

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.

- (a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.
- (b) 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).
- (c) Excludes Departmental Capital Budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) 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.

(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

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) 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	<ul style="list-style-type: none"> • 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.

(a) 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.

(b) 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	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'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
<i>Provided for:</i>					
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.

(a) 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				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'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.

- (a) '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.