

Civil Aviation Safety Authority

Entity resources and planned performance

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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

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		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	113,247	88,844
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	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.

(a) Appropriation Bill (No. 1) 2023-24.

(b) 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					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	115,000	88,100	91,700	92,200	92,200
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	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					
<i>Regulatory fees</i>	8,239	12,500	7,500	7,500	7,500
<i>Other income</i>	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			

(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 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.

<p>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.</p>	
<p>Program 1.1 – Civil Aviation Safety Authority</p> <p>The following three objectives represent the regulatory services produced by the program in delivering its outcome.</p> <p>1. Maintain and enhance a fair, effective and efficient aviation safety regulation system</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>2. Collaborative engagement with the aviation industry and wider community to promote and support aviation safety</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>3. Continuous improvement of organisational performance</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>Key Activities</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 on International Civil Aviation (the Chicago Convention) and other international agreements.</p>

Key Activities cont.	<p>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.</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, reasonable and consistent, and in all cases contribute to optimal safety outcomes, while not unnecessarily impeding the efficient operation of entities that CASA regulates.</p>	
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.

- (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 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 \$4.8 million 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			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'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.