

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, Government provided funding certainty for 2021-22 to CASA through additional appropriation funding of \$20 million.

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, 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 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 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 October Budget 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Opening balance/cash reserves at 1 July	65,877	82,473
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	122,082	92,445
Total annual appropriations	122,082	92,445
Special appropriations		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	83,752	87,279
<i>RPAS levy (Special Appropriation) Act 2020</i>	891	1,832
Total special appropriations	84,643	89,111
Total funds from Government	206,725	181,556
Funds from industry sources		
Regulatory service fees	10,322	8,239
Total funds from industry sources	10,322	8,239
Funds from other sources		
Interest	149	489
Other	735	790
Total funds from other sources	884	1,279
Total net resourcing for Civil Aviation Safety Authority	283,808	273,547
	2021-22	2022-23
Average staffing level (number)	805	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) 2022-23, Supply Bill (No. 3) 2022-23 and Supply Act (No. 1) 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

There are no measures relating to CASA for the 2022-23 October Budget.

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/resources-and-education/publications-and-resources/corporate-publications>

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
Program 1.1: Civil Aviation Safety Authority					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	122,084	92,445	73,950	41,794	42,080
Special appropriations					
<i>Special appropriation Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	84,423	88,300	90,300	94,200	94,200
<i>Special appropriation RPAS levy (Special Appropriation) Act 2020</i>	891	1,832	26,370	28,490	28,490
Revenues from industry sources					
Regulatory fees	10,322	8,239	7,500	7,500	7,500
Other income	807	1,000	1,000	1,000	1,000
Revenues from other independent sources	231	560	690	990	1,230
Expenses not requiring appropriation in the Budget year ^(a)	(17,110)	18,121	22,057	54,607	54,409
Total expenses for Program 1.1	201,648	210,497	221,867	228,581	228,909
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	122,084	92,445	73,950	41,794	42,080
Special appropriations	85,314	90,132	116,670	122,690	122,690
Revenues from industry sources	11,129	9,239	8,500	8,500	8,500
Revenues from other independent sources	231	560	690	990	1,230
Expenses not requiring appropriation in the Budget year ^(a)	(17,110)	18,121	22,057	54,607	54,409
Total expenses for Outcome 1	201,648	210,497	221,867	228,581	228,909
	2021-22	2022-23			
Average staffing level (number)	805	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.

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 <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.	
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 <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. 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.	<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
Prior year 2021-22	Number of accidents per hours flown by industry sector	Actual: Reducing trend ^(a) Target met
	Number of incidents per hours flown by industry sector	Actual: Reducing trend ^(a) Target not met
	CASA maintains the Effective Implementation (EI) Score determined by International Civil Aviation Organization (ICAO) Universal Safety Oversight Audit Program (USOAP)	Actual: Maintain or improve EI score Target met
	Regulatory implementation delivered in accordance with planned and reviewed targets	Actual: 80% of regulatory development achieved against planned targets Target met
	Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	Actual: 80% of surveillance events conducted for the period Target met
	Deliver a program of aviation safety education seminars to industry participants	Actual: 90% of seminars delivered against program with satisfaction rate for effectiveness of 80% Target not met
	Clear, open and transparent engagement with the industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	Actual: 100% of significant regulatory changes publicly consulted and outcomes informed by industry feedback Target met Actual: Improving trend in stakeholder satisfaction from regular surveys Target met Actual: Improving trend in audience engagement across CASA's online channels and social media Target met
	Regulatory service applications are decided within published service delivery timeframes	Actual: 80% processed within published timeframes Target not met Actual: All regulatory service activities have a service delivery timeframe applied Target not met

Year	Performance measures	Planned Performance Results
Budget 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 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

As at the 2022-23 March Budget, CASA anticipated a \$5.3 million operating deficit in 2021-22 resulting from further reductions in aviation fuel excise since 2021-22 PAES due to COVID-19, which was offset by additional supplementation of \$20 million. By 30 June 2022, CASA achieved an operating surplus of \$17.1 million in 2021-22. This was due to lower employee expenses resulting from a reduction in CASA's leave provisions following increasing government bond rates, and lower supplier expenses mainly in consultancies due to projects that didn't proceed as a result of COVID-19.

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 \$26.4 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 and reduction in regulatory fees of \$2.1 million offset by an increase in aviation fuel excise from 2021-22 of \$3.9 million, and an increase in RPAS levy collections for commercial drones of \$0.9 million.

Total expenses are estimated to increase in 2022-23 by \$8.8 million to \$210.5 million. The main movements in the major expense categories are:

- employee expenses are expected to increase by \$9.6 million for 2022-23 predominantly reflecting CASA's Enterprise Agreement and reduced leave provision in 2021-22 resulting from the increasing government bond rate.
- depreciation expenses decreasing by \$3.2 million, due to re-living of assets.
- supplier expenses are expected to increase by \$2.9 million for 2022-23

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 \$150.9 million in 2022-23 represents a decrease of \$20.2 million from the estimated 2021-22 closing position, primarily due to a decrease in cash and investments of \$21.9 million primarily due to the operating deficit in 2022-23 of \$18.1 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 \$80.9 million in 2022-23 represents a planned decrease of \$2.1 million from the estimated 2021-22 closing position, primarily driven by a planned decrease in lease liabilities of \$2.7 million offset by an increase in CASA's employee provisions of \$0.5 million as a result of an increase in leave entitlements in 2022-23. CASA's primary liability continues to be accrued employee leave entitlements of \$38.0 million and lease liabilities of \$33.2 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
EXPENSES					
Employee benefits	127,330	136,954	141,041	145,252	149,589
Suppliers	48,349	51,280	57,475	57,669	55,319
Depreciation and amortisation	25,203	22,028	22,893	24,914	23,331
Finance costs	284	235	458	746	670
Write-down and impairment of assets	294	-	-	-	-
Losses from asset sales	188	-	-	-	-
Total expenses	201,648	210,497	221,867	228,581	228,909
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,322	8,239	7,500	7,500	7,500
Interest	231	560	690	990	1,230
Other	561	1,000	1,000	1,000	1,000
Total own-source revenue	11,114	9,799	9,190	9,490	9,730
Gains					
Other	246	-	-	-	-
Total gains	246	-	-	-	-
Total own-source income	11,360	9,799	9,190	9,490	9,730
Net (cost of)/contribution by services	(190,288)	(200,698)	(212,677)	(219,091)	(219,179)
Revenue from Government	207,398	182,577	190,620	164,484	164,770
Surplus/(deficit) attributable to the Australian Government	17,110	(18,121)	(22,057)	(54,607)	(54,409)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	17,110	(18,121)	(22,057)	(54,607)	(54,409)
Total comprehensive income/(loss) attributable to the Australian Government	17,110	(18,121)	(22,057)	(54,607)	(54,409)

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	22,473	10,000	10,000	10,000	10,000
Trade and other receivables	2,359	3,393	3,530	1,334	1,558
Other investments	60,000	50,584	18,412	-	-
Other financial assets	264	335	376	472	549
Total financial assets	85,096	64,312	32,318	11,806	12,107
Non-financial assets					
Land and buildings	34,613	31,643	69,244	60,242	51,872
Property, plant and equipment	9,841	9,353	24,861	24,742	26,203
Intangibles	39,401	43,386	38,986	33,792	28,517
Other non-financial assets	2,128	2,171	2,443	2,463	2,362
Total non-financial assets	85,983	86,553	135,534	121,239	108,954
Total assets	171,079	150,865	167,852	133,045	121,061
LIABILITIES					
Payables					
Suppliers	5,655	5,394	6,066	37,504	87,275
Other payables	3,862	4,270	4,326	870	1,292
Total payables	9,517	9,664	10,392	38,374	88,567
Interest bearing liabilities					
Leases	35,887	33,175	70,858	62,025	53,586
Total interest bearing liabilities	35,887	33,175	70,858	62,025	53,586
Provisions					
Employee provisions	37,546	38,018	38,651	39,302	39,973
Other provisions	47	47	47	47	47
Total provisions	37,593	38,065	38,698	39,349	40,020
Total liabilities	82,997	80,904	119,948	139,748	182,173
Net assets	88,082	69,961	47,904	(6,703)	(61,112)
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)	75,302	57,181	35,124	(19,483)	(73,892)
Total parent entity interest	88,082	69,961	47,904	(6,703)	(61,112)
Total equity	88,082	69,961	47,904	(6,703)	(61,112)

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	75,302	9,485	3,295	88,082
Adjusted opening balance	75,302	9,485	3,295	88,082
Comprehensive income				
Surplus/(deficit) for the period	(18,121)	-	-	(18,121)
Total comprehensive income	(18,121)	-	-	(18,121)
of which:				
Attributable to the Australian Government	(18,121)	-	-	(18,121)
Estimated closing balance as at 30 June 2023	57,181	9,485	3,295	69,961
Closing balance attributable to the Australian Government	57,181	9,485	3,295	69,961

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	122,084	92,445	73,950	41,794	42,080
Receipts from Government	84,644	89,112	116,622	124,899	122,432
Sale of goods and rendering of services	10,252	8,849	8,214	8,243	8,246
Interest	149	489	649	894	1,153
Net GST received	6,666	6,701	8,141	3,685	1,659
Other	805	1,004	1,000	1,000	1,000
Total cash received	224,600	198,600	208,576	180,515	176,570
Cash used					
Employees	129,372	135,839	140,306	148,059	148,496
Suppliers	54,523	59,149	66,066	30,690	7,818
Interest payments on lease liability	283	235	458	746	670
Total cash used	184,178	195,223	206,830	179,495	156,984
Net cash from/(used by) operating activities	40,422	3,377	1,746	1,020	19,586
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,021	15,418	24,333	10,599	11,147
Total cash used	15,021	15,418	24,333	10,599	11,147
Net cash from/(used by) investing activities	(15,021)	(15,418)	(24,333)	(10,599)	(11,147)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	8,805	9,848	9,585	8,833	8,439
Total cash used	8,805	9,848	9,585	8,833	8,439
Net cash from/(used by) financing activities	(8,805)	(9,848)	(9,585)	(8,833)	(8,439)
Net increase/(decrease) in cash held	16,596	(21,889)	(32,172)	(18,412)	-
Cash and cash equivalents at the beginning of the reporting period	65,877	82,473	60,584	28,412	10,000
Cash and cash equivalents at the end of the reporting period	82,473	60,584	28,412	10,000	10,000

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
NEW CAPITAL APPROPRIATIONS					
Funded internally from departmental resources	15,021	15,418	24,333	10,599	11,147
TOTAL	15,021	15,418	24,333	10,599	11,147
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,021	15,418	24,333	10,599	11,147
Total cash used to acquire assets	15,021	15,418	24,333	10,599	11,147

Prepared on Australian Accounting Standards basis.

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

	Asset Category			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	-	12,935	88,538	101,473
Gross book value - ROU assets	60,073	873	-	60,946
Accumulated depreciation/amortisation and impairment	-	(3,496)	(49,137)	(52,633)
Accumulated depreciation/amortisation and impairment - ROU assets	(25,460)	(471)	-	(25,931)
Opening net book balance	34,613	9,841	39,401	83,855
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	-	2,447	12,971	15,418
By purchase - other - ROU assets	7,136	-	-	7,136
Total additions	7,136	2,447	12,971	22,554
Other movements				
Depreciation/amortisation expense	-	(2,937)	(8,986)	(11,923)
Depreciation/amortisation on ROU assets	(10,105)			(10,105)
Other	-	2	-	2
Other - ROU assets	(1)	-	-	(1)
Total other movements	(10,106)	(2,935)	(8,986)	(22,027)
As at 30 June 2023				
Gross book value	-	15,384	101,509	116,893
Gross book value - ROU assets	67,208	873	-	68,081
Accumulated depreciation/amortisation and impairment	-	(6,433)	(58,123)	(64,556)
Accumulated depreciation/amortisation and impairment - ROU assets	(35,565)	(471)	-	(36,036)
Closing net book balance	31,643	9,353	43,386	84,382

Prepared on Australian Accounting Standards basis.