

# **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 measures 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, efficient and responsive aviation safety regulation system
- collaborative and proactive engagement with the aviation industry and wider community to promote and support aviation safety outcomes
- organisational improvements in service delivery and workforce planning.

Each objective is supported through a number of performance measures and targets. The progress and achievement against the objectives are monitored by a comprehensive performance management and reporting process. CASA will continue its commitment to making further improvements to the way it operates and continuously strive to achieve these objectives.

To deliver our key objectives CASA is currently focused on:

- implementing all provisions of the Flight Operations Regulations effectively to achieve the safety objectives
- embedding a comprehensive risk-based oversight framework, focussing on both proactive and reactive processes, through the rollout of the National Oversight Plan (NOP)
- improving core regulatory service delivery so that it is both effective and timely, and there is transparency for the aviation community
- implementing the strategic workforce plan and quality assurance framework
- embedding appropriate airspace architecture given the role it plays in supporting safe and efficient aviation activity.

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

- supporting the introduction of an Uncrewed Aircraft System (UAS) Traffic Management (UTM) ecosystem, designed to deliver the safe, economical and efficient management of UAS in Australian airspace, as well as
- consistent with CASA's regulatory roadmap, refreshing our regulatory framework to support the Advanced Air Mobility (AAM) and Remotely Piloted Aircraft Systems (RPAS) operations in Australia.

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 have supported the update to the National Aviation Safety Plan which details Australia’s commitment to continuously improving aviation safety. The plan is 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 has further articulated 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.

## 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 2025–26 as at Budget March 2025**

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>136,507</b>	<b>106,671</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	41,494	54,825
Total annual appropriations	41,494	54,825
Special appropriations		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	131,016	129,841
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	1,000	1,000
Total special appropriations	132,016	130,841
<b>Total funds from Government</b>	<b>173,510</b>	<b>185,666</b>
<b>Funds from industry sources</b>		
Regulatory service fees	12,500	12,500
<b>Total funds from industry sources</b>	<b>12,500</b>	<b>12,500</b>
<b>Funds from other sources</b>		
Interest	7,123	5,866
Other	870	1,046
<b>Total funds from other sources</b>	<b>7,993</b>	<b>6,912</b>
<b>Total net resourcing for Civil Aviation Safety Authority</b>	<b>330,510</b>	<b>311,749</b>
<b>Average staffing level (number)</b>	<b>832</b>	<b>832</b>

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) 2025-2026 and Supply Bill (No. 1) 2025-26.

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 2025–26 Budget measures**

**Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>						
Savings from External Labour - extension <sup>(a)</sup>	1.1					
Departmental payments		-	-	-	-	(845)
<b>Total</b>		-	-	-	-	<b>(845)</b>
Supporting Transport Priorities	1.1					
Departmental payment		-	12,900	-	-	-
<b>Total</b>		-	<b>12,900</b>	-	-	-
<b>Total payment measures</b>						
Departmental		-	12,900	-	-	(845)
<b>Total</b>		-	<b>12,900</b>	-	-	<b>(845)</b>

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/resources-and-education/publications-and-resources/corporate-publications/corporate-plan-2024-25>

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-2023-24>

## 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**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Civil Aviation Safety Authority</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	41,494	54,825	42,840	43,078	42,740
Special appropriations					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	129,200	130,200	133,400	137,200	141,200
<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 <sup>(a)</sup>	29,564	14,709	20,463	16,663	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	6,960	5,500	4,630	4,050	3,570
<b>Total expenses for Program 1.1</b>	<b>221,718</b>	<b>219,734</b>	<b>243,323</b>	<b>242,981</b>	<b>246,163</b>
<b>Outcome 1 Totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	41,494	54,825	42,840	43,078	42,740
Special appropriations	130,200	131,200	161,890	165,690	169,690
Revenues from industry sources	13,500	13,500	13,500	13,500	13,500
Revenues from other independent sources	6,960	5,500	4,630	4,050	3,570
Expenses not requiring appropriation in the budget year	29,564	14,709	20,463	16,663	16,663
<b>Total expenses for Outcome 1</b>	<b>221,718</b>	<b>219,734</b>	<b>243,323</b>	<b>242,981</b>	<b>246,163</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	832	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><b>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</b></p>	
<p><b>Program 1.1 – Civil Aviation Safety Authority</b></p> <p>The following three objectives represent the regulatory services produced by the program in delivering its outcome.</p> <p><b>1. Maintain and enhance a fair, effective, efficient and responsive aviation safety regulation system</b></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, with a focus on responsiveness to material changes in the operating environment.</p> <p><b>2. Collaborative and proactive engagement with the aviation industry and wider community to promote and support aviation safety outcomes</b></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 facilitating operator-led safety management and promoting a positive aviation safety culture.</p> <p><b>3. Organisational improvement in service delivery and workforce planning</b></p> <p>CASA closely monitors its organisational performance and seeks to continually improve its operational activities, service delivery and other support functions. CASA is adopting a comprehensive quality management approach to drive continuous improvement across all facets of the organisation.</p>	
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Ensure the ongoing regulation, oversight and assurance of civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory.</li> <li>• Maintaining our international compliance and engagement in accordance with legal responsibilities and international agreements</li> <li>• Maintaining, enhancing and promoting civil aviation safety standards and the state safety program</li> <li>• Continuing to focus on strong stakeholder engagement and service delivery</li> <li>• Supporting and growing our workforce, information and risk management capabilities</li> </ul>

Year	Performance Measures	Expected Performance Results
Current Year 2024–25	Number of fatalities <sup>(a)</sup>	Zero fatal accidents for Commercial Air Transport (CAT) Stable or reducing number of fatal accidents for: <ul style="list-style-type: none"> <li>• commercial aviation crewed</li> <li>• non-commercial crewed</li> <li>• uncrewed</li> </ul>
	Number of accidents <sup>(a)</sup>	Stable or reducing accident rate per million departures for CAT Stable or reducing number of accidents for: <ul style="list-style-type: none"> <li>• commercial aviation crewed</li> <li>• non-commercial crewed</li> <li>• uncrewed</li> </ul>
	Number of serious incidents <sup>(a)</sup>	Stable or reducing serious incident rate per million departures for CAT Stable or reducing number of serious incidents for: <ul style="list-style-type: none"> <li>• commercial aviation crewed</li> <li>• non-commercial crewed</li> <li>• uncrewed</li> </ul>
	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
	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

Year	Performance Measures	Planned Performance Results
Current Year 2024–25 cont.	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 Review 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"> <li>• 2024–25 – 82%</li> <li>• 2025–26 – 83%</li> <li>• 2026–27 – 84%</li> <li>• 2027–28 – 85%</li> </ul>
	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
Year	Performance Measures	Planned Performance Results
Budget Year 2025–26	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
	Enforcement actions undertaken are fair, consistent, and transparent	All decisions reviewed by the Administrative Review 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
	Number of fatalities	Zero fatalities for Commercial Air Transport (CAT) Stable or reducing number of fatalities for: <ul style="list-style-type: none"> <li>• commercial aviation crewed</li> <li>• non-commercial crewed</li> <li>• uncrewed</li> </ul>

Year	Performance Measures	Planned Performance Results
Budget Year 2025–26 cont.	Number of accidents	Stable or reducing accident rate per million departures for CAT.  Stable or reducing number of accidents for: <ul style="list-style-type: none"> <li>• commercial aviation crewed</li> <li>• non-commercial crewed</li> <li>• uncrewed</li> </ul>
	Number of serious incidents	Stable or reducing serious incident rate per million departures for CAT.  Stable or reducing number of serious incidents' for: <ul style="list-style-type: none"> <li>• commercial aviation crewed</li> <li>• non-commercial crewed</li> <li>• uncrewed</li> </ul>
	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  CASA fulfilled all its obligations to ICAO under the Universal Safety Oversight Audit Program (USOAP) Continuous Monitoring Approach (CMA) Memorandum of Understanding (MoU)
	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 development against the planned program is achieved
	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

Year	Performance measures	Planned Performance Results
Budget Year 2025–26 cont.	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 as outlined in its Strategic Workforce Plan <sup>(b)</sup>
	All regulatory services we deliver have defined timeframes that are followed	CASA establishes and publishes service delivery timeframes for 75% of services in 2025-26 <sup>(c)</sup>  CASA ensures 80% of regulatory service decisions are made in accordance with published service delivery timeframes
	Improved service delivery through digital solutions	An increasing percentage of users who engage with CASA services via digital channels
Forward Estimates 2026–29	As per 2025-26	As per 2025-26 <sup>(b) (c)</sup>

(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.

(b) The target for this performance measure changes each year.

(c) The target for this performance measure changes in 2026-27 to 100%.



## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of CASA’s finances for the 2025–26 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 still anticipating a \$29.6 million operating deficit in 2024-25 in line with the 2024-25 Budget.

CASA is budgeting for a \$14.7 million operating deficit in 2025-26 and operating deficits across the forward estimates of \$20.5 million in 2026-27, \$16.7 million in 2027-28 and \$16.7 million in 2028-29, unchanged from the 2024-25 Budget.

##### Revenue and Expenses

Total revenue is estimated to increase by \$12.9 million from \$192.2 million in 2024-25 to \$205.0 million in 2025-26. The increase in revenue between financial years is primarily due to:

- Increase in appropriation of \$13.3 million, primarily driven by:
  - Supplementary funding of \$12.9 million provided in 2025-26
  - Full cost recovery of the regulation of drones deferred by 12 months until 30 June 2026, resulting in a reduction \$27.5 million in revenue
- Increase in aviation fuel excise of \$1.0 million
- Decrease in interest revenue of \$1.5 million due to reduction in cash as a result of capital purchases of \$10.1 million and the operating deficit of \$14.7m in 2025-26.

Total expenses are estimated to decrease in 2025-26 by \$2.0 million to \$219.7 million.

The main movements in the major expense categories are:

- Employee expenses are expected to increase by \$5.8 million for 2025-26 predominantly reflecting CASA’s Enterprise Agreement
- Depreciation expenses are expected to increase by \$1.3 million for 2025-26 reflecting an increase in capital purchases
- Supplier expenses are expected to decrease by \$9.1 million for 2025-26 driven by a reduction in CASA’s operating deficit for 2025-26 of \$14.7 million, along with increased employee expenses and depreciation.

**Budgeted Departmental balance sheet**

CASA's net asset (or equity) position for 2025-26 is forecast to decrease by \$14.7 million from 2024-25, representing the anticipated budget deficit of \$14.7 million for 2025-26.

Total budgeted assets of \$189.4 million in 2025-26 represents a decrease of \$23.3 million from the estimated 2024-25 closing position, primarily due to a net decrease in CASA's property, plant and equipment and land and buildings nonfinancial assets of \$13.0 million due to reduction in land and buildings of \$8.1 million and intangibles of \$4.8 million and decrease in cash and investments of \$9.6 million primarily due to the budget deficit of \$14.7 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 \$100.5 million in 2025-26 represents a planned decrease of \$8.6 million from the estimated 2024-25 closing position, primarily driven by a planned decrease in lease liabilities of \$9.0 million representing amortisation of lease liabilities. CASA's primary liability continues to be lease liabilities of \$51.7 million and accrued employee leave entitlements of \$43.6 million.

**3.2 Budgeted financial statements tables****Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	148,944	154,756	161,129	167,557	174,242
Suppliers	51,816	42,622	59,468	52,493	53,752
Depreciation and amortisation	19,054	20,307	20,861	21,260	16,704
Finance costs	1,904	2,049	1,865	1,671	1,465
<b>Total expenses</b>	<b>221,718</b>	<b>219,734</b>	<b>243,323</b>	<b>242,981</b>	<b>246,163</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	12,500	12,500	12,500	12,500	12,500
Interest	6,960	5,500	4,630	4,050	3,570
Other	1,000	1,000	1,000	1,000	1,000
<b>Total own-source revenue</b>	<b>20,460</b>	<b>19,000</b>	<b>18,130</b>	<b>17,550</b>	<b>17,070</b>
<b>Total own-source income</b>	<b>20,460</b>	<b>19,000</b>	<b>18,130</b>	<b>17,550</b>	<b>17,070</b>
<b>Net (cost of)/contribution by services</b>	<b>(201,258)</b>	<b>(200,734)</b>	<b>(225,193)</b>	<b>(225,431)</b>	<b>(229,938)</b>
Revenue from Government	171,694	186,025	204,730	208,768	212,430
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(29,564)</b>	<b>(14,709)</b>	<b>(20,463)</b>	<b>(16,663)</b>	<b>(16,663)</b>
<b>Total comprehensive income/(loss)</b>	<b>(29,564)</b>	<b>(14,709)</b>	<b>(20,463)</b>	<b>(16,663)</b>	<b>(16,663)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(29,564)</b>	<b>(14,709)</b>	<b>(20,463)</b>	<b>(16,663)</b>	<b>(16,663)</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10,000	10,000	10,000	10,000	10,000
Trade and other receivables	1,739	1,928	2,512	3,174	3,245
Other investments	96,671	87,035	69,242	56,877	44,114
Other financial assets	1,964	1,598	1,380	1,235	1,114
<b>Total financial assets</b>	<b>110,374</b>	<b>100,561</b>	<b>83,134</b>	<b>71,286</b>	<b>58,473</b>
<b>Non-financial assets</b>					
Land and buildings	58,122	50,021	42,144	34,665	27,602
Property, plant and equipment	6,986	6,791	10,183	10,968	9,027
Intangibles	34,674	29,921	24,059	18,505	15,857
Other non-financial assets	2,534	2,107	2,894	2,553	2,644
<b>Total non-financial assets</b>	<b>102,316</b>	<b>88,840</b>	<b>79,280</b>	<b>66,691</b>	<b>55,130</b>
<b>Total assets</b>	<b>212,690</b>	<b>189,401</b>	<b>162,414</b>	<b>137,977</b>	<b>113,603</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,284	3,562	4,891	4,319	4,471
Other payables	1,177	1,617	2,093	3,058	3,156
<b>Total payables</b>	<b>5,461</b>	<b>5,179</b>	<b>6,984</b>	<b>7,377</b>	<b>7,627</b>
<b>Interest bearing liabilities</b>					
Leases	60,653	51,665	42,613	33,696	24,953
<b>Total interest bearing liabilities</b>	<b>60,653</b>	<b>51,665</b>	<b>42,613</b>	<b>33,696</b>	<b>24,953</b>
<b>Provisions</b>					
Employee provisions	42,882	43,572	44,295	45,045	45,827
Other provisions	49	49	49	49	49
<b>Total provisions</b>	<b>42,931</b>	<b>43,621</b>	<b>44,344</b>	<b>45,094</b>	<b>45,876</b>
<b>Total liabilities</b>	<b>109,045</b>	<b>100,465</b>	<b>93,941</b>	<b>86,167</b>	<b>78,456</b>
<b>Net assets</b>	<b>103,645</b>	<b>88,936</b>	<b>68,473</b>	<b>51,810</b>	<b>35,147</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	3,295	3,295	3,295	3,295	3,295
Reserves	10,570	10,570	10,570	10,570	10,570
Retained surplus (accumulated deficit)	89,780	75,071	54,608	37,945	21,282
<b>Total parent entity interest</b>	<b>103,645</b>	<b>88,936</b>	<b>68,473</b>	<b>51,810</b>	<b>35,147</b>
<b>Total equity</b>	<b>103,645</b>	<b>88,936</b>	<b>68,473</b>	<b>51,810</b>	<b>35,147</b>

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	89,780	10,570	3,295	103,645
<b>Adjusted opening balance</b>	<b>89,780</b>	<b>10,570</b>	<b>3,295</b>	<b>103,645</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(14,709)	-	-	(14,709)
<b>Total comprehensive income</b>	<b>(14,709)</b>	<b>-</b>	<b>-</b>	<b>(14,709)</b>
of which:				
Attributable to the Australian Government	(14,709)	-	-	(14,709)
<b>Estimated closing balance as at 30 June 2026</b>	<b>75,071</b>	<b>10,570</b>	<b>3,295</b>	<b>88,936</b>
<b>Closing balance attributable to the Australian Government</b>	<b>75,071</b>	<b>10,570</b>	<b>3,295</b>	<b>88,936</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	41,494	54,825	42,840	43,078	42,740
Receipts from Government	132,016	130,841	161,507	164,912	169,630
Sale of goods and rendering of services	13,444	13,796	13,778	13,768	13,765
Interest	7,123	5,866	4,848	4,195	3,691
Net GST received	5,237	4,292	5,893	5,273	5,454
Other	1,176	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>200,490</b>	<b>210,620</b>	<b>229,866</b>	<b>232,226</b>	<b>236,280</b>
<b>Cash used</b>					
Employees	151,451	153,626	159,930	165,842	173,362
Suppliers	58,731	48,335	66,298	59,149	60,421
Interest payments on lease liability	1,904	2,049	1,865	1,671	1,465
<b>Total cash used</b>	<b>212,086</b>	<b>204,010</b>	<b>228,093</b>	<b>226,662</b>	<b>235,248</b>
<b>Net cash from/(used by) operating activities</b>	<b>(11,596)</b>	<b>6,610</b>	<b>1,773</b>	<b>5,564</b>	<b>1,032</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	10,164	7,258	10,514	9,012	5,052
<b>Total cash used</b>	<b>10,164</b>	<b>7,258</b>	<b>10,514</b>	<b>9,012</b>	<b>5,052</b>
<b>Net cash from/(used by) investing activities</b>	<b>(10,164)</b>	<b>(7,258)</b>	<b>(10,514)</b>	<b>(9,012)</b>	<b>(5,052)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	8,076	8,988	9,052	8,917	8,743
<b>Total cash used</b>	<b>8,076</b>	<b>8,988</b>	<b>9,052</b>	<b>8,917</b>	<b>8,743</b>
<b>Net cash from/(used by) financing activities</b>	<b>(8,076)</b>	<b>(8,988)</b>	<b>(9,052)</b>	<b>(8,917)</b>	<b>(8,743)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(29,836)</b>	<b>(9,636)</b>	<b>(17,793)</b>	<b>(12,365)</b>	<b>(12,763)</b>
Cash and cash equivalents at the beginning of the reporting period	136,507	106,671	97,035	79,242	66,877
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>106,671</b>	<b>97,035</b>	<b>79,242</b>	<b>66,877</b>	<b>54,114</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from Departmental resources	10,164	7,258	10,514	9,012	5,052
<b>TOTAL</b>	<b>10,164</b>	<b>7,258</b>	<b>10,514</b>	<b>9,012</b>	<b>5,052</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	10,164	7,258	10,514	9,012	5,052
<b>Total cash used to acquire assets</b>	<b>10,164</b>	<b>7,258</b>	<b>10,514</b>	<b>9,012</b>	<b>5,052</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of Departmental asset movements (Budget year 2025–26)**

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2025</b>				
Gross book value	-	8,866	89,660	98,526
Gross book value - ROU assets	89,733	1,008	-	90,741
Accumulated depreciation/amortisation and impairment	-	(1,896)	(54,986)	(56,882)
Accumulated depreciation/amortisation and impairment - ROU assets	(31,611)	(992)	-	(32,603)
<b>Opening net book balance</b>	<b>58,122</b>	<b>6,986</b>	<b>34,674</b>	<b>99,782</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - other	-	1,585	5,673	7,258
<b>Total additions</b>	<b>-</b>	<b>1,585</b>	<b>5,673</b>	<b>7,258</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(1,766)	(10,426)	(12,192)
Depreciation/amortisation on ROU assets	(8,101)	(14)	-	(8,115)
<b>Total other movements</b>	<b>(8,101)</b>	<b>(1,780)</b>	<b>(10,426)</b>	<b>(20,307)</b>
<b>As at 30 June 2026</b>				
Gross book value	-	10,451	95,332	105,783
Gross book value - ROU assets	89,733	1,008	1	90,742
Accumulated depreciation/amortisation and impairment	-	(3,662)	(65,412)	(69,074)
Accumulated depreciation/amortisation and impairment - ROU assets	(39,712)	(1,006)	-	(40,718)
<b>Closing net book balance</b>	<b>50,021</b>	<b>6,791</b>	<b>29,921</b>	<b>86,733</b>

Prepared on Australian Accounting Standards basis.