

Civil Aviation Safety Authority

Entity resources and planned performance

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SECTION 1: ENTITY OVERVIEW AND RESOURCES	227
1.1 Strategic direction statement.....	227
1.2 Entity resource statement.....	230
1.3 Budget measures	231
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	232
2.1 Budgeted expenses and performance for Outcome 1.....	233
SECTION 3: BUDGETED FINANCIAL STATEMENTS.....	237
3.1 Budgeted financial statements	237
3.2 Budgeted financial statements tables.....	239

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		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	121,229	131,004
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	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.

(a) 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.

(a) 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>

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>

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					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	122,800	128,000	129,000	132,500	136,300
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	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.

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

Table 2.1.2: Performance measures for Outcome 1

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

<p>Outcome 1 – Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training</p>	
<p>Program 1.1 – Civil Aviation Safety Authority</p> <p>The following three objectives represent the regulatory services produced by the program in delivering its outcome.</p> <p>1. Maintain and enhance a fair, effective and efficient aviation safety regulation system</p> <p>CASA will focus its efforts on maintaining, enhancing and promoting aviation safety, as set out in the <i>Civil Aviation Act 1988</i> and in accordance with all Government directions. CASA’s work will centre on monitoring compliance, continuing the Regulatory Implementation Program, continuing to review the Australian administered airspace and continuing effective enforcement to secure compliance with safety standards.</p> <p>2. Collaborative engagement with the aviation industry and wider community to promote and support aviation safety</p> <p>CASA maintains a constructive working relationship with other Australian Government agencies and promotes effective collaboration through consultation and communication with the wider aviation community. CASA engages in a clear, open and transparent manner with the aviation industry through its consultative forums, feedback channels, educational efforts and promotional campaigns, to continuously improve the regulatory framework and be a partner in supporting and promoting a positive aviation safety culture.</p> <p>3. Continuous improvement of organisational performance</p> <p>CASA closely monitors its organisational performance and seeks to continually improve its operational activities, regulatory services and other support functions. CASA is adopting a comprehensive quality management approach to drive continuous improvement across all facets of the organisation.</p>	
<p>Key Activities</p>	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> • 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

(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 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	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'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			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'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.