

# **Civil Aviation Safety Authority**

## **Entity resources and planned performance**



# 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 (CASA) is an independent statutory authority established in 1995 under the *Civil Aviation Act 1988*. The main object of this Act is to establish a regulatory framework for maintaining, enhancing and promoting the safety of civil aviation, with particular emphasis on preventing aviation accidents and incidents.

In accordance with the *Civil Aviation Act 1988* and the regulations, CASA has the function of conducting the safety regulation of:

- civil air operations in Australian territory
- the operation of Australian aircraft outside Australian territory.

While safety regulation of civil aviation remains its primary role, CASA also performs other safety-related and associated functions. CASA has responsibility for airspace regulation.

#### **Australian government priorities and CASA's commitment to aviation safety**

The Australian Government is committed to maintaining and enhancing safety as its number one priority in aviation. As Australia's aviation safety regulator, CASA will support the Australian Government to maintain, enhance and promote the safety of civil aviation through the application of a detailed risk-based approach with particular emphasis to deliver the goals as set out in Table 2.1.2: Performance measure for Outcome 1.

CASA will ensure the directions of the Australian Government, as presented in the Minister's Statement of Expectations, are implemented effectively and efficiently. CASA's Corporate Plan fully details the activities and initiatives to be undertaken by the organisation to meet the expectations.

The Australian Government has set out some clear objectives relevant to CASA including:

- to continue to focus on aviation safety as the highest priority
- to consider the economic and cost impact on individuals, businesses and the community in the development and finalisation of new or amended regulatory changes
- to take a pragmatic, practical and proportionate approach to regulation as it applies to different industry sectors having regard to risk

- to implement its regulatory philosophy, with the philosophy being reflected in relevant policies, procedures, manuals, and when CASA personnel are carrying out their day-to-day operations.

CASA's comprehensive planning framework fully incorporates the Australian Government direction and ensures the relevant requirements are implemented effectively and efficiently. CASA aims to achieve its commitment to aviation safety through its three key goals. They are:

- to maintain and enhance a fair, effective and efficient aviation safety regulation system
- to engage collaboratively with the wider aviation community to promote and support a positive safety culture
- to continuously improve organisational performance.

Each goal is supported through a number of key performance areas (KPA) and indicators (KPI). The progress and achievement against the KPIs are monitored by a comprehensive performance management and reporting process. CASA will continue its commitment to making further improvements to the way it operates and continuously strive to achieve its high-level goals.

### **Challenging aviation trends and implications for CASA**

The aviation landscape has changed dramatically with COVID-19. One immediate impact for CASA is that its major funding source, aviation fuel excise, has been significantly reduced since the 2021-22 Budget. CASA's immediate funding is highly dependent on the recovery of the industry, particularly in the domestic high-capacity regular public transport sector.

Whilst CASA continues to support industry as it manages its way through the impacts of COVID-19, CASA is relying on Government providing funding certainty for 2021-22 through additional appropriation of \$20 million, subject to the relevant Appropriation Bill receiving Royal Assent.

The need to adapt to accommodate the changing aviation safety environment, as the industry continues to deal with and recovers from the impact of the COVID-19 pandemic, provides CASA with some unique challenges. Examples of these challenges include the return from hibernation of aircraft and skills and currency deficits of aviation professionals.

The passenger transport sector will undergo significant change, along with the growth and complexity of Remotely Piloted Aircraft Systems (RPAS), also known as drones. Issues of concern are also related to ageing aircraft, the oversight of infrastructure developments at aerodromes over the coming decade, slow growth prospects and forecast changes in air traffic management systems. Like other safety regulators around the world, CASA is cognisant of the need to ensure that safety-related

considerations are at the forefront of CASA’s regulatory actions for the benefit of the aviation and wider community.

As a key priority, CASA continues to develop and implement new safety standards and regulations, taking into account the Australian Government’s regulatory reform agenda. CASA will stay abreast of changes within the aviation industry by carefully analysing safety and operational data to look for trends and emerging risks which need to be addressed. This approach will further focus CASA on its core activity – the regulation of aviation safety.

### **CASA’s funding strategy**

CASA receives funding from three major sources: a 3.556 cents per litre excise on aviation fuel consumed by all domestic aircraft (all of which is provided to CASA); a Government annual appropriation; and regulatory services fees and levies. Whilst CASA conducts surveillance and regulatory oversight of RPAS, aerodromes and international carriers, these do not contribute to the fuel excise funding model.

Government has decided that the current funding arrangements, supplemented through Government appropriation for 2022-23 and forward years due to the impacts of COVID-19, should predominantly remain in place.

CASA’s funding requirements and arrangements will need to be monitored as the aviation industry transitions during the recovery phase from the pandemic.

## 1.2 Entity resource statement

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

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and Departmental (for CASA’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: Civil Aviation Safety Authority resource statement — Budget estimates for 2022-23 as at Budget March 2022**

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>65,877</b>	<b>54,159</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	102,082	92,445
Total annual appropriations	102,082	92,445
Special appropriations		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	83,924	87,984
<i>Civil Aviation Act 1988</i>	1,400	1,832
Total special appropriations	85,324	89,816
<b>Total funds from Government</b>	<b>187,406</b>	<b>182,261</b>
<b>Funds from industry sources</b>		
Regulatory service fees	7,500	8,239
<b>Total funds from industry sources</b>	<b>7,500</b>	<b>8,239</b>
<b>Funds from other sources</b>		
Interest	148	479
Other	648	978
<b>Total funds from other sources</b>	<b>796</b>	<b>1,457</b>
<b>Total net resourcing for CASA</b>	<b>261,579</b>	<b>246,116</b>
<b>Average staffing level (number)</b>	<b>832</b>	<b>832</b>

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. The 2021-22 amounts do not include \$20 million that will be appropriated through Appropriation Bill (No. 3) 2021-22. The annual appropriations received through this Bill will be recognised in a future PB Statement after the Bills have received Royal Assent.

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, which are then paid to CASA and are considered ‘departmental’ for all purposes.



### 1.3 Budget measures

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

**Table 1.2: Civil Aviation Safety Authority 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
<b>Payment measures</b>						
Civil Aviation Safety Authority – Remotely Piloted Aircraft Systems	1.1					
Departmental payments		-	17,716	-	-	-
<b>Total</b>		-	<b>17,716</b>	-	-	-
COVID-19 Response Package – additional aviation support <sup>(a)</sup>	1.1					
Departmental payments		20,000	-	-	-	-
<b>Total</b>		<b>20,000</b>	-	-	-	-
<b>Total measures</b>						
Departmental payments		20,000	17,716	-	-	-
<b>Total</b>		<b>20,000</b>	<b>17,716</b>	-	-	-

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.

(a) This measure was previously published under the title *CASA Supplementation* in the 2021-22 Infrastructure, Transport, Regional Development and Communications Portfolio Additional Estimates Statements.

## 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 the Civil Aviation Safety Authority (CASA) can be found at:

Corporate Plan 2021-2022 | Civil Aviation Safety Authority ([casa.gov.au](https://www.casa.gov.au))

<https://www.casa.gov.au/search-centre/corporate-plans/corporate-plan-2021-22>

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/search-centre/annual-reports/annual-report-2020-21>

## 2.1 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 2.1.1: 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
<b>Program 1.1: Civil Aviation Safety Authority</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	122,082	92,445	73,304	41,024	41,223
Special appropriations					
<i>Aviation Fuel Revenues (Special     Appropriation) Act 1988</i>	85,300	88,300	90,300	94,200	94,200
RPAS under s46A(4) of the <i>Civil     Aviation Act 1988</i>	1,400	1,832	26,370	28,490	28,490
Revenues from industry sources					
Regulatory fees	7,500	8,239	7,500	7,500	7,500
Other income	1,000	1,000	1,000	1,000	1,000
Revenues from other independent sources	150	560	690	990	1,230
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	5,268	18,121	22,057	54,607	54,409
<b>Total expenses for Program 1.1</b>	<b>222,700</b>	<b>210,497</b>	<b>221,221</b>	<b>227,811</b>	<b>228,052</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	122,082	92,445	73,304	41,024	41,223
Special appropriations	86,700	90,132	116,670	122,690	122,690
Revenues from industry sources	8,500	9,239	8,500	8,500	8,500
Revenues from other independent sources	150	560	690	990	1,230
Expenses not requiring appropriation in the Budget year	5,268	18,121	22,057	54,607	54,409
<b>Total expenses for Outcome 1</b>	<b>222,700</b>	<b>210,497</b>	<b>221,221</b>	<b>227,811</b>	<b>228,052</b>
	2021-22	2022-23			
<b>Average staffing level (number)</b>	832	832			

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

**Table 2.1.2: Performance measure for Outcome 1**

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

<p><b>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</b></p>	
<p><b>Program 1.1 – Civil Aviation Safety Authority</b></p> <p>The following three objectives represent the regulatory services produced by the program in delivering its outcome.</p> <p><b>1. Maintain and enhance a fair, effective and efficient aviation safety regulation system</b></p> <p>CASA will focus its efforts on maintaining, enhancing and promoting aviation safety, as set out in the <i>Civil Aviation Act 1988</i> and in accordance with all Government directions. CASA’s work will centre on monitoring compliance, continuing the Regulatory Implementation Program, continuing to review the Australian administered airspace and continuing effective enforcement to secure compliance with safety standards.</p> <p><b>2. Collaborative engagement with the aviation industry and wider community to promote and support aviation safety</b></p> <p>CASA maintains a constructive working relationship with other Australian Government agencies and promotes effective collaboration through consultation and communication with the wider aviation community. CASA engages in a clear, open and transparent manner with the aviation industry through its consultative forums, feedback channels, educational efforts and promotional campaigns, to continuously improve the regulatory framework and be a partner in supporting and promoting a positive aviation safety culture.</p> <p><b>3. Continuous improvement of organisational performance</b></p> <p>CASA closely monitors its organisational performance and seeks to continually improve its operational activities, regulatory services and other support functions. CASA is adopting a comprehensive quality management approach to drive continuous improvement across all facets of the organisation.</p>	
<p><b>Key Activities</b></p>	<p>CASA is Australia’s aviation safety regulator and is a Corporate Commonwealth Entity under the <i>PGPA Act 2013</i> and was established on 6 July 1995 under the <i>Civil Aviation Act 1988</i> (the Act). The main objective of the Act is to establish a regulatory framework to maintain, enhance and promote civil aviation safety, with an emphasis on preventing aviation accidents and incidents.</p> <p>In exercising its powers and performing its functions, CASA is required to regard the safety of air navigation as the most important consideration.</p> <p>CASA’s key role is to conduct the safety regulation of civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. CASA is also responsible for ensuring that Australian-administered airspace is administered and used safely, efficiently and equitably.</p> <p>CASA performs all its functions consistent with Australia’s obligations under the Convention International Civil Aviation (ICAO) (Chicago Convention) and other international agreements.</p> <p>CASA, the Australian Transport Safety Bureau, the Department of Infrastructure, Transport, Regional Development and Communications, Airservices Australia and the Department of Defence provide Australia’s aviation safety framework, each with separate and distinct functions, but working together as an integrated system.</p> <p>In keeping with CASA’s fundamental obligations as an independent statutory authority, it actively endeavours to ensure that its decision-making and other actions are lawful, fair,</p>

	reasonable and consistent, and in all cases contribute to optimal safety outcomes, while not unnecessarily impeding the efficient operation of entities that CASA regulates.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Number of accidents per hours flown by industry sector	Reducing trend <sup>(a)</sup>
	Number of incidents per hours flown by industry sector	Reducing trend <sup>(a)</sup>
	CASA maintains the Effective Implementation (EI) Score determined by ICAO Universal Safety Oversight Audit Program (USOAP)	Maintain or improve EI score Target expected to be met
	Regulatory implementation delivered in accordance with planned and reviewed targets	80% of regulatory development achieved against planned targets Target expected to be met
	Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	80% of surveillance events conducted for the period Target expected to be met
	Deliver a program of aviation safety education seminars to industry participants	90% of seminars delivered against program with satisfaction rate for effectiveness of 80% Target expected to be met
	Clear, open and transparent engagement with the industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	100% of significant regulatory changes publicly consulted and outcomes informed by industry feedback Target expected to be met Improving trend in stakeholder satisfaction from regular surveys Target expected to be met Improving trend in audience engagement across CASA's online channels and social media Target expected to be met
	Regulatory service applications are decided within published service delivery timeframes	80% processed within published timeframes Target expected to be met All regulatory service activities have a service delivery timeframe applied Target expected to be met

<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget year 2022-23	Number of accidents per hours flown by industry sector	Reducing trend <sup>(a)</sup>
	Number of incidents per hours flown by industry sector	Reducing trend <sup>(a)</sup>
	CASA maintains the Effective Implementation (EI) Score determined by ICAO Universal Safety Oversight Audit Program (USOAP)	Maintain or improve EI score
	Regulatory implementation delivered in accordance with targets	Regulatory implementation achieved against planned program outlined in the CASA Corporate Plan
	Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	Surveillance events achieved as detailed in the National Oversight Plan and CASA Corporate Plan
	Clear, open and transparent engagement with the industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	100% of significant regulatory changes publicly consulted and outcomes informed by industry feedback Improving trend in stakeholder satisfaction from regular surveys
	Regulatory service applications are decided within published service delivery timeframes	Improving trend in service delivery timeframes 80% processed within published timeframes All regulatory service activities have a service delivery timeframe applied
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

(a) This key performance indicator relies on the availability of data which is not published by the Bureau of Infrastructure, Transport and Regional Economics (BITRE) until after 30 June each year.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of CASA 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

##### Budgeted Departmental income statement

CASA is anticipating a \$5.3 million operating deficit in 2021-22 as a result of further reductions in aviation fuel excise since 2021-22 PAES due to COVID-19, which was offset by additional supplementation of \$20 million. This result is dependent on the forecast recovery of aviation fuel excise revenue being achieved.

CASA is anticipating an \$18.1 million operating deficit in 2022-23 primarily caused by further reductions in forecast aviation fuel excise which extend into the forward estimates.

CASA is budgeting for operating deficits across the forward estimates of \$22.1 million in 2023-24 increasing to \$54.6 million in 2024-25 and \$54.4 million in 2025-26, due to the appropriation funding provided through the Australian Airline Financial Relief package ceasing at the end of 2023-24 and forecast revenue from fuel excise remaining well below 2018-19 levels.

##### Revenue and expenses

Total revenue is estimated to decrease by \$25.1 million in 2022-23 to \$192.4 million. The decrease in revenue between the financial years is primarily due to reduction of appropriation of \$29.6 million offset by an increase in aviation fuel excise from 2021-22 of \$3.0 million, and an increase in regulatory fees and levy collections for commercial drones of \$1.2 million.

Total expenses are estimated to decrease in 2022-23 by \$12.2 million to \$210.5 million. The main movements in the major expense categories are:

- employee expenses are expected to increase by \$2.3 million for 2022-23 predominantly reflecting CASA's Enterprise Agreement
- depreciation expenses increasing by \$2.7 million, reflecting the increase in capital expenditure in 2021-22.
- supplier expenses are expected to decrease by \$17.2 million for 2022-23 offsetting the net increase in employee and depreciation expenses and decrease in revenue.

**Budgeted Departmental balance sheet**

CASA’s net asset (or equity) position for 2022-23 is forecast to decrease by \$18.1 million compared to 2021-22, representing the anticipated operating deficit and projected capital investment for 2022-23.

Total budgeted assets of \$129.6 million in 2022-23 represents a decrease of \$21.4 million from the estimated 2021-22 closing position, primarily due to a decrease in investments of \$28.9 million as a result of the operating deficit in 2022-23 of \$18.1 million offset by increases to CASA non-financial assets of \$7.4 million. CASA’s financial assets are budgeted to further decrease over the forward estimates as a result of the budgeted deficits in the forward years with CASA needing to borrow in 2024-25 to meet its financial obligations without additional supplementation from Government.

Total budgeted liabilities of \$82.0 million in 2022-23 represents a planned decrease of \$3.2 million from the estimated 2021-22 closing position, primarily driven by a planned decrease in lease liabilities of \$2.7 million. CASA’s primary liability continues to be accrued employee leave entitlements of \$41.5 million and lease liabilities of \$29.9 million.



**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
<b>EXPENSES</b>					
Employee benefits	134,705	136,954	141,041	145,252	149,589
Suppliers	63,365	46,207	52,029	53,169	55,671
Depreciation and amortisation	24,383	27,101	27,693	28,644	22,122
Finance costs	247	235	458	746	670
<b>Total expenses</b>	<b>222,700</b>	<b>210,497</b>	<b>221,221</b>	<b>227,811</b>	<b>228,052</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	7,500	8,239	7,500	7,500	7,500
Interest	150	560	690	990	1,230
Other	1,000	1,000	1,000	1,000	1,000
<b>Total own-source revenue</b>	<b>8,650</b>	<b>9,799</b>	<b>9,190</b>	<b>9,490</b>	<b>9,730</b>
<b>Net (cost of)/contribution by services</b>	<b>(214,050)</b>	<b>(200,698)</b>	<b>(212,031)</b>	<b>(218,321)</b>	<b>(218,322)</b>
Revenue from Government	208,782	182,577	189,974	163,714	163,913
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(5,268)</b>	<b>(18,121)</b>	<b>(22,057)</b>	<b>(54,607)</b>	<b>(54,409)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Total other comprehensive income	-	-	-	-	-
<b>Total comprehensive income/(loss)</b>	<b>(5,268)</b>	<b>(18,121)</b>	<b>(22,057)</b>	<b>(54,607)</b>	<b>(54,409)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(5,268)</b>	<b>(18,121)</b>	<b>(22,057)</b>	<b>(54,607)</b>	<b>(54,409)</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10,000	10,000	10,000	10,000	10,000
Trade and other receivables	3,659	3,799	3,859	1,691	2,004
Other investments	44,159	15,215	3,840	-	-
Other financial assets	173	254	279	338	385
<b>Total financial assets</b>	<b>57,991</b>	<b>29,268</b>	<b>17,978</b>	<b>12,029</b>	<b>12,389</b>
<b>Non-financial assets</b>					
Land and buildings	31,211	28,220	66,106	57,749	49,997
Property, plant and equipment	13,515	30,441	26,722	25,102	23,101
Intangibles	44,753	38,818	32,321	24,851	21,968
Other non-financial assets	3,502	2,870	2,890	2,966	3,100
<b>Total non-financial assets</b>	<b>92,981</b>	<b>100,349</b>	<b>128,039</b>	<b>110,668</b>	<b>98,166</b>
<b>Total assets</b>	<b>150,972</b>	<b>129,617</b>	<b>146,017</b>	<b>122,697</b>	<b>110,555</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	7,433	6,093	6,133	49,059	98,671
Other payables	3,785	4,221	4,323	867	1,289
<b>Total payables</b>	<b>11,218</b>	<b>10,314</b>	<b>10,456</b>	<b>49,926</b>	<b>99,960</b>
<b>Interest bearing liabilities</b>					
Leases	32,611	29,899	67,582	58,749	50,310
<b>Total interest bearing liabilities</b>	<b>32,611</b>	<b>29,899</b>	<b>67,582</b>	<b>58,749</b>	<b>50,310</b>
<b>Provisions</b>					
Employee provisions	41,147	41,529	42,161	42,811	43,483
Other provisions	292	292	292	292	292
<b>Total provisions</b>	<b>41,439</b>	<b>41,821</b>	<b>42,453</b>	<b>43,103</b>	<b>43,775</b>
<b>Total liabilities</b>	<b>85,268</b>	<b>82,034</b>	<b>120,491</b>	<b>151,778</b>	<b>194,045</b>
<b>Net assets</b>	<b>65,704</b>	<b>47,583</b>	<b>25,526</b>	<b>(29,081)</b>	<b>(83,490)</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
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)	52,924	34,803	12,746	(41,861)	(96,270)
<b>Total equity</b>	<b>65,704</b>	<b>47,583</b>	<b>25,526</b>	<b>(29,081)</b>	<b>(83,490)</b>

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
<b>Opening balance as at 1 July 2022</b>				
Balance carried forward from previous period	52,924	9,485	3,295	65,704
<b>Adjusted opening balance</b>	-	-	-	-
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(18,121)	-	-	(18,121)
<b>Total comprehensive income</b>	<b>(18,121)</b>	<b>-</b>	<b>-</b>	<b>(18,121)</b>
of which:				
Attributable to the Australian Government	(18,121)	-	-	(18,121)
<b>Estimated closing balance as at 30 June 2023</b>	<b>34,803</b>	<b>9,485</b>	<b>3,295</b>	<b>47,583</b>
<b>Closing balance attributable to the Australian Government</b>	<b>34,803</b>	<b>9,485</b>	<b>3,295</b>	<b>47,583</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	122,082	92,445	73,304	41,024	41,223
Receipts from Government	85,324	89,817	116,622	124,899	122,432
Sale of goods and rendering of services	7,890	8,966	8,243	8,235	8,237
Interest	148	479	665	931	1,183
Net GST received	6,245	5,261	5,180	1,042	618
Other	1,009	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>222,698</b>	<b>197,968</b>	<b>205,014</b>	<b>177,131</b>	<b>174,693</b>
<b>Cash used</b>					
Employees	132,938	136,135	140,307	148,060	148,495
Suppliers	69,806	52,727	57,945	12,135	7,603
Interest payments on lease liability	247	235	458	746	670
<b>Total cash used</b>	<b>202,991</b>	<b>189,097</b>	<b>198,710</b>	<b>160,941</b>	<b>156,768</b>
<b>Net cash from/(used by) operating activities</b>	<b>19,707</b>	<b>8,871</b>	<b>6,304</b>	<b>16,190</b>	<b>17,925</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	21,841	27,967	8,094	11,197	9,486
<b>Total cash used</b>	<b>21,841</b>	<b>27,967</b>	<b>8,094</b>	<b>11,197</b>	<b>9,486</b>
<b>Net cash from/(used by) investing activities</b>	<b>(21,841)</b>	<b>(27,967)</b>	<b>(8,094)</b>	<b>(11,197)</b>	<b>(9,486)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	9,584	9,848	9,585	8,833	8,439
<b>Total cash used</b>	<b>9,584</b>	<b>9,848</b>	<b>9,585</b>	<b>8,833</b>	<b>8,439</b>
<b>Net cash from/(used by) financing activities</b>	<b>(9,584)</b>	<b>(9,848)</b>	<b>(9,585)</b>	<b>(8,833)</b>	<b>(8,439)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(11,718)</b>	<b>(28,944)</b>	<b>(11,375)</b>	<b>(3,840)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	65,877	54,159	25,215	13,840	10,000
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>54,159</b>	<b>25,215</b>	<b>13,840</b>	<b>10,000</b>	<b>10,000</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Funded internally from Departmental resources	21,841	27,967	8,094	11,197	9,486
<b>TOTAL</b>	<b>21,841</b>	<b>27,967</b>	<b>8,094</b>	<b>11,197</b>	<b>9,486</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	21,841	27,967	8,094	11,197	9,486
<b>Total cash used to acquire assets</b>	<b>21,841</b>	<b>27,967</b>	<b>8,094</b>	<b>11,197</b>	<b>9,486</b>

Prepared on Australian Accounting Standards basis.

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

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2022</b>				
Gross book value	-	16,278	96,128	112,406
Gross book value - ROU assets	58,442	900	-	59,342
Accumulated depreciation/amortisation and impairment	-	(3,221)	(51,375)	(54,596)
Accumulated depreciation/amortisation and impairment - ROU assets	(27,231)	(442)	-	(27,673)
<b>Opening net book balance</b>	<b>31,211</b>	<b>13,515</b>	<b>44,753</b>	<b>89,479</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – other	-	20,452	7,515	27,967
By purchase – other – ROU assets	7,135	-	-	7,135
<b>Total additions</b>	<b>7,135</b>	<b>20,452</b>	<b>7,515</b>	<b>35,102</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(3,525)	(13,450)	(16,975)
Depreciation/amortisation on ROU assets	(10,126)	-	-	(10,126)
Other	-	(1)	-	(1)
<b>Total other movements</b>	<b>(10,126)</b>	<b>(3,526)</b>	<b>(13,450)</b>	<b>(27,102)</b>
<b>As at 30 June 2023</b>				
Gross book value	-	36,729	103,643	140,372
Gross book value - ROU assets	65,577	900	-	66,477
Accumulated depreciation/amortisation and impairment	-	(6,746)	(64,825)	(71,571)
Accumulated depreciation/amortisation and impairment - ROU assets	(37,357)	(442)	-	(37,799)
<b>Closing net book balance</b>	<b>28,220</b>	<b>30,441</b>	<b>38,818</b>	<b>97,479</b>

Prepared on Australian Accounting Standards basis