

Financial statements

Asbestos Safety and Eradication Agency

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2020 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*, and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Asbestos Safety and Eradication Agency will be able to pay its debts as and when they fall due.



Signed.....

Justine Ross
Chief Executive Officer

17 September 2020



Signed.....

Shane McArdle
Chief Financial Officer

17 September 2020

Certification

Primary financial statement

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Asbestos Safety and Eradication Agency
Statement of Comprehensive Income
for the period ended 30 June 2020

	Notes	2020 \$'000	2019 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee Benefits	1.1A	1,892	1,447	1,648
Suppliers	1.1B	1,387	2,119	1,963
Depreciation and amortisation	2.2A	322	42	59
Finance Costs		3	-	-
Impairment Loss Allowance on Financial Instruments		3	-	-
Total expenses		3,606	3,608	3,670
Own-Source Income				
Own-source revenue				
Revenue from contracts with customers	1.2A	173	226	225
Other Revenue	1.2B	60	80	73
Total own-source revenue		233	306	298
Total own-source income		233	306	298
Net (cost of)/contribution by services		(3,373)	(3,302)	(3,372)
Revenue from Government	1.2C	3,313	3,318	3,313
Surplus/(Deficit) on continuing operations		(60)	16	(59)
Total Comprehensive income/(loss)		(60)	16	(59)

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

Statement of Comprehensive Income for not-for-profit Reporting Entities

Variances are considered to be 'major' when the difference is greater than 10% or more than \$50,000 or a lesser amount if pertinent to the understanding of the financial statements.

1. Employee benefits - the variance reflects the use of non-ongoing APS staff as opposed to contractors.
2. Suppliers - the variance is a result of comment 1. combined with the adoption of AASB 16 which moved accommodation costs to depreciation.
3. Depreciation - the variance is explained in comment 2.
4. Revenue from contracts with customers - ASEA received less registrations and sponsorship than anticipated for the conference due to the event being held in Western Australia.

Asbestos Safety and Eradication Agency
Statement of Financial Position
as at 30 June 2020

	Notes	2020 \$'000	2019 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and Cash Equivalents	2.1A	195	85	64
Trade and Other Receivables	2.1B	3,746	3,923	4,192
Total financial assets		3,941	4,008	4,256
Non-financial assets				
Buildings	2.2A	137	-	-
Leasehold improvements	2.2A	8	24	40
Plant and equipment	2.2A	84	70	88
Computer software	2.2A	106	-	-
Prepayments		11	52	64
Total non-financial assets		346	146	192
Total assets		4,287	4,154	4,448
LIABILITIES				
Payables				
Suppliers		67	126	519
Other Payables	2.3A	29	131	122
Total payables		96	257	641
Interest bearing liabilities				
Leases	2.4A	141	-	-
Total interest bearing liabilities		141	-	-
Provisions				
Employee Provisions	4.1A	385	257	230
Total provisions		385	257	230
Total liabilities		622	514	871
Net assets		3,665	3,640	3,577
EQUITY				
Contributed equity		396	337	396
Retained surplus/(Accumulated deficit)		3,269	3,303	3,181
Total equity		3,665	3,640	3,577

The above statement should be read in conjunction with the accompanying notes.
The Right of Use asset relating to the property lease is included in Buildings.

Budget Variances Commentary

Statement of Financial Position for not-for-profit Reporting Entities

Variations are considered to be 'major' when the difference is greater than 10% or more than \$50,000 or a lesser amount if pertinent to the understanding of the financial statements.

1. Financial assets - Cash variance relates to anticipated liquidity needs at year end that did not eventuate. The variance in Trade receivables reflects the utilisation of the departmental capital budget to purchase non financial assets.
2. Non-financial assets - The variance is a result of the adoption of the new AASB16 accounting standard and the purchase of intangibles which were not reflected in the budget figures.
3. Payables - Supplier payables is lower than budget due to the payment to suppliers before year end. Other payables variance is due to the implementation of AASB16 and the fact that the agency will not be hosting a conference in the first half of 2020-21.
4. Provisions - The over achievement of budget is a result of ASEA bringing to account the employee leave liabilities which reflect ASEA's current staffing profile of long term public servants.

Asbestos Safety and Eradication Agency

Statement of Changes in Equity

for the period ended 30 June 2020

	2020 \$'000	2019 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	337	278	337
Adjusted opening balance	337	278	337
Transactions with owners			
Contributions by owners			
Departmental capital budget	59	59	59
Total transactions with owners	59	59	59
Closing balance as at 30 June	396	337	396
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	3,303	3,287	3,240
Adjustment on initial application of AASB 16	26		
Adjusted opening balance	3,329	3,287	3,240
Comprehensive income			
Surplus/(Deficit) for the period	(60)	16	(59)
Total comprehensive income	(60)	16	(59)
Closing balance as at 30 June	3,269	3,303	3,181
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	3,640	3,565	3,577
Adjustment for changes in accounting policies	26	-	-
Adjusted opening balance	3,666	3,565	3,577
Comprehensive income			
Surplus/(Deficit) for the period	(60)	16	(59)
Total comprehensive income	(60)	16	(59)
Transactions with owners			
Contributions by owners			
Departmental capital budget	59	59	59
Total transactions with owners	59	59	59
Closing balance as at 30 June	3,665	3,640	3,577

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variances Commentary

Statement of Changes in Equity for not-for-profit Reporting Entities

Variances are considered to be 'major' when the difference is greater than 10% or more than \$50,000 or a lesser amount if pertinent to the understanding of the financial statements.

1. Opening balances carried forward for retained earnings and total equity reflect the budget being prepared before 2018-19 actual results were known.

Asbestos Safety and Eradication Agency

Cash Flow Statement

for the period ended 30 June 2020

Notes	2020 \$'000	2019 \$'000	Budget \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	3,550	3,575	3,313
Sale of goods and rendering of services	190	245	225
Net GST received	105	168	-
Other	44	92	-
Total cash received	3,890	4,080	3,538
Cash used			
Employees	1,834	1,527	1,648
Suppliers	1,581	2,546	1,890
Borrowing costs	3	-	-
Total cash used	3,418	4,072	3,538
Net cash from/(used by) operating activities	472	8	-
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment	151	19	59
Total cash used	151	19	59
Net cash from/(used by) investing activities	(151)	(19)	(59)
FINANCING ACTIVITIES			
Cash received			
Contributed Equity	59	32	59
Total cash received	59	32	59
Cash used			
Principal payments of lease liabilities	270	-	-
Total cash used	270	-	-
Net cash from/(used by) financing activities	(211)	32	59
Net increase/(decrease) in cash held	109	21	-
Cash and cash equivalents at the beginning of the reporting period	85	64	64
Cash and cash equivalents at the end of the reporting period	195	85	64

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

Cash Flow Statement for not-for-profit Reporting Entities

- Operating activities - Cash received: "Appropriations and Cash and cash equivalents" at the beginning of the reporting period variations relate to the PBS budget position being prepared prior to 2018-19 actual results being known. Anticipated receipts for the conference were not realised. "GST" and "Other" were not included in budget estimation. The increase in appropriations used resulted from actual cash drawn down of funds to pay suppliers accrued from previous year.
- Operating activities - Cash used: "Employees" and "Suppliers" main variance reflects the impact of engaging non-ongoing APS staff rather than contractors.
- Investing activities - Cash used: "Purchase of property plant and equipment" variance due to the redeveloped web site and laptop purchases.
- Financing Activities - Cash received: "Contributed Equity" - ASEA only draws down capital funds for actual purchases. Refer cash used - Purchase of property plant and equipment comment above.
- Financing Activities - Cash used: "Principal payment of lease liabilities" is a result of the application of AASB16
- Net increase/(decrease) in cash held - variance relates to impact of over anticipation of liquidity needs as mention in the balance sheet commentary.

Overview

The Asbestos Safety and Eradication Agency (ASEA) is an Australian Government controlled entity. It is a not-for-profit entity. ASEA was established by the *Asbestos Safety and Eradication Agency Act 2013* to administer the National Strategic Plan for Asbestos Management and Awareness (NSP).

The Basis of Preparation

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)*; and
- b) Australian Accounting Standards and Interpretations – Reduced Disclosure Requirements issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values are rounded to nearest thousand dollars unless otherwise specified.

New Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date as stated in the standard.

Application of AASB 16 Leases

ASEA adopted AASB 16 using the modified retrospective approach, under which the cumulative effect of initial application is recognised in retained earnings at 1 July 2019. Accordingly, the comparative information presented for 2019 is not restated, that is, it is presented as previously reported under AASB 117 and related interpretations.

On adoption of AASB 16, ASEA recognised right-of-use assets and lease liabilities in relation to the lease of office space which had previously been classified as operating leases.

The lease liabilities were measured at the present value of the remaining lease payments, discounted using ASEA's incremental borrowing rate as at 1 July 2019. ASEA's incremental borrowing rate is the rate at which a similar borrowing could be obtained from an independent creditor under comparable terms and conditions. The weighted-average rate applied was 1.0%.

The right-of-use assets were measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments.

Impact on transition

On transition to AASB 16, ASEA recognised additional right-of-use assets and additional lease liabilities, recognising the difference in retained earnings. The impact on transition is summarised below:

Departmental	1 July 2019 \$'000
Right-of-use assets - property, plant and equipment	411
Lease liabilities	300
Retained earnings	26

The following table reconciles the Departmental minimum lease commitments disclosed in ASEA's 30 June 2019 annual financial statements to the amount of lease liabilities recognised on 1 July 2019:

	1 July 2019
	\$'000
Minimum operating lease commitment	415
Undiscounted lease payments	415
Less: effect of discounting using the incremental borrowing rate as at the date of initial application	3
	<hr/>
Lease liabilities recognised at 1 July 2019	412

Taxation

The ASEA is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and non-financial assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables

Events After the Reporting Period

There have been no events subsequent to 30 June 2020 that have the potential to significantly affect the ongoing structure and financial activities of the agency.

Impact of COVID-19

In preparing ASEA's financial statements, the impacts of COVID-19 have been considered in the assumptions and estimates used in impairment testing of financial and non-financial assets, fair value measurements and other areas of the financial statements such as the recognition of provisions. Although there have been events and conditions related to COVID-19 that have impacted ASEA, they do not culminate in material uncertainty about ASEA's ability to continue as a going concern. ASEA will continue to monitor this assessment as changes occur in its operating environment.

Asbestos Safety and Eradication Agency

Financial Performance

This section analyses the financial performance of Asbestos Safety and Eradication Agency for the year ended 2020.

1.1 Expenses

	2020	2019
	\$'000	\$'000
1.1A: Employee Benefits		
Wages and salaries	1,442	1,156
Superannuation		
Defined contribution plans	151	100
Defined benefit plans	93	88
Leave and other entitlements	205	74
Separation and redundancies	-	29
Total employee benefits	1,892	1,447

Accounting Policy

Accounting policies for employee related expenses is contained in the People and relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Accommodation hosting	104	-
Contractors	201	434
Consultants	172	427
Conferences	309	308
Travel	115	141
Marketing	77	104
Services Provided Free of Charge	60	80
Shared Services Centre charges	201	159
Printing/recruitment/training and Other administrative costs	141	188
Total goods and services supplied or rendered	1,380	1,841
Goods supplied	81	161
Services rendered	1,299	1,680
Total goods and services supplied or rendered	1,380	1,841

Other suppliers

Operating lease rentals ¹	-	272
Workers compensation expenses	7	6
Total other suppliers	7	278
Total suppliers	1,387	2,119

Leasing commitments

1. ASEA has applied AASB 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under AASB 117.

Asbestos Safety and Eradication Agency in its capacity as lessee of part Level 10, 255 Elizabeth Street, Sydney has entered into a 5 year Sub-lease arrangement ending 31 December 2020 with no option to extend. Lease payments are subject to an increase of 3.75% per annum as per the Memorandum of Understanding (MOU) sub-lease agreement.

Accounting Policy

Where an asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

Asbestos Safety and Eradication Agency**1.2 Own-Source Revenue and gains**

	2020	2019
	\$'000	\$'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers		
Rendering of services	173	226
Total revenue from contracts with customers	173	226
Disaggregation of revenue from contracts with customers		
Annual conference registrations fees	108	155
Annual conference sponsorships and trade stall holders	65	71
Total annual conference revenue	173	226

Accounting Policy

ASEA hosted a conference in Perth in November 2019 to which attendees paid a registration fee and the agency received some sponsorship support.

The price of the service provided was fixed and there was no non-cash consideration component. The revenue was recognised at the point of the conference completion.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

1.2B: Other Revenue

Resources received free of charge		
External audit fee ANAO	60	80
Total other revenue	60	80

Accounting Policy**Resources Received Free of Charge**

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

1.2C: Revenue from Government

Appropriations		
Departmental appropriations	3,313	3,318
Total revenue from Government	3,313	3,318

Accounting Policy**Revenue from Government**

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the entity gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Asbestos Safety and Eradication Agency

Financial Position

This section analyses Asbestos Safety and Eradication Agency's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2020	2019
	\$'000	\$'000

2.1A: Cash and Cash Equivalents

Cash on hand or on deposit	195	85
Total cash and cash equivalents	195	85

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- cash on hand; and
- demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

2.1B: Trade and Other Receivables

Goods and services receivables

Goods and services	83	23
Total goods and services receivables	83	23

Appropriations receivables

Appropriation receivable	3,640	3,877
Total appropriations receivables	3,640	3,877

Other receivables

GST receivable from the Australian Taxation Office	23	23
Total other receivables	23	23
Total trade and other receivables (gross)	3,746	3,923
Total trade and other receivables (net)	3,746	3,923

Credit terms for goods and services were within 30 days (2019: 30 days).

Accounting Policy

Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Note: Financial assets measured at fair value through other comprehensive income are not reduced by an impairment loss account. This loss account should not be reported in the Statement of Financial Position separately, and should be disclosed in the notes. An additional disclosure will need to be included to meet this requirement as per AASB 9.16A.

Asbestos Safety and Eradication Agency

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2019					
Gross book value	-	74	122	-	196
Accumulated depreciation, amortisation and impairment	-	(50)	(52)	-	(102)
Total as at 1 July 2019	-	24	70	-	94
Recognition of right of use asset on initial application of AASB 16	411	-	-	-	411
Adjusted total as at 1 July 2019	411	24	70	-	506
Additions					
Purchase	-	-	45	-	45
Internally developed	-	-	-	106	106
Depreciation and amortisation	(274)	(16)	(31)	-	(322)
Total as at 30 June 2020	137	8	84	106	336
Total as at 30 June 2020 represented by					
Gross book value	411	74	167	106	759
Accumulated depreciation, amortisation and impairment	(274)	(66)	(83)	-	(424)
Total as at 30 June 2020	137	8	84	106	336

There were no indicators of impairment found for property, plant and equipment.

Property, plant and equipment and intangibles are not expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets

No revaluation performed as assets are less than 3 years old and internally assessed as still fit for purpose.

Asbestos Safety and Eradication Agency

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are initially recognised at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned. On initial adoption of AASB 16 the ASEA has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets. No revaluation performed as assets are less than 3 years old and internally assessed as still fit for purpose.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Class	2020	2019
Leasehold Improvements:	Lesser of 4 years or the lease term.	Lesser of 4 years or the lease term.
Plant and Equipment:	4 to 5 years	4 to 5 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2020. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The entity's intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the entity's software are 2 to 3 years (2019: N/A).

All software assets were assessed for indications of impairment as at 30 June 2020.

Asbestos Safety and Eradication Agency**2.3 Payables**

	2020	2019
	\$'000	\$'000
2.3A: Other Payables		
Salaries and wages	25	14
Superannuation	4	2
Separations and redundancies	-	65
Fixed lease increase ¹	-	26
Prepayments received/unearned income	-	24
Total other payables	29	131

1. The Entity has applied AASB 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under AASB 117.

2.4 Interest Bearing Liabilities

	2020	2019
	\$'000	\$'000
2.4A: Leases		
[Disclose by class]	-	-
Finance Leases ¹	141	-
Total leases	141	-

1. The Entity has applied AASB 16 using the modified retrospective approach and therefore the comparative Total cash outflow for leases for the year ended 30 June 2020 was \$273,219.

Accounting Policy

Refer to Overview section for the accounting policy on leases.

Funding

This section identifies Asbestos Safety and Eradication Agency's funding structure.

3.1 Appropriations

3.1A: Annual Appropriations ('Recoverable GST exclusive')

Annual Appropriations for 2020

	Annual Appropriation \$'000	Adjustments to appropriation ³ \$'000	Total appropriation \$'000	Appropriation applied in 2020 (current and prior years) \$'000	Variance ¹ \$'000
Departmental					
Ordinary annual services	3,313	233	3,546	3,655	(109)
Capital Budget ²	59	-	59	59	-
Total departmental	3,372	233	3,605	3,714	(109)

1. The variance in the Departmental ordinary annual services relates to prior year supplier payables settled in the current financial year.
2. Departmental Capital Budgets are appropriated through Appropriation Act (No.1). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.
3. Adjustments to Appropriations relate to S74 Receipts for ASEA's annual conference and leave liability for staff transferring into ASEA. Note that this amount was not reflected in CBMS as per usual practice due to an oversight.

Annual Appropriations for 2019

	Annual Appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2019 (current and prior years) \$'000	Variance ¹ \$'000
Departmental					
Ordinary annual services	3,318	296	3,614	3,893	(279)
Capital Budget ³	59	-	59	33	26
Total departmental	3,377	296	3,673	3,926	(253)

1. The variance in the Departmental ordinary annual services relates to the settlement of 2017-18 supplier payables in the current financial year.
2. Adjustments to Appropriations relate to S74 Receipts for ASEA's annual conference and leave liability for staff transferring into ASEA.
3. Departmental Capital Budgets are appropriated through Appropriation Act (No.1). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

3.1B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2020 \$'000	2019 \$'000
Departmental		
Appropriation Act (No. 1) 2017-18 - Capital Budget (DCB) - Non Operating	-	59
Appropriation Act (No. 1) Operating 2017-18	-	526
Appropriation Act (No. 1) - Departmental Capital Budget (DCB) 2018-19	59	59
Appropriation Act (No. 1) - Operating 2018-19 ¹	404	3,318
Supply Act (No. 1) - Departmental Capital Budget (DCB) 2019-20	25	-
Supply Act (No. 1) - Operating 2019-20	1,381	-
Appropriation Act (No. 1) - Departmental Capital Budget (DCB) 2019-20	34	-
Appropriation Act (No. 1) - Operating 2019-20	1,932	-
Total departmental	3,835	3,962

1. This amount includes cash at bank which is appropriation drawn down but unspent as at 30 June 2020.

Asbestos Safety and Eradication Agency**3.2A: Net Cash Appropriation Arrangements**

	2020	2019
	\$'000	\$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(60)	16
Plus: depreciation/amortisation expenses previously funded through appropriations	47	42
Plus: depreciation of right-of-use assets	274	-
Less: principal repayments - leased assets	(270)	-
Net Cash Operating Balance	(9)	58

From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principle repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

4.1 Employee Provisions

	2020	2019
	\$'000	\$'000

4.1A: Employee Provisions

Leave	385	257
Total employee provisions	385	257

Accounting policy

Liabilities for 'short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

No provision has been made for sick leave as all sick leave in non-vesting and the average sick leave taken in future years by employees of the entity is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the entity's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the shorthand method as prescribed by the Department of Finance. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

Under the Superannuation Legislation Amendment (Choice of Funds) Act 2004, staff of the agency are able to become a member of any complying superannuation fund. A complying superannuation fund is one that meets the requirements under the Income Tax Assessment Act (1997) and the Superannuation Industry (Supervision) Act 1993.

Staff are members of a scheme of their choice, the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The PSS is a defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The entity makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The entity accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final day of the year.

Asbestos Safety and Eradication Agency

4.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. ASEA has determined the key management personnel to be the Chief Executive. Key management personnel remuneration is reported in the table below:

	2020 \$'000	2019 \$'000
Short-term employee benefits	269	258
Post-employment benefits	43	40
Other long-term employee benefits	10	43
Total key management personnel remuneration expenses¹	322	341

The total number of key management personnel that are included in the above table is 1 individual (2019: 2).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by ASEA.

4.3 Related Party Disclosures

Related party relationships:

ASEA is a Australian Government controlled entity. Related parties to this entity are Key Management Personnel including the Portfolio Minister.

Transactions with related parties:

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by ASEA, it has been determined that the related party transactions to be separately disclosed in the 2019-20 Financial year are \$0 (2019: \$0).

Asbestos Safety and Eradication Agency

Managing uncertainties

This section analyses how the Asbestos Safety and Eradication Agency manages financial risks within its operating environment.

5.1 Contingent Assets and Liabilities

ASEA does not have any quantifiable or non-quantifiable contingent liabilities or contingent assets as at 30 June 2020 (2019: \$0). Therefore no schedule is required.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Asbestos Safety and Eradication Agency

5.2 Financial Instruments

	2020	2019
	\$'000	\$'000

5.2A: Categories of Financial Instruments

Financial assets at amortised cost

Cash and cash equivalents	195	85
Trade and other receivables	83	23
Total financial assets at amortised cost	278	108
Total financial assets	278	108

Financial Liabilities

Financial liabilities measured at amortised cost

Trade creditors and accruals	67	126
Total financial liabilities measured at amortised cost	67	126
Total financial liabilities	67	126

5.2B: Net gains or losses on financial assets

Financial assets at amortised cost

Impairment	(3)	-
Net losses on financial assets at amortised cost	(3)	-

Accounting Policy

Financial Assets

With the implementation of AASB 9 *Financial Instruments* for the first time in 2019, the entity classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Financial Assets at Fair Value Through Other Comprehensive Income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets either doesn't meet the criteria of financial assets held at

amortised cost or at FVOCI (i.e. mandatorily held at FVTPL) or may be designated.

Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Asbestos Safety and Eradication Agency

5.3 Fair Value Measurement

The following tables provide an analysis of assets and liabilities that are measured at fair value. The remaining assets and liabilities disclosed in the

	2020	2019
	\$'000	\$'000

5.3A: Fair Value Measurement

Non-financial assets

Buildings	137	-
Leasehold improvements	8	24
Plant and equipment	84	70
Computer software	106	-
Total Non-financial assets	336	94

ASEA internally assessed its assets as in good working order and fit for purpose. Most assets are less than 3 years old and our review of the assets have not identified any impairment, or need to be replaced. ASEA has determined that the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the entity were deprived of the asset. Therefore the measurement being depreciated replacement cost was used to represent fair value.

Other information

6.1 Aggregate Assets and Liabilities

6.1A: Aggregate Assets and Liabilities

	2020	2019
	\$'000	\$'000

Assets expected to be recovered in:

No more than 12 months	3,952	4,060
More than 12 months	335	94
Total assets	4,287	4,154

Liabilities expected to be settled in:

No more than 12 months	371	408
More than 12 months	251	106
Total liabilities	622	514

Section 6: References and index

Glossary of abbreviations and acronyms

AAC	Asbestos Awareness Committee
ACM	Asbestos-containing materials
agency	Asbestos Safety and Eradication Agency
ANAO	Australian National Audit Office
APS	Australian Public Service
APSC	Australian Public Service Commission
ARD	Asbestos-related disease
ASEA	Asbestos Safety and Eradication Agency
ASEA Act	Asbestos Safety and Eradication Agency Act 2013
ASEC	Asbestos Safety and Eradication Council
ASGN	Asbestos Support Group Network
ASL	Average Staffing Level
CEO	Chief Executive Officer
COAG	Council of Australian Governments
Council	Asbestos Safety and Eradication Council
DIY	Do-it-yourself (renovators/renovations)
EL	Executive Level
Finance law	<p>For the purpose of the PGPA Act, finance law comprises:</p> <ul style="list-style-type: none"> • the PGPA Act • the PGPA Rule • any other instrument made under the PGPA Act (for example: Commonwealth Procurement Rules (CPRs), Commonwealth Grants Rules and Guidelines (CGRGs) and PGPA (Financial Reporting) Rule 2015 (FRR); accountable authority instructions under section 20A; determinations establishing special accounts under section 78; determinations transferring functions between non-corporate

	Commonwealth entities under section 75; and government policy orders under sections 22 or 93) an Appropriation Act
FOI Act	Freedom of Information Act 1982
GST	Goods and Services Tax
HWSA	Heads of Workplace Safety Authorities
MRC	Management and Removal Committee
Minister	Attorney-General and Minister for Industrial Relations (unless otherwise stated)
NAER	National Asbestos Exposure Register
NSP/Plan	National Strategic Plan for Asbestos Awareness and Management
NSP 2014-2018	National Strategic Plan for Asbestos Management and Awareness 2014-2018
NSP 2019-2023	National Strategic Plan for Asbestos Awareness and Management 2019-2023
PBS	Portfolio Budget Statement
PGARD	Parliamentary Group for Asbestos Related Disease
PGPA Act	Public Governance, Performance and Accountability Act 2013
REC	Research and Evaluation Committee
SES	Senior Executive Service
WHO	World Health Organization
WPWG	Water Pipes Working Group

List of requirements

PGPA Rule Reference	Description	Requirement	Page
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	v
17AD(h)	Aids to access		
17AJ(a)	Table of contents.	Mandatory	vii
17AJ(b)	Alphabetical index.	Mandatory	73
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	62
17AJ(d)	List of requirements.	Mandatory	64
17AJ(e)	Details of contact officer.	Mandatory	iv
17AJ(f)	Entity's website address.	Mandatory	iv
17AJ(g)	Electronic address of report.	Mandatory	iv
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	10
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	11
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	11
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	17
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	11
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority.	Mandatory	29
17AE(1)(aa)(ii)	Position of the accountable authority or each member of the accountable authority.	Mandatory	29

PGPA Rule Reference	Description	Requirement	Page
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	29
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory	NA
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	NA
17AD(c)	Report on the Performance of the entity		
	Annual performance Statements		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	16
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	38
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	41
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.	NA
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems).	Mandatory	34
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	v

PGPA Rule Reference	Description	Requirement	Page
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	v
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	v
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	26
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	34
Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	33
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	33
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	33
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	33
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	33
External Scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	34

PGPA Rule Reference	Description	Requirement	Page
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	34
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	34
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	34
Management of Human Resources			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	26
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	28

PGPA Rule Reference	Description	Requirement	Page
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: Statistics on staffing classification level; Statistics on full-time employees; Statistics on part-time employees; Statistics on gender; Statistics on staff location; Statistics on employees who identify as Indigenous.	Mandatory	28
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the Public Service Act 1999.	Mandatory	30
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	30
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	30
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	31
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	NA
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	NA

PGPA Rule Reference	Description	Requirement	Page
17AG(4)(d)(ii)	Information on average amount of performance payment, and range of such performance payments, at each classification level	If applicable, Mandatory	NA
17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	If applicable, Mandatory	NA
Assets Management			
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory	NA
Purchasing			
17AG(6)	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory	35
Consultants			
17AG(7)(a)	A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST).	Mandatory	36
17AG(7)(b)	A statement that "During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]".	Mandatory	36

PGPA Rule Reference	Description	Requirement	Page
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	36
17AG(7)(d)	A statement that "Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website."	Mandatory	36
Australian National Audit Office Access Clauses			
17AG(8)	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	NA
Exempt contracts			
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	NA

PGPA Rule Reference	Description	Requirement	Page
Small business			
17AG(10)(a)	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory	35
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	35
17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory	NA
Financial Statements			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	41
Executive Remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory	29

PGPA Rule Reference	Description	Requirement	Page
Other Mandatory Information			
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."	If applicable, Mandatory	NA
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	36
17AH(1)(b)	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."	If applicable, Mandatory	35
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	32
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	34
17AH(1)(e)	Correction of material errors in previous annual report.	If applicable, mandatory	NA
17AH(2)	Information required by other legislation.	Mandatory	31,32,36