

**Australian Maritime Safety  
Authority**

**Additional Estimates  
Statements**



# Australian Maritime Safety Authority

<b>Section 1: Entity overview and resources</b> .....	<b>101</b>
1.1 Strategic direction statement.....	101
1.2 Entity resource statement.....	101
1.3 Entity measures .....	103
1.4 Additional estimates, resourcing and variations to outcomes.....	103
1.5 Breakdown of additional estimates by appropriation bill.....	103
<b>Section 2: Revisions to outcomes and planned performance</b> .....	<b>104</b>
2.1 Changes to outcome and program structures .....	104
2.2 Budgeted expenses and performance for Outcome 1 .....	104
<b>Section 3: Special account flows and budgeted financial statements</b> .....	<b>110</b>
3.1 Special account flows and balances .....	110
3.2 Budgeted financial statements .....	110



# Australian Maritime Safety Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Maritime Safety Authority's (AMSA) strategic direction statement has not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for AMSA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: AMSA resource statement — Additional Estimates for 2023–24 as at February 2024**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>33,200</b>	<b>30,600</b>	<b>(7,648)</b>	<b>22,952</b>
<b>Funds from Government</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Outcome 1	90,757	98,826	3,452	102,278
Total annual appropriations	<b>90,757</b>	<b>98,826</b>	<b>3,452</b>	<b>102,278</b>
Special appropriations				
Australian <i>Maritime Safety Authority Act 1990</i> <sup>(b)</sup>	134,322	136,407	(2,473)	133,934
Total special appropriations	<b>134,322</b>	<b>136,407</b>	<b>(2,473)</b>	<b>133,934</b>
<b>Amounts received from related entities<sup>(c)</sup></b>				
Department of Infrastructure, Transport, Regional Development, Communication and the Arts	2,574	-	-	-
Department of Foreign Affairs and Trade	469	-	-	-
<b>Total amounts received from related entities</b>	<b>3,043</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds from Government</b>	<b>228,122</b>	<b>235,233</b>	<b>979</b>	<b>236,212</b>
<b>Funds from other sources</b>				
Interest	3,586	4,631	1,054	5,685
Sale of goods and services	8,090	12,800	(805)	11,995
Other	5,282	1,610	83	1,693
<b>Total funds from other sources</b>	<b>16,958</b>	<b>19,041</b>	<b>332</b>	<b>19,373</b>
<b>Total net resourcing for AMSA</b>	<b>278,280</b>	<b>284,874</b>	<b>(6,337)</b>	<b>278,537</b>
			Actual	
			2022-23	2023-24
<b>Average staffing level (number)</b>			453	466

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022-23 annual report and encompasses Appropriation Act (No. 1) 2022-2023, Supply Act (No.1) 2022-2023, and Supply Act (No.3) 2022-2023.
- (b) Levies collected under *Marine Navigation Levy Collection Act 1989*, *Marine Navigation (Regulatory Functions) Levy Collection Act 1991*, and *Protection of the Sea (Shipping Levy) Collection Act 1981* are paid to the Consolidated Revenue Fund and appropriated under section 48 of the *Australian Maritime Safety Authority Act 1990* (AMSA Act).
- (c) Funding provided by the portfolio department that is not specified within the annual Appropriation Bills as a payment to the CCE.

### 1.3 Entity measures

There are no new Government measures taken since the 2023–24 Budget for AMSA.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for AMSA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

**Table 1.3: Additional estimates and other variations to outcomes since the 2023-24 Budget**

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
Parameter adjustments	1.1	-	117	87	86
<b>Other Variations</b>					
Search and rescue activities	1.1	3,452	-	-	-
<b>Special appropriations</b>					
<b>Other Variations</b>					
Reduction in estimated levy receipts	1.1	(2,473)	(2,093)	(1,845)	(2,163)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>979</b>	<b>(1,976)</b>	<b>(1,758)</b>	<b>(2,077)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>979</b>	<b>(1,976)</b>	<b>(1,758)</b>	<b>(2,077)</b>

Prepared on a resourcing (i.e. appropriations available) basis.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for AMSA through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
Outcome 1 - Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination	90,757	98,826	102,278	3,452	-
<b>Total departmental</b>	<b>90,757</b>	<b>98,826</b>	<b>102,278</b>	<b>3,452</b>	<b>-</b>

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

AMSA is not seeking any additional appropriation through Appropriation Bill (No.4).

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

The outcome and program structure for AMSA have not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 2.2 Budgeted expenses and performance for Outcome 1

**Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination**

#### Linked programs

<b>Attorney General's Department</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1 - Attorney-General's Department Operating Expenses - Legal Services and Families</li><li>• Program 1.2 - Attorney-General's Department Operating Expenses – National Security, Integrity, and International Program</li></ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The Attorney General's Department provides high quality legal policy advice to the Australian Government and its entities in relation to national security and criminal justice, protecting and promoting the rule of law and ensuring an effective and efficient Commonwealth criminal justice system, and building a safe and secure Australia.</p> <p>AMSA engages with the Attorney General's Department to obtain expert legal advice and assistance when needed. This advice ensures that AMSA operates within its regulatory remit, and that ongoing operation of AMSA's aids to navigation network is considered within the Commonwealth's response to native title claims.</p>



**Civil Aviation Safety Authority (CASA)**

**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**

- Program 1.1: parts: 1. Maintain and enhance a fair, effective, and efficient aviation safety regulation system 2. Collaborative engagement with the aviation industry and wider community to promote and support aviation

**Contribution to Outcome 1 made by linked program**

CASA is responsible for regulating the aviation industry. The regulation of industry ensures that aircraft tasked by AMSA are meeting regulatory requirements which supports operational risk management for responses, and accordingly the corporate risk that AMSA may be exposed to.

AMSA is responsible for delivering Australia’s commitment to International Civil Aviation Authority’s (ICAO) Annex 12 (Search and Rescue) and works with CASA and other aviation agencies to ensure a coordinated approach.

**Department of Climate Change, Energy, the Environment and Water (DCCEEW)**

**Program**

- Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances

**Contribution to Outcome 1 made by linked program**

DCCEEW works with AMSA to determine the feasibility of recycling clean and segregated waste from international ships at Australian ports and to develop a nationally consistent framework to support this activity in the longer term.

This action is identified in the National Waste Action Plan and supports Australia’s National Waste Plan to reduce landfill and increase the circular economy. Additionally, activity is undertaken to support the International Maritime Organizations Action Plan to Address Marine Plastic Litter from Ships that identifies the need to improve the effectiveness of port reception facilities in reducing marine plastic litter through the provision of recycling facilities.

<b>Department of Defence</b>
<b>Program</b>
<ul style="list-style-type: none"> <li>• 2.14: Defence Intelligence</li> </ul>
<b>Contribution to Outcome 1 made by linked program</b>
AMSA supports Defence by providing advice and direction on the provision of nautical charts and publications to best support maritime safety.

<b>Department of Foreign Affairs and Trade (DFAT)</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1: Foreign Affairs and Trade Operations</li> <li>• Program 2.1: Consular Services</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
DFAT provides funding support to AMSA for delivery of bilateral capacity building programs with Indonesia and Papua New Guinea, along with individual projects across the Indo-Pacific region.
Using DFAT funding, plans are in place for a multi-year program of capacity building activities to improve maritime incident response and ship safety with North-East Indian Ocean nations, and domestic ferry safety initiatives with Indonesia. AMSA is also working closely with the IMO and Pacific regional partners on activities to successfully establish an IMO Regional Presence Office for the Pacific.
DFAT also supports Australia’s re-election campaign to the International Maritime Organization (IMO) Council every two years.

<b>Great Barrier Reef Marine Park Authority (the Reef Authority)</b>
<b>Program</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Great Barrier Reef Marine Park Authority</li> </ul>
<b>Contribution to Outcome 1 made by linked program</b>
The Reef Authority is the regulator responsible for the management of the Great Barrier Reef Marine Park. AMSA supports the ongoing management of the Great Barrier Reef (GBR) through providing services to enable safer shipping within the reef, such as: aids to navigation, GBR Vessel Traffic Services, emergency response arrangements to minimise maritime pollution incidents (including delivery of a dedicated emergency towage vessel) and regulation of shipping for safety and environmental performance.
The Reef Authority supports AMSA emergency response functions through provision of resources and subject matter expertise.

<p><b>Department of Home Affairs</b></p>
<p><b>Outcomes<sup>(a)</sup></b></p> <ul style="list-style-type: none"> <li>• Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs</li> <li>• Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum</li> </ul>
<p><b>Contribution to Outcome 1 made by Outcomes</b></p> <p>Home Affairs is responsible for immigration and border policy, and has responsibilities across emergency management, critical infrastructure protection, and transport security. The Home Affairs portfolio structure enhances AMSA’s ability to mobilise and share across AMSA’s aids to navigation responsibilities for maritime safety (critical infrastructure) and operational responses (emergency management and transport security). Home Affairs provides the national coordination mechanisms through which AMSA can respond, delivering a synchronised effect across the whole of government.</p> <p>AMSA supports Home Affairs through the provision of data such as vessel locations (automatic identification system) and occasional use of AMSA response assets under a Memorandum of Understanding. Through leading Australia’s engagement at the International Maritime Organisation, AMSA also supports Home Affairs’ maritime security role.</p>

<p><b>National Offshore Petroleum Safety Authority (NOPSEMA)</b></p>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1 – Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation, and enforcement.</li> </ul>
<p><b>Contribution to Outcome 1 made by linked program</b></p> <p>NOPSEMA is responsible for promoting and enforcing the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.</p> <p>AMSA manages the National Plan for Maritime Environmental Emergencies. Arrangements within the National Plan and AMSA response resources support the response to offshore petroleum oil spill incidents. NOPSEMA regulates the duty holder’s compliance with implementing their oil pollution emergency plan (OPEP).</p>

(a) AMSA and Home Affairs agreed that the relationship was best described at an outcome level.

**Budgeted expenses for Outcome 1**

The following tables shows how much AMSA intends to spend (on an accrual basis) on achieving the outcome, broken down by program and sub-program.

**Table 2.2.1 Budgeted expenses for Outcome 1**

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	90,757	102,278	86,201	87,528	87,571
Payment from related entities	3,043	-	-	-	-
Special appropriations					
<i>Australian Maritime Safety Authority   Act 1990</i>	133,297	135,195	153,235	156,048	158,908
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	4,648	(249)	(976)	(4,187)	(1,307)
Revenues from other independent sources	17,632	19,622	17,082	17,070	17,083
<b>Total expenses for Program 1.1</b>	<b>249,377</b>	<b>256,846</b>	<b>255,542</b>	<b>256,459</b>	<b>262,255</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	90,757	102,278	86,201	87,528	87,571
Payment from related entities	3,043	-	-	-	-
Special appropriations	133,297	135,195	153,235	156,048	158,908
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	4,648	(249)	(976)	(4,187)	(1,307)
Revenues from other independent sources	17,632	19,622	17,082	17,070	17,083
<b>Total expenses for Outcome 1</b>	<b>249,377</b>	<b>256,846</b>	<b>255,542</b>	<b>256,459</b>	<b>262,255</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	453	466			

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

**Table 2.2.2: Program components of Outcome 1**

<b>Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue</b>					
	2022-23 Actual expenses	2023-24 Revised estimated expenses	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b><i>Sub-program 1.1.1: Seafarer and ship safety and environment</i></b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	18,566	20,211	4,811	4,578	4,338
Payment from related entities	3,043	-	-	-	-
Special appropriations:					
<i>Australian Maritime Safety Authority   Act 1990</i>	133,297	135,195	153,235	156,048	158,908
Revenues from other independent sources	16,228	17,573	15,414	15,400	15,422
<b>Total sub-program 1.1.1 expenses</b>	<b>171,134</b>	<b>172,979</b>	<b>173,460</b>	<b>176,026</b>	<b>178,668</b>
<b><i>Sub-program 1.1.2: Search and rescue</i></b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	72,191	82,067	81,390	82,950	83,233
Revenues from other independent sources	1,404	2,049	1,668	1,670	1,661
<b>Total sub-program 1.1.2 expenses</b>	<b>73,595</b>	<b>84,116</b>	<b>83,058</b>	<b>84,620</b>	<b>84,894</b>
Program support					
Expenses not requiring appropriation <sup>(a)</sup> in the Budget year	4,648	(249)	(976)	(4,187)	(1,307)
<b>Total program expenses</b>	<b>249,377</b>	<b>256,846</b>	<b>255,542</b>	<b>256,459</b>	<b>262,255</b>

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

### Performance measure for Outcome 1

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2023-24 Budget. Details of the AMSA's performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 Special account flows and balances**

#### **Estimates of special account flows and balances**

AMSA does not maintain special accounts.

### **3.2 Budgeted financial statements**

#### **3.2.1 Analysis of budgeted financial statements**

AMSA is budgeting minor operating surpluses in each of the budget and forward year estimates.

Budgeted surpluses are highly dependent on stability of levy revenue and risks of potential global disruptions influenced by externalities outside AMSA's control. Risks to levy revenue include the impact of international events on global trade and demand for Australian commodity exports especially iron ore and coal.

Future funding is subject to outcomes of the Australian Transport Safety and Investigation Bodies Financial Sustainability Review with a final report expected to be delivered in early 2024.

AMSA will be appropriated an additional \$3.5 million in Departmental funding for 2023-24 through Additional Estimated Appropriation Bills representing reimbursement of costs incurred by AMSA in 2022-23 for its Community Services Obligation search and rescue response activities.

The budgeted financial statements have been adjusted to reflect updated levy revenue projections, accompanying expected changes fee and interest revenue, and associated expenditure. There are further changes to the budgeted financial statements to reflect updated opening balances from the 2022-23 financial statements.

**3.2.2 Budgeted financial statements****Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	77,741	77,644	79,973	80,378	82,571
Suppliers	132,693	139,821	135,735	138,992	142,316
Depreciation and amortisation	36,234	37,197	36,727	34,192	34,656
Finance costs	2,032	2,184	3,107	2,897	2,712
Write-down and impairment of assets	40	-	-	-	-
Losses from asset sales	637	-	-	-	-
<b>Total expenses</b>	<b>249,377</b>	<b>256,846</b>	<b>255,542</b>	<b>256,459</b>	<b>262,255</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	12,565	11,439	10,060	10,060	10,060
Fees and fines	145	110	100	100	100
Interest	4,760	6,419	5,258	5,246	5,259
Rental income	168	170	170	170	170
Contributions from states and territories	3,034	1,484	1,494	1,494	1,494
<b>Total own-source revenue</b>	<b>20,672</b>	<b>19,622</b>	<b>17,082</b>	<b>17,070</b>	<b>17,083</b>
<b>Gains</b>					
Other	3	-	-	-	-
<b>Total gains</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>20,675</b>	<b>19,622</b>	<b>17,082</b>	<b>17,070</b>	<b>17,083</b>
<b>Net (cost of)/contribution by services</b>	<b>(228,702)</b>	<b>(237,224)</b>	<b>(238,460)</b>	<b>(239,389)</b>	<b>(245,172)</b>
Revenue from Government	224,054	237,473	239,436	243,576	246,479
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(4,648)</b>	<b>249</b>	<b>976</b>	<b>4,187</b>	<b>1,307</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	2,773	-	-	-	-
<b>Total other comprehensive income</b>	<b>2,773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,875)</b>	<b>249</b>	<b>976</b>	<b>4,187</b>	<b>1,307</b>
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(1,875)</b>	<b>249</b>	<b>976</b>	<b>4,187</b>	<b>1,307</b>
plus: depreciation/amortisation expenses for ROU assets <sup>(a)</sup>	21,751	23,312	18,280	18,310	18,216
less: lease principal repayments <sup>(a)</sup>	21,567	20,768	17,617	17,512	17,637
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(1,691)</b>	<b>2,793</b>	<b>1,639</b>	<b>4,985</b>	<b>1,886</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	22,952	32,257	33,812	32,419	34,534
Trade and other receivables	11,261	12,531	12,654	12,849	13,055
Other investments	111,000	80,000	80,000	80,000	80,000
<b>Total financial assets</b>	<b>145,213</b>	<b>124,788</b>	<b>126,466</b>	<b>125,268</b>	<b>127,589</b>
<b>Non-financial assets</b>					
Land and buildings	37,281	59,733	55,265	53,206	51,576
Property, plant and equipment	198,614	238,657	220,867	214,006	203,724
Intangibles	6,074	2,741	7,318	8,432	6,144
Inventories	4,485	4,485	4,485	4,485	4,485
Other non-financial assets	2,602	2,462	2,390	2,447	2,506
<b>Total non-financial assets</b>	<b>249,056</b>	<b>308,078</b>	<b>290,325</b>	<b>282,576</b>	<b>268,435</b>
<b>Total assets</b>	<b>394,269</b>	<b>432,866</b>	<b>416,791</b>	<b>407,844</b>	<b>396,024</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	32,469	28,162	27,335	27,988	28,657
Other payables	1,454	1,415	1,420	1,421	1,426
<b>Total payables</b>	<b>33,923</b>	<b>29,577</b>	<b>28,755</b>	<b>29,409</b>	<b>30,083</b>
<b>Interest bearing liabilities</b>					
Leases	83,087	123,745	107,016	93,081	79,107
<b>Total interest bearing liabilities</b>	<b>83,087</b>	<b>123,745</b>	<b>107,016</b>	<b>93,081</b>	<b>79,107</b>
<b>Provisions</b>					
Employee provisions	26,041	29,020	30,190	30,642	31,786
Other provisions	30,753	29,810	29,140	28,835	27,864
<b>Total provisions</b>	<b>56,794</b>	<b>58,830</b>	<b>59,330</b>	<b>59,477</b>	<b>59,650</b>
<b>Total liabilities</b>	<b>173,804</b>	<b>212,152</b>	<b>195,101</b>	<b>181,967</b>	<b>168,840</b>
<b>Net assets</b>	<b>220,465</b>	<b>220,714</b>	<b>221,690</b>	<b>225,877</b>	<b>227,184</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	37,986	37,986	37,986	37,986	37,986
Reserves	108,885	108,885	108,885	108,885	108,885
Retained surplus / (accumulated deficit)	73,594	73,843	74,819	79,006	80,313
<b>Total parent entity interest</b>	<b>220,465</b>	<b>220,714</b>	<b>221,690</b>	<b>225,877</b>	<b>227,184</b>
<b>Total Equity</b>	<b>220,465</b>	<b>220,714</b>	<b>221,690</b>	<b>225,877</b>	<b>227,184</b>

Prepared on Australian Accounting Standards basis.

\*Equity is the residual interest in assets after the deduction of liabilities.



**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	73,594	108,885	37,986	220,465
<b>Adjusted opening balance</b>	<b>73,594</b>	<b>108,885</b>	<b>37,986</b>	<b>220,465</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	249	-	-	249
<b>Total comprehensive income</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>249</b>
of which:				
Attributable to the Australian Government	249	-	-	249
<b>Estimated closing balance as at 30 June 2024</b>	<b>73,843</b>	<b>108,885</b>	<b>37,986</b>	<b>220,714</b>
<b>Closing balance attributable to the Australian Government</b>	<b>73,843</b>	<b>108,885</b>	<b>37,986</b>	<b>220,714</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	90,757	102,278	86,201	87,528	87,571
Receipts from Government	134,322	133,934	152,529	155,938	158,796
Sale of goods and rendering of services	8,090	11,995	10,230	10,230	10,230
Interest	3,586	5,685	5,642	5,250	5,255
Net GST received	16,722	215	112	-	-
Other	8,325	1,693	1,681	1,594	1,594
<b>Total cash received</b>	<b>261,802</b>	<b>255,800</b>	<b>256,395</b>	<b>260,540</b>	<b>263,446</b>
<b>Cash used</b>					
Employees	76,439	74,665	78,803	79,926	81,427
Suppliers	135,101	143,988	136,490	138,396	141,706
Net GST paid	17,703	-	-	89	90
Interest payments on lease liability	1,287	1,884	2,807	2,597	2,412
Other	-	1,256	965	604	1,266
<b>Total cash used</b>	<b>230,530</b>	<b>221,793</b>	<b>219,065</b>	<b>221,612</b>	<b>226,901</b>
<b>Net cash from/(used by) operating activities</b>	<b>31,272</b>	<b>34,007</b>	<b>37,330</b>	<b>38,928</b>	<b>36,545</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	31,000	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>31,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	18,953	34,934	18,158	22,809	16,793
Investments	1,000	-	-	-	-
<b>Total cash used</b>	<b>19,953</b>	<b>34,934</b>	<b>18,158</b>	<b>22,809</b>	<b>16,793</b>
<b>Net cash from/(used by) investing activities</b>	<b>(19,953)</b>	<b>(3,934)</b>	<b>(18,158)</b>	<b>(22,809)</b>	<b>(16,793)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	21,567	20,768	17,617	17,512	17,637
<b>Total cash used</b>	<b>21,567</b>	<b>20,768</b>	<b>17,617</b>	<b>17,512</b>	<b>17,637</b>
<b>Net cash from/(used by) financing activities</b>	<b>(21,567)</b>	<b>(20,768)</b>	<b>(17,617)</b>	<b>(17,512)</b>	<b>(17,637)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(10,248)</b>	<b>(9,305)</b>	<b>1,555</b>	<b>(1,393)</b>	<b>2,115</b>
Cash and cash equivalents at the beginning of the reporting period	33,200	22,952	32,257	33,812	32,419
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>22,952</b>	<b>32,257</b>	<b>33,812</b>	<b>32,419</b>	<b>34,534</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources <sup>(a)</sup>	29,083	34,934	18,158	22,809	16,793
<b>TOTAL</b>	<b>29,083</b>	<b>34,934</b>	<b>18,158</b>	<b>22,809</b>	<b>16,793</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	37,197	96,360	19,046	26,386	20,456
less: ROU Additions	(8,114)	(61,426)	(888)	(3,577)	(3,663)
<b>Total cash used to acquire assets</b>	<b>29,083</b>	<b>34,934</b>	<b>18,158</b>	<b>22,809</b>	<b>16,793</b>

Prepared on Australian Accounting Standards basis.

(a) Includes the following s74 receipts: sponsorship, subsidy, gifts, or similar contribution, internally developed assets, and proceeds from the sale of assets.

**Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)**

	Asset Category				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2023</b>					
Gross book value	3,445	12,423	137,669	19,762	173,299
Gross book value - ROU assets	2,636	44,039	79,923	-	126,598
Accumulated depreciation/amortisation and impairment	-	-	-	(13,688)	(13,688)
Accumulated depreciation/amortisation and impairment - ROU assets	(365)	(24,897)	(18,978)	-	(44,240)
<b>Opening net book balance</b>	<b>5,716</b>	<b>31,565</b>	<b>198,614</b>	<b>6,074</b>	<b>241,969</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - other	-	-	34,933	-	34,933
By purchase - other - ROU assets	-	35,786	25,640	-	61,426
<b>Total additions</b>	<b>-</b>	<b>35,786</b>	<b>60,573</b>	<b>-</b>	<b>96,359</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(3,416)	(7,136)	(3,333)	(13,885)
Depreciation/amortisation on ROU assets	(121)	(9,797)	(13,394)	-	(23,312)
<b>Total other movements</b>	<b>(121)</b>	<b>(13,213)</b>	<b>(20,530)</b>	<b>(3,333)</b>	<b>(37,197)</b>
<b>As at 30 June 2024</b>					
Gross book value	3,445	12,423	172,602	19,762	208,232
Gross book value - ROU assets	2,636	79,825	105,563	-	188,024
Accumulated depreciation/amortisation and impairment	-	(3,416)	(7,136)	(17,021)	(27,573)
Accumulated depreciation/amortisation and impairment - ROU assets	(486)	(34,694)	(32,372)	-	(67,552)
<b>Closing net book balance</b>	<b>5,595</b>	<b>54,138</b>	<b>238,657</b>	<b>2,741</b>	<b>301,131</b>

Prepared on Australian Accounting Standards basis.