

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 defined by its mission statement:

- Improve transport safety for the greatest public benefit through our independent investigations and influencing safety action.

In reference to the public benefit:

- The ATSB focusses on the public interest where the safety of passengers and workers on an aircraft, train or ship is concerned. The ATSB focusses on the public interest when it comes to the significant costs that can result from an accident, particularly where there is significant damage to public infrastructure or an impact on the national economy.

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.

Through independent investigations, the ATSB seeks to identify safety issues for action by organisations with responsibility for managing risk. The ATSB's approach to identifying safety issues encompasses targeting safety improvements for the greatest public benefit. The safety issues the ATSB identifies are characteristic of an organisation or a system rather than a characteristic of a specific individual. The ATSB directs its resources to investigations that have the broadest safety effect on transport systems.

The ATSB does not have powers to force operators, manufacturers and regulators to take action. The ATSB relies on its ability to influence. An influencer uses their authority, knowledge, position and relationship to shape the decisions of others. The ATSB builds relationships with others to support safety action. The ATSB has stakeholders willing to be advocates for safety messaging. 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 investigation and 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 places a specific emphasis on engagement with countries in the Asia-Pacific region, particularly with Indonesia and Papua New Guinea.

The ATSB invests in studying and contributing to the methodologies and techniques used by accident investigation authorities in transport and non-transport modes across the world. The ATSB does this by employing academic discipline, supported by its partnership with the Royal Melbourne Institute of Technology University (RMIT). The ATSB's partnership with RMIT to deliver transport safety investigation qualifications commits the ATSB to investing in the training and skill development of people in a position to support improvements to transport safety.

Detailed information about the ATSB's purpose, operating context, activities and performance measures is published in the ATSB Corporate Plan available at: [Corporate Plan 2022-23 \(atsb.gov.au\)](https://www.atsb.gov.au/corporate-plan-2022-23)

1.2 Entity resource statement

Table 1.1 shows the total funding 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 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.

Table 1.1: ATSB resource statement - Budget estimates for 2023-24 as at Budget May 2023

| | 2022-23 Estimated actual \$'000 | 2023-24 Estimate \$'000 |
|---|--|-------------------------------|
| Departmental | | |
| Annual appropriations - ordinary annual services ^(a) | | |
| Prior year appropriations available ^(b) | 8,175 | 6,675 |
| Departmental appropriation ^(c) | 20,710 | 25,270 |
| s74 External Revenue ^(d) | 1,456 | 1,469 |
| Departmental capital budget ^(e) | 582 | 1,371 |
| Total departmental annual appropriations | 30,923 | 34,785 |
| Total departmental resourcing | 30,923 | 34,785 |
| Total resourcing for ATSB | 30,923 | 34,785 |
| | | |
| | 2022-23 | 2023-24 |
| Average staffing level (number) | 95 | 110 |

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

- (a) Appropriation Bill (No. 1) 2023-24.
- (b) Excludes amounts subject to administrative quarantine by 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). A reduction of \$0.3m for ATSB's share of Whole of Government (WoG) savings measure applied at the 2022-23 October Budget has also been reflected in 2022-23.
- (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 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 Budget Paper No. 2 and are summarised below.

Table 1.2: ATSB 2023-24 Budget measures

Part 1: Measures announced since the 2022-23 October Budget

| | Program | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 | 2025-26 \$'000 | 2026-27 \$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Payment measure | | | | | | |
| Supporting Transport Priorities ^(a) | 1.1 | | | | | |
| Departmental payments | | - | 4,552 | - | - | - |
| Total | | - | 4,552 | - | - | - |
| Total payment measure | | | | | | |
| Departmental | | - | 4,552 | - | - | - |
| Total | | - | 4,552 | - | - | - |

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) Includes capital payments of \$0.765 million in 2023-24.

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 the ATSB can be found at:

<https://www.atsb.gov.au/sites/default/files/media/5781849/atsb-corporate-plan-2022-23.pdf>

The most recent annual performance statement can be found at:

<https://www.atsb.gov.au/sites/default/files/media/5781957/atsb-annual-report-2021-22.pdf>

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

| | 2022-23 Estimated actual \$'000 | 2023-24 Budget \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 | 2026-27 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| Program 1.1: Australian Transport Safety Bureau | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 20,710 | 25,270 | 22,208 | 22,537 | 22,935 |
| s74 External Revenue ^(a) | 1,456 | 1,469 | 1,469 | 1,469 | 1,000 |
| Expenses not requiring appropriation in the Budget year ^(b) | 5,256 | 4,587 | 4,530 | 4,454 | 3,899 |
| Departmental total | 27,422 | 31,326 | 28,207 | 28,460 | 27,834 |
| Total expenses for program 1.1 | 27,422 | 31,326 | 28,207 | 28,460 | 27,834 |
| Outcome 1 Totals by resource type | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 20,710 | 25,270 | 22,208 | 22,537 | 22,935 |
| s74 External Revenue ^(a) | 1,456 | 1,469 | 1,469 | 1,469 | 1,000 |
| Expenses not requiring appropriation in the Budget year ^(b) | 5,256 | 4,587 | 4,530 | 4,454 | 3,899 |
| Departmental total | 27,422 | 31,326 | 28,207 | 28,460 | 27,834 |
| Total expenses for Outcome 1 | 27,422 | 31,326 | 28,207 | 28,460 | 27,834 |
| | 2022-23 | 2023-24 | | | |
| Average staffing level (number) | 95 | 110 | | | |

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
 (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 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 2023-24 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 action | |
| Year | Performance measures | Expected Performance Results |
| Current year 2022-23 | KPI 1 - Number of safety issues that are addressed through safety action Target: 65% of safety issues addressed in the last financial year Target: 85% of safety issues addressed in the previous financial year | Target: 2022-23: 77% Target not expected to be met. |
| | KPI 2 - Number of Systemic, Defined, and Safety Study investigations completed by ATSB that identify safety issues Target: 65% of investigations identify a safety issue | Target: 2022-23: 76% Target expected to be met. |
| | KPI 3 - Percentage of Systemic and Defined investigations that identify at least one safety issue not already identified by others. Target: 50% of systemic and defined investigations completed in 2022–23 identified safety issues not identified by others | Target: 2022-23: 65% Target achieved. |
| | KPI 4 - On an average annual basis, the ATSB will be conducting around twice the number of investigations as it has available investigators. Projecting 90 active investigations. | Target: 2022-23: The ATSB will conduct around twice the number of investigations per investigator. Target expected to be met. |
| | KPI 5 - Median time to complete investigations Short investigations - 7 months Defined investigations - 14 months Systemic investigations - 20 months | Target: 2022-23 Short: 12.4 months Defined: 15.1 months Systemic: 32.1 months Target not expected to be met |

| Year | Performance measures | Expected Performance Results |
|-------------------------------|--|--|
| Current year 2022-23 cont. | KPI6 – Number of changes to the ATSB’s published investigation findings over the previous financial year | Target: Zero |
| Year | Performance measures | Planned Performance Results |
| Budget year 2023-24 | KPI 1 - Number of safety issues that are addressed through safety action | 65% of safety issues address in the last financial year 85% of safety issues addressed in the previous financial year. |
| | KPI 2 - Number of Systemic, Defined, and Safety Study investigations completed by ATSB that identify safety issues | 65% of investigations identify a safety issue. |
| | KPI 3 - Percentage of Systemic and Defined investigations that identify at least one safety issue not already identified by others | Project 50% of systemic and defined investigations completed in 2023–24 identified safety issues not identified by others. |
| | KPI 4 - On an average annual basis, the ATSB will be conducting around twice the number of investigations as it has available investigators | Projections to be revised annually based on known full time equivalent investigators. |
| | KPI 5 - Median time to complete investigations Short investigations – 6 months Defined investigations - 12 months Systemic investigations - 18 months | Tracking towards 6 months Tracking towards 12 months Tracking towards 18 months. |
| | KPI 6 - Number of changes to the ATSB’s published investigation findings over the previous financial year | Zero |
| Forward Estimates 2024-27 | As per 2023-24 | As per 2023-24. |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ATSB finances for the 2023-24 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 2023-24 and the forward years.

Revenue

Net appropriation revenue of \$25.3 million will be provided to the ATSB in 2023-24.

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 2023-24 is \$31.3 million, comprised of employee expenses (62%), supplier expenses (30%) and depreciation and finance costs (8%).

The ATSB will receive an increase to their Departmental Appropriations (\$3.8 million) and Departmental Capital Budget (\$0.8 million) during 2023-24. This increase will fund approximately 15 ASL and improvements to the core enterprise safety management system (AIMS).

Budgeted departmental balance sheet

The ATSB's budgeted balance sheet at 30 June 2024 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2022-23 and the Budget year.

The ATSB's major non-financial assets are buildings (\$6.7 million) in relation to their leased office accommodation, intangibles (\$3.0 million) and other property plant and equipment (\$2.4 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$6.9 million) and accrued employee leave entitlements (\$5.2 million).

3.2 Budgeted financial statements tables

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

| | 2022-23 Estimated actual \$'000 | 2023-24 Budget \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 | 2026-27 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 17,034 | 19,653 | 17,829 | 18,562 | 18,933 |
| Suppliers | 7,891 | 9,265 | 8,179 | 7,597 | 7,109 |
| Depreciation and amortisation ^(a) | 2,445 | 2,372 | 2,177 | 2,294 | 1,753 |
| Finance costs | 52 | 36 | 22 | 7 | 39 |
| Total expenses | 27,422 | 31,326 | 28,207 | 28,460 | 27,834 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 1,456 | 1,469 | 1,469 | 1,469 | 1,000 |
| Other | 2,829 | 3,732 | 3,732 | 3,732 | 3,000 |
| Total own-source revenue | 4,285 | 5,201 | 5,201 | 5,201 | 4,000 |
| Total own-source income | 4,285 | 5,201 | 5,201 | 5,201 | 4,000 |
| Net (cost of)/contribution by services | (23,137) | (26,125) | (23,006) | (23,259) | (23,834) |
| Revenue from Government | 20,710 | 25,270 | 22,208 | 22,537 | 22,935 |
| Surplus/(deficit) attributable to the Australian Government | (2,427) | (855) | (798) | (722) | (899) |
| Total comprehensive income/(loss) | (2,427) | (855) | (798) | (722) | (899) |
| Total comprehensive income/(loss) attributable to the Australian Government | (2,427) | (855) | (798) | (722) | (899) |
| Note: Impact of net cash appropriation arrangements | | | | | |
| Total comprehensive income/(loss) - as per statement of comprehensive income | (2,427) | (855) | (798) | (722) | (899) |
| plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a) | 941 | 934 | 900 | 900 | 902 |
| plus: depreciation/amortisation expenses for ROU assets ^(b) | 1,504 | 1,438 | 1,277 | 1,394 | 851 |
| less: lease principal repayments ^(b) | (1,518) | (1,517) | (1,379) | (1,572) | (854) |
| Net cash operating surplus/ (deficit) | (1,500) | - | - | - | - |

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements. This involved Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

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

| | 2022-23 Estimated actual \$'000 | 2023-24 Budget \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 | 2026-27 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 348 | 348 | 348 | 348 | 348 |
| Trade and other receivables | 7,557 | 7,557 | 7,557 | 7,557 | 7,557 |
| Other financial assets | 12 | 12 | 12 | 12 | 12 |
| Total financial assets | 7,917 | 7,917 | 7,917 | 7,917 | 7,917 |
| Non-financial assets | | | | | |
| Land and buildings | 7,729 | 6,726 | 5,895 | 5,112 | 4,261 |
| Property, plant and equipment | 2,513 | 2,363 | 2,243 | 2,128 | 1,991 |
| Heritage and Cultural | 16 | 16 | 16 | 16 | 16 |
| Intangibles | 2,396 | 2,983 | 2,823 | 2,665 | 2,533 |
| Other non-financial assets | 575 | 575 | 575 | 575 | 575 |
| Total non-financial assets | 13,229 | 12,663 | 11,552 | 10,496 | 9,376 |
| Assets held for sale | | | | | |
| Total assets | 21,146 | 20,580 | 19,469 | 18,413 | 17,293 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 335 | 335 | 335 | 335 | 335 |
| Tax liabilities | 21 | 21 | 21 | 21 | 21 |
| Other payables | 36 | 36 | 36 | 36 | 36 |
| Total payables | 392 | 392 | 392 | 392 | 392 |
| Interest bearing liabilities | | | | | |
| Leases | 7,988 | 6,906 | 5,973 | 5,012 | 4,158 |
| Total interest bearing liabilities | 7,988 | 6,906 | 5,973 | 5,012 | 4,158 |
| Provisions | | | | | |
| Employee provisions | 5,167 | 5,167 | 5,167 | 5,167 | 5,167 |
| Total provisions | 5,167 | 5,167 | 5,167 | 5,167 | 5,167 |
| Total liabilities | 13,547 | 12,465 | 11,532 | 10,571 | 9,717 |
| Net assets | 7,599 | 8,115 | 7,937 | 7,842 | 7,576 |
| EQUITY | | | | | |
| Contributed equity | 6,099 | 7,470 | 8,090 | 8,717 | 9,350 |
| Reserves | 514 | 514 | 514 | 514 | 514 |
| Retained surplus (accumulated deficit) | 986 | 131 | (667) | (1,389) | (2,288) |
| Total equity | 7,599 | 8,115 | 7,937 | 7,842 | 7,576 |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)

| | Retained earnings \$'000 | Asset revaluation reserve \$'000 | Contributed equity/capital \$'000 | Total equity \$'000 |
|--|-----------------------------|-------------------------------------|--------------------------------------|------------------------|
| Opening balance as at 1 July 2023 | | | | |
| Balance carried forward from previous period | 986 | 514 | 6,099 | 7,599 |
| Adjusted opening balance | 986 | 514 | 6,099 | 7,599 |
| Comprehensive income | | | | |
| Surplus/(deficit) for the period | (855) | - | - | (855) |
| Total comprehensive income | (855) | - | - | (855) |
| of which: | | | | |
| Attributable to the Australian Government | (855) | - | - | (855) |
| Transactions with owners | | | | |
| Contributions by owners | | | | |
| Departmental Capital Budget (DCB) | - | - | 1,371 | 1,371 |
| Sub-total transactions with owners | - | - | 1,371 | 1,371 |
| Estimated closing balance as at 30 June 2024 | 131 | 514 | 7,470 | 8,115 |
| Closing balance attributable to the Australian Government | 131 | 514 | 7,470 | 8,115 |

Prepared on Australian Accounting Standards basis.

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

| | 2022-23 Estimated actual \$'000 | 2023-24 Budget \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 | 2026-27 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 22,210 | 25,270 | 22,208 | 22,537 | 22,935 |
| Sale of goods and rendering of services | 1,456 | 1,469 | 1,469 | 1,469 | 1,000 |
| Total cash received | 23,666 | 26,739 | 23,677 | 24,006 | 23,935 |
| Cash used | | | | | |
| Employees | 17,034 | 19,653 | 17,829 | 18,562 | 18,933 |
| Suppliers | 5,062 | 5,533 | 4,447 | 3,865 | 4,109 |
| Interest payments on lease liability | 52 | 36 | 22 | 7 | 39 |
| Total cash used | 22,148 | 25,222 | 22,298 | 22,434 | 23,081 |
| Net cash from/(used by) operating activities | 1,518 | 1,517 | 1,379 | 1,572 | 854 |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 582 | 1,371 | 620 | 627 | 633 |
| Total cash used | 582 | 1,371 | 620 | 627 | 633 |
| Net cash from/(used by) investing activities | (582) | (1,371) | (620) | (627) | (633) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 582 | 1,371 | 620 | 627 | 633 |
| Total cash received | 582 | 1,371 | 620 | 627 | 633 |
| Cash used | | | | | |
| Principal payments on lease liability | 1,518 | 1,517 | 1,379 | 1,572 | 854 |
| Total cash used | 1,518 | 1,517 | 1,379 | 1,572 | 854 |
| Net cash from/(used by) financing activities | (936) | (146) | (759) | (945) | (221) |
| Net increase/(decrease) in cash held | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 348 | 348 | 348 | 348 | 348 |
| Cash and cash equivalents at the end of the reporting period | 348 | 348 | 348 | 348 | 348 |

Prepared on Australian Accounting Standards basis.

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

| | 2022-23 Estimated actual \$'000 | 2023-24 Budget \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 | 2026-27 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget - Bill 1 (DCB) | 582 | 1,371 | 620 | 627 | 633 |
| Total new capital appropriations | 582 | 1,371 | 620 | 627 | 633 |
| <i>Provided for:</i> | | | | | |
| <i>Purchase of non-financial assets</i> | 582 | 1,371 | 620 | 627 | 633 |
| Total items | 582 | 1,371 | 620 | 627 | 633 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation - DCB ^(a) | 582 | 1,371 | 620 | 627 | 633 |
| TOTAL | 582 | 1,371 | 620 | 627 | 633 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 582 | 1,371 | 620 | 627 | 633 |
| Total cash used to acquire assets | 582 | 1,371 | 620 | 627 | 633 |

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs). 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 2023-24)

| | Asset Category | | | | Total |
|---|----------------|-------------------------------------|-----------------------|-----------------------------------|----------------|
| | Buildings | Other property, plant and equipment | Heritage and cultural | Computer software and intangibles | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2023 | | | | | |
| Gross book value | - | 3,529 | 16 | 4,690 | 8,235 |
| Gross book value - ROU assets | 10,740 | 114 | - | - | 10,854 |
| Accumulated depreciation/ amortisation and impairment | - | (1,089) | - | (2,294) | (3,383) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | (3,011) | (41) | - | - | (3,052) |
| Opening net book balance | 7,729 | 2,513 | 16 | 2,396 | 12,654 |
| Capital asset additions | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase – appropriation ordinary annual services ^(a) | - | 239 | - | 1,132 | 1,371 |
| By purchase - appropriation ordinary annual services - ROU assets | 435 | - | - | - | 435 |
| Total additions | 435 | 239 | - | 1,132 | 1,806 |
| Other movements | | | | | |
| Depreciation/amortisation expense | - | (384) | - | (545) | (929) |
| Depreciation/amortisation on ROU assets | (1,438) | (5) | - | - | (1,443) |
| Total other movements | (1,438) | (389) | - | (545) | (2,372) |
| As at 30 June 2024 | | | | | |
| Gross book value | - | 3,768 | 16 | 5,822 | 9,606 |
| Gross book value - ROU assets | 11,175 | 114 | - | - | 11,289 |
| Accumulated depreciation/ amortisation and impairment | - | (1,473) | - | (2,839) | (4,312) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | (4,449) | (46) | - | - | (4,495) |
| Closing net book balance | 6,726 | 2,363 | 16 | 2,983 | 12,088 |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.