Civil Aviation Safety Authority

Entity resources and planned performance

Civil Aviation Safety Authority

[Section 1: Entity overview and resources 259](#_Toc133227421)

[1.1 Strategic direction statement 259](#_Toc133227422)

[1.2 Entity resource statement 262](#_Toc133227423)

[1.3 Budget measures 263](#_Toc133227424)

[Section 2: Outcomes and planned performance 264](#_Toc133227425)

[2.1 Budgeted expenses and performance for Outcome 1 265](#_Toc133227426)

[Section 3: Budgeted financial statements 269](#_Toc133227427)

[3.1 Budgeted financial statements 269](#_Toc133227428)

[3.2 Budgeted financial statements tables 271](#_Toc133227429)

# 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**

Whilst CASA’s receipts from aviation fuel excise (its major revenue source) has shown some recovery in 2022-23, the 2023-24 Budget is forecasting further reductions in fuel excise receipts in 2023-24 and over the forward estimates compared to the 2022-23 October Budget.

The need to adapt to accommodate the changing aviation safety environment, as the industry continues to recover from the impact of the COVID‑19 pandemic, still 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.

The Aviation White Paper will clearly articulate the Australian Commonwealth Government’s policies on desired aviation outcomes in relation to safety, competitiveness, sustainability and efficiency to ensure the sector is appropriately positioned to deliver aviation services for the Australian public out to 2050.

As a key priority, CASA continues to develop and implement new safety standards and regulations, considering 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 2023-24 due to the forecast of revenue from aviation fuel excise continuing to be well below pre-COVID-19 levels, should predominantly remain in place. The COVID-19 supplementary funding is scheduled to end in 2023-24.

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 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: CASA resource statement — Budget estimates for 2023-24 as at Budget May 2023

|  |  |  |
| --- | --- | --- |
|  | 2022-23 Estimated actual $'000 | 2023-24 Estimate  $'000 |
| **Opening balance/cash reserves at 1 July** | **82,473** | **79,698** |
| **Funds from Government** |  |  |
| Annual appropriations - ordinary annual services(a)(b) |  |  |
| Outcome 1 | 91,155 | 107,602 |
| Total annual appropriations | 91,155 | 107,602 |
| Special appropriations |  |  |
| *Aviation Fuel Revenues (Special Appropriation) Act 1988* | 113,247 | 88,844 |
| *RPAS under s46A(4) of the Civil Aviation Act 1988* | 1,832 | 1,000 |
| Total special appropriations | 115,079 | 89,844 |
| **Total funds from Government** | **206,234** | **197,446** |
| **Funds from industry sources** |  |  |
| Regulatory service fees | 8,239 | 12,500 |
| **Total funds from industry sources** | **8,239** | **12,500** |
| **Funds from other sources** |  |  |
| Interest | 1,476 | 2,416 |
| Other | 318 | 886 |
| **Total funds from other sources** | **1,794** | **3,302** |
| **Total net resourcing for CASA** | **298,740** | **292,946** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 852 | 832 |

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.

1. Appropriation Bill (No. 1) 2023-24.
2. A reduction of $1.29m for CASA’s share of Whole of Government (WoG) savings measure applied at the 2022-23 October Budget has also been reflected in 2022-23.

CASA is not directly appropriated as it is a Corporate Commonwealth entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, 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: CASA 2023-24 Budget measures

**Part 1: Measures announced since the 2022-23 October Budget**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2022-23 $'000 | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measure** |  |  |  |  |  |  |
| Supporting Transport Priorities | 1.1 |  |  |  |  |  |
| Departmental payments |  | - | 34,760 | - | - | - |
| **Total** |  | **-** | **34,760** | **-** | **-** | **-** |
| **Total payment measure** |  |  |  |  |  |  |
| Departmental |  | - | 34,760 | - | - | - |
| **Total** |  | **-** | **34,760** | **-** | **-** | **-** |

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 the Civil Aviation Safety Authority (CASA) can be found at:  https://www.casa.gov.au/search-centre/corporate-plans/corporate-plan-2022-23  The most recent annual performance statement can be found at:  https://www.casa.gov.au/search-centre/annual-reports/annual-report-2021-22 |

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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Estimated actual $'000 | 2023-24 Budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 1.1: Civil Aviation Safety Authority** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 91,155 | 107,602 | 41,536 | 42,089 | 42,885 |
| Special appropriations |  |  |  |  |  |
| *Aviation Fuel Revenues (Special Appropriation) Act 1988* | 115,000 | 88,100 | 91,700 | 92,200 | 92,200 |
| *RPAS under s46A(4) of the Civil Aviation Act 1988* | 1,832 | 1,000 | 28,490 | 28,490 | 28,490 |
| Expenses not requiring appropriation in the budget year(a) | (2,080) | - | 57,107 | 56,409 | 63,163 |
| Revenues from industry sources |  |  |  |  |  |
| *Regulatory fees* | 8,239 | 12,500 | 7,500 | 7,500 | 7,500 |
| *Other income* | 926 | 1,000 | 1,000 | 1,000 | 1,000 |
| Revenues from other independent sources | 1,700 | 2,590 | - | - | - |
| **Total expenses for Program 1.1** | **216,772** | **212,792** | **227,333** | **227,688** | **235,238** |
| **Outcome 1 totals by resource type** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 91,155 | 107,602 | 41,536 | 42,089 | 42,885 |
| Special appropriations | 116,832 | 89,100 | 120,190 | 120,690 | 120,690 |
| Revenues from industry sources | 9,165 | 13,500 | 8,500 | 8,500 | 8,500 |
| Revenues from other independent sources | 1,700 | 2,590 | - | - | - |
| Expenses not requiring appropriation in the budget year | (2,080) | - | 57,107 | 56,409 | 63,163 |
| **Total expenses for Outcome 1** | **216,772** | **212,792** | **227,333** | **227,688** | **235,238** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 852 | 832 |

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |
| --- | --- |
| 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. | |
| **Program 1.1 – Civil Aviation Safety Authority**  The following three objectives represent the regulatory services produced by the program in delivering its outcome.  **1. Maintain and enhance a fair, effective and efficient aviation safety regulation system**  CASA will focus its efforts on maintaining, enhancing and promoting aviation safety, as set out in the *Civil Aviation Act 1988* 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.  **2. Collaborative engagement with the aviation industry and wider community to promote and support aviation safety**  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.  **3. Continuous improvement of organisational performance**  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. | |
| Key Activities | CASA is Australia’s aviation safety regulator and is a corporate Commonwealth entity under the *PGPA Act 2013* and was established on 6 July 1995 under the *Civil Aviation Act 1988* (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.  In exercising its powers and performing its functions, CASA is required to regard the safety of air navigation as the most important consideration.  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.  CASA performs all its functions consistent with Australia’s obligations under the Convention on International Civil Aviation (the Chicago Convention) and other international agreements. |

|  |  |  |
| --- | --- | --- |
| Key Activities cont. | CASA, the Australian Transport Safety Bureau, the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, 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.  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, reasonable and consistent, and in all cases contribute to optimal safety outcomes, while not unnecessarily impeding the efficient operation of entities that CASA regulates. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Number of accidents per hours flown by industry sector | Reducing trend.(a) |
| Number of incidents per hours flown by industry sector | Reducing trend.(a) |
| CASA maintains the Effective Implementation (EI) Score determined by International Civil Aviation Organization (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 | Regulatory implementation achieved against planned program outlined in the CASA Corporate Plan.  Target expected to be met. |
| 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.  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.  Improved trend in stakeholder satisfaction from regular surveys.  Target expected to be met. |
| Regulatory service applications are decided within published service delivery timeframes | Improving trend in 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. |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget year  2023-24 | Number of accidents per hours flown by industry sector | Reducing trend.(a) |
| Number of incidents per hours flown by industry sector | Reducing trend.(a) |

| **Year** | **Performance measures** | **Planned Performance Results** |
| --- | --- | --- |
| Budget year 2023-24 cont. | 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. |
| Forward Estimates 2024-27 | As per 2023-24 | As per 2023-24. |

1. 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 2023-24 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 $2.1 million operating surplus in 2022-23 compared to an $18.1 million deficit at 2022-23 October Budget. The $20.2 million better operating result is primarily due to better than anticipated recovery in forecast aviation fuel excise for 2022-23, resulting in $26.7 million more aviation fuel excise revenue compared to Treasury estimates for the 2022-23 October budget, and $1.5 million reduction in depreciation expenses. This was offset by increased employee expenses of $4.1 million reflecting CASA’s enterprise agreement being expected to be in line with the agreed employee increases for 2022-23 and other Australian Commonwealth entities, and increased suppliers of $4.8millon primarily due to travel no longer being restricted by COVID-19.

CASA is budgeting for a break even result in 2023-24 and operating deficits across the forward estimates of $57.1 million in 2024-25 increasing to $63.2 million in 2026-27, 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 still remaining well below 2018-19 levels, based on Treasury estimates.

**Revenue and expenses**

Total revenue is estimated to decrease by $6.1 million from $218.9 million in 2022-23 to $212.8 million in 2023-24. The decrease in revenue between the financial years is primarily due to a reduction of $26.9m in aviation fuel excise based on Treasury estimates for aviation fuel excise in 2023-24 anticipating a smaller recovery from the COVID-19 pandemic and a decrease of $0.8 million in RPAS levy offset by an increase of $16.5 million in appropriation primarily due to supplementary funding of $24.3 million to offset the impact of further reductions in aviation fuel excise.

Total expenses are estimated to decrease in 2022-23 by $4.0 million to $212.8 million. The main movements in the major expense categories are:

• employee expenses are expected to increase by $1.7 million for 2023-24, predominantly reflecting CASA’s Enterprise Agreement.

• depreciation expenses increasing by $2.2 million, reflecting an increase in capital purchases.

• supplier expenses are expected to decrease by $8.1 million for 2023-24.

**Budgeted Departmental balance sheet**

CASA’s net asset (or equity) position for 2023-24 is forecast to remain unchanged from 2022-23, representing the anticipated break even result for 2023-24.

Total budgeted assets of $208.3 million in 2023-24 represents an increase of $41.8 million from the estimated 2022-23 closing position, primarily due to a net increase in CASA’s non financial assets of $54.6 million primarily due to the relocation of CASA’s major office to a new premise in 2023-24, offset by a decrease in cash and investments of $12.4 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 close to depleting its cash and investments in 2024-25 and needing to borrow in 2025-26 to meet its financial obligations without additional supplementation from Government.

Total budgeted liabilities of $118.1 million in 2023-24 represents a planned increase of $41.8 million from the estimated 2022-23 closing position, primarily driven by a planned increase in lease liabilities of $41.4 million primarily due to the relocation of CASA’s major office to a new premise in 2023-24. CASA’s primary liability continues to be lease liabilities of $68.6 million and accrued employee leave entitlements of $38.7 million.

3.2 Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Estimated actual $'000 | 2023-24 Budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 141,088 | 142,814 | 148,493 | 154,400 | 160,546 |
| Suppliers | 54,803 | 46,724 | 51,755 | 47,397 | 47,190 |
| Depreciation and amortisation | 20,522 | 22,697 | 26,254 | 25,151 | 26,855 |
| Finance costs | 359 | 557 | 831 | 740 | 647 |
| **Total expenses** | **216,772** | **212,792** | **227,333** | **227,688** | **235,238** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 8,239 | 12,500 | 7,500 | 7,500 | 7,500 |
| Interest | 1,700 | 2,590 | - | - | - |
| Other | 926 | 1,000 | 1,000 | 1,000 | 1,000 |
| **Total own-source revenue** | **10,865** | **16,090** | **8,500** | **8,500** | **8,500** |
| **Total own-source income** | **10,865** | **16,090** | **8,500** | **8,500** | **8,500** |
| **Net (cost of)/contribution by services** | **(205,907)** | **(196,702)** | **(218,833)** | **(219,188)** | **(226,738)** |
| Revenue from Government | 207,987 | 196,702 | 161,726 | 162,779 | 163,575 |
| **Surplus/(deficit) attributable to the Australian Government** | **2,080** | **-** | **(57,107)** | **(56,409)** | **(63,163)** |
| **Total comprehensive income/(loss)** | **2,080** | **-** | **(57,107)** | **(56,409)** | **(63,163)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **2,080** | **-** | **(57,107)** | **(56,409)** | **(63,163)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Estimated actual $'000 | 2023-24 Budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Trade and other receivables | 4,678 | 4,133 | 1,608 | 1,785 | 1,780 |
| Other investments | 69,698 | 57,215 | 400 | - | - |
| Other financial assets | 488 | 662 | 155 | 155 | 155 |
| ***Total financial assets*** | ***84,864*** | ***72,010*** | ***12,163*** | ***11,940*** | ***11,935*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 25,928 | 66,874 | 57,879 | 49,572 | 41,580 |
| Property, plant and equipment | 9,407 | 26,219 | 28,937 | 29,764 | 27,021 |
| Intangibles | 43,297 | 40,276 | 37,729 | 33,420 | 28,586 |
| Other non-financial assets | 3,035 | 2,917 | 2,896 | 2,649 | 2,634 |
| ***Total non-financial assets*** | ***81,667*** | ***136,286*** | ***127,441*** | ***115,405*** | ***99,821*** |
| **Total assets** | **166,531** | **208,296** | **139,604** | **127,345** | **111,756** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 6,446 | 6,191 | 6,145 | 57,163 | 92,555 |
| Other payables | 4,372 | 4,638 | 876 | 1,315 | 1,349 |
| ***Total payables*** | ***10,818*** | ***10,829*** | ***7,021*** | ***58,478*** | ***93,904*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 27,169 | 68,581 | 60,139 | 52,141 | 44,107 |
| ***Total interest bearing liabilities*** | ***27,169*** | ***68,581*** | ***60,139*** | ***52,141*** | ***44,107*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 38,335 | 38,677 | 39,342 | 40,033 | 60,215 |
| Other provisions | 47 | 47 | 47 | 47 | 47 |
| ***Total provisions*** | ***38,382*** | ***38,724*** | ***39,389*** | ***40,080*** | ***60,262*** |
| **Total liabilities** | **76,369** | **118,134** | **106,549** | **150,699** | **198,273** |
| **Net assets** | **90,162** | **90,162** | **33,055** | **(23,354)** | **(86,517)** |
| **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) | 77,382 | 77,382 | 20,275 | (36,134) | (99,297) |
| ***Total parent entity interest*** | ***90,162*** | ***90,162*** | ***33,055*** | ***(23,354)*** | ***(86,517)*** |
| **Total equity** | **90,162** | **90,162** | **33,055** | **(23,354)** | **(86,517)** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity   $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 77,382 | 9,485 | 3,295 | 90,162 |
| ***Adjusted opening balance*** | ***77,382*** | ***9,485*** | ***3,295*** | ***90,162*** |
| **Estimated closing balance as at  30 June 2024** | **77,382** | **9,485** | **3,295** | **90,162** |
| **Closing balance attributable to the Australian Government** | **77,382** | **9,485** | **3,295** | **90,162** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Estimated actual $'000 | 2023-24 Budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 91,155 | 107,602 | 41,536 | 42,089 | 42,885 |
| Receipts from Government | 115,080 | 89,844 | 122,346 | 120,436 | 120,690 |
| Sale of goods and rendering of services | 8,451 | 13,635 | 8,442 | 8,250 | 8,250 |
| Interest | 1,476 | 2,416 | 507 | - | - |
| Net GST received | 5,493 | 4,686 | 5,179 | (387) | 1,178 |
| Other | 930 | 1,000 | 1,000 | 1,000 | 1,000 |
| ***Total cash received*** | ***222,585*** | ***219,183*** | ***179,010*** | ***171,388*** | ***174,003*** |
| **Cash used** |  |  |  |  |  |
| Employees | 139,551 | 142,427 | 151,325 | 153,270 | 140,330 |
| Suppliers | 61,434 | 52,660 | 57,797 | (3,582) | 13,706 |
| Interest payments on lease liability | 359 | 557 | 831 | 740 | 647 |
| ***Total cash used*** | ***201,344*** | ***195,644*** | ***209,953*** | ***150,428*** | ***154,683*** |
| **Net cash from/(used by) operating activities** | **21,241** | **23,539** | **(30,943)** | **20,960** | **19,320** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 15,418 | 27,457 | 17,430 | 13,362 | 11,286 |
| ***Total cash used*** | ***15,418*** | ***27,457*** | ***17,430*** | ***13,362*** | ***11,286*** |
| **Net cash from/(used by) investing activities** | **(15,418)** | **(27,457)** | **(17,430)** | **(13,362)** | **(11,286)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 8,598 | 8,565 | 8,442 | 7,998 | 8,034 |
| ***Total cash used*** | ***8,598*** | ***8,565*** | ***8,442*** | ***7,998*** | ***8,034*** |
| **Net cash from/(used by) financing activities** | **(8,598)** | **(8,565)** | **(8,442)** | **(7,998)** | **(8,034)** |
| **Net increase/(decrease) in cash held** | **(2,775)** | **(12,483)** | **(56,815)** | **(400)** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 82,473 | 79,698 | 67,215 | 10,400 | 10,000 |
| **Cash and cash equivalents at the end of the reporting period** | **79,698** | **67,215** | **10,400** | **10,000** | **10,000** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Estimated actual $'000 | 2023-24 Budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded internally from departmental resources | 15,418 | 27,457 | 17,430 | 13,362 | 11,286 |
| **TOTAL** | **15,418** | **27,457** | **17,430** | **13,362** | **11,286** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 15,418 | 27,457 | 17,430 | 13,362 | 11,286 |
| **Total cash used to acquire assets** | **15,418** | **27,457** | **17,430** | **13,362** | **11,286** |

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of Departmental asset movements (Budget year 2023-24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Asset Category** | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |
| Gross book value | - | 15,382 | 101,509 | 116,891 |
| Gross book value - ROU assets | 59,954 | 873 | - | 60,827 |
| Accumulated depreciation/amortisation and impairment | - | (6,300) | (58,212) | (64,512) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (34,026) | (548) | - | (34,574) |
| **Opening net book balance** | **25,928** | **9,407** | **43,297** | **78,632** |
| **Capital asset additions** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - other | - | 19,006 | 8,451 | 27,457 |
| By purchase - other - ROU assets | 49,977 | - | - | 49,977 |
| **Total additions** | **49,977** | **19,006** | **8,451** | **77,434** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | - | (2,117) | (11,472) | (13,589) |
| Depreciation/amortisation on ROU assets | (9,031) | (77) |  | (9,108) |
| **Total other movements** | **(9,031)** | **(2,194)** | **(11,472)** | **(22,697)** |
| **As at 30 June 2024** |  |  |  |  |
| Gross book value | - | 34,388 | 109,960 | 144,348 |
| Gross book value - ROU assets | 109,931 | 873 | - | 110,804 |
| Accumulated depreciation/amortisation and impairment | - | (8,417) | (69,684) | (78,101) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (43,057) | (625) | - | (43,682) |
| **Closing net book balance** | **66,874** | **26,219** | **40,276** | **133,369** |

Prepared on Australian Accounting Standards basis.