

**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:

- the 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 provides safety education and training programs and 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 criteria 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. 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 through significant relief measures including fee relief, CASA is facing significant sustainable funding challenges in the near future, with Government providing funding certainty for 2020-21 through additional appropriation. CASA will pursue more sustainable funding options for Government consideration as part of its 2021-22 Budget submission.

This funding uncertainty, together with the need to adapt to accommodate the changing aviation safety environment, as the industry continues to deal with and recovers from the impact of COVID-19, provide CASA with some unique challenges. Examples of these challenges includes the return from hibernation of aircraft and skills and currency deficits of aviation professionals.

The regular passenger transport sector will undergo significant change, along with the growth and complexity of remotely piloted aircraft systems (i.e. drones). Issues of concern are also related to ageing aircraft, the oversight of infrastructure developments at aerodromes over the coming decade, slow growth prospects and forecast changes in

air traffic management systems. Like other safety regulators around the world, CASA is cognisant of the need to ensure that safety-related considerations are at the forefront of CASA's regulatory actions for the benefit of the aviation and wider community.

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

CASA's funding strategy

CASA receives funding from three major sources: a 3.556 cents per litre excise on aviation fuel consumed by all domestic aircraft (all of which is provided to CASA); a Government annual appropriation; and regulatory services fees. Whilst CASA conducts surveillance and regulatory oversight of 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 2020-21 and forward years due to the impacts of COVID-19, should remain in place. CASA will pursue more sustainable funding options for Government consideration as part of its 2021-22 Budget submission. CASA's funding pressures will need to be monitored.

CASA funding arrangements

CASA collects fees for regulatory services in accordance with the Civil Aviation (Fees) Regulations 1995.

In addition to CASA's appropriation for 2020-21 of \$40.5 million, the Government has provided CASA with additional funding of \$15.0 million as part of the Australian Airline Financial Relief package and a further \$72.9 million in Government appropriation. In addition, another \$99.7 million in Government appropriation has been provided for the forward years. This additional appropriation is to offset reductions in aviation fuel excise due to unprecedented low demand for domestic flights and aviation fuel and reduced regulatory income as a result of waiver of fees to support the aviation industry as a result of the COVID-19 pandemic.

Civil Aviation Safety Authority Budget Statements

The following table shows budgeted revenue from CASA's cost recovery arrangements.

	2019-20 Estimated actual \$m	2020-21 Budget \$m	2021-22 Forward estimate \$m	2022-23 Forward estimate \$m	2023-24 Forward estimate \$m
Regulatory service fees	12.8	2.0	7.5	8.0	9.0
Total	12.8	2.0	7.5	8.0	9.0

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 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 2020-21 as at Budget October 2020

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000
Opening balance/cash reserves at 1 July	64,235	49,785
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	72,974	128,424
Total annual appropriations	72,974	128,424
Special appropriations		
Aviation Fuel Revenues (Special Appropriation) Act 1988	101,280	73,332
Total special appropriations	101,280	73,332
Total funds from Government	174,254	201,756
Funds from industry sources		
Regulatory service fees	12,570	2,000
Total funds from industry sources	12,570	2,000
Funds from other sources		
Interest	994	420
Other	488	1,000
Total funds from other sources	1,482	1,420
Total net resourcing for CASA	252,541	254,961
	2019-20	2020-21
Average staffing level (number)	824	831

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2020-21

CASA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development and Communications, which are then paid to CASA and are considered 'departmental' for all purposes.

1.3 BUDGET MEASURES

Budget measures relating to CASA are detailed in Budget Paper No. 2 and are summarised in Table 1.2 below.

**Table 1.2: CASA 2020-21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Receipt measures					
COVID-19 Response Package — additional aviation support	1.1				
Departmental receipts		-	-	-	-
Total		-	-	-	-
Total receipt measures					
Departmental		-	-	-	-
Total		-	-	-	-
Payment measures					
COVID-19 Response Package — additional aviation support	1.1				
Departmental payments		-	33,393	33,971	32,325
Total		-	33,393	33,971	32,325
Total payment measures					
Departmental		-	33,393	33,971	32,325
Total		-	33,393	33,971	32,325

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.

Measures published in the July 2020 Economic and Fiscal Update are summarised in Table 1.3 below.

Table 1.3: CASA Measures announced in the Economic and Fiscal Update July 2020

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures						
COVID-19 response package — aviation support ^(a)	1.1					
Departmental payments		15,000	87,902	-	-	-
Total		15,000	87,902	-	-	-
Total payment measures						
Departmental		15,000	87,902	-	-	-
Total		15,000	87,902	-	-	-

Prepared on a Government Finance Statistics (underlying cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) See the measure published under Cross Portfolio measures in the Economic and Fiscal Update July 2020 for further details.

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 criteria 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 CASA can be found at:

<https://www.casa.gov.au/publications-and-resources/publication/corporate-plan-2019-2020>

The most recent annual performance statement can be found at:

<https://www.casa.gov.au/publications-and-resources/publication/annual-report-2018-2019>

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Civil Aviation Safety Authority					
Revenue from Government Ordinary annual services (Appropriation Bill No. 1)	72,974	128,424	73,667	74,321	72,831
Special appropriations Special appropriation Aviation Fuel Revenues (Special Appropriation) Act 1988	101,280	73,332	116,800	121,500	125,600
Revenues from industry sources	13,058	3,000	8,500	9,000	10,000
Revenues from other independent sources	994	420	500	500	700
Expenses not requiring appropriation in the budget year ^(a)	12,399	(12)	(10)	(10)	-
Total expenses for Program 1.1	200,705	205,164	199,457	205,311	209,131
Outcome 1 totals by resource type					
Revenue from Government Ordinary annual services (Appropriation Bill No. 1)	72,974	128,424	73,667	74,321	72,831
Special appropriations	101,280	73,332	116,800	121,500	125,600
Revenues from industry sources	13,058	3,000	8,500	9,000	10,000
Revenues from other independent sources	994	420	500	500	700
Expenses not requiring appropriation in the budget year ^(a)	12,399	(12)	(10)	(10)	-
Total expenses for Outcome 1	200,705	205,164	199,457	205,311	209,131
	2019-20	2020-21			
Average staffing level (number)	824	831			

(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 criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

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		
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.		
Delivery	CASA has a range of key performance areas through which it will deliver its outcome. The detailed initiatives to measure success against these performance areas are outlined in full in the CASA Corporate Plan.	
Performance information		
Year	Performance criteria	2019-20 Actual Achievement/Targets
2019-20	Number of accidents per hours flown by industry sector	Target met Reducing trend
	Number of incidents per hours flown by industry sector	Target met Reducing trend
	CASA maintains the Effective Implementation (EI) Score determined by International Civil Aviation Organisation (ICAO) Universal Safety Oversight Audit Program (USOAP)	Target met CASA has contributed to maintaining or improving Australia's EI score of 95.02% from the 2017 ICAO Coordinated Validation Mission.

Civil Aviation Safety Authority Budget Statements

Performance information		
Year	Performance criteria	2019-20 Actual Achievement/Targets
2019-20 continued	<p>Regulatory implementation delivered in accordance with planned and reviewed targets</p> <p>Surveillance determined through a national surveillance selection process and conducted to plan</p> <p>Deliver a program of aviation safety education seminars to industry participants</p> <p>Clear, open and transparent engagement with the industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework</p> <p>Regulatory service applications are decided within published service delivery timeframes</p>	<p>Target met CASA's work on its regulatory program continues with the focus on commencement of the flight operations suite of regulations on 2 December 2021. Improvements have been made to end-to-end project management processes to ensure that projects are properly planned, scheduled and resourced for all project stages before commencement.</p> <p>Target partially met 72% of scheduled surveillance audits were conducted due to the significant disruption to the aviation industry resulting from the COVID-19 pandemic.</p> <p>Target partially met 76% of planned seminars were conducted with the remainder deferred or cancelled due to COVID-19. The satisfaction rating from over 5,000 industry members attending 163 seminars and 546 onsite visits was 98%.</p> <p>Target met CASA consulted on 48 items with a total of 4,776 responses received. The Stakeholder Engagement survey that provides the opportunity for CASA to determine stakeholder satisfaction was put on hold due to COVID-19. Social media activities continued to show strong results with increases in our Facebook followers of 3,385, LinkedIn users 15,976, Twitter followers 1,517 and YouTube followers 1,346.</p> <p>Target met 87% of applications for authorisations were decided within the published service delivery timeframe.</p>

Performance information		
Year	Performance criteria	2019-20 Actual Achievement/Targets
2019-20 continued	Regulatory service activities not currently subject to a published service delivery timeframe	Target partially met The Regulatory Services and Surveillance Transformation program continues to review all regulatory service activities to develop service delivery timeframes for all regulatory activities.
2020-21	<p>Number of accidents per hours flown by industry sector</p> <p>Number of incidents per hours flown by industry sector</p> <p>CASA maintains the Effective Implementation (EI) Score determined by ICAO Universal Safety Oversight Audit Program (USOAP)</p> <p>Regulatory implementation delivered in accordance with planned and reviewed targets</p> <p>Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk</p> <p>Deliver a program of aviation safety education seminars to industry participants</p> <p>Clear, open and transparent engagement with the industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework</p> <p>Regulatory service applications are decided within published service delivery timeframes</p>	<p>Reducing trend ^(a)</p> <p>Reducing trend ^(a)</p> <p>Maintain or improve EI score</p> <p>80% of regulatory development achieved against planned targets</p> <p>80% of surveillance events conducted for the period</p> <p>90% of seminars delivered against program with satisfaction rate for effectiveness of 80%</p> <p>100% of significant regulatory changes publicly consulted and outcomes informed by industry feedback</p> <p>Improving trend in stakeholder satisfaction from regular surveys</p> <p>Improving trend in audience engagement across CASA's online channels and social media</p> <p>80% processed within published timeframes.</p> <p>All regulatory service activities have a service delivery timeframe applied.</p>
2021-22 and beyond	As per 2020-21	As per 2020-21

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Purposes	<p>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.</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 of its functions consistent with Australia's obligations under the Convention International Civil Aviation (Chicago Convention) and other international agreements.</p> <p>CASA, the Australian Transport Safety Bureau, the Department of Infrastructure, Transport, Regional Development and Communications, Airservices Australia and the Department of Defence constitute 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, we actively endeavour to ensure that our 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 we regulate.</p>
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- (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's finances for the 2020-21 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 \$0.012 million operating surplus in 2020-21 and will endeavour to maintain a balanced budget under increased uncertainty as a result of the impact of COVID-19 on the recovery of aviation fuel excise revenue.

CASA incurred an operating loss of \$12.5 million for 2019-20 mainly due to a reduction in revenue from aviation fuel excise and regulatory fees as a result of COVID-19.

CASA used its cash reserves to supplement this reduction in revenue.

The anticipated operating surplus of \$0.012 million is highly dependent on the forecast recovery of aviation fuel excise revenue being achieved. The Government has provided an additional \$87.9 million for 2020-21 in appropriation in recognition of the broader economic impact on the aviation industry.

CASA is budgeting for a balanced budget across the forward estimates. This outcome is dependent on the forecast recovery of aviation fuel excise revenue being achieved. The Government has provided an additional \$99.7 million across the forward years, however, CASA will pursue more sustainable funding options for Government consideration as part of its 2021-22 Budget submission. The submission will ensure that safety-related considerations are at the forefront of CASA's regulatory actions for the benefit of aviation and the wider community.

Revenue and expenses

Total revenue increases by \$16.9 million in 2020-21 to \$205.2 million. The increase in revenue between the financial years is a reflection of the significant fall in aviation fuel excise in 2019-20, with CASA using its cash reserves to supplement the fall. In 2020-21 the Government has provided an additional \$87.9 million in appropriation as part of its COVID-19 response package.

Additionally, CASA anticipates \$2.0 million in regulatory services revenue in 2020-21 compared to \$12.6 million in 2019-20 due to reduced regulatory income as a result of waiver of fees to support the aviation industry due to the COVID-19 pandemic. CASA expects this to increase as the aviation industry recovers. Total expenses in 2020-21 are

estimated to be \$205.2 million, an increase of \$4.5 million when compared to the actual outcome for 2019-20. The main movements in the major expense categories are:

- employee expenses are expected to decrease by \$2.4 million for 2020-21. The reduction is due to a significant movement in leave provisions as employees are taking less leave in 2019-20 due to COVID-19 and redundancies of \$1.2 million. The increases over the forward estimates reflect CASA's current Enterprise Agreement
- depreciation expenses increasing by \$4.9 million, reflecting the increase in capital expenditure in 2019-20 and remains steady over the forward estimates
- supplier expenses are expected to increase by \$1.8 million for 2020-21. The \$8.5 million fall in 2021-22 and forward years reflects the lapsing program of funding for remotely piloted aircraft systems (RPAS).

Budgeted departmental balance sheet

CASA's net asset (or equity) position for 2020-21 is forecast to increase by \$0.012 million compared to 2019-20, consistent with the anticipated operating surplus and projected capital investment.

Total budgeted assets of \$132.9 million in 2020-21 represents a decrease of \$3.1 million from the actual 2019-20 closing position, primarily due to a reduction in investments. CASA's financial assets are budgeted to increase in the forward years as CASA's cash investments recover as activity in the aviation industry increases.

Total budgeted liabilities of \$79.7 million in 2020-21 represents a planned decrease of \$3.1 million from the actual 2019-20 closing position, primarily driven by a planned decrease in lease liabilities of \$3.8 million. CASA's primary liability continues to be accrued employee leave entitlements of \$40.4m and lease liabilities of \$29.9 million which were added in 2019-20 in line with AASB 16 requirements.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	134,533	132,122	135,138	139,170	143,324
Suppliers	46,730	48,550	40,078	40,253	40,240
Depreciation and amortisation	18,929	23,859	23,890	25,408	25,130
Finance costs	275	633	351	480	437
Write-down and impairment of assets	103	-	-	-	-
Losses from asset sales	135	-	-	-	-
Total expenses	200,705	205,164	199,457	205,311	209,131
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,570	2,000	7,500	8,000	9,000
Interest	994	420	500	500	700
Other	449	1,000	1,000	1,000	1,000
Total own-source revenue	14,013	3,420	9,000	9,500	10,700
Gains					
Sale of assets	39	-	-	-	-
Total gains	39	-	-	-	-
Total own-source income	14,052	3,420	9,000	9,500	10,700
Net (cost of)/contribution by services	(186,653)	(201,744)	(190,457)	(195,811)	(198,431)
Revenue from Government	174,254	201,756	190,467	195,821	198,431
Surplus/(deficit) attributable to the Australian Government	(12,399)	12	10	10	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(104)	-	-	-	-
Total other comprehensive income	(104)	-	-	-	-
Total comprehensive income/(loss)	(12,503)	12	10	10	-
Total comprehensive income/(loss) attributable to the Australian Government	(12,503)	12	10	10	-

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,785	4,000	4,000	4,000	4,000
Trade and other receivables	3,178	2,325	3,463	3,916	4,380
Other investments	45,000	41,522	41,120	52,200	52,427
Other financial assets	306	275	291	291	330
Total financial assets	53,269	48,122	48,874	60,407	61,137
Non-financial assets					
Land and buildings	33,339	28,641	47,571	47,090	38,032
Property, plant and equipment	9,930	7,839	23,556	23,622	23,621
Intangibles	36,876	45,154	37,462	26,833	26,833
Prepayments	2,511	3,099	2,548	2,567	2,563
Total non-financial assets	82,656	84,733	111,137	100,112	91,049
Total assets	135,925	132,855	160,011	160,519	152,186
LIABILITIES					
Payables					
Suppliers	5,089	6,444	5,298	5,337	5,329
Other payables	2,831	2,660	3,435	3,936	4,483
Total payables	7,920	9,104	8,733	9,273	9,812
Interest bearing liabilities					
Leases	33,669	29,853	56,763	56,097	46,583
Total interest bearing liabilities	33,669	29,853	56,763	56,097	46,583
Provisions					
Employee provisions	40,875	40,425	41,032	41,656	42,298
Other provisions	290	290	290	290	290
Total provisions	41,165	40,715	41,322	41,946	42,588
Total liabilities	82,754	79,672	106,818	107,316	98,983
Net assets	53,171	53,183	53,193	53,203	53,203
EQUITY					
Contributed equity	3,295	3,295	3,295	3,295	3,295
Reserves	7,890	7,890	7,890	7,890	7,890
Retained surplus (accumulated deficit)	41,986	41,998	42,008	42,018	42,018
Total equity	53,171	53,183	53,193	53,203	53,203

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	41,986	7,890	3,295	53,171
Adjusted opening balance	41,986	7,890	3,295	53,171
Comprehensive income				
Surplus/(deficit) for the period	12	-	-	12
Total comprehensive income	12	-	-	12
of which:				
Attributable to the Australian Government	12	-	-	12
Estimated closing balance as at 30 June 2021	41,998	7,890	3,295	53,183
Closing balance attributable to the Australian Government	41,998	7,890	3,295	53,183

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	72,974	128,424	73,667	74,321	72,831
Receipts from Government	103,131	72,126	115,646	121,064	125,164
Sale of goods and rendering of services	10,908	3,375	7,713	8,020	9,034
Interest	1,327	451	484	500	661
Net GST received	6,989	4,779	4,068	4,024	2,025
Other	368	1,000	1,000	1,000	1,000
Total cash received	195,697	210,155	202,578	208,929	210,715
Cash used					
Employees	127,235	131,841	134,104	138,077	142,197
Suppliers	52,200	47,789	40,672	40,231	40,245
Net GST paid	3,492	4,991	3,919	4,030	2,023
Interest payments on lease liability	275	633	351	480	437
Total cash used	183,202	185,254	179,046	182,818	184,902
Net cash from/(used by) operating activities	12,495	24,901	23,532	26,111	25,813
INVESTING ACTIVITIES					
Cash received					
Investments	-	1,013	8,209	480	437
Total cash received	-	1,013	8,209	480	437
Cash used					
Purchase of property, plant and equipment and intangibles	18,609	20,943	22,644	5,816	16,072
Total cash used	18,609	20,943	22,644	5,816	16,072
Net cash from/(used by) investing activities	(18,609)	(19,930)	(14,435)	(5,336)	(15,635)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	8,336	9,234	9,499	9,695	9,951
Total cash used	8,336	9,234	9,499	9,695	9,951
Net cash from/(used by) financing activities	(8,336)	(9,234)	(9,499)	(9,695)	(9,951)
Net increase/(decrease) in cash held	(14,450)	(4,263)	(402)	11,080	227
Cash and cash equivalents at the beginning of the reporting period	64,235	49,785	45,522	45,120	56,200
Cash and cash equivalents at the end of the reporting period	49,785	45,522	45,120	56,200	56,427

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Funded internally from departmental resources	18,609	20,943	22,644	5,816	16,072
TOTAL	18,609	20,943	22,644	5,816	16,072
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	18,609	20,943	22,644	5,816	16,072
Total cash used to acquire assets	18,609	20,943	22,644	5,816	16,072

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2020-21)

	Asset Category			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
Gross book value	-	10,080	73,650	83,750
Gross book value - ROU assets	41,265	740	-	42,005
Accumulated depreciation/amortisation and impairment	-	(700)	(36,774)	(37,494)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,926)	(190)	-	(8,116)
Opening net book balance	33,339	9,930	36,876	80,145
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	-	2,022	18,921	20,943
By purchase - other - ROU assets	4,405	-	-	4,405
Total additions	4,405	2,022	18,921	25,348
Other movements				
Depreciation/amortisation expense	-	(4,113)	(10,643)	(14,756)
Depreciation/amortisation on ROU assets	(9,103)	-	-	(9,103)
Total other movements	(9,103)	(4,113)	(10,643)	(23,859)
As at 30 June 2021				
Gross book value	-	12,102	92,591	104,693
Gross book value - ROU assets	45,670	740	-	46,410
Accumulated depreciation/amortisation and impairment	-	(4,813)	(47,437)	(52,250)
Accumulated depreciation/amortisation and impairment - ROU assets	(17,029)	(190)	-	(17,219)
Closing net book balance	28,641	7,839	45,154	81,634

Prepared on Australian Accounting Standards basis.