

**Australian Transport Safety
Bureau**

**Entity resources and planned
performance**

Australian Transport Safety Bureau

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Australian Transport Safety Bureau

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transport Safety Bureau (ATSB) is an independent statutory agency of the Australian Government conducting safety investigations in the aviation, rail and interstate and overseas shipping modes of transport. It is governed by a Commission and is entirely separate from transport regulators, policy makers and service providers.

The ATSB's purpose is to influence transport safety improvements for the greatest public benefit through independent no-blame investigations and fostering safety awareness.

The *Transport Safety Investigation Act 2003* (TSI Act) makes it clear that, in carrying out its purpose, the ATSB cannot apportion blame, assist in determining liability or, as a general rule, assist in court proceedings. The ATSB's sole focus is the prevention of future accidents and the improvement of transport safety.

In prioritising the public benefit, the ATSB focuses on:

- preventing death and serious injuries of passengers and workers on an aircraft, train or ship
- accidents that may cause significant financial costs, particularly where there is significant damage to public infrastructure or an impact on the national economy.

The ATSB does not have powers to force operators, manufacturers or regulators to take action. The ATSB relies on its ability to influence to promote and encourage safety action. The ATSB uses its authority, knowledge, position and relationships to communicate and shape the decisions of others. Where the ATSB is concerned that not enough is being done in response to safety issues being raised, the ATSB will work to campaign for action that prevents accidents.

The ATSB does not have the resources to investigate every accident and incident that occurs in the aviation, rail and marine sectors each year. In order to provide assurance that the ATSB's finite resources are being used for the greatest safety benefit, the ATSB will continue to work with government and industry stakeholders to clarify the priorities for its existing jurisdiction and the potential for its expansion. For rail investigations, the ATSB is only able to commence a limited number of investigations each year. The ATSB relies on resources provided by the states and territories through agreements. Not all states and territories contribute resources.

The ATSB maintains a national information set of all safety-related occurrences in aviation and of all accidents and significant safety occurrences in rail, and the interstate and overseas marine sectors. The information it holds is essential to its capacity to analyse broad safety trends and inform its investigations, safety education work, as well as

constituting an important public information resource. The ATSB is enhancing its capacity for a data driven approach to the performance of its investigation, research, communication, and education functions.

The ATSB is committed to close engagement with its international counterpart agencies and relevant multilateral organisations. The ATSB will continue to engage with countries in the Asia-Pacific region, particularly with Indonesia and Papua New Guinea to support transport safety objectives in this region.

The ATSB invests in enhancing the methodologies and techniques used by accident investigation authorities in transport and non-transport modes across the world. The ATSB does this in partnership with the Royal Melbourne Institute of Technology University (RMIT) to deliver transport safety investigation qualifications. This strategic partnership provides industry with access to high quality training in transport accident investigation.

Detailed information about the ATSB's purpose, operating context, activities and performance measures is published in the ATSB Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity 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 entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

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: Australian Transport Safety Bureau resource statement – Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	9,525	7,922
Departmental appropriation ^(c)	25,929	26,373
s74 External Revenue ^(d)	1,469	1,000
Departmental capital budget ^(e)	636	647
Total departmental annual appropriations	37,559	35,942
Total departmental resourcing	37,559	35,942
Total resourcing for ATSB	37,559	35,942
	2025-26	2026-27
Average staffing level (number)	110	110

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

- a) Appropriation Bill (No. 1) 2026-27.
- b) Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and 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 Australian Transport Safety Bureau are detailed in the *Budget Paper No. 2 – Budget Measures* and are summarised below.

Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)	1.1					
Departmental payment		-	-	-	-	(790)
Total		-	-	-	-	(790)
Supporting Transport Priorities	1.1					
Departmental payments		-	4,070	4,130	4,178	4,232
Total		-	4,070	4,130	4,178	4,232
Total payment measures						
Departmental		-	4,070	4,130	4,178	3,442
Total		-	4,070	4,130	4,178	3,442

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 – Budget Measures* as 'various agencies' under the cross portfolio section.

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 ATSB can be found at:

<https://www.atsb.gov.au/sites/default/files/2025-08/Final%20ATSB%20Corporate%20Plan%202025-26.pdf>

The most recent annual performance statement can be found at:

<https://www.atsb.gov.au/sites/default/files/2026-02/ATSB%20Annual%20Report%202024-25%20-%20Accessible%20-%20FA.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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Australian Transport Safety Bureau					
Departmental expenses					
Departmental appropriation	25,929	26,373	26,850	27,148	27,593
s74 External Revenue ^(a)	1,469	1,000	1,230	1,290	1,344
Expenses not requiring appropriation in the Budget year ^(b)	6,465	3,899	3,900	4,611	4,938
Departmental total	33,863	31,272	31,980	33,049	33,875
Total expenses for Program 1.1	33,863	31,272	31,980	33,049	33,875
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriation	25,929	26,373	26,850	27,148	27,593
s74 External Revenue ^(a)	1,469	1,000	1,230	1,290	1,344
Expenses not requiring appropriation in the Budget year ^(b)	6,465	3,899	3,900	4,611	4,938
Departmental total	33,863	31,272	31,980	33,049	33,875
Total expenses for Outcome 1	33,863	31,272	31,980	33,049	33,875
	2025-26	2026-27			
Average staffing level (number)	110	110			

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

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and the value of services ATSB will receive free of charge from the Victorian Chief Investigator, the New South Wales 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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 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"> Investigating transport safety matters Collecting, analysing and sharing safety data Influencing safety improvement Providing leadership in transport safety investigation 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Percentage of investigations completed within 18 months	Target: 65% within 1 year On track to achieve target
	Percentage of investigations that have a report published within 12 months	Target: 80% within 1 year On track to achieve target
	Percentage of non-investigation products that are published within set timeframes	Target: 90% of aviation mandatory notifications (reportable matters) within 30 days 90% of occurrence briefs within 6 weeks 90% of outcomes from de-identified confidential reports (REPCON) within 4 months Target expected to be met over 2026-27
	Percentage of safety issues that are addressed within the required timeframes	Target: 65% within 1 year Target: 85% within 2 years On track to achieve target
	Stakeholder engagement with ATSB safety messages	Target: Increased engagement with ATSB content on digital platforms (the ATSB website and social media channels). On track to achieve target

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Demonstrated contribution towards best practice in transport safety investigation and reporting	Target: The ATSB demonstrates contribution through: <ul style="list-style-type: none"> • improved education outcomes • enhancements in investigation techniques • domestic and international representation • assistance to investigations undertaken in other countries On track to achieve target
Year	Performance measures	Planned performance results
Budget Year 2026-27	As per 2025-26	As per 2025-26
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 budget financial statements

Budgeted departmental income statement

The ATSB is anticipating a \$2.0 million operating deficit in 2025-26, driven by the need to increase expenses in order to discharge its legislated functions and objectives. The ATSB is planning for a break-even operating result, adjusted for depreciation and amortisation expense, in 2026-27 and the forward years.

Revenue

Net appropriation revenue of \$26.4 million will be provided to the ATSB in 2026-27.

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 and Western Australia for safety investigations ATSB undertook 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 (\$0.1 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 (\$3.0 million).

Expenses

Budgeted operating expenditure in 2026-27 is \$31.3 million, comprised of employee expenses (69%), supplier expenses (24%) and depreciation and finance costs (7.0%).

Budgeted departmental balance sheet

The ATSB's budgeted balance sheet on 30 June 2027 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2025-26 and the Budget year.

The ATSB's major non-financial assets are buildings (\$7.9 million) in relation to their leased office accommodation, intangibles (\$1.2 million) and other property plant and equipment (\$2.2 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$8.4 million) and accrued employee leave entitlements (\$7.0 million).

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	22,517	21,389	21,804	22,412	23,041
Suppliers	9,045	8,091	7,796	7,817	7,970
Depreciation and amortisation ^(a)	2,294	1,753	2,300	2,750	2,784
Finance costs	7	39	80	70	80
Total expenses	33,863	31,272	31,980	33,049	33,875
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,469	1,000	1,230	1,290	1,344
Other	3,732	3,000	2,700	3,290	3,507
Total own-source revenue	5,201	4,000	3,930	4,580	4,851
Net (cost of)/contribution by services	(28,662)	(27,272)	(28,050)	(28,469)	(29,024)
Revenue from Government	25,929	26,373	26,850	27,148	27,593
Surplus/(deficit) attributable to the Australian Government	(2,733)	(899)	(1,200)	(1,321)	(1,431)
Total comprehensive income/(loss) attributable to the Australian Government	(2,733)	(899)	(1,200)	(1,321)	(1,431)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(2,733)	(899)	(1,200)	(1,321)	(1,431)
<i>plus:</i> depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a)	900	902	1,100	1,550	1,341
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b)	1,394	851	1,200	1,200	1,443
<i>less:</i> lease principal repayments ^(b)	(1,572)	(854)	(1,100)	(1,429)	(1,353)
Net cash operating surplus/ (deficit)	(2,011)	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	144	144	144	144	144
Trade and other receivables	11,948	11,948	11,948	11,948	11,948
Total financial assets	12,092	12,092	12,092	12,092	12,092
Non-financial assets					
Land and buildings	8,786	7,935	6,735	5,535	4,092
Property, plant and equipment	2,341	2,218	2,078	1,543	1,211
Heritage and Cultural	16	16	16	16	16
Intangibles	1,370	1,238	936	586	250
Other non-financial assets	639	639	639	639	639
Total non-financial assets	13,152	12,046	10,404	8,319	6,208
Total assets	25,244	24,138	22,496	20,411	18,300
LIABILITIES					
Payables					
Suppliers	357	357	357	357	357
Total payables	3,653	3,653	3,653	3,653	3,653
Interest bearing liabilities					
Leases	9,278	8,424	7,324	5,895	4,542
Total interest bearing liabilities	9,278	8,424	7,324	5,895	4,542
Provisions					
Employee provisions	7,054	7,054	7,054	7,054	7,054
Total provisions	7,054	7,054	7,054	7,054	7,054
Total liabilities	19,985	19,131	18,031	16,602	15,249
Net assets	5,259	5,007	4,465	3,809	3,051
EQUITY					
Contributed equity	8,733	9,380	10,038	10,703	11,376
Reserves	1,146	1,146	1,146	1,146	1,146
Retained surplus (accumulated deficit)	(4,620)	(5,519)	(6,719)	(8,040)	(9,471)
Total equity	5,259	5,007	4,465	3,809	3,051

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(4,620)	1,146	8,733	5,259
Adjusted opening balance	(4,620)	1,146	8,733	5,259
Comprehensive income				
Surplus/(deficit) for the period	(899)	-	-	(899)
Total comprehensive income	(899)	-	-	(899)
of which:				
Attributable to the Australian Government	(899)	-	-	(899)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	647	647
Sub-total transactions with owners	-	-	647	647
Estimated closing balance as at 30 June 2027	(5,519)	1,146	9,380	5,007
Closing balance attributable to the Australian Government	(5,519)	1,146	9,380	5,007

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	27,940	26,373	26,850	27,148	27,593
Sale of goods and rendering of services	1,469	1,000	1,230	1,290	1,344
Total cash received	29,409	27,373	28,080	28,438	28,937
Cash used					
Employees	22,517	21,389	21,804	22,412	23,041
Suppliers	5,313	5,091	5,096	4,527	4,463
Interest payments on lease liability	7	39	80	70	80
Total cash used	27,837	26,519	26,980	27,009	27,584
Net cash from/(used by) operating activities	1,572	854	1,100	1,429	1,353
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	636	647	658	665	673
Total cash used	636	647	658	665	673
Net cash from/(used by) investing activities	(636)	(647)	(658)	(665)	(673)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	636	647	658	665	673
Total cash received	636	647	658	665	673
Cash used					
Principal payments on lease liability	1,572	854	1,100	1,429	1,353
Total cash used	1,572	854	1,100	1,429	1,353
Net cash from/(used by) financing activities	(936)	(207)	(442)	(764)	(680)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	144	144	144	144	144
Cash and cash equivalents at the end of the reporting period	144	144	144	144	144

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	636	647	658	665	673
Total new capital appropriations	636	647	658	665	673
Provided for:					
<i>Purchase of non-financial assets</i>	636	647	658	665	673
Total items	636	647	658	665	673
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	636	647	658	665	673
TOTAL	636	647	658	665	673
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	636	647	658	665	673
Total cash used to acquire assets	636	647	658	665	673

Prepared on Australian Accounting Standards basis.

a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2026-27)

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2025					
Gross book value	-	4,035	16	4,849	8,900
Gross book value - ROU assets	14,262	133	-	-	14,395
Accumulated depreciation/ amortisation and impairment	-	(1,799)	-	(3,479)	(5,278)
Accumulated depreciation/ amortisation and impairment - ROU assets	(5,476)	(28)	-	-	(5,504)
Opening net book balance	8,786	2,341	16	1,370	12,513
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	251	-	396	647
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-	-
Total additions	-	251	-	396	647
Other movements					
Depreciation/amortisation expense	-	(374)	-	(528)	(902)
Depreciation/amortisation on ROU assets	(851)	-	-	-	(851)
Total other movements	(851)	(374)	-	(528)	(1,753)
As at 30 June 2026					
Gross book value	-	4,286	16	5,245	9,547
Gross book value - ROU assets	14,262	133	-	-	14,395
Accumulated depreciation/ amortisation and impairment	-	(2,173)	-	(4,007)	(6,180)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,327)	(28)	-	-	(6,355)
Closing net book balance	7,935	2,218	16	1,238	11,407

Prepared on Australian Accounting Standards basis.

a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-27 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.