

Asbestos Safety and Eradication Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Asbestos Safety and Eradication Agency (ASEA) was established by the *Asbestos Safety and Eradication Agency Act 2013* (the Act) to provide a 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, launched in November 2019, going from 2019-2023 (NSP 2019-2023).

Key priorities of ASEA are:

- coordinating implementation of NSP 2019–2023;
- liaising with government and non-government to assist in the 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 ASEA 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, refer to Budget Paper No. 4 — *Agency Resourcing*.

Information in this table is presented on a resourcing (appropriations/cash available) basis, while 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: Entity resource statement – budget estimates for 2021–22 as at Budget May 2021

	2020-21 Estimated actual \$'000	2021-22 Estimate \$'000
DEPARTMENTAL		
Annual appropriations – ordinary annual services (a)		
Prior-year appropriations available	3,835	3,715
Departmental appropriation (b)	3,319	4,735
Departmental capital budget (c)	58	59
Total departmental annual appropriations	7,212	8,509
Total departmental resourcing	7,212	8,509
Total resourcing for entity	7,212	8,509
	2020-21	2021-22
Average staffing level (number)	12	16

All figures are GST exclusive and may not match figures in the cash flow statement.

Prepared on a resourcing (appropriations available) basis.

(a) Appropriation Bill (No. 1) 2021–22.

(b) Excludes departmental capital budget (DCB).

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. 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 relating to ASEA are detailed in Budget Paper No. 2 and are summarised in Table 1.2.

Table 1.2: Entity 2021–22 Budget measures
Measures announced after the 2020-21 Mid-Year Economic and Fiscal Outlook

MEASURE	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Asbestos Safety and Eradication Agency — enhanced capability	1.1					
Departmental payment		-	1,420	1,320	1,326	1,331
Total		-	1,420	1,320	1,326	1,331

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

Section 2: Outcomes and planned performance

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* (PGPA Act).

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 a complete picture of an entity's planned and actual performance.

Section 5A(2) of the Act states that the NSP is taken to be ASEA's corporate plan for the purposes of the PGPA Act. However, the NSP is designed to be implemented by all governments across Australia and does not include the requirements for corporate plans under the PGPA Act.

Until such time that the Act is amended, corporate plan requirements and details of ASEA's statutory functions, key activities and performance measures are set out in the ASEA Operational Plan for 2020-21 which can be found at:
www.asbestossafety.gov.au/what-we-do/corporate-plans-and-reports.

The most recent annual performance statement can be found in the 2019-20 Annual Report at: www.asbestossafety.gov.au/what-we-do/corporate-plans-and-reports.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

Table 2.1.1 shows how much ASEA intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Asbestos Safety and Eradication Agency					
DEPARTMENTAL EXPENSES					
Departmental appropriation	3,178	4,735	4,648	4,667	4,682
Expenses not requiring appropriation in the budget year (a)	322	165	175	136	136
Departmental total	3,500	4,900	4,823	4,803	4,818
Total expenses for program 1.1	3,500	4,900	4,823	4,803	4,818
Total expenses for Outcome 1	3,500	4,900	4,823	4,803	4,818

	2020-21	2021-22
Average staffing level (number)	12	16

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

(a) Expenses not requiring appropriation in the budget year are made up of depreciation expenses, amortisation expenses and audit fees.

Performance criteria for Outcome 1

Table 2.1.2 details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021–22 Budget measures have created new programs or materially changed existing programs.

Table 2.1.2: Performance criteria for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through coordinating the implementation of the National Strategic Plan for Asbestos Awareness and Management in Australia.		
Program 1.1: ASEA delivers Outcome 1 by encouraging, coordinating, monitoring and reporting on the implementation of NSP 2019-2023. It also collaborates with Commonwealth, state, territory and local government agencies about asbestos safety and commissions and promotes research about asbestos safety.		
Delivery	The deliverables for ASEA are developed with reference to the Act and consistent with its Operational Plan and include: <ul style="list-style-type: none"> • Assist governments to implement NSP 2019-2023. • Improve the collection of data to measure the targets in NSP 2019-2023. • Support local governments with their asbestos-related responsibilities. • Develop and distribute consistent awareness messages, including consistency in public health messaging, with the core objective of encouraging behavioural change. • Conduct annual awareness survey. • Continue to assist South-East Asian and Pacific countries in moving towards implementing asbestos bans. 	
Performance information		
Year	Performance criteria (a)	Actual achievement/targets
2020-21	Coordinate, monitor and report on the implementation of NSP 2019-2023	ASEA effectively supports NSP 2019-2023 with research, reporting, evaluation and advice.
2021-22	Coordinate, monitor and report on the implementation of NSP 2019-2023	ASEA effectively supports NSP 2019-2023 with research, reporting, evaluation and advice.
2022-23 and beyond	<i>As per 2021-22</i>	<i>As per 2021-22</i>
Purposes	ASEA's purpose is to encourage, coordinate, monitor and report on the implementation of the National Strategic Plan for Asbestos Awareness and Management.	
Material changes to Program 1.1 resulting from the following measures: NIL		

(a) New or modified performance criteria that reflect new or materially changed programs are shown in italics.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021–22 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

ASEA has nil difference to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

ASEA is budgeting for an operational loss equal to the unappropriated depreciation and amortisation expense of \$0.1 million for the 2021–22 financial year.

Total revenues are estimated to be \$4.8 million and total expenses \$4.9 million.

Total assets at the end of 2021–22 financial year are estimated to be \$4.1 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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	1,845	2,434	2,432	2,431	2,393
Suppliers	1,406	2,369	2,284	2,304	2,357
Depreciation and amortisation (a)	249	97	107	68	68
Total expenses	3,500	4,900	4,823	4,803	4,818
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	73	68	68	68	68
Total gains	73	68	68	68	68
Net (cost of)/contribution by services	(3,427)	(4,832)	(4,755)	(4,735)	(4,750)
Revenue from government	3,319	4,735	4,648	4,667	4,682
Surplus/(deficit) attributable to the Australian Government	(108)	(97)	(107)	(68)	(68)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(108)	(97)	(107)	(68)	(68)
Total comprehensive income/(loss) attributable to the Australian Government	(108)	(97)	(107)	(68)	(68)
Note: Impact of net cash appropriation arrangements					
	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	135	97	107	68	68
Less depreciation/amortisation expenses for ROU (b)	114	-	-	-	-
Plus principal repayments on leased assets (b)	141	-	-	-	-
Total comprehensive income/(loss) as per the statement of comprehensive income	(108)	(97)	(107)	(68)	(68)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, 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)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	195	195	195	195	195
Trade and other receivables	3,630	3,630	3,630	3,630	3,630
Total financial assets	3,825	3,825	3,825	3,825	3,825
Non-financial assets					
Property, plant and equipment	77	78	69	60	51
Intangibles	183	144	106	106	106
Other non-financial assets	11	11	11	11	11
Total non-financial assets	271	233	186	177	168
Total assets	4,096	4,058	4,011	4,002	3,993
LIABILITIES					
Payables					
Suppliers	67	67	67	67	67
Personal benefits	29	29	29	29	29
Total payables	96	96	96	96	96
Provisions					
Employee provisions	385	385	385	385	385
Total provisions	385	385	385	385	385
Total liabilities	481	481	481	481	481
Net assets	3,615	3,577	3,530	3,521	3,512
EQUITY (a)					
Parent entity interest					
Contributed equity	454	513	573	632	691
Retained surplus (accumulated deficit)	3,161	3,064	2,957	2,889	2,821
Total parent entity interest	3,615	3,577	3,530	3,521	3,512
Total equity	3,615	3,577	3,530	3,521	3,512

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (2021-22 budget year)

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021			
Balance carried forward from previous period	3,161	454	3,615
Adjusted opening balance	3,161	454	3,615
Comprehensive income			
Other comprehensive income			-
Surplus/(deficit) for the period	(97)	-	(97)
Total comprehensive income	(97)	-	(97)
Of which:			
Attributable to the Australian Government	(97)	-	(97)
Transactions with owners			
Contributions by owners			
Departmental capital budget (DCB)	-	59	59
Sub-total transactions with owners	-	59	59
Estimated closing balance as at 30 June 2022	3,064	513	3,577
Closing balance attributable to the Australian Government	3,064	513	3,577

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,435	4,735	4,648	4,667	4,682
Total cash received	3,435	4,735	4,648	4,667	4,682
Cash used					
Employees	1,845	2,434	2,432	2,431	2,393
Suppliers	1,333	2,301	2,216	2,236	2,289
Total cash used	3,178	4,735	4,648	4,667	4,682
Net cash from/(used by) operating activities	257	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	174	59	60	59	59
Total cash used	174	59	60	59	59
Net cash from/(used by) investing activities	(174)	(59)	(60)	(59)	(59)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	58	59	60	59	59
Total cash received	58	59	60	59	59
Cash used					
Principal payments on lease liability	141	-	-	-	-
Total cash used	141	-	-	-	-
Net cash from/(used by) financing activities	(83)	59	60	59	59
Cash and cash equivalents at the beginning of the reporting period	195	195	195	195	195
Cash and cash equivalents at the end of the reporting period	195	195	195	195	195

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	58	59	60	59	59
Total new capital appropriations	58	59	60	59	59
Provided for:					
Purchase of non-financial assets	174	59	60	59	59
Total items	174	59	60	59	59
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	174	59	60	59	59
Total	174	59	60	59	59
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	174	59	60	59	59
Total cash used to acquire assets	174	59	60	59	59

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 (2021–22 budget year)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021			
Gross book value	254	264	518
Accumulated depreciation/amortisation and impairment	(177)	(81)	(258)
Opening net book balance	77	183	260
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	-	59	59
Total additions	-	59	59
OTHER MOVEMENTS			
Depreciation/amortisation expense	(58)	(39)	(97)
Total other movements	(58)	(39)	(97)
As at 30 June 2022			
Gross book value	254	323	577
Accumulated depreciation/amortisation and impairment	(235)	(120)	(355)
Closing net book balance	19	203	222

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2021–22 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.