Australian Transport Safety Bureau

Entity resources and planned performance

Australian Transport Safety Bureau

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Australian Transport Safety Bureau

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transport Safety Bureau (ATSB) is an independent statutory agency of the Australian Government conducting safety investigations in the aviation, rail and interstate and overseas shipping modes of transport. It is governed by a Commission and is entirely separate from transport regulators, policy makers and service providers.

The ATSB’s purpose is to improve safety of, and public confidence in, aviation, marine and rail transport through undertaking the following activities:

* independent investigation of transport accidents and other safety occurrences
* safety data recording, analysis and research
* fostering safety awareness, knowledge and action.

The *Transport Safety Investigation Act 2003* (TSI Act) makes it clear that, in carrying out its purpose, the ATSB cannot apportion blame, assist in determining liability or, as a general rule, assist in court proceedings.

The ATSB’s mission is to improve transport safety for the greatest public benefit through our independent investigations and influencing safety action. The ATSB seeks to identify safety issues to promote safety action from organisations with responsibility for managing risk.

In prioritising the public benefit, the ATSB focuses on:

* preventing death and serious injuries of passengers and workers on an aircraft, train and ship
* accidents that may cause significant financial costs, particularly where there is significant damage to public infrastructure or an impact on the national economy.

The ATSB does not have powers to force operators, manufacturers or regulators to take action. The ATSB relies on its ability to influence to promote and encourage safety action. ATSB uses its authority, knowledge, position and relationships to communicate and shape the decisions of others. Where the ATSB is concerned that not enough is being done in response to safety issues being raised, the ATSB will work to campaign for action that prevents accidents.

The ATSB does not have the resources to investigate every accident and incident that occurs in the aviation, rail and marine sectors each year. In order to provide assurance that the ATSB’s finite resources are being used for the greatest safety benefit, the ATSB will continue to work with government and industry stakeholders to clarify the priorities for its existing jurisdiction and the potential for its expansion. For rail investigations, the ATSB relies on the resources provided by the states and territories through agreements.

The ATSB maintains a national information set of all safety–related occurrences in aviation and of all accidents and significant safety occurrences in rail, and the interstate and overseas marine sectors. The information it holds is essential to its capacity to analyse broad safety trends and inform its investigations, safety education work, as well as constituting an important public information resource. The ATSB is enhancing its capacity for a data driven approach to the performance of its investigation, research, communication, and education functions.

The ATSB is committed to close engagement with its international counterpart agencies and relevant multilateral organisations. The ATSB will continue to engage with countries in the Asia–Pacific region, particularly with Indonesia and Papua New Guinea to support transport safety objectives in this region.

The ATSB invests in enhancing the methodologies and techniques used by accident investigation authorities in transport and non–transport modes across the world. The ATSB does this in partnership with the Royal Melbourne Institute of Technology University (RMIT) to deliver transport safety investigation qualifications. This strategic partnership provides industry with access to high quality training in transport accident investigation.

Detailed information about the ATSB's purpose, operating context, activities and performance measures is published in the ATSB Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ATSB 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 administered (on behalf of the Government or the public) and Departmental (for the ATSB’s operations) classification.

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: ATSB resource statement - Budget estimates for 2025–26 as at Budget March 2025

|  |  |  |
| --- | --- | --- |
|  | 2024-25 Estimated actual $'000 | 2025-26 Budget  $'000 |
| **Departmental** |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |
| Prior year appropriations available(b) | 8,200 | 9,100 |
| Departmental appropriation(c) | 26,064 | 26,327 |
| s74 External Revenue(d) | 1,469 | 1,469 |
| Departmental capital budget(e) | 627 | 636 |
| Total Departmental annual appropriations | 36,360 | 37,532 |
| **Total Departmental resourcing** | **36,360** | **37,532** |
| **Total resourcing for ATSB** | **36,360** | **37,532** |

|  |  |  |
| --- | --- | --- |
|  | 2024-25 | 2025-26 |
| **Average staffing level (number)** | 110 | 110 |

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

1. Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.
2. Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)*.*
3. Excludes Departmental Capital Budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

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

Table 1.2: ATSB 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 |
| **Payment measures** |  |  |  |  |  |  |
| Savings from External Labour - extension(a) | 1.1 |  |  |  |  |  |
| Departmental payments |  | - | - | - | - | (293) |
| **Total** |  | - | - | - | - | **(293)** |
| Supporting Transport Priorities | 1.1 |  |  |  |  |  |
| Departmental payments |  | - | 3,898 | - | - | - |
| **Total** |  | **-** | **3,898** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |  |
| Departmental |  | - | 3,898 | - | - | (293) |
| **Total** |  | **-** | **3,898** | **-** | **-** | **(293)** |

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

The Government is seeking tangible outcomes that influence the impacts or consequences of actions 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 measure 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 ATSB can be found at: <https://www.atsb.gov.au/publications/corporate-plan/corporate-plan>  The most recent annual performance statement can be found at: <https://www.atsb.gov.au/publications/annual-report/2024/annual-report-2023-24> |

2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Improved transport safety in Australia including through: independent ‘no blame’ investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action. |

**Budgeted expenses for Outcome 1**

This table shows how much the ATSB 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 |
| **Program 1.1: Australian Transport Safety Bureau** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 26,064 | 26,327 | 22,936 | 23,222 | 23,515 |
| s74 External Revenue(a) | 1,469 | 1,469 | 1,000 | 1,230 | 1,290 |
| Expenses not requiring appropriation in the Budget year(b) | 4,530 | 4,454 | 3,899 | 3,900 | 4,611 |
| **Departmental total** | **32,063** | **32,250** | **27,835** | **28,352** | **29,416** |
| **Total expenses for program 1.1** | **32,063** | **32,250** | **27,835** | **28,352** | **29,416** |
| **Outcome 1 Totals by resource type** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 26,064 | 26,327 | 22,936 | 23,222 | 23,515 |
| s74 External Revenue(a) | 1,469 | 1,469 | 1,000 | 1,230 | 1,290 |
| Expenses not requiring appropriation in the Budget year(b) | 4,530 | 4,454 | 3,899 | 3,900 | 4,611 |
| **Departmental total** | **32,063** | **32,250** | **27,835** | **28,352** | **29,416** |
| **Total expenses for Outcome 1** | **32,063** | **32,250** | **27,835** | **28,352** | **29,416** |

|  |  |  |
| --- | --- | --- |
|  | 2024-25 | 2025-26 |
| **Average staffing level (number)** | 110 | 110 |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and the value of services ATSB will receive free of charge from the Victorian Chief Investigator, the NSW office of Transport Safety Investigations and the Australian National Audit Office.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, 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** – Improved transport safety in Australia including through: independent ‘no blame’ investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action | | |
| **Program 1.1 – Improved transport safety for the greatest public benefit**  The ATSB will work actively with the aviation, rail and marine industries; transport regulators and governments at a state, national and international level to improve transport safety standards for all Australians. Investigations and related activities seek to influence safety action for the public benefit. | | |
| **Key Activities** | * Independent investigation of transport accidents and other safety incidents * Safety data recording, analysis and research * Influencing safety | |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| Current Year  2024–25 | Number of safety issues that are addressed through safety action | Target: 65% of safety issues addressed in the last financial year  Target expected to be met  Target: 85% of safety issues addressed in the previous financial year  Target expected to be met |
| Number of Systemic, Defined, and Safety Study investigations completed by ATSB that identify safety issues | Target: 65% of investigations identify a safety issue.  Target expected to be met |
| Percentage of all investigations that identify at least one safety issue not already identified by others | Target: Project 50% of systemic and defined investigations completed identified safety issues not identified by others.  Target expected to be met |
| On an average annual basis, the ATSB will be conducting around twice the number of investigations as it has available investigators | Target: Projecting 90 active investigations.  Target expected to be met |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| Current Year  2024–25 cont. | Median time to complete investigations | Target: Short: 6 months; Defined: 12 months; Systemic: 18 months  Target not expected to be met |
| Number of changes to the ATSB’s published investigation finding over the previous financial year | Zero  Target expected to be met |
| Year | Performance Measures | Planned Performance Results |
| Budget Year  2025–26 | Number of safety issues that are addressed through safety action | 65% of safety issues addressed in the last financial year  85% of safety issues addressed in the previous financial year |
| Median time to complete investigations | Short: 6 months; Defined: 12 months; Systemic: 18 months |
| Forward Estimates  2026–29 | As per 2025–26 | As per 2025-26 |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ATSB 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 comprehensive income statement**

The ATSB is planning for a break-even operating result, adjusted for depreciation and amortisation expense, in 2025-26 and the forward years.

**Revenue**

Net appropriation revenue of $26.3 million will be provided to the ATSB in 2025-26.

The comprehensive income statement also includes estimates of the ATSB’s own source revenue of $5.2 million which includes:

* estimates of cost recoveries from Queensland, Western Australia, South Australia and Tasmania for safety investigations ATSB undertook on their intrastate rail networks ($1.2 million)
* revenue from the Department of Foreign Affairs and Trade for the ATSB’s participation in Australian Government transport safety initiatives, including capability building activities as part of the Indonesia Transport Safety Assistance Package ($0.3 million)
* estimates of the value of the services the ATSB will receive free of charge from the Victorian Chief Investigator, Transport Safety, the NSW Office of Transport Safety Investigations and the Australian National Audit Office ($3.7 million).

**Expenses**

Budgeted operating expenditure in 2025-26 is $32.2 million, comprised of employee expenses (66%), supplier expenses (27%) and depreciation and finance costs (7.0%).

**Budgeted Departmental balance sheet**

The ATSB's budgeted balance sheet on 30 June 2026 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2024-25 and the Budget year.

The ATSB’s major non-financial assets are buildings ($8.1 million) in relation to their leased office accommodation, intangibles ($1.4 million) and other property plant and equipment ($2.6 million). The ATSB’s primary liabilities are in relation to their office accommodation lease liabilities ($8.4 million) and accrued employee leave entitlements ($6.1 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 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 20,566 | 21,310 | 18,933 | 19,312 | 19,891 |
| Suppliers | 9,298 | 8,639 | 7,110 | 6,660 | 6,705 |
| Depreciation and amortisation(a) | 2,177 | 2,294 | 1,753 | 2,300 | 2,750 |
| Finance costs | 22 | 7 | 39 | 80 | 70 |
| **Total expenses** | **32,063** | **32,250** | **27,835** | **28,352** | **29,416** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 1,469 | 1,469 | 1,000 | 1,230 | 1,290 |
| Other | 3,732 | 3,732 | 3,000 | 2,700 | 3,290 |
| **Total own-source revenue** | **5,201** | **5,201** | **4,000** | **3,930** | **4,580** |
| **Total own-source income** | **5,201** | **5,201** | **4,000** | **3,930** | **4,580** |
| **Net (cost of)/contribution by services** | **(26,862)** | **(27,049)** | **(23,835)** | **(24,422)** | **(24,836)** |
| Revenue from Government | 26,064 | 26,327 | 22,936 | 23,222 | 23,515 |
| **Surplus/(deficit) attributable to the Australian Government** | **(798)** | **(722)** | **(899)** | **(1,200)** | **(1,321)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(798)** | **(722)** | **(899)** | **(1,200)** | **(1,321)** |
| **Note: Impact of net cash appropriation arrangements** | | | | | |
| **Total comprehensive income/(loss) - as per statement of comprehensive income** | **(798)** | **(722)** | **(899)** | **(1,200)** | **(1,321)** |
| plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections)(a) | 900 | 900 | 902 | 1,100 | 1,550 |
| plus: depreciation/amortisation expenses for ROU assets(b) | 1,277 | 1,394 | 851 | 1,200 | 1,200 |
| less: lease principal repayments(b) | (1,379) | (1,572) | (854) | (1,100) | (1,429) |
| **Net cash operating Surplus/(Deficit)** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010-11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

1. Applies leases under AASB 16 Leases.

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 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 386 | 386 | 386 | 386 | 386 |
| Trade and other receivables | 13,707 | 13,707 | 13,707 | 13,707 | 13,707 |
| ***Total financial assets*** | ***14,093*** | ***14,093*** | ***14,093*** | ***14,093*** | ***14,093*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 8,850 | 8,067 | 7,216 | 6,016 | 4,816 |
| Property, plant and equipment | 2,745 | 2,639 | 2,516 | 2,373 | 1,836 |
| Heritage and Cultural | 16 | 16 | 16 | 16 | 16 |
| Intangibles | 1,577 | 1,419 | 1,287 | 985 | 635 |
| Other non-financial assets | 636 | 636 | 636 | 636 | 636 |
| ***Total non-financial assets*** | ***13,824*** | ***12,777*** | ***11,671*** | ***10,026*** | ***7,939*** |
| **Total assets** | **27,917** | **26,870** | **25,764** | **24,119** | **22,032** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 4,715 | 4,715 | 4,715 | 4,715 | 4,715 |
| ***Total payables*** | ***4,715*** | ***4,715*** | ***4,715*** | ***4,715*** | ***4,715*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 9,312 | 8,351 | 7,497 | 6,397 | 4,968 |
| ***Total interest bearing liabilities*** | ***9,312*** | ***8,351*** | ***7,497*** | ***6,397*** | ***4,968*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 6,078 | 6,078 | 6,078 | 6,078 | 6,078 |
| ***Total provisions*** | ***6,078*** | ***6,078*** | ***6,078*** | ***6,078*** | ***6,078*** |
| **Total liabilities** | **20,105** | **19,144** | **18,290** | **17,190** | **15,761** |
| **Net assets** | **7,812** | **7,726** | **7,474** | **6,929** | **6,271** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 8,097 | 8,733 | 9,380 | 10,035 | 10,698 |
| Reserves | 1,146 | 1,146 | 1,146 | 1,146 | 1,146 |
| Retained surplus (accumulated deficit) | (1,431) | (2,153) | (3,052) | (4,252) | (5,573) |
| **Total equity** | **7,812** | **7,726** | **7,474** | **6,929** | **6,271** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2025** |  |  |  |  |
| Balance carried forward from previous period | (1,431) | 1,146 | 8,097 | 7,812 |
| ***Adjusted opening balance*** | ***(1,431)*** | ***1,146*** | ***8,097*** | ***7,812*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (722) | - | - | (722) |
| ***Total comprehensive income*** | ***(722)*** | ***-*** | ***-*** | ***(722)*** |
| of which: |  |  |  |  |
| Attributable to the Australian Government | (722) | - | - | (722) |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 636 | 636 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***636*** | ***636*** |
| **Estimated closing balance as at  30 June 2026** | **(2,153)** | **1,146** | **8,733** | **7,726** |
| **Closing balance attributable to the Australian Government** | **(2,153)** | **1,146** | **8,733** | **7,726** |

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 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 26,064 | 26,327 | 22,936 | 23,222 | 23,515 |
| Sale of goods and rendering of services | 1,469 | 1,469 | 1,000 | 1,230 | 1,290 |
| ***Total cash received*** | ***27,533*** | ***27,796*** | ***23,936*** | ***24,452*** | ***24,805*** |
| **Cash used** |  |  |  |  |  |
| Employees | 20,566 | 21,310 | 18,933 | 19,312 | 19,891 |
| Suppliers | 5,566 | 4,907 | 4,110 | 3,960 | 3,415 |
| Interest payments on lease liability | 22 | 7 | 39 | 80 | 70 |
| ***Total cash used*** | ***26,154*** | ***26,224*** | ***23,082*** | ***23,352*** | ***23,376*** |
| **Net cash from/(used by) operating activities** | **1,379** | **1,572** | **854** | **1,100** | **1,429** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 627 | 636 | 647 | 655 | 663 |
| ***Total cash used*** | ***627*** | ***636*** | ***647*** | ***655*** | ***663*** |
| **Net cash from/(used by) investing activities** | **(627)** | **(636)** | **(647)** | **(655)** | **(663)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 627 | 636 | 647 | 655 | 663 |
| ***Total cash received*** | ***627*** | ***636*** | ***647*** | ***655*** | ***663*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 1,379 | 1,572 | 854 | 1,100 | 1,429 |
| ***Total cash used*** | ***1,379*** | ***1,572*** | ***854*** | ***1,100*** | ***1,429*** |
| **Net cash from/(used by) financing activities** | **(752)** | **(936)** | **(207)** | **(445)** | **(766)** |
| **Net increase/(decrease) in cash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 386 | 386 | 386 | 386 | 386 |
| **Cash and cash equivalents at the end of the reporting period** | **386** | **386** | **386** | **386** | **386** |

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 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 627 | 636 | 647 | 655 | 663 |
| **Total new capital appropriations** | **627** | **636** | **647** | **655** | **663** |
| ***Provided for:*** |  |  |  |  |  |
| Purchase of non-financial assets | 627 | 636 | 647 | 655 | 663 |
| **Total items** | **627** | **636** | **647** | **655** | **663** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation - DCB(a) | 627 | 636 | 647 | 655 | 663 |
| **TOTAL** | **627** | **636** | **647** | **655** | **663** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 627 | 636 | 647 | 655 | 663 |
| **Total cash used to acquire assets** | **627** | **636** | **647** | **655** | **663** |

Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2025** |  |  |  |  |  |
| Gross book value | 1,253 | 5,017 | 16 | 4,423 | 10,709 |
| Gross book value - ROU assets | 13,956 | 182 | - | - | 14,138 |
| Accumulated depreciation/amortisation and impairment | (1,167) | (2,403) | - | (2,846) | (6,416) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (5,192) | (51) | - | - | (5,243) |
| **Opening net book balance** | **8,850** | **2,745** | **16** | **1,577** | **13,188** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation ordinary annual services(a) | - | 267 | - | 369 | 636 |
| By purchase - appropriation ordinary annual services - ROU assets | 611 | - | - | - | 611 |
| **Total additions** | **611** | **267** | **-** | **369** | **1,247** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (373) | - | (527) | (900) |
| Depreciation/amortisation on ROU assets | (1,394) | - | - | - | (1,394) |
| **Total other movements** | **(1,394)** | **(373)** | **-** | **(527)** | **(2,294)** |
| **As at 30 June 2026** |  |  |  |  |  |
| Gross book value | 1,253 | 5,284 | 16 | 4,792 | 11,345 |
| Gross book value - ROU assets | 14,567 | 182 | - | - | 14,749 |
| Accumulated depreciation/amortisation and impairment | (1,167) | (2,776) | - | (3,373) | (7,316) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (6,586) | (51) | - | - | (6,637) |
| **Closing net book balance** | **8,067** | **2,639** | **16** | **1,419** | **12,141** |

Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, Departmental capital budget or other operational expenses.