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 objectives 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 objectives. They are:

* maintain and enhance a fair, effective and efficient aviation safety regulation system
* collaborative engagement with the aviation industry and wider community to promote and support aviation safety
* continuous improvement of organisational performance.

Each objective is supported through a number of performance measures and targets. The progress and achievement against the objectives is 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 these objectives.

To deliver our key objectives CASA is currently focused on:

* supporting industry to transition to the flight operations regulations
* completing the transition for the Civil Aviation Safety Regulations including maintenance and airworthiness reforms
* supporting the aviation community with the General Aviation workplan
* developing and improving our performance against our service delivery targets
* adapting to and integrating new technologies
* supporting our people and organisational culture
* ensuring we remain in–step with international requirements and best practice regulation.

The need to accommodate both the existing and the changing aviation environment, provides CASA with the following further opportunities:

* supporting the development of the future air traffic management system, including an uncrewed air traffic management (UTM) system that considers crewed and uncrewed operations
* ongoing collaboration with international regulatory authorities on advanced air mobility aircraft, Remotely Piloted Aircraft Systems (RPAS) and harmonisation of international standards
* continuing to collaborate with Australian, State and Territory government agencies on establishing operating standards for vertiports
* increasing our expertise to support emerging aviation technologies, managing cybersecurity and digitalisation.

Like other safety regulators around the world, CASA is cognisant of the need to ensure that safety–related considerations are at the forefront of our regulatory actions for the benefit of the aviation and wider community. Encouraging a positive safety culture across the aviation community is at the core of what we do.

Working across government, we are also supporting the update to the National Aviation Safety Plan which will detail Australia’s commitment to continuously improving aviation safety. The plan will be an important part of how we work across government and collaborate nationally, regionally and globally to support safety and guide many of our key activities.

CASA will continue to work closely with industry on the implementation of regulatory reforms and 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.

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

**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.

CASA’s current funding arrangements remain in place and will continue 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 resourcing 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 the *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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: CASA resource statement – Budget estimates for 2024–25 as at Budget May 2024

|  |  |  |
| --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Estimate  $'000 |
| **Opening balance/cash reserves at 1 July** | **103,828** | **117,706** |
| **Funds from Government** |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |
| Outcome 1 | 107,602 | 41,494 |
| Total annual appropriations | 107,602 | 41,494 |
| Special appropriations |  |  |
| *Aviation Fuel Revenues (Special Appropriation) Act 1988* | 121,229 | 131,004 |
| *RPAS under s46A(4) of the Civil Aviation Act 1988* | 1,000 | 1,000 |
| Total special appropriations | 122,229 | 132,004 |
| **Total funds from Government** | **229,831** | **173,498** |
| **Funds from industry sources** |  |  |
| Regulatory service fees | 12,500 | 12,500 |
| **Total funds from industry sources** | **12,500** | **12,500** |
| **Funds from other sources** |  |  |
| Interest | 4,810 | 4,172 |
| Other | 871 | 1,038 |
| **Total funds from other sources** | **5,681** | **5,210** |
| **Total net resourcing for Civil Aviation Safety Authority** | **351,840** | **308,914** |

|  |  |  |
| --- | --- | --- |
|  | 2023-24 | 2024-25 |
| **Average staffing level (number)** | 820 | 832 |

Prepared on a resourcing (that is, appropriations available) basis.

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

1. Appropriation Bill (No. 1) 2024-25.

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 (a Non-Corporate Commonwealth Entity), which are then paid to CASA and are considered ‘departmental’ for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to CASA are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: CASA 2024–25 Budget measures

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 | 2027-28 $'000 |
| **Payment measures** | |  |  |  |  |  |
| Supporting Transport Priorities | 1.1 |  |  |  |  |  |
| Departmental payments |  | - | 65 | 68 | 71 | - |
| **Total** |  | **-** | **65** | **68** | **71** | **-** |
| Savings from External Labour -  extension(a) | 1.1 |  |  |  |  |  |
| Departmental payments |  | - | (107) | (109) | (117) | (845) |
| **Total** |  | **-** | **(107)** | **(109)** | **(117)** | **(845)** |
| **Total payment measures** |  |  |  |  |  |  |
| Departmental |  | - | (42) | (41) | (46) | (845) |
| **Total** |  | **-** | **(42)** | **(41)** | **(46)** | **(845)** |

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.

1. This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as ‘various agencies’ under the cross portfolio section.

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 CASA can be found at: [https://www.casa.gov.au/resourcesandeducation/publicationsandresources/corporatepublications/corporateplan2023-24](https://workspace.internal.dotars.gov.au/sites/FINB/BPPE/Publications/2024-25%20PBS/Agencies/CASA/casa-corporate-plan-2023-24.pdf)  The most recent annual performance statement can be found at: [https://www.casa.gov.au/resources-and-education/publications-and-resources/corporate-publications/annual-report-2022-23](https://workspace.internal.dotars.gov.au/sites/FINB/BPPE/Publications/2024-25%20PBS/Agencies/CASA/casa-annual-report-2022-2023.pdf) |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **Program 1.1: Civil Aviation Safety Authority** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 107,602 | 41,494 | 42,007 | 42,840 | 43,078 |
| Special appropriations |  |  |  |  |  |
| *Aviation Fuel Revenues (Special Appropriation) Act 1988* | 122,800 | 128,000 | 129,000 | 132,500 | 136,300 |
| *RPAS under s46A(4) of the Civil Aviation Act 1988* | 1,000 | 1,000 | 28,490 | 28,490 | 28,490 |
| Expenses not requiring appropriation in the budget year(a) | (25,151) | 29,564 | 14,709 | 20,463 | 16,663 |
| Revenues from industry sources |  |  |  |  |  |
| Regulatory *fees* | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Other *income* | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Revenues from other independent sources | 5,055 | 3,880 | 2,470 | 1,240 | 170 |
| **Total expenses for Program 1.1** | **224,806** | **217,438** | **230,176** | **239,033** | **238,201** |
| **Outcome 1 Totals by resource type** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 107,602 | 41,494 | 42,007 | 42,840 | 43,078 |
| Special appropriations | 123,800 | 129,000 | 157,490 | 160,990 | 164,790 |
| Revenues from industry sources | 13,500 | 13,500 | 13,500 | 13,500 | 13,500 |
| Revenues from other independent sources | 5,055 | 3,880 | 2,470 | 1,240 | 170 |
| Expenses not requiring appropriation in the budget year | (25,151) | 29,564 | 14,709 | 20,463 | 16,663 |
| **Total expenses for Outcome 1** | **224,806** | **217,438** | **230,176** | **239,033** | **238,201** |

|  |  |  |
| --- | --- | --- |
|  | 2023-24 | 2024-25 |
| **Average staffing level (number)** | 820 | 832 |

Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current Corporate Plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |
| --- | --- |
| **Outcome 1** – Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training | |
| **Program 1.1 – Civil Aviation Safety Authority**  The following three objectives represent the regulatory services produced by the program in delivering its outcome.  **1. Maintain and enhance a fair, effective and efficient aviation safety regulation system**  CASA will focus its efforts on maintaining, enhancing and promoting aviation safety, as set out in the *Civil Aviation Act 1988* and in accordance with all Government directions. CASA’s work will centre on monitoring compliance, continuing the Regulatory Implementation Program, continuing to review the Australian administered airspace and continuing effective enforcement to secure compliance with safety standards.  **2. Collaborative engagement with the aviation industry and wider community to promote and support aviation safety**  CASA maintains a constructive working relationship with other Australian Government agencies and promotes effective collaboration through consultation and communication with the wider aviation community. CASA engages in a clear, open and transparent manner with the aviation industry through its consultative forums, feedback channels, educational efforts and promotional campaigns, to continuously improve the regulatory framework and be a partner in supporting and promoting a positive aviation safety culture.  **3. Continuous improvement of organisational performance**  CASA closely monitors its organisational performance and seeks to continually improve its operational activities, regulatory services and other support functions. CASA is adopting a comprehensive quality management approach to drive continuous improvement across all facets of the organisation. | |
| Key Activities | * Ensure the ongoing regulation, oversight and assurance of civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. * Maintaining our international compliance and engagement in accordance with legal responsibilities and international agreements * Maintaining, enhancing and promoting civil aviation safety standards and the state safety program * Continuing to focus on strong stakeholder engagement and service delivery * Supporting and growing our workforce, information and risk management capabilities |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023–24 | Number of accidents per hours flown by industry sector | Reducing trend(a) |
| Number of incidents per hours flown by industry sector | Reducing trend(a) |
| 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 |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2024–25 | Number of fatalities(a) | Zero fatal accidents for Commercial Air Transport (CAT)  Stable or reducing number of fatal accidents for:  • commercial aviation crewed  • non–commercial crewed  • uncrewed |
| Number of accidents(a) | Stable or reducing accident rate per million departures for CAT  Stable or reducing number of accidents for:  • commercial aviation crewed  • non–commercial crewed  • uncrewed |
| Number of serious incidents(a) | Stable or reducing serious incident rate per million departures for CAT  Stable or reducing number of accidents for:  • commercial aviation crewed  • non–commercial crewed  • uncrewed |
| Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk | 90% of surveillance events are achieved as detailed in the National Oversight Plan |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Planned Performance Results |
| Budget Year 2024–25 cont. | Clear, open, and transparent engagement with stakeholders, including the aviation industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework | 100% of significant regulatory changes are publicly consulted and outcomes informed by industry feedback.  CASA’s stakeholder satisfaction and client sentiment shows a stable or increasing trend.  CASA’s education and safety promotion activities are measured and evaluated through a range of feedback mechanisms and show a stable or increasing trend |
| CASA demonstrates excellence in development and implementation of the aviation safety regulatory framework | CASA adheres to Government and CASA regulatory policies and aligns with International Civil Aviation Organization (ICAO) standards and recommended practices where appropriate  Regulatory implementation against the planned program is achieved |
| CASA’s actions in the international sphere are in accordance with its legal responsibilities and international agreement arrangements. | CASA uses appropriate global resources and arrangements to support its audit certification processes.  CASA contributes to the development of the International Civil Aviation Organization (ICAO) standards and practices |
| All regulatory services we deliver have defined timeframes that are followed | CASA establishes and publishes regulatory service delivery timeframes for all regulatory services.  CASA ensures all regulatory service decisions are made in accordance with published service delivery timeframes |
| Enforcement actions undertaken are fair, consistent, and transparent | All decisions reviewed by the Administrative Appeals Tribunal and in the Federal Court are affirmed or not substantially varied in any material respect  All briefs are accepted by the Commonwealth Director of Public Prosecutions |
| Increased uptake of services delivered digitally | Digital submission volumes through Use of self–service channels:  • 2024–25 – 82%  • 2025–26 – 83%  • 2026–27 – 84%  • 2027–28 – 85% |
| CASA undertakes workforce planning to ensure that appropriate investment is made in effective people management initiatives | CASA ensures its workforce is managed in accordance with workforce priorities |
| Forward Estimates  2025–28 | As per 2024–25 | As per 2024–25 |

1. This key performance indicator relies on the availability of data which is not published by the Bureau of Infrastructure, Transport and Regional Economics (BITRE) until after 30 June each year.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of CASA’s finances for the 2024–25 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 $25.2 million operating surplus in 2023–24 compared to a break even result at the 2023–24 Budget. The $25.2 million operating result is primarily due to improved aviation fuel excise forecasts, resulting in $34.7 million more aviation fuel excise compared to the Treasury estimates for 2023–24 in the 2023–24 Budget. This was offset by increased employee expenses of $0.9 million reflecting CASA’s enterprise agreement over the budgeted increase for 2023–24 budget and suppliers expense being $12.9 million more than expected primarily due to consultancies.

CASA is budgeting for a $29.6 million operating deficit in 2024–25 which is a significant movement compared to the estimated 2023–24 surplus of $25.2 million. This movement is due to the appropriation funding provided by the Australian Airline Financial Relief package ceasing at end of 2023–24, an improved estimate of aviation fuel excise of $36.3 million, and no change in policy position relating to drone registration levies.

CASA is budgeting for operating deficits across the forward estimates of $14.7 million in 2025–26, $20.5 million in 2026–27 and $16.7 million in 2027–28. The improvement in operating deficits since 2023–24 Budget is mainly due to the increase in estimates of aviation fuel excise of $36.3 million to $40.3 million over the forward estimates.

**Revenue and Expenses**

Total revenue is estimated to decrease by $62.1 million from $250.0 million in 2023–24 to $187.9 million in 2024–25. The decrease in revenue between financial years is primarily due to a reduction of $66.1 million in appropriation revenue as a result of the Australian Airline Financial Relief package ceasing in 2023–24 and a reduction of interest revenue of $1.2 million due to reduction in cash as a result of capital purchases of $23.0 million. This is offset by an increase in aviation fuel excise of $5.2 million.

Total expenses are estimated to decrease in 2024–25 by $7.4 million to $217.4 million.

The main movements in the major expense categories are:

* Employee expenses are expected to increase by $5.5 million for 2024–25 predominantly reflecting CASA’s Enterprise Agreement
* Depreciation expenses are expected to increase by $2.0 million for 2024–25 reflecting an increase in capital purchases
* Supplier expenses are expected to decrease by $15.7 million for 2024–25

**Budgeted Departmental balance sheet**

CASA’s net asset (or equity) position for 2024–25 is forecast to decrease by $29.6 million from 2023–24, representing the anticipated budget deficit of $29.6 million for 2024–25.

Total budgeted assets of $202.8 million in 2024–25 represents a decrease of $42.0 million from the estimated 2023–24 closing position, primarily due to a net decrease in CASA’s property, plant and equipment and land and buildings nonfinancial assets of $13.8 million primarily due to reduction in land and buildings of $8.4 million and decrease in cash and investments of $23.9 million primarily due to the budget deficit of $29.6 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.

Total budgeted liabilities of $101.0 million in 2024–25 represents a planned decrease of $12.4 million from the estimated 2023–24 closing position, primarily driven by a planned decrease in lease liabilities of $7.8 million representing amortisation of lease liabilities. CASA’s primary liability continues to be lease liabilities of $52.9 million and accrued employee leave entitlements of $41.8 million.

3.2 Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 143,192 | 148,675 | 155,378 | 161,767 | 168,210 |
| Suppliers | 59,715 | 43,991 | 50,531 | 51,810 | 45,493 |
| Depreciation and amortisation | 20,893 | 22,868 | 22,500 | 23,842 | 23,045 |
| Finance costs | 1,006 | 1,904 | 1,767 | 1,614 | 1,453 |
| **Total expenses** | **224,806** | **217,438** | **230,176** | **239,033** | **238,201** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Interest | 5,055 | 3,880 | 2,470 | 1,240 | 170 |
| Other | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| **Total own-source revenue** | **18,555** | **17,380** | **15,970** | **14,740** | **13,670** |
| **Total own-source income** | **18,555** | **17,380** | **15,970** | **14,740** | **13,670** |
| **Net (cost of)/contribution by services** | **(206,251)** | **(200,058)** | **(214,206)** | **(224,293)** | **(224,531)** |
| Revenue from Government | 231,402 | 170,494 | 199,497 | 203,830 | 207,868 |
| **Surplus/(deficit) attributable to the Australian Government** | **25,151** | **(29,564)** | **(14,709)** | **(20,463)** | **(16,663)** |
| **Total comprehensive income/(loss)** | **25,151** | **(29,564)** | **(14,709)** | **(20,463)** | **(16,663)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **25,151** | **(29,564)** | **(14,709)** | **(20,463)** | **(16,663)** |
| **Note: Impact of net cash appropriation arrangements** | | | | | |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **25,151** | **(29,564)** | **(14,709)** | **(20,463)** | **(16,663)** |
| **Net Cash Operating Surplus/ (Deficit)** | **25,151** | **(29,564)** | **(14,709)** | **(20,463)** | **(16,663)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Trade and other receivables | 4,887 | 1,618 | 2,026 | 2,385 | 3,025 |
| Other investments | 107,706 | 83,766 | 70,571 | 59,966 | 49,789 |
| Other financial assets | 1,538 | 1,246 | 896 | 591 | 325 |
| ***Total financial assets*** | ***124,131*** | ***96,630*** | ***83,493*** | ***72,942*** | ***63,139*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 58,770 | 50,434 | 42,863 | 35,613 | 28,952 |
| Property, plant and equipment | 19,241 | 18,176 | 20,672 | 17,998 | 17,348 |
| Intangibles | 39,793 | 35,392 | 32,358 | 25,563 | 19,460 |
| Other non-financial assets | 2,841 | 2,146 | 2,446 | 2,500 | 2,196 |
| ***Total non-financial assets*** | ***120,645*** | ***106,148*** | ***98,339*** | ***81,674*** | ***67,956*** |
| **Total assets** | **244,776** | **202,778** | **181,832** | **154,616** | **131,095** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 6,327 | 4,782 | 5,449 | 5,567 | 4,892 |
| Other payables | 4,973 | 1,476 | 1,920 | 2,399 | 3,367 |
| ***Total payables*** | ***11,300*** | ***6,258*** | ***7,369*** | ***7,966*** | ***8,259*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 60,595 | 52,847 | 44,803 | 36,728 | 28,822 |
| ***Total interest bearing liabilities*** | ***60,595*** | ***52,847*** | ***44,803*** | ***36,728*** | ***28,822*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 41,438 | 41,794 | 42,490 | 43,215 | 43,970 |
| Other provisions | 47 | 47 | 47 | 47 | 47 |
| ***Total provisions*** | ***41,485*** | ***41,841*** | ***42,537*** | ***43,262*** | ***44,017*** |
| **Total liabilities** | **113,380** | **100,946** | **94,709** | **87,956** | **81,098** |
| **Net assets** | **131,396** | **101,832** | **87,123** | **66,660** | **49,997** |
| **EQUITY** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 3,295 | 3,295 | 3,295 | 3,295 | 3,295 |
| Reserves | 10,622 | 10,622 | 10,622 | 10,622 | 10,622 |
| Retained surplus (accumulated deficit) | 117,479 | 87,915 | 73,206 | 52,743 | 36,080 |
| ***Total parent entity interest*** | ***131,396*** | ***101,832*** | ***87,123*** | ***66,660*** | ***49,997*** |
| **Total equity** | **131,396** | **101,832** | **87,123** | **66,660** | **49,997** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $’000 | Asset revaluation reserve $’000 | Contributed equity/ capital $’000 | Total equity  $’000 |
| **Opening balance as at 1 July 2024** |  |  |  |  |
| Balance carried forward from previous period | 117,479 | 10,622 | 3,295 | 131,396 |
| ***Adjusted opening balance*** | ***117,479*** | ***10,622*** | ***3,295*** | ***131,396*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (29,564) | - | - | (29,564) |
| ***Total comprehensive income*** | ***(29,564)*** | ***-*** | ***-*** | ***(29,564)*** |
| of which: |  |  |  |  |
| Attributable to the Australian Government | (29,564) | - | - | (29,564) |
| **Estimated closing balance as at 30 June 2025** | **87,915** | **10,622** | **3,295** | **101,832** |
| **Closing balance attributable to the Australian Government** | **87,915** | **10,622** | **3,295** | **101,832** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 107,602 | 41,494 | 42,007 | 42,840 | 43,078 |
| Receipts from Government | 122,229 | 132,004 | 157,134 | 160,608 | 164,017 |
| Sale of goods and rendering of services | 13,616 | 13,787 | 13,796 | 13,790 | 13,784 |
| Interest | 4,810 | 4,172 | 2,820 | 1,545 | 436 |
| Net GST received | 5,957 | 4,484 | 5,016 | 5,175 | 4,586 |
| Other | 1,004 | 1,000 | 1,000 | 1,000 | 1,000 |
| ***Total cash received*** | ***255,218*** | ***196,941*** | ***221,773*** | ***224,958*** | ***226,901*** |
| **Cash used** |  |  |  |  |  |
| Employees | 142,241 | 151,818 | 154,238 | 160,563 | 166,487 |
| Suppliers | 66,938 | 50,345 | 56,528 | 58,188 | 51,601 |
| Interest payments on lease liability | 1,006 | 1,904 | 1,767 | 1,614 | 1,453 |
| ***Total cash used*** | ***210,185*** | ***204,067*** | ***212,533*** | ***220,365*** | ***219,541*** |
| **Net cash from/(used by) operating activities** | **45,033** | **(7,126)** | **9,240** | **4,593** | **7,360** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 23,038 | 9,066 | 14,391 | 7,123 | 9,631 |
| ***Total cash used*** | ***23,038*** | ***9,066*** | ***14,391*** | ***7,123*** | ***9,631*** |
| **Net cash from/(used by) investing activities** | **(23,038)** | **(9,066)** | **(14,391)** | **(7,123)** | **(9,631)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 8,117 | 7,748 | 8,044 | 8,075 | 7,906 |
| ***Total cash used*** | ***8,117*** | ***7,748*** | ***8,044*** | ***8,075*** | ***7,906*** |
| **Net cash from/(used by) financing activities** | **(8,117)** | **(7,748)** | **(8,044)** | **(8,075)** | **(7,906)** |
| **Net increase/(decrease) in cash held** | **13,878** | **(23,940)** | **(13,195)** | **(10,605)** | **(10,177)** |
| Cash and cash equivalents at the beginning of the reporting period | 103,828 | 117,706 | 93,766 | 80,571 | 69,966 |
| **Cash and cash equivalents at the end of the reporting period** | **117,706** | **93,766** | **80,571** | **69,966** | **59,789** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $’000 | 2024-25 Budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded internally from departmental resources | 23,038 | 9,066 | 14,391 | 7,123 | 9,631 |
| **TOTAL** | **23,038** | **9,066** | **14,391** | **7,123** | **9,631** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 23,038 | 9,066 | 14,391 | 7,123 | 9,631 |
| **Total cash used to acquire assets** | **23,038** | **9,066** | **14,391** | **7,123** | **9,631** |

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | **Asset Category** | | | |
|  | Buildings    $'000 | | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2024** |  | |  |  |  |
| Gross book value | - | | 21,595 | 99,534 | 121,129 |
| Gross book value - ROU assets | 101,122 | | 891 | - | 102,013 |
| Accumulated depreciation/amortisation and impairment | - | | (2,344) | (59,741) | (62,085) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (42,352) | | (901) | - | (43,253) |
| **Opening net book balance** | **58,770** | | **19,241** | **39,793** | **117,804** |
| **Capital asset additions** |  | |  |  |  |
| **Estimated expenditure on new or replacement assets** |  | |  |  |  |
| By purchase - other | - | | 2,546 | 6,520 | 9,066 |
| **Total additions** | **-** | | **2,546** | **6,520** | **9,066** |
| **Other movements** |  | |  |  |  |
| Depreciation/amortisation expense | - | | (3,523) | (10,921) | (14,444) |
| Depreciation/amortisation on ROU assets | (8,336) | | (88) | - | (8,424) |
| **Total other movements** | **(8,336)** | | **(3,611)** | **(10,921)** | **(22,868)** |
| **As at 30 June 2025** |  | |  |  |  |
| Gross book value | - | | 24,141 | 106,054 | 130,195 |
| Gross book value - ROU assets | 101,122 | | 891 | - | 102,013 |
| Accumulated depreciation/amortisation and impairment | - | | (5,867) | (70,662) | (76,529) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (50,688) | | (989) | - | (51,677) |
| **Closing net book balance** | **50,434** | | **18,176** | **35,392** | **104,002** |

Prepared on Australian Accounting Standards basis.