

**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.

### *Australian Transport Safety Bureau Budget Statements*

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.

Recognising that COVID-19 is having a significant impact on transport industries, particularly aviation, the ATSB is offering its safety knowledge and expertise to bring back safe and reliable transport.

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 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 at [www.atsb.gov.au](http://www.atsb.gov.au).

## 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: Australian Transport Safety Bureau resource statement — Budget estimates for 2020-21 as at Budget October 2020**

	2019-20 Estimated actual \$'000	2020-21 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Prior year appropriations available <sup>(b)</sup>	8,311	8,311
Departmental appropriation <sup>(c)</sup>	20,205	20,933
s74 External Revenue <sup>(d)</sup>	1,184	1,164
Departmental capital budget <sup>(e)</sup>	590	4,735
Annual appropriations - other services - non-operating <sup>(f)</sup>		
Equity injection	68	-
Total departmental annual appropriations	30,358	35,143
<b>Total resourcing for ATSB</b>	<b>30,358</b>	<b>35,143</b>
	2019-20	2020-21
<b>Average staffing level (number)</b>	101	107

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2020-21.
- (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'.
- (f) Appropriation Bill (No. 2) 2020-21.

### 1.3 BUDGET MEASURES

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

**Table 1.2: ATSB 2020-21 Budget measures  
Measures announced after the Economic and Fiscal Update July 2020**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Payment measures</b>					
COVID-19 Response Package — additional aviation support <sup>(a)</sup>	1.1				
Departmental payments		5,160	904	904	904
<b>Total</b>		<b>5,160</b>	<b>904</b>	<b>904</b>	<b>904</b>
<b>Total payment measures</b>					
Departmental		5,160	904	904	904
<b>Total</b>		<b>5,160</b>	<b>904</b>	<b>904</b>	<b>904</b>

Prepared on a Government Finance Statistics (underlying cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) Includes capital payments of \$4.368 million in 2020-21 and \$0.210 million in each of 2021-22, 2022-23 and 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 criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan 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/publications/2020/corporate-plan-2020-21/>

The most recent annual performance statement can be found at:

<https://www.atsb.gov.au/publications/2019/annual-report-2018-19/>

## 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 fostering safety awareness, knowledge and 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**

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>Program 1.1: Australian Transport Safety Bureau</b>					
Departmental expenses					
Departmental appropriation	20,205	20,933	20,806	20,832	21,083
s74 External Revenue <sup>(a)</sup>	1,184	1,164	1,439	1,456	1,469
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	4,805	3,610	3,812	3,756	4,587
<b>Total expenses for program 1.1</b>	<b>26,194</b>	<b>25,707</b>	<b>26,057</b>	<b>26,044</b>	<b>27,139</b>
<b>Outcome 1 totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	20,205	20,933	20,806	20,832	21,083
s74 External Revenue <sup>(a)</sup>	1,184	1,164	1,439	1,456	1,469
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	4,805	3,610	3,812	3,756	4,587
<b>Total expenses for Outcome 1</b>	<b>26,194</b>	<b>25,707</b>	<b>26,057</b>	<b>26,044</b>	<b>27,139</b>
<b>Average staffing level (number)</b>					
	2019-20	2020-21			
	101	107			

(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 and amortisation expenses and the value of 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.

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

<b>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 fostering safety awareness, knowledge and action</b>	
<b>Program 1.1</b> – 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.	
<b>Delivery</b>	<p>Improve transport safety for the greatest public benefit through our independent investigations and influencing safety action.</p> <p>Identify safety issues additional to those identified by industry and government safety agencies for the greatest public benefit through occurrence investigations and safety studies.</p> <p>Efficiently use resources to conduct investigations through selective investigation processes and project management discipline.</p> <p>ATSB safety-related information is shared in a timely manner for the benefit of those needing awareness of relevant hazards, risks and trends or taking safety action, through publishing information in accordance with committed timeframes.</p> <p>Investigations of transport occurrences and safety studies are defensible, to ensure industry and government confidence in the ATSB’s work, through the use of evidence based and systemic investigation processes.</p>

Performance information		
Year	Performance criteria <sup>(a)</sup>	2019-20 Actual Achievement/Targets
2019-20	<p><b>KPI1</b> – Safety actions completed that address safety issues identified by ATSB investigation reports:</p> <p>Critical safety issues: 100%</p> <p>All other safety issues: 70%</p> <p><b>KPI2</b> – Number of active Complex investigations in progress at each months end (12 month rolling average): 60</p> <p><b>KPI3</b> – Average time taken to complete and publish Complex investigation reports: 19 months</p> <p><b>KPI4</b> – Number of active Short investigations in progress at each months end (12 month rolling average): 40</p> <p><b>KPI5</b> – Average time taken to complete and publish Short investigation reports: 6 months</p>	<p><b>Target met</b> Nil identified</p> <p><b>Target not met</b> 61%</p> <p><b>Target not met</b> 78</p> <p><b>Target not met</b> 27.5 months</p> <p><b>Target met</b> 40</p> <p><b>Target not met</b> 12.3 months</p>

Australian Transport Safety Bureau Budget Statements

Performance information		
Year	Performance criteria <sup>(a)</sup>	2019-20 Actual Achievement/Targets
2019-20 continued	<p><b>KPI6</b> – Occurrence briefs completed within one month: 90%</p> <p><b>KPI7</b> – Annual increase in the overall number of safety issues identified from Safety Studies and Complex Investigations: up 10%</p> <p><b>KPI8</b> – Occurrence and Safety Study Investigations to be initiated on the basis of data driven analysis: up 15%</p> <p><b>KPI9</b> – Through an annual stakeholder survey, respondents recall ATSB safety messaging relevant to their industry: 70%</p> <p><b>KPI10</b> – An increase in the overall number of social media engagements: up 10%</p> <p><b>KPI11</b> – ATSB safety messages disseminated by independent media channels: 5 per month (average)</p>	<p><b>Target not met</b> 74%</p> <p><b>Target not met</b> Down 17%</p> <p><b>Target met</b> Up 19%</p> <p><b>Target met</b> 78%</p> <p><b>Target met</b> Up 15%</p> <p><b>Target met</b> 17 per month (average)</p>
2020-21	<p><b>KPI1</b> – Number of safety issues that are addressed through safety action.</p> <p><b>KPI2</b> – Number of Systemic, Defined, and Safety Study investigations completed by ATSB that identify safety issues.</p> <p><b>KPI3</b> – Percentage of all investigations that identify at least one safety issue not already identified by others.</p> <p><b>KPI4</b> – On an average annual basis, the ATSB will be conducting around twice the number of investigations as it has available investigators.</p> <p><b>KPI5</b> – Median time to complete investigations</p> <p><b>KPI6</b> – Number of changes to the ATSB's published investigation findings over the previous financial year.</p>	<p>65% of safety issues addressed in the last financial year 85% of safety issues addressed in the previous financial year.</p> <p>65% of investigations identify a safety issue.</p> <p>Establish a baseline.</p> <p>Projecting 90 active investigations.</p> <p>Short - 9 months Defined - 18 months Systemic - 24 months</p> <p>Zero</p>
2021-21 and beyond	<p><b>KPI1</b> – As per 2020-21</p> <p><b>KPI2</b> – As per 2020-21</p> <p><b>KPI3</b> – As per 2020-21</p> <p><b>KPI4</b> – As per 2020-21</p>	<p>As per 2020-21</p> <p>As per 2020-21</p> <p>Perform better relative to the established 2020-21 baseline.</p> <p>Projections to be revised annually based on known full time equivalent investigators</p>

Performance information		
Year	Performance criteria <sup>(a)</sup>	2019-20 Actual Achievement/Targets
2021-21 and beyond continued	<p><b>KPI5</b> – As per 2020-21</p> <p><b>KPI6</b> – As per 2020-21</p>	<p>Gradual reduction in the median time to complete investigations, targeting:</p> <p>Short - 6 months  Defined - 12 months  Systemic - 18 months</p> <p>As per 2020-21</p>
<b>Purposes</b> <sup>(b)</sup>	<p>The ATSB's purpose is defined by its mission statement:  <i>Improve transport safety for the greatest public benefit through our independent investigations and influencing safety action.</i></p> <p>In reference to the public benefit:</p> <ul style="list-style-type: none"> <li>• The ATSB focusses on the public interest where the safety of passengers and workers on an aircraft, train or ship is concerned.</li> <li>• 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.</li> </ul>	

(a) Due to a number of large scale accidents, resourcing pressures continued to impact the timeliness of investigations. These accidents and significant effort to complete a number of older investigations challenged the ATSB's capacity to complete investigations in a shorter timeframe than those outlined in its Key Performance Indicators (KPIs). The performance criteria has been revised for 2020-21 and beyond consistent with current guidance from the Department of Finance (RMG 131A). The ATSB has revised the number of KPIs. The performance criteria has been revised for 2020-21 and beyond consistent with current guidance from the Department of Finance (RMG 131A). The ATSB has revised the number of Key Performance Indicators (KPIs) to focus on measures directly related to the ATSB's work.

(b) The purpose statement has been updated to reflect the ATSB's mission. The purpose will be reflected in the 2020-21 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ATSB's finances for the 2020-21 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 2020-21 and the forward years.

##### **Revenue**

Net appropriation revenue of \$20.9 million will be provided to the ATSB in 2020-21.

The comprehensive income statement also includes estimates of the ATSB's own source revenue of \$4.0 million which includes:

- estimates of cost recoveries from Queensland, Western Australia, South Australia and Tasmania for safety investigations we undertake on their intrastate rail networks (\$0.9 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 (\$0.2 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 2020-21 is \$25.7 million, comprised of employee expenses (62%), supplier expenses (29%) and depreciation and finance costs (9%).

The ATSB will receive an increase to their Departmental capital budget during 2020-21. The increase to their capital budget will fund a much-needed new Safety Management System, a consolidation to their main office accommodation, and the necessary replacement of specialist investigation equipment during 2020-21 and the forward years.

**Budgeted departmental balance sheet**

The ATSB's budgeted balance sheet at 30 June 2021 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the projected operating result for 2019-20 and the Budget year.

The ATSB's major non-financial assets are buildings (\$7.0 million) in relation to their leased office accommodation, intangibles (\$3.0 million) and other property plant and equipment (\$3.0 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$7.4 million) and accrued employee leave entitlements (\$4.6 million).

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	15,978	15,973	16,067	16,254	16,030
Suppliers	7,918	7,452	7,475	7,293	8,201
Depreciation and amortisation <sup>(a)</sup>	2,190	2,198	2,447	2,445	2,372
Finance costs	101	84	68	52	36
Write-down and impairment of assets	7	-	-	-	-
<b>Total expenses</b>	<b>26,194</b>	<b>25,707</b>	<b>26,057</b>	<b>26,044</b>	<b>27,139</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,184	1,164	1,439	1,456	1,469
Other	3,843	2,829	2,829	2,829	3,732
<b>Total own-source revenue</b>	<b>5,027</b>	<b>3,993</b>	<b>4,268</b>	<b>4,285</b>	<b>5,201</b>
<b>Gains</b>					
Other	3	-	-	-	-
<b>Total gains</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>5,030</b>	<b>3,993</b>	<b>4,268</b>	<b>4,285</b>	<b>5,201</b>
<b>Net (cost of)/contribution by services</b>	<b>(21,164)</b>	<b>(21,714)</b>	<b>(21,789)</b>	<b>(21,759)</b>	<b>(21,938)</b>
Revenue from Government	20,205	20,933	20,806	20,832	21,083
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(959)</b>	<b>(781)</b>	<b>(983)</b>	<b>(927)</b>	<b>(855)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	109	-	-	-	-
<b>Total other comprehensive income</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(850)</b>	<b>(781)</b>	<b>(983)</b>	<b>(927)</b>	<b>(855)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less: Depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	646	674	929	941	934
less: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	1,544	1,524	1,518	1,504	1,438
add: Principal repayments on leased assets <sup>(b)</sup>	1,119	1,417	1,464	1,518	1,517
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(850)</b>	<b>(781)</b>	<b>(983)</b>	<b>(927)</b>	<b>(855)</b>

(a) From 2010-11, the Government introduced net cash appropriation arrangements where 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 lease arrangements under AASB 16 Leases.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	145	145	145	145	145
Trade and other receivables	8,391	8,391	8,391	8,391	8,391
Other financial assets	68	68	68	68	68
<b>Total financial assets</b>	<b>8,604</b>	<b>8,604</b>	<b>8,604</b>	<b>8,604</b>	<b>8,604</b>
<b>Non-financial assets</b>					
Land and buildings	8,484	6,963	5,459	3,959	2,521
Property, plant and equipment	1,096	2,954	2,911	2,705	2,531
Heritage and Cultural	16	16	16	16	16
Intangibles	1,153	3,353	3,029	2,870	2,692
Other non-financial assets	225	225	225	225	225
<b>Total non-financial assets</b>	<b>10,974</b>	<b>13,511</b>	<b>11,640</b>	<b>9,775</b>	<b>7,985</b>
<b>Total assets</b>	<b>19,578</b>	<b>22,115</b>	<b>20,244</b>	<b>18,379</b>	<b>16,589</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,085	1,035	1,035	1,035	1,035
Other payables	4	4	4	4	4
<b>Total payables</b>	<b>1,089</b>	<b>1,039</b>	<b>1,039</b>	<b>1,039</b>	<b>1,039</b>
<b>Interest bearing liabilities</b>					
Leases	8,775	7,358	5,894	4,380	2,863
<b>Total interest bearing liabilities</b>	<b>8,775</b>	<b>7,358</b>	<b>5,894</b>	<b>4,380</b>	<b>2,863</b>
<b>Provisions</b>					
Employee provisions	4,559	4,609	4,609	4,609	4,609
<b>Total provisions</b>	<b>4,559</b>	<b>4,609</b>	<b>4,609</b>	<b>4,609</b>	<b>4,609</b>
<b>Total liabilities</b>	<b>14,423</b>	<b>13,006</b>	<b>11,542</b>	<b>10,028</b>	<b>8,511</b>
<b>Net assets</b>	<b>5,155</b>	<b>9,109</b>	<b>8,702</b>	<b>8,351</b>	<b>8,078</b>
<b>EQUITY</b>					
Contributed equity	204	4,939	5,515	6,091	6,673
Reserves	539	539	539	539	539
Retained surplus (accumulated deficit)	4,412	3,631	2,648	1,721	866
<b>Total equity</b>	<b>5,155</b>	<b>9,109</b>	<b>8,702</b>	<b>8,351</b>	<b>8,078</b>

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	4,412	539	204	5,155
<b>Adjusted opening balance</b>	<b>4,412</b>	<b>539</b>	<b>204</b>	<b>5,155</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(781)	-	-	(781)
<b>Total comprehensive income</b>	<b>(781)</b>	<b>-</b>	<b>-</b>	<b>(781)</b>
of which:				
Attributable to the Australian Government	(781)	-	-	(781)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	4,735	4,735
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>4,735</b>	<b>4,735</b>
<b>Estimated closing balance as at 30 June 2021</b>	<b>3,631</b>	<b>539</b>	<b>4,939</b>	<b>9,109</b>
<b>Closing balance attributable to the Australian Government</b>	<b>3,631</b>	<b>539</b>	<b>4,939</b>	<b>9,109</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	18,910	20,933	20,806	20,832	21,083
Sale of goods and rendering of services	1,363	1,164	1,439	1,456	1,469
Net GST received	259	-	-	-	-
Other	182	-	-	-	-
<b>Total cash received</b>	<b>20,714</b>	<b>22,097</b>	<b>22,245</b>	<b>22,288</b>	<b>22,552</b>
<b>Cash used</b>					
Employees	15,245	15,923	16,067	16,254	16,530
Suppliers	4,488	4,673	4,646	4,464	4,469
Interest payments on lease liability	101	84	68	52	36
Other	185	-	-	-	-
<b>Total cash used</b>	<b>20,019</b>	<b>20,680</b>	<b>20,781</b>	<b>20,770</b>	<b>21,035</b>
<b>Net cash from/(used by) operating activities</b>	<b>695</b>	<b>1,417</b>	<b>1,464</b>	<b>1,518</b>	<b>1,517</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	6	-	-	-	-
<b>Total cash received</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	441	4,735	576	576	582
<b>Total cash used</b>	<b>441</b>	<b>4,735</b>	<b>576</b>	<b>576</b>	<b>582</b>
<b>Net cash from/(used by) investing activities</b>	<b>(435)</b>	<b>(4,735)</b>	<b>(576)</b>	<b>(576)</b>	<b>(582)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	852	4,735	576	576	582
<b>Total cash received</b>	<b>852</b>	<b>4,735</b>	<b>576</b>	<b>576</b>	<b>582</b>
<b>Cash used</b>					
Principal payments on lease liability	1,119	1,417	1,464	1,518	1,517
<b>Total cash used</b>	<b>1,119</b>	<b>1,417</b>	<b>1,464</b>	<b>1,518</b>	<b>1,517</b>
<b>Net cash from/(used by) financing activities</b>	<b>(267)</b>	<b>3,318</b>	<b>(888)</b>	<b>(942)</b>	<b>(935)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	152	145	145	145	145
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>145</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	590	4,735	576	576	582
Equity injections - Bill 2	68	-	-	-	-
<b>Total new capital appropriations</b>	<b>658</b>	<b>4,735</b>	<b>576</b>	<b>576</b>	<b>582</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	658	4,735	576	576	582
<b>Total items</b>	<b>658</b>	<b>4,735</b>	<b>576</b>	<b>576</b>	<b>582</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	68	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	590	4,735	576	576	582
<b>TOTAL</b>	<b>658</b>	<b>4,735</b>	<b>576</b>	<b>576</b>	<b>582</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	658	4,735	576	576	582
<b>Total cash used to acquire assets</b>	<b>658</b>	<b>4,735</b>	<b>576</b>	<b>576</b>	<b>582</b>

(a) Includes both current Bill 2 and prior Act 2 appropriations.

(b) Does not include annual finance lease costs. Include purchases from current and previous years' DCBs.

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2020-21)**

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2020</b>					
Gross book value	-	1,049	16	6,952	8,017
Gross book value - ROU assets	10,028	116	-	-	10,144
Accumulated depreciation/amortisation and impairment	-	(69)	-	(5,799)	(5,868)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,544)	-	-	-	(1,544)
<b>Opening net book balance</b>	<b>8,484</b>	<b>1,096</b>	<b>16</b>	<b>1,153</b>	<b>10,749</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	-	2,208	-	2,527	4,735
<b>Total additions</b>	<b>-</b>	<b>2,208</b>	<b>-</b>	<b>2,527</b>	<b>4,735</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(347)	-	(327)	(674)
Depreciation/amortisation on ROU assets	(1,521)	(3)	-	-	(1,524)
<b>Total other movements</b>	<b>(1,521)</b>	<b>(350)</b>	<b>-</b>	<b>(327)</b>	<b>(2,198)</b>
<b>As at 30 June 2021</b>					
Gross book value	-	3,257	16	9,479	12,752
Gross book value - ROU assets	10,028	116	-	-	10,144
Accumulated depreciation/amortisation and impairment	-	(416)	-	(6,126)	(6,542)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,065)	(3)	-	-	(3,068)
<b>Closing net book balance</b>	<b>6,963</b>	<b>2,954</b>	<b>16</b>	<b>3,353</b>	<b>13,286</b>

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.