

Australian Transport Safety Bureau

**Entity resources and planned
performance**

Australian Transport Safety Bureau

- SECTION 1: ENTITY OVERVIEW AND RESOURCES 241**
 - 1.1 Strategic direction statement 241
 - 1.2 Entity resource statement 243
 - 1.3 Budget measures..... 243
- SECTION 2: OUTCOMES AND PLANNED PERFORMANCE 244**
 - 2.1 Budgeted expenses and performance for Outcome 1 245
- SECTION 3: BUDGETED FINANCIAL STATEMENTS 248**
 - 3.1 Budgeted financial statements..... 248
 - 3.2 Budgeted financial statements tables 250

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 our partnership with the Royal Melbourne Institute of Technology (RMIT) University. 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 2022-23 as at October Budget 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	8,955	8,175
Departmental appropriation ^(c)	20,863	21,047
s74 External Revenue ^(d)	978	1,456
Departmental capital budget ^(e)	578	582
Total departmental annual appropriations	31,374	31,260
Total departmental resourcing	31,374	31,260
Total resourcing for ATSB	31,374	31,260
<hr/>		
Average staffing level (number)	2021-22 101	2022-23 105

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

(a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No. 3) 2022-23 and Supply Act (No. 1) 2022-23.

(b) Excludes amounts subject to administrative quarantine by 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 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

There are no measures relating to the ATSB for the 2022-23 October Budget.

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 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 the ATSB can be found at: [Corporate Plan 2022-23 \(atsb.gov.au\)](https://www.atsb.gov.au/publications/publications-list/?publicationType=Annual%20Report)

The most recent annual performance statement can be found at:
<https://www.atsb.gov.au/publications/publications-list/?publicationType=Annual%20Report>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Australian Transport Safety Bureau					
Departmental expenses					
Departmental appropriation	20,863	21,047	21,858	22,315	22,503
s74 External Revenue ^(a)	978	1,456	1,469	1,469	1,469
Expenses not requiring appropriation in the Budget year ^(b)	3,882	3,756	4,587	4,530	4,454
Departmental total	25,723	26,259	27,914	28,314	28,426
Total expenses for program 1.1	25,723	26,259	27,914	28,314	28,426
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	20,863	21,047	21,858	22,315	22,503
s74 External Revenue ^(a)	978	1,456	1,469	1,469	1,469
Expenses not requiring appropriation in the Budget year ^(b)	3,882	3,756	4,587	4,530	4,454
Departmental total	25,723	26,259	27,914	28,314	28,426
Total expenses for Outcome 1	25,723	26,259	27,914	28,314	28,426
Average staffing level (number)					
	2021-22 101	2022-23 105			

(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 measure 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 2022-23 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 action	
Year	Performance measures	Expected Performance Results
Prior year 2021-22	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	Actual: 76% of safety issues addressed in the last financial year Target met Actual: 74% of safety issues addressed in the previous financial year Target not 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	Actual: 54% of investigations identify a safety issue Target not met
	KPI 3 - Percentage of all investigations that identify at least one safety issue not already identified by others.	53% of systemic and defined investigations completed in 2021–22 identified safety issues not identified by others. Baseline to be established
	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.	Actual: Completed 88 investigations Target not met
	KPI 5 - Median time to complete investigations Short investigations - 8 months Defined investigations - 16 months Systemic investigations - 22 months	Actual: Short investigations – 8.2 months Target not met Actual: Defined investigations – 19.8 months Target not met Actual: Systemic investigations – 38.3 months Target not met

Year	Performance measures	Expected Performance Results
Prior year 2021-22 cont.	KPI6 – Number of changes to the ATSB's published investigation findings over the previous financial year.	Actual: Zero Target met.
Year	Performance measures	Planned Performance Results
Budget year 2022-23	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 all investigations that identify at least one safety issue not already identified by others.	Project 50% of systemic and defined investigations completed in 2022–23 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 - 7 months Defined investigations - 14 months Systemic investigations - 20 months	Tracking towards 7 months Tracking towards 14 months Tracking towards 20 months
	KPI 6 - Number of changes to the ATSB's published investigation findings over the previous financial year.	Zero
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ATSB finances for the 2022-23 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 2022-23 and the forward years.

Revenue

Net appropriation revenue of \$21.0 million will be provided to the ATSB in 2022-23.

The comprehensive income statement also includes estimates of the ATSB's own source revenue of \$4.3 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 (\$1.0 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 (\$0.4 million) and cooperation with Papua New Guinea (\$0.1 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 (\$2.8 million).

Expenses

Budgeted operating expenditure in 2022-23 is \$26.3 million, comprised of employee expenses (62 per cent), supplier expenses (28 per cent) and depreciation and finance costs (10 per cent).

Budgeted departmental balance sheet

The ATSB's budgeted balance sheet at 30 June 2023 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2021-22 and the Budget year.

The ATSB's major non-financial assets are buildings (\$7.7 million) in relation to their leased office accommodation, intangibles (\$2.4 million) and other property plant and

equipment (\$2.5 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$8.0 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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	15,963	16,334	17,127	17,829	18,562
Suppliers	7,342	7,428	8,379	8,286	7,563
Depreciation and amortisation ^(a)	2,334	2,445	2,372	2,177	2,294
Finance costs	84	52	36	22	7
Total expenses	25,723	26,259	27,914	28,314	28,426
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	978	1,456	1,469	1,469	1,469
Other	3,220	2,829	3,732	3,732	3,732
Total own-source revenue	4,198	4,285	5,201	5,201	5,201
Net (cost of)/contribution by services	(21,525)	(21,974)	(22,713)	(23,113)	(23,225)
Revenue from Government	20,863	21,047	21,858	22,315	22,503
Surplus/(deficit) attributable to the Australian Government	(662)	(927)	(855)	(798)	(722)
Total comprehensive income/(loss) attributable to the Australian Government	(662)	(927)	(855)	(798)	(722)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(662)	(927)	(855)	(798)	(722)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	1,008	941	934	900	900
plus: depreciation/amortisation expenses for ROU assets ^(b)	1,326	1,504	1,438	1,277	1,394
less: lease principal repayments ^(b)	(1,167)	(1,518)	(1,517)	(1,379)	(1,572)
Net cash operating surplus/ (deficit)	505	-	-	-	-

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 leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	348	348	348	348	348
Trade and other receivables	9,057	9,057	9,057	9,057	9,057
Other financial assets	12	12	12	12	12
Total financial assets	9,417	9,417	9,417	9,417	9,417
Non-financial assets					
Land and buildings	8,898	7,729	6,726	5,895	5,112
Property, plant and equipment	2,713	2,513	2,362	2,240	2,122
Heritage and Cultural	16	16	16	16	16
Intangibles	2,555	2,396	2,218	2,058	1,900
Other non-financial assets	575	575	575	575	575
Total non-financial assets	14,757	13,229	11,897	10,784	9,725
Assets held for sale					
Total assets	24,174	22,646	21,314	20,201	19,142
LIABILITIES					
Payables					
Suppliers	335	335	335	335	335
Other payables	57	57	57	57	57
Total payables	392	392	392	392	392
Interest bearing liabilities					
Leases	9,171	7,988	6,906	5,973	5,012
Total interest bearing liabilities	9,171	7,988	6,906	5,973	5,012
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	14,730	13,547	12,465	11,532	10,571
Net assets	9,444	9,099	8,849	8,669	8,571
EQUITY					
Contributed equity	5,517	6,099	6,704	7,322	7,946
Reserves	514	514	514	514	514
Retained surplus (accumulated deficit)	3,413	2,486	1,631	833	111
Total equity	9,444	9,099	8,849	8,669	8,571

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	3,413	514	5,517	9,444
Adjusted opening balance	3,413	514	5,517	9,444
Comprehensive income				
Surplus/(deficit) for the period	(927)	-	-	(927)
Total comprehensive income	(927)	-	-	(927)
of which:				
Attributable to the Australian Government	(927)	-	-	(927)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	582	582
Sub-total transactions with owners	-	-	582	582
Estimated closing balance as at 30 June 2023	2,486	514	6,099	9,099
Closing balance attributable to the Australian Government	2,486	514	6,099	9,099

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	20,429	21,047	21,858	22,315	22,503
Sale of goods and rendering of services	1,108	1,456	1,469	1,469	1,469
Net GST received	513	-	-	-	-
Other	177	-	-	-	-
Total cash received	22,227	22,503	23,327	23,784	23,972
Cash used					
Employees	15,951	16,334	17,127	17,829	18,562
Suppliers	4,954	4,599	4,647	4,554	3,831
Interest payments on lease liability	84	52	36	22	7
Total cash used	20,989	20,985	21,810	22,405	22,400
Net cash from/(used by) operating activities	1,238	1,518	1,517	1,379	1,572
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,115	582	605	618	624
Total cash used	1,115	582	605	618	624
Net cash from/(used by) investing activities	(1,115)	(582)	(605)	(618)	(624)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,056	582	605	618	624
Total cash received	1,056	582	605	618	624
Cash used					
Principal payments on lease liability	1,167	1,518	1,517	1,379	1,572
Total cash used	1,167	1,518	1,517	1,379	1,572
Net cash from/(used by) financing activities	(111)	(936)	(912)	(761)	(948)
Net increase/(decrease) in cash held	12	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	336	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	578	582	605	618	624
Total new capital appropriations	578	582	605	618	624
Provided for:					
Purchase of non-financial assets	578	582	605	618	624
Total items	578	582	605	618	624
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB ^(a)	578	582	605	618	624
TOTAL	578	582	605	618	624
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	578	582	605	618	624
Total cash used to acquire assets	578	582	605	618	624

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). 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 2022-23)

	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 2022					
Gross book value		3,308	16	4,329	7,653
Gross book value - ROU assets	10,405	114	-	-	10,519
Accumulated depreciation/ amortisation and impairment	-	(680)	-	(1,774)	(2,454)
Accumulated depreciation/ amortisation and impairment - ROU assets	(1,507)	(29)	-	-	(1,536)
Opening net book balance	8,898	2,713	16	2,555	14,182
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	221	-	361	582
By purchase - appropriation ordinary annual services - ROU assets	335				335
Total additions	335	221	-	361	917
Other movements					
Depreciation/amortisation expense	-	(409)	-	(520)	(929)
Depreciation/amortisation on ROU assets	(1,504)	(12)	-	-	(1,516)
Total other movements	(1,504)	(421)	-	(520)	(2,445)
As at 30 June 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)
Closing net book balance	7,729	2,513	16	2,396	12,654

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.