					
Suppliers	27,400	24,641	25,676	27,027	27,652
Other payables	1,515	1,332	1,389	1,396	1,391
Total payables	28,915	25,973	27,065	28,423	29,043
Interest bearing liabilities					
Leases	91,211	73,178	106,574	86,110	65,992
Total interest bearing liabilities	91,211	73,178	106,574	86,110	65,992
Provisions					
Employee provisions	24,938	26,183	26,835	27,616	27,559
Other provisions	26,962	24,417	23,256	22,583	22,083
Total provisions	51,900	50,600	50,091	50,199	49,642
Total liabilities	172,026	149,751	183,730	164,732	144,677
Net assets	210,146	210,543	210,963	211,971	218,915
EQUITY					
Parent entity interest					
Contributed equity	37,986	37,986	37,986	37,986	37,986
Reserves	93,777	93,777	93,777	93,777	93,777
Retained surplus (accumulated deficit)	78,383	78,780	79,200	80,208	87,152
Total parent entity interest	210,146	210,543	210,963	211,971	218,915
Total equity	210,146	210,543	210,963	211,971	218,915

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	78,383	93,777	37,986	210,146
Adjusted opening balance	78,383	93,777	37,986	210,146
Comprehensive income				
Surplus/(deficit) for the period	397	-	-	397
Total comprehensive income	397	-	-	397
of which:				
Attributable to the Australian Government	397	-	-	397
Estimated closing balance as at 30 June 2023	78,780	93,777	37,986	210,543
Closing balance attributable to the Australian Government	78,780	93,777	37,986	210,543

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	87,802	92,893	80,740	82,051	82,931
Receipts from Government	136,114	134,642	153,147	157,322	160,533
Sale of goods and rendering of services	12,700	9,611	10,329	10,210	10,322
Interest	583	468	752	908	1,192
Net GST received	-	116	-	-	-
Other	17,661	3,351	1,535	1,599	1,557
Total cash received	254,860	241,081	246,503	252,090	256,535
Cash used					
Employees	71,459	74,066	75,506	76,771	76,645
Suppliers	116,664	131,268	131,227	133,335	135,216
Net GST paid	295	-	196	116	19
Interest payments on lease liability	1,162	1,012	921	711	586
Other	2,105	2,062	1,259	766	605
Total cash used	191,685	208,408	209,109	211,699	213,071
Net cash from/(used by) operating activities	63,175	32,673	37,394	40,391	43,464
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	728	-	-	-	-
Investments	-	10,000	20,000	-	-
Total cash received	728	10,000	20,000	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	22,707	23,247	37,056	13,376	26,442
Investments	20,000	-	-	5,000	-
Other	495	585	-	-	-
Total cash used	43,202	23,832	37,056	18,376	26,442
Net cash from/(used by) investing activities	(42,474)	(13,832)	(17,056)	(18,376)	(26,442)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	21,145	21,402	21,841	20,654	20,308
Total cash used	21,145	21,402	21,841	20,654	20,308
Net cash from/(used by) financing activities	(21,145)	(21,402)	(21,841)	(20,654)	(20,308)
Net increase/(decrease) in cash held	(444)	(2,561)	(1,503)	1,361	(3,286)
Cash and cash equivalents at the beginning of the reporting period	28,175	27,731	25,170	23,667	25,028
Cash and cash equivalents at the end of the reporting period	27,731	25,170	23,667	25,028	21,742

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from Departmental resources ^(a)	22,707	23,247	37,056	13,376	26,442
TOTAL	22,707	23,247	37,056	13,376	26,442
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	26,180	26,616	92,383	13,566	26,632
less: ROU additions	(3,473)	(3,369)	(55,327)	(190)	(190)
Total cash used to acquire assets	22,707	23,247	37,056	13,376	26,442

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of Departmental asset movements (Budget year 2022-23)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	2,635	9,434	124,860	35,975	172,904
Gross book value - ROU assets	3,650	42,585	92,735	-	138,970
Accumulated depreciation/ amortisation and impairment	-	(122)	(11,451)	(20,455)	(32,028)
Accumulated depreciation/ amortisation and impairment - ROU assets	(1,253)	(21,653)	(24,280)	-	(47,186)
Opening net book balance	5,032	30,244	181,864	15,520	232,660
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	-	21,241	2,006	23,247
By purchase - appropriation ordinary annual services - ROU assets	-	3,179	190	-	3,369
Total additions	-	3,179	21,431	2,006	26,616
Other movements					
Depreciation/amortisation expense	-	(124)	(11,421)	(3,833)	(15,378)
Depreciation/amortisation on ROU assets	(121)	(8,456)	(12,562)	-	(21,139)
Disposals					
Gross book value - ROU assets	-	(1,701)	(163)	-	(1,864)
Accumulated depreciation/amortisation and impairment	-	1,701	163	-	1,864
Total other movements	(121)	(8,580)	(23,983)	(3,833)	(36,517)
As at 30 June 2023					
Gross book value	2,635	9,434	146,101	37,981	196,151
Gross book value - ROU assets	3,650	44,063	92,762	-	140,475
Accumulated depreciation/ amortisation and impairment	-	(246)	(22,872)	(24,288)	(47,406)
Accumulated depreciation/ amortisation and impairment - ROU assets	(1,374)	(28,408)	(36,679)	-	(66,461)
Closing net book balance	4,911	24,843	179,312	13,693	222,759

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, Departmental capital budget or other operational expenses.