

**ASBESTOS SAFETY AND
ERADICATION AGENCY**

**ENTITY RESOURCES AND PLANNED
PERFORMANCE**

ASBESTOS SAFETY AND ERADICATION AGENCY

SECTION 1: ENTITY OVERVIEW AND RESOURCES	53
1.1 Strategic direction statement	53
1.2 Entity resource statement	54
1.3 Budget measures.....	55
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	56
2.1 Budgeted expenses and performance for Outcome 1.....	57
SECTION 3: BUDGETED FINANCIAL STATEMENTS.....	60
3.1 Budgeted financial statements.....	60
3.2 Budgeted financial statements tables.....	61

ASBESTOS SAFETY AND ERADICATION AGENCY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Asbestos Safety and Eradication Agency (ASEA) is established by the *Asbestos Safety and Eradication Agency Act 2013* (the Act) to provide national focus and national coordination of asbestos policy and regulation.

ASEA's key functions relate to administering the National Strategic Plan for Asbestos Awareness and Management (NSP) which aims to prevent exposure to asbestos fibres in order to eliminate asbestos-related diseases.

ASEA's other functions include liaising with Commonwealth, state, territory, local and other governments, agencies or bodies about asbestos safety and commissioning, monitoring and promoting research about asbestos safety.

ASEA's strategic direction is driven by the NSP. Phase one of the NSP released in June 2015 went from 2014–2018 (NSP 2014–2018) with phase two going from 2019–2023 (NSP 2019–2023).

Key priorities of ASEA are:

- coordinating implementation of NSP 2019–2023
- supporting the whole-of-government strategy to prevent imported goods containing asbestos entering Australia, and
- commissioning research on asbestos safety and undertaking work on emerging issues.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding 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 *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' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Asbestos Safety and Eradication Agency resource statement - Budget estimates for 2019–20 as at Budget April 2019

	<i>2018–19 (a)</i> <i>Estimated</i> <i>actual</i> <i>\$'000</i>	2019–20 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	4,172	4,172
Departmental appropriation (c)	3,318	3,313
s74 External Revenue (d)	225	225
Departmental capital budget (e)	59	59
Total departmental annual appropriations	<u>7,774</u>	<u>7,769</u>
Total departmental resourcing	<u>7,774</u>	<u>7,769</u>
Total resourcing for Asbestos Safety and Eradication Agency	<u>7,774</u>	<u>7,769</u>
	<i>2018–19</i>	2019–20
Average staffing level (number)	<u>12</u>	<u>12</u>

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive — these may not match figures in the cash flow statement.

- (a) Annual appropriation amounts appearing for 2018–19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018–2019, as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019–20.
- (c) Excludes Departmental Capital Budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) DCBs 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 Asbestos Safety and Eradication are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2019–20 Budget measures

The Asbestos Safety and Eradication Agency does not have any new measures since the 2018-19 MYEFO. For this reason, Part 1 of table 1.2 is not presented.

Part 2: Other measures not previously reported in a portfolio statement

The Asbestos Safety and Eradication Agency does not have any other measures not previously reported. For this reason, Part 2 of table 1.2 is not presented.

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 enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide an entity's complete performance story.

The most recent corporate plan for Asbestos Safety and Eradication Agency can be found at: <https://www.asbestossafety.gov.au/research-publications/national-strategic-plan-asbestos-management-and-awareness>.

The most recent annual performance statement can be found at: <https://www.asbestossafety.gov.au/research-publications/annual-report-2017-18>.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Assist the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Program 1.1: Asbestos Safety and Eradication Agency					
Departmental expenses					
Departmental appropriation	3,318	3,313	3,327	3,340	3,359
s74 External Revenue (a)	225	225	225	200	-
Expenses not requiring appropriation in the Budget year (b)	120	132	137	126	136
Departmental total	3,663	3,670	3,689	3,666	3,495
Total expenses for program 1.1	3,663	3,670	3,689	3,666	3,495
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	3,318	3,313	3,327	3,340	3,359
s74 External Revenue (a)	225	225	225	200	-
Expenses not requiring appropriation in the Budget year (b)	120	132	137	126	136
Departmental total	3,663	3,670	3,689	3,666	3,495
Total expenses for Outcome 1	3,663	3,670	3,689	3,666	3,495
	2018–19	2019–20			
Average staffing level (number)	12	12			

(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, amortisation expenses, make good expenses, and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2019–20 Budget measures have created new programs or materially changed existing programs.

Outcome 1 — Assist the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.		
Program 1.1 — The Asbestos Safety and Eradication Agency delivers Outcome 1 by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plan. It also collaborates with Commonwealth, state and territory and local government agencies about asbestos safety and commissions and promotes research about asbestos safety.		
Purpose	The Asbestos Safety and Eradication Agency's purpose is to encourage, coordinate, monitor and report on the implementation of the National Strategic Plan for Asbestos Awareness and Management.	
Delivery	The deliverables for the Asbestos Safety and Eradication Agency are developed with reference to the Act and consistent with its operational plan and include: <ul style="list-style-type: none"> • review and evaluate NSP 2014–2018 • develop and seek approval of NSP 2019–2023 • work with other national and international bodies to share information and knowledge on asbestos safety • develop and implement communication strategies and initiatives to build awareness and knowledge of asbestos safety, and • identify and share best practice in asbestos awareness, management and removal. 	
Performance information		
Year	Performance criteria (a)	Targets
2018–19	Activities in the Operational Plan are delivered to the expected quality, on time and within budget.	Finalised and incorporated by 31 March 2019. Assessment: On Track.
	Review and evaluation of NSP 2014–18 informs the development of NSP 2019–2023.	
	NSP 2019–2023 developed and approved.	Finalised and launched by 30 June 2019. Assessment: On Track.
	A sustained high level of satisfaction and engagement with Asbestos Safety and Eradication Council members and other stakeholders.	80% satisfaction with the agency's achievements. Assessment: On Track.
	Increased public awareness about asbestos safety.	Increased awareness of the health risks of ACMs ¹ and where to source information. Assessment: On Track.

¹ Asbestos-containing materials

<p>Outcome 1 — Assist the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.</p>		
<p>Program 1.1 — The Asbestos Safety and Eradication Agency delivers Outcome 1 by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plan. It also collaborates with Commonwealth, state and territory and local government agencies about asbestos safety and commissions and promotes research about asbestos safety.</p>		
	<p>Best practice awareness, management and removal practices identified and distributed.</p>	<p>Increased awareness of the health risks of ACMs and where to source information Assessment: On Track</p>
<p>2019–20</p>	<p>Coordinate, monitor and report on the implementation of NSP 2019–2023.</p>	<p>ASEA effectively supports NSP 2019–2023 with research, reporting, evaluation and advice.</p>
<p>2020–21 and beyond</p>	<p>As per 2019–20.</p>	<p>As per 2019–20.</p>
<p>Material changes to Program 1.1 resulting from the following measures: Nil</p>		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2019–20 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

The Asbestos Safety and Eradication Agency has nil difference to report.

The Agency Resource Statement (Table 1.1) details the total appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2019–20 Budget year, including amounts related to meeting future employee entitlement obligations.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Asbestos Safety and Eradication Agency is budgeting for an operational loss equal to the unappropriated depreciation and amortisation expense of \$0.06 million for the 2019–20 financial year.

Total revenues are estimated to be \$3.6 million and total expenses \$3.7 million.

Total assets at the end of 2019–20 financial year are estimated to be \$4.4 million. The majority of the assets represent appropriations receivable.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
EXPENSES					
Employee benefits	1,643	1,648	1,691	1,691	1,702
Suppliers	1,973	1,963	1,934	1,917	1,725
Depreciation and amortisation (a)	47	59	64	58	68
Total expenses	3,663	3,670	3,689	3,666	3,495
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	225	225	225	200	-
Total own-source revenue	225	225	225	200	-
Gains					
Other	73	73	73	68	68
Total gains	73	73	73	68	68
Total own-source income	298	298	298	268	68
Net (cost of)/contribution by services	(3,365)	(3,372)	(3,391)	(3,398)	(3,427)
Revenue from Government	3,318	3,313	3,327	3,340	3,359
Surplus/(deficit) attributable to the Australian Government	(47)	(59)	(64)	(58)	(68)
Total comprehensive income/(loss)	(47)	(59)	(64)	(58)	(68)
Total comprehensive income/(loss) attributable to the Australian Government	(47)	(59)	(64)	(58)	(68)

Note: Impact of net cash appropriation arrangements

	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	47	59	64	58	68
Total comprehensive income/(loss) — as per the statement of comprehensive income	(47)	(59)	(64)	(58)	(68)

(a) From 2010–11, the Government introduced net cash appropriation arrangements. This involved Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	64	64	64	64	64
Trade and other receivables	4,192	4,192	4,192	4,192	4,192
Total financial assets	4,256	4,256	4,256	4,256	4,256
Non-financial assets					
Land and buildings	40	40	40	40	40
Property, plant and equipment	88	88	82	83	143
Other non-financial assets	64	64	64	64	64
Total non-financial assets	192	192	186	187	247
Assets held for sale					
Total assets	4,448	4,448	4,442	4,443	4,503
LIABILITIES					
Payables					
Suppliers	519	519	519	519	519
Other payables	122	122	122	122	122
Total payables	641	641	641	641	641
Provisions					
Employee provisions	230	230	230	230	230
Other provisions					
Total provisions	230	230	230	230	230
Total liabilities	871	871	871	871	871
Net assets	3,577	3,577	3,571	3,572	3,632
EQUITY*					
Parent entity interest					
Contributed equity	337	396	454	513	573
Retained surplus (accumulated deficit)	3,240	3,181	3,117	3,059	3,059
Total parent entity interest	3,577	3,577	3,571	3,572	3,632
Total equity	3,577	3,577	3,571	3,572	3,632

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity—summary of movement
(Budget year 2019–20)**

	Retained earnings	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2019			
Balance carried forward from previous period	3,240	337	3,577
Adjusted opening balance	3,240	337	3,577
Comprehensive income			
Other comprehensive income	-	-	-
Surplus/(deficit) for the period	(59)	-	(59)
Total comprehensive income	(59)	-	(59)
of which:			
Attributable to the Australian Government	(59)	-	(59)
Transactions with owners			
Contributions by owners			
Departmental Capital Budget (DCB)	-	59	59
Sub-total transactions with owners	-	59	59
Transfers between equity			
Transfers between equity components	-	-	-
Estimated closing balance as at 30 June 2020	3,181	396	3,577
Closing balance attributable to the Australian Government	3,181	396	3,577

Prepared on Australian Accounting Standards basis.

*The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,318	3,313	3,327	3,340	3,359
Sale of goods and rendering of services	225	225	225	200	-
Total cash received	3,543	3,538	3,552	3,540	3,359
Cash used					
Employees	1,643	1,648	1,691	1,691	1,702
Suppliers	1,900	1,890	1,861	1,849	1,657
Total cash used	3,543	3,538	3,552	3,540	3,359
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	59	59	58	59	60
Total cash used	59	59	58	59	60
Net cash from/(used by) investing activities	(59)	(59)	(58)	(59)	(60)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	59	59	58	59	60
Total cash received	59	59	58	59	60
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	59	59	58	59	60
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	64	64	64	64	64
Cash and cash equivalents at the end of the reporting period	64	64	64	64	64

Prepared on Australian Accounting Standards basis.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	59	59	58	59	60
Total new capital appropriations	59	59	58	59	60
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	59	59	58	59	60
Total items	59	59	58	59	60
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation — DCB (a)	59	59	58	59	60
TOTAL	59	59	58	59	60
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	59	59	58	59	60
Total cash used to acquire assets	59	59	58	59	60

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2019–20)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2019			
Gross book value	74	162	236
Accumulated depreciation/amortisation and impairment	(34)	(74)	(108)
Opening net book balance	40	88	128
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity (a)	-	59	59
Total additions	-	59	59
Other movements			
Depreciation/amortisation expense	-	(59)	(59)
Total other movements	-	(59)	(59)
As at 30 June 2020			
Gross book value	74	221	295
Accumulated depreciation/amortisation and impairment	(34)	(133)	(167)
Closing net book balance	40	88	128

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2019–20 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

The Asbestos Safety and Eradication Agency has no income and expenses administered on behalf of government. For this reason, Table 3.7 is not presented.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

The Asbestos Safety and Eradication Agency has no administered assets or liabilities. For this reason, Table 3.8 is not presented.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

The Asbestos Safety and Eradication Agency has no administered cash flows. For this reason, Table 3.9 is not presented.

Table 3.10: Administered capital budget statement (for the period ended 30 June)

The Asbestos Safety and Eradication Agency has no administered capital budget. For this reason, Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2019–20)

The Asbestos Safety and Eradication Agency has no administered non-financial assets. For this reason, Table 3.11 is not presented.

