

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 2023–24 to 2026–27 | ATSB](#)

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 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	6,675	8,200
Departmental appropriation ^(c)	25,270	26,064
s74 External Revenue ^(d)	1,469	1,469
Departmental capital budget ^(e)	1,371	627
Total departmental annual appropriations	<u>34,785</u>	<u>36,360</u>
Total departmental resourcing	34,785	36,360
Total resourcing for ATSB	34,785	36,360
	<u>2023-24</u>	<u>2024-25</u>
Average staffing level (number)	110	120

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

- (a) Appropriation Bill (No. 1) 2024-25.
- (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

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 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Transport Safety and Investigation Bodies - Financial Sustainability	1.1					
Departmental payments		-	3,898	-	-	-
Total		-	3,898	-	-	-
Savings from external labour-hire arrangements						
Departmental payments		-	(42)	-	-	-
Total		-	(42)	-	-	-
Total payment measures						
Departmental		-	3,856	-	-	-
Total		-	3,856	-	-	-

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.

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 the ATSB can be found at:

<https://www.atsb.gov.au/publications/corporate-plan/2023/corporate-plan-2023-24>

The most recent annual performance statement can be found at:

<https://www.atsb.gov.au/atsb-annual-reports>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Australian Transport Safety Bureau					
Departmental expenses					
Departmental appropriation	25,270	26,064	22,473	22,892	23,178
s74 External Revenue ^(a)	1,469	1,469	1,469	1,000	1,230
Expenses not requiring appropriation in the Budget year ^(b)	4,587	4,530	4,454	3,899	3,900
Departmental total	31,326	32,063	28,396	27,791	28,308
Total expenses for program 1.1	31,326	32,063	28,396	27,791	28,308
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriation	25,270	26,064	22,473	22,892	23,178
s74 External Revenue ^(a)	1,469	1,469	1,469	1,000	1,230
Expenses not requiring appropriation in the Budget year ^(b)	4,587	4,530	4,454	3,899	3,900
Departmental total	31,326	32,063	28,396	27,791	28,308
Total expenses for Outcome 1	31,326	32,063	28,396	27,791	28,308
Average staffing level (number)					
	2023-24	2024-25			
	110	120			

(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 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 2023–24	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: 2023–24 Last financial year 96% Target will be met 2022–23 financial year 73% Target not met
	KPI 2 – Number of Systemic, Defined, and Safety Study investigations completed by the ATSB that identify safety issues Target: 65% of investigations identify a safety issue	Target: 2023–24: 77% 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: 2023–24: 75% Target expected to be met
	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: 2023–24: The ATSB will conduct around twice the number of investigations per inspector Target will be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	KPI 5 – Median time to complete investigations Short investigations – 6 months Defined investigations – 12 months Systemic investigations – 18 months	Target: 2023–24 Short – 7.5 months Defined – 15.4 months Systemic – 29.3 months Target will not be met
	KPI 6 – Number of changes to the ATSB’s published investigation findings over the previous financial year	Target: 2023–24 Zero Target will be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	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
	KPI 2 – Number of Systemic, Defined, and Safety Study investigations completed by the ATSB that identify safety issues	Target: 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	Target: 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	Target: Projecting 90 active investigations
	KPI 5 – Median time to complete investigations	Short investigations tracking towards 6 months Defined investigations tracking towards 12 months Systemic investigations tracking towards 18 months
	KPI 6 – Number of changes to the ATSB’s published investigation findings over the previous financial year	Zero
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ATSB finances for the 2024–25 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 2024–25 and the forward years.

Revenue

Net appropriation revenue of \$26.1 million will be provided to the ATSB in 2024–25.

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 2024–25 is \$32.0 million, comprised of employee expenses (64 per cent), supplier expenses (29 per cent) and depreciation and finance costs (7.6 per cent).

Budgeted departmental balance sheet

The ATSB's budgeted balance sheet on 30 June 2025 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2023-24 and the Budget year.

The ATSB's major non-financial assets are buildings (\$5.8 million) in relation to their leased office accommodation, intangibles (\$2.9 million) and other property plant and equipment (\$3.0 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$6.1 million) and accrued employee leave entitlements (\$5.8 million).

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	19,653	20,566	18,562	18,933	19,312
Suppliers	9,265	9,298	7,533	7,066	6,616
Depreciation and amortisation ^(a)	2,372	2,177	2,294	1,753	2,300
Finance costs	36	22	7	39	80
Total expenses	31,326	32,063	28,396	27,791	28,308
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,469	1,469	1,469	1,000	1,230
Other	3,732	3,732	3,732	3,000	2,700
Total own-source revenue	5,201	5,201	5,201	4,000	3,930
Total own-source income	5,201	5,201	5,201	4,000	3,930
Net (cost of)/contribution by services	(26,125)	(26,862)	(23,195)	(23,791)	(24,378)
Revenue from Government	25,270	26,064	22,473	22,892	23,178
Surplus/(deficit) attributable to the Australian Government	(855)	(798)	(722)	(899)	(1,200)
Total comprehensive income/(loss) attributable to the Australian Government	(855)	(798)	(722)	(899)	(1,200)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(855)	(798)	(722)	(899)	(1,200)
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a)	934	900	900	902	1,100
plus: depreciation/amortisation expenses for ROU assets ^(b)	1,438	1,277	1,394	851	1,200
less: lease principal repayments ^(b)	(1,517)	(1,379)	(1,572)	(854)	(1,100)
Net cash operating surplus/ (deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (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 leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	240	240	240	240	240
Trade and other receivables	7,996	7,996	7,996	7,996	7,996
Other financial assets	9	9	9	9	9
Total financial assets	8,245	8,245	8,245	8,245	8,245
Non-financial assets					
Land and buildings	6,687	5,856	5,073	4,222	3,022
Property, plant and equipment	3,129	3,016	2,912	2,788	2,643
Heritage and Cultural	16	16	16	16	16
Intangibles	3,055	2,895	2,737	2,605	2,303
Other non-financial assets	593	593	593	593	593
Total non-financial assets	13,480	12,376	11,331	10,224	8,577
Total assets	21,725	20,621	19,576	18,469	16,822
LIABILITIES					
Payables					
Suppliers	504	504	504	504	504
Total payables	504	504	504	504	504
Interest bearing liabilities					
Leases	7,048	6,115	5,154	4,300	3,200
Total interest bearing liabilities	7,048	6,115	5,154	4,300	3,200
Provisions					
Employee provisions	5,840	5,840	5,840	5,840	5,840
Total provisions	5,840	5,840	5,840	5,840	5,840
Total liabilities	13,392	12,459	11,498	10,644	9,544
Net assets	8,333	8,162	8,078	7,825	7,278
EQUITY					
Contributed equity	7,470	8,097	8,735	9,381	10,034
Reserves	1,146	1,146	1,146	1,146	1,146
Retained surplus (accumulated deficit)	(283)	(1,081)	(1,803)	(2,702)	(3,902)
Total equity	8,333	8,162	8,078	7,825	7,278

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(283)	1,146	7,470	8,333
Adjusted opening balance	(283)	1,146	7,470	8,333
Comprehensive income				
Surplus/(deficit) for the period	(798)	-	-	(798)
Total comprehensive income	(798)	-	-	(798)
of which:				
Attributable to the Australian Government	(798)	-	-	(798)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	627	627
Sub-total transactions with owners			627	627
Estimated closing balance as at 30 June 2025	(1,081)	1,146	8,097	8,162
Closing balance attributable to the Australian Government	(1,081)	1,146	8,097	8,162

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	25,270	26,064	22,473	22,892	23,178
Sale of goods and rendering of services	1,469	1,469	1,469	1,000	1,230
Total cash received	26,739	27,533	23,942	23,892	24,408
Cash used					
Employees	19,653	20,566	18,562	18,933	19,312
Suppliers	5,533	5,566	3,801	4,066	3,916
Interest payments on lease liability	36	22	7	39	80
Total cash used	25,222	26,154	22,370	23,038	23,308
Net cash from/(used by) operating activities	1,517	1,379	1,572	854	1,100
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,371	627	638	646	653
Total cash used	1,371	627	638	646	653
Net cash from/(used by) investing activities	(1,371)	(627)	(638)	(646)	(653)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,371	627	638	646	653
Total cash received	1,371	627	638	646	653
Cash used					
Principal payments on lease liability	1,517	1,379	1,572	854	1,100
Total cash used	1,517	1,379	1,572	854	1,100
Net cash from/(used by) financing activities	(146)	(752)	(934)	(208)	(447)
Net increase/(decrease) in cash held					
Cash and cash equivalents at the beginning of the reporting period	240	240	240	240	240
Cash and cash equivalents at the end of the reporting period	240	240	240	240	240

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,371	627	638	646	653
Total new capital appropriations	1,371	627	638	646	653
<i>Provided for:</i>					
Purchase of non-financial assets	1,371	627	638	646	653
Total items	1,371	627	638	646	653
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation DCB ^(a)	1,371	627	638	646	653
TOTAL	1,371	627	638	646	653
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,371	627	638	646	653
Total cash used to acquire assets	1,371	627	638	646	653

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 2024–25)

	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 2024					
Gross book value	-	4,604	16	5,317	9,937
Gross book value - ROU assets	10,883	115	-	-	10,998
Accumulated depreciation/amortisation and impairment	-	(1,550)	-	(2,262)	(3,812)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,196)	(40)	-	-	(4,236)
Opening net book balance	6,687	3,129	16	3,055	12,887
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	260	-	367	627
By purchase - appropriation ordinary annual services - ROU assets	446	-	-	-	446
Total additions	446	260	-	367	1,073
Other movements					
Depreciation/amortisation expense	-	(333)	-	(527)	(860)
Depreciation/amortisation on ROU assets	(1,277)	(40)	-	-	(1,317)
Total other movements	(1,277)	(373)	-	(527)	(2,177)
As at 30 June 2025					
Gross book value	-	4,864	16	5,684	10,564
Gross book value - ROU assets	11,329	115	-	-	11,444
Accumulated depreciation/amortisation and impairment	-	(1,883)	-	(2,789)	(4,672)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,473)	(80)	-	-	(5,553)
Closing net book balance	5,856	3,016	16	2,895	11,783

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-25 for depreciation/amortisation expenses, Departmental capital budget or other operational expenses.