

**AUSTRALIAN SPORTS
COMMISSION**

AUSTRALIAN SPORTS COMMISSION

Section 1: Agency overview

The Australian Sports Commission (ASC) is the Australian Government body that funds, manages and develops sport at all levels in Australia. It provides leadership, co-ordination and support for the sport sector while promoting an effective national sporting system that offers improved participation in quality sports activities by all Australians. Additionally, it assists those athletes that are talented and motivated to reach their potential excellence in sports performance.

The Government's required outcomes of the ASC are an effective national sports system that offers improved participation in quality sports activities by Australians and to secure excellence in sports performance by Australians.

1.1: SUMMARY OF AGENCY CONTRIBUTIONS TO OUTCOMES

The products and services delivered by the ASC (outputs, products and services) which contribute to the achievement of outcomes for the ASC are summarised in Table 1.1.

Table 1.1: Agency outcomes and output groups

Outcome	Output
<p>Outcome 1 An effective national sports system that offers improved participation in quality sports activities by Australians</p>	<p>Output 1.1 National Sport System Development</p>
<p>Outcome 2 Excellence in sports performances by Australians</p>	<p>Output 2.1 National Elite Athlete Development</p>

Section 2: Agency resources for 2007-08

2.1: APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2007-08, including appropriations. The table summarises how revenue will be applied by outcome, administered and departmental classification. The total appropriation for the ASC in the 2007-08 Budget is \$204.525 million, including an equity injection of \$0.116m.

Table 2.1: Appropriations and other resources 2007-08 ('000)

	Departmental					Total \$'000
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Revenue (a) \$'000		
	Outcome 1					
An effective national sports system that offers improved participation in quality sports activities by Australians	72,895	-	-	5,933	78,828	
Outcome 2						
Excellence in sports performances by Australians	131,514	-	-	15,256	146,770	
Equity injections	-	116	-	-	116	
Loans	-	-	-	-	-	
Previous years' outputs	-	-	-	-	-	
Administered assets and liabilities	-	-	-	-	-	
Special capital appropriation	-	-	-	-	-	
TOTAL	204,409	116	-	21,189	225,714	

(a) Departmental revenues that are available to be used.

Notes:

1. Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), new agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.
2. Refer to Budgeted Income Statement for application of agency revenue.

2.2: 2007-08 BUDGET MEASURES

Budget measures relating to ASC as explained in Budget Paper No. 2 are summarised in Table 2.2. The table also identifies the relevant outcomes, administered items and outputs associated with each measure.

Table 2.2: ASC measures

Measure	Outcome	Output affected	Appropriations Budget 2007-08 (\$'000)		Appropriations Forward Estimate 2008-09 (\$'000)		Appropriations Forward Estimate 2009-10 (\$'000)		Appropriations Forward Estimate 2010-11 (\$'000)		
			Admin expenses	Dept outputs	Admin expenses	Dept outputs	Admin expenses	Dept outputs	Admin expenses	Dept outputs	
Expense Measures											
Healthy Active Australia - continuation and extension of funding for the Active After-school Communities programme ¹	1	1.1	-	20,877	20,877	41,763	41,763	41,829	41,829	20,531	20,531
Total Expense Measures			-	20,877	20,877	41,763	41,763	41,829	41,829	-	20,531

¹The appropriation amount is different to the impact on fiscal balance as shown in Budget Paper No. 2 due to depreciation being included in the appropriation amount.

2.3: OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of other resources obtained by the ASC for provision of goods or services. These resources are approved for use by the ASC and are included in Table 2.1.

Table 2.3: Other resources to be used

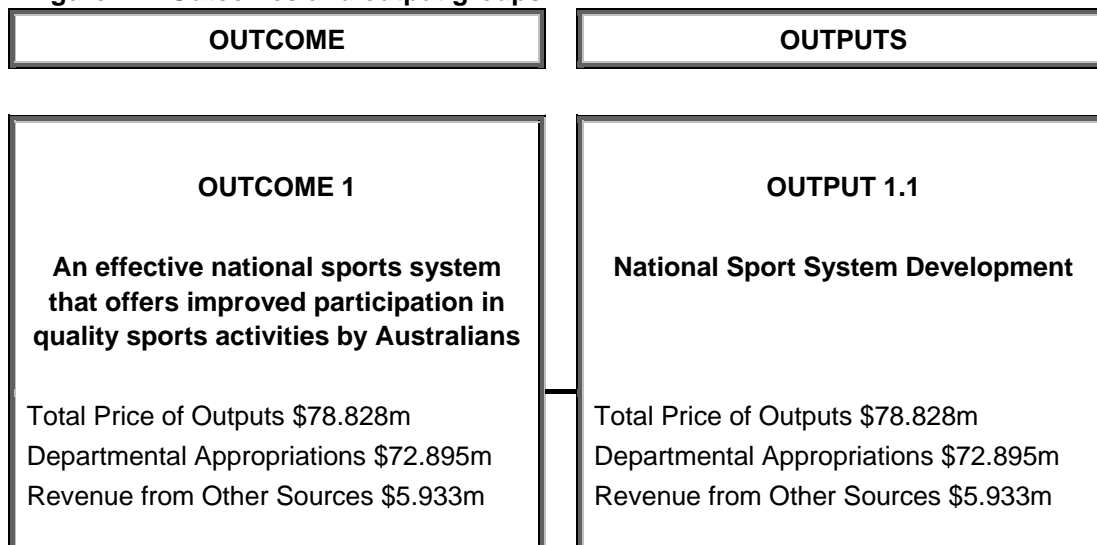
	Estimated resources 2006-07 \$'000	Budget estimate 2007-08 \$'000
Departmental resources		
Goods and Services		
<i>CAC Act 1997 (D)</i>	16,568	18,906
Interest		
<i>CAC Act 1997 (D)</i>	953	1,083
Proceeds from Sale of Assets		
<i>CAC Act 1997 (D)</i>	1,200	1,200
Total departmental other resources available to be used	18,721	21,189

Section 3: Agency outcomes

General government sector (GGS) agencies are required to plan, budget and report under an outcomes structure. GGS agencies produce outputs (departmental items) and also administer activities and programs on behalf of the Government (administered items). This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the two outcomes for the ASC.

SUMMARY OF OUTCOME 1

Figure 4.1: Outcomes and output groups



Note: Revenue from Government (Appropriations) contributes 92.5% to the Total Price of Outputs for Outcome 1.

OUTCOME 1 – DESCRIPTION

An effective national sports system that offers improved participation in quality sports activities by Australians.

The Government envisions a national sports system that is robust and self-sustaining backed by a dynamic sports industry that plays a vital role in the development of sport in Australia at all levels. The Australian Sports Commission (ASC) plays a central leadership role in developing this holistic sports delivery system.

The ASC works with sports delivery agencies, including grassroots sporting clubs, to enhance their ability to offer improved participation in quality sport for Australians, while at the same time ensuring that Australia's elite teams are provided with the optimal opportunity to excel in competition on the world stage.

The ASC plays a vital role in fostering cooperation in sport between Australia and other countries by providing resources, services and facilities related to sport. Our national successes have allowed us to export our expertise overseas as well as to work with other countries to assist in the development of their communities through sport.

OUTCOME 1 - RESOURCING

Outcome 1 resourcing

Table 3.1.1 shows how the 2007-08 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriation), other resources available to be used and the total price of outputs.

Table 3.1.1: Total resources for Outcome 1 (\$'000)

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000
Departmental appropriations		
Output 1.1 - National Sport System Development	67,560	72,895
Total revenue from government (appropriations)	67,560	72,895
Contributing to price of departmental outputs	92.59%	92.47%
Other resources available to be used		
Output 1.1 - National Sport System Development	5,410	5,933
Total other resources available to be used	5,410	5,933
Total price from departmental outputs (Total revenue from government and from other sources)	72,970	78,828
Total estimated resourcing for Outcome 1 (Total price of outputs and administered expenses)	72,970	78,828
	2006-07	2007-08
Average staffing level (number)	271	274

Contributions to achievement of Outcome 1

Output 1.1 – National Sport System Development

The ASC's output to ensure an effective national sports system reflects the Government's commitment to foster, support and encourage sport development from grassroots community sport through to high performance sport.

By working with its key stakeholders, the ASC will:

- provide integrated services and support based on their individual needs, and priorities, and capacity to contribute to the ASC's objectives;
- provide specialised sport sector expertise and knowledge (e.g. high performance, governance, business management and planning, coaching & officiating, on-line education);
- develop strategies and programs to improve recruitment of new participants, better management of clubs, accreditation of sport coaches and officials, and access to quality sport for target population groups;
- deliver Active After-school Communities (AASC) program;
- negotiate strategic partnerships to increase involvement in grassroots sports;
- design, implement and manage funding and service level agreements (FSLA) with national sporting organisations (NSOs) and state departments of sport and recreation;
- provide leadership in the promotion of the integrity of sport; and
- actively contribute to international community sport development programs while increasing understanding of trends in sport internationally.

The output also contributes to the Government's interest in developing initiatives to increase sources of, and opportunities for, off-budget revenue. It also contributes to strengthening, through sport, the Government's engagement with overseas partners, in particular in the Asia-Pacific region.

Further, it reflects the ASC's role in providing advice to Government and other entities on policy issues affecting the development of Australian sport, and its charter to examine avenues to diversify and increase the sport resource base.

PERFORMANCE INFORMATION AND INDICATORS

Performance information for Outcome 1

Table 3.2.1: Performance information for Outcome 1

Measures / Indicators / Target	Performance information 2007-08 Budget
Performance Information for Departmental Output 1.1 - National Sport System Development	
Activity 1.1 - Programs and Services and National Leadership Leadership and Partnership	<p>Quantity</p> <p>All recognised NSOs where appropriate have executed agreements which outline ASC performance and compliance requirements and detail funding and/or support services to be provided by the ASC. FSLAs, jointly agreed to by the ASC and funded States/Territory Departments and/or stakeholders to provide national coverage for relevant ASC programs. All recognised NSOs continue to implement, review and update as required policies and procedures in relation to member protection.</p> <p>All recognised NSOs adopt and observe the mandatory provisions of the World Anti-Doping Code and submit to the jurisdiction of ASADA.</p> <p>10 significant targeted interventions and/or initiatives to assist NSOs to improve their financial management, business practices such as strategic planning, governance and structural change.</p> <p>3 specific sector leadership forums for the sports industry.</p> <p>Assist selected and smaller NSOs to support their administrative arrangements to enable capacity building. Recognised NSOs accessing programs initiatives across the ASC program areas, including coaching & officiating, Indigenous, disability, junior, women, club development and membership growth.</p> <p>The Active After-school Communities (AASC) program will aim to reach up to 3,250 primary schools/OSHCS and involve up to 150,000 children.</p> <p>Continue the development and implementation of the delivery model of the AASC program including the All Australia Sporting Initiative to engage inactive children, change attitudes toward physical activity, improve motor skills and develop community capacity.</p> <p>430 registered projects with the Australian Sports Foundation designed to improve the Australian sporting system infrastructure.</p> <p>Adequately resource and support the Australian Sports Foundation in a sustained manner.</p> <p>Quality</p> <p>Conduct national sport programs including Junior Sport, AASC, Disability, Indigenous, Club Development, Coaching and Officiating and Women's Leadership programs.</p> <p>Ensure ASC national sport programs achieve rural and regional reach in conjunction with funded NSOs and other funded stakeholders.</p> <p>Provide information and advice to sporting organisations on the development of appropriate policies and guidelines to ensure a fair, safe, ethical and inclusive sporting culture at all levels</p>

Table 3.2.1: Performance information for Outcome 1 (continued)

Measures / Indicators / Target	Performance information 2007-08 Budget
Activity 1.1 - Programs and Services and National Leadership (continued)	
	<p>Quality Facilitate the development of a national and related plans for sport for people with a disability that will provide for a more robust infrastructure for disability sport, and hence an enhanced framework for funding national sporting organisations for athletes with a disability into the future. Major partnerships with Australian Government and non Government stakeholders at national and state level to support increased participation in sport.</p>
Activity 1.2 - Research	<p>Quantity 4 major performance orientated research initiatives to improve understanding of sport participation at the community and elite level. Quarterly collection of adult exercise, recreation and sport participation data and annual findings.</p> <p>Quality Actively contribute to improving access, across Australia and the region, to sport information. Maintain and strengthen research evidence and contribute to international networks which promote the health, and wider social and economic benefits of sport and physical activity.</p>
Activity 1.3 - Commercial Activities	<p>Quantity Generate and manage off-budget commercial initiatives.</p>
Activity 1.4 - International Development Assistance	<p>Quality Participate in international forums and promote ASC programs, including international community sport development programs, and the Australian sports system. Plan and implement community sport development programs including the Australian Sports Outreach Program.</p>
Activity 1.5 - Financial Management across the ASC	<p>Quality Comply with all applicable financial legislation and accounting standards whilst providing leadership and guidance to all stakeholders.</p>

EVALUATIONS FOR OUTCOME 1

Evaluation of the performance information included in Table 3.2.1 will be provided in the Commission's Annual Report.

Internal audit reviews and evaluations are conducted on a continuing basis within the Commission. The Commission's Audit Committee, a committee of the ASC Board, review all internal audit reviews and oversees the implementation of any recommendations. Auditor-General Reports tabled in Parliament are also reviewed by the Audit Committee for issues relevant to the Commission.

OUTCOME 2 - RESOURCING

SUMMARY OF OUTCOME 2

Figure 4.2: Outcomes and output groups

OUTCOME	OUTPUTS
<p style="text-align: center;">OUTCOME 2</p> <p style="text-align: center;">Excellence in sports performances by Australians</p> <p>Total Price of Outputs \$146.770m Departmental Appropriations \$131.514m Revenue from Other Sources \$15.256m</p>	<p style="text-align: center;">OUTPUT 2.1</p> <p style="text-align: center;">National Elite Athlete Development</p> <p>Total Price of Outputs \$146.770m Departmental Appropriations \$131.514m Revenue from Other Sources \$15.256m</p>

Note: Revenue from Government (Appropriations) contributes 89.6% to the Total Price of Outputs for Outcome 2.

OUTCOME 2 – DESCRIPTION

Excellence in sports performances by Australians

Maintaining Australia’s level of success in international sport remains a challenge. The ASC is committed to strengthening Australia’s high performance sport system, and backing Australia’s sporting ability to enable Australian athletes to excel at international competition.

Each Australian Institute of Sport (AIS) program has a unique role in the international elite sport pathway with programs focused at either the elite senior or developmental level. Through the AIS, the ASC provides a world-class training environment to support AIS athletes and coaches, including services such as planning and evaluation, athlete and coach services, and technical direction.

The ASC underpins excellence in sport performance by providing services, funding and support in order to strengthen national sporting structures. Such assistance provides Australian athletes and coaches with the support systems and programs to sustain and build international sporting success.

Outcome 2 resourcing

Table 3.1.2 shows how the 2007-08 Budget appropriations translate to total resourcing for Outcome 2, including revenue from government (appropriation), other resources available to be used and the total price of outputs.

Table 3.1.2: Total resources for Outcome 2 (\$'000)

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000
Departmental appropriations		
Output 2.1 - National elite athlete development	125,457	131,514
Total revenue from government (appropriations)	125,457	131,514
Contributing to price of departmental outputs	90.41%	89.61%
Other resources available to be used		
Output 2.1 - National elite athlete development	13,311	15,256
Total other resources available to be used	13,311	15,256
Total price from departmental outputs (Total revenue from government and from other sources)	138,768	146,770
Total estimated resourcing for Outcome 2 (Total price of outputs and administered expenses)	138,768	146,770
	2006-07	2007-08
Average staffing level (number)	458	471

Contributions to achievement of Outcome 2

Output 2.1 – National Elite Athlete Development

The ASC's national elite athlete development output reflects the Government's commitment to work in partnership with NSOs and State Institutes and Academies of Sport to deliver high quality sports excellence programs to ensure that Australian athletes excel at the highest levels of international competition. The ASC will continue to lead and facilitate a nationally coordinated approach to the planning of High Performance Sport for the 2005-09 quadrennium, which aims to apply the collective resources of the ASC, the AIS and State Institutes and Academies in a coordinated fashion in order to achieve the maximum return in terms of elite performance.

The ASC will work in partnership with the Australian Sports Anti-Doping Authority (ASADA) in the fight against doping in sport.

The ASC will conduct an Athlete Support Scheme which will assist our top athletes to sustain the training regime they need to maintain top level status for competition.

The ASC will continue to strengthen the effectiveness of the AIS by maintaining its continuous improvement philosophy and by providing innovative and integrated support services to enhance athlete and program performance. The AIS will also provide technical and national program leadership to Australian sport.

PERFORMANCE INFORMATION AND INDICATORS

Performance information for Outcome 2

Table 3.2.2: Performance information for Outcome 2

Measures / Indicators / Target	Performance information 2007-08 Budget
Performance Information for Departmental Output 2.1 - National Elite Athlete Development	
Activity 2.1 - AIS Programs and Services and National Leadership	<p>Quantity Conduct 35 AIS Scholarship programs in 26 sports. Provide service provision for up to 20 national teams on a commercial basis. 35 sports programs annual plans, including service commitments, jointly agreed to by NSOs and the AIS. Annual reviews conducted for all 35 AIS sports. Conduct 4 national programs; Athlete Career and Education, Talent Search, Laboratory Standards Assistance Scheme, and National Elite Sports Research Program. Conduct 2 technical benchmarking projects. Conduct 20 approved applied research projects. Complement the Australian Sports Anti-Doping Authority's education curriculum by educating AIS athletes on their anti-doping responsibilities.</p> <p>Quality 80% of all NSOs holding a Quadrennium Agreement with the AIS for Sports Science/Sports Medicine service provision renew their servicing agreement for the following year. 60% of eligible AIS athletes annually chosen to represent Australia in international competition. 70% of AIS Sport programs meet program performance targets jointly agreed to by national sporting organisations and the AIS.</p>
Activity 2.2 - Sports Excellence Program	<p>Quantity Review of the status of NSO high performance programs under the nationally coordinated approach to High Performance Planning for the 2005-09 quadrennium. 4 sport specific workshops to improve high performance planning and implementation. Selected NSOs supported to conduct high performance activities as outlined in the NSOs planning documents. 20 High Performance Management Committees implemented to oversight the high performance programs of targeted sports leading into the 2008 Beijing Olympics and Paralympics. Conduct an Australian Government Sport Training Grant Scheme which will assist medal potential athletes to sustain the training regime they need to maintain top level status for competition.</p> <p>Quality Continue the establishment of the European Training Centre.</p>

EVALUATIONS FOR OUTCOME 2

The next major review of the AIS programs will take place during the year of the Beijing Olympic Games.

For information on internal audit reviews and corporate services evaluations, see the relevant paragraph under Outcome 1.

Section 4: Other reporting requirements

4.1: PURCHASER-PROVIDER ARRANGEMENTS

The ASC does not have any purchaser-provider arrangements.

4.2: COST RECOVERY ARRANGEMENTS

The ASC does not have any cost recovery arrangements.

Section 5: Budgeted financial statements

5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

Statement of Financial Performance

The ASC is budgeting for a break-even operating result in 2007-08.

The increase in Revenue from Government in 2007-08 reflects the net effect of government decisions relating to the Australian Institute of Sport (AIS) – Integrated Sports System, Australian University Sport, and the continuation of the Active After-School Communities (AASC) program. Changes in employee, supplier and grants expenses are a function of the implementation of these programs.

Statement of Financial Position

Changes in Loans from 2007-08 reflect the proposed restructure of the repayment of loans by the Football Federation Australia (formerly Australia Soccer Association) and ASC's subsequent repayment of the loan from the Department of Finance & Administration.

Statement of Cash Flows

Change in Net Cash from Operating Activities from 2006-07 to 2007-08 reflects increased funding for the AIS, University Sport and the increased funding for AASC programmes.

Changes in Investing – reflect the proposed restructure of the repayment of loans by the Football Federation Australia (formerly Australia Soccer Association) and ASC's subsequent repayment of the loan from the Department of Finance & Administration.

5.2: BUDGETED FINANCIAL STATEMENTS TABLES

For an explanation of the Budgeted Financial Statements tables, please see the User Guide.

Table 5.1: Budgeted departmental income statement for the period ended 30 June

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
INCOME					
Revenues					
Revenues from Government	193,017	204,409	208,130	197,432	175,131
Goods and services	16,568	18,906	19,541	19,388	19,388
Fees and fines	-	-	-	-	-
Interest	985	1,083	1,157	1,199	1,139
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	210,570	224,398	228,828	218,019	195,658
Gains					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Revenue from sales of assets	1,200	1,200	1,200	1,200	1,200
Other	-	-	-	-	-
Total Gains	1,200	1,200	1,200	1,200	1,200
Total Income	211,770	225,598	230,028	219,219	196,858
EXPENSE					
Employees	58,147	62,447	64,825	66,073	57,712
Suppliers	47,921	50,719	51,905	52,602	50,524
Grants	95,096	97,561	98,462	85,714	73,952
Subsidies	-	-	-	-	-
Depreciation and amortisation	12,274	13,541	13,532	13,584	13,484
Finance costs	182	180	154	96	36
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from sale of assets	1,150	1,150	1,150	1,150	1,150
Net foreign exchange losses	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	214,770	225,598	230,028	219,219	196,858
Share of operating results of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Surplus (Deficit) before Income Tax	(3,000)	-	-	-	-
Income Tax expense	-	-	-	-	-
Surplus (Deficit)	(3,000)	-	-	-	-
Monitory interest in net surplus (or deficit)	-	-	-	-	-
Net surplus (or deficit) attributable to the Australian Government	(3,000)	-	-	-	-

Table 5.2: Budgeted departmental balance sheet as at 30 June

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
ASSETS					
Financial assets					
Cash and equivalents	46,727	55,490	64,344	73,350	81,556
Trade and other receivables	8,920	8,920	7,586	6,253	4,920
Investments accounted for under the equity method	-	-	-	-	-
Investments	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	55,647	64,410	71,930	79,603	86,476
Non-financial assets					
Land and buildings	161,991	154,409	147,002	139,595	130,188
Infrastructure, plant and equipment	14,768	14,203	13,538	12,729	13,930
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	824	824	824	824	824
Intangibles	1,037	1,037	1,037	1,037	1,037
Deferred tax asset	-	-	-	-	-
Biological assets	-	-	-	-	-
Other	3,766	3,766	3,766	3,766	3,766
Total non-financial assets	182,386	174,239	166,167	157,951	149,745
Assets held for sale	-	-	-	-	-
Total assets	238,033	238,649	238,097	237,554	236,221
LIABILITIES					
Interest bearing liabilities					
Loans	4,000	4,000	2,666	1,333	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	4,000	4,000	2,666	1,333	-
Provisions					
Employees	11,391	11,891	12,491	13,191	13,191
Other	-	-	-	-	-
Total provisions	11,391	11,891	12,491	13,191	13,191
Payables					
Suppliers	11,290	11,290	11,290	11,290	11,290
Grants	837	837	837	837	837
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Tax liabilities	106	106	106	106	106
Deferred tax liabilities	-	-	-	-	-
Other	1,781	1,781	1,781	1,781	1,781
Total payables	14,014	14,014	14,014	14,014	14,014
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	29,405	29,905	29,171	28,538	27,205
Net Assets	208,628	208,744	208,926	209,016	209,016

Table 5.2: Budgeted departmental balance sheet as at 30 June (continued)

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
EQUITY*					
Parent entity interest					
Contributed equity	148,322	148,438	148,620	148,710	148,710
Reserves	65,777	65,777	65,777	65,777	65,777
Retained surpluses or accumulated deficits	(5,471)	(5,471)	(5,471)	(5,471)	(5,471)
Total parent entity interest	208,628	208,744	208,926	209,016	209,016
Minority interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total minority interest	-	-	-	-	-
Total equity	208,628	208,744	208,926	209,016	209,016
Current assets	56,237	66,334	75,187	84,193	91,066
Non-current assets	181,796	172,315	162,910	153,361	145,155
Current liabilities	23,856	25,622	26,139	26,744	25,411
Non-current liabilities	5,549	4,283	3,032	1,794	1,794

*Note: 'equity' is the residual interest in assets after deduction of liabilities.

**Table 5.3: Budgeted departmental statement of cash flows
for the period ended 30 June**

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	16,568	18,906	19,541	19,388	19,388
Appropriations	193,017	204,409	208,130	197,432	175,131
Interest	1,157	1,083	1,157	1,199	1,139
Dividends	-	-	-	-	-
Net GST received	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	210,742	224,398	228,828	218,019	195,658
Cash used					
Employees	57,747	61,947	64,225	65,373	57,712
Suppliers	46,593	50,719	51,905	52,602	50,524
Grants	95,096	97,561	98,462	85,714	73,952
Borrowing costs	182	180	154	96	36
Net GST paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	199,618	210,407	214,746	203,785	182,224
Net cash from or (used by) operating activities	11,124	13,991	14,082	14,234	13,434
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,200	1,200	1,200	1,200	1,200
Proceeds from sales of financial instruments	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	1,200	1,200	1,200	1,200	1,200
Cash used					
Purchase of property, plant and equipment	27,245	6,544	6,610	6,518	6,428
Purchase of financial instruments	-	-	-	-	-
Loans made	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	27,245	6,544	6,610	6,518	6,428
Net cash from or (used by) investing activities	(26,045)	(5,344)	(5,410)	(5,318)	(5,228)

Table 5.3: Budgeted departmental statement of cash flows for the period ended 30 June (continued)

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	16,033	116	182	90	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	1,334	1,333	1,333
Other	-	-	-	-	-
Total cash received	16,033	116	1,516	1,423	1,333
Cash used					
Repayments of debt	-	-	1,334	1,333	1,333
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	1,334	1,333	1,333
Net cash from/(used by) financing activities	16,033	116	182	90	-
Net increase or (decrease) in cash held	1,112	8,763	8,854	9,006	8,206
Cash at the beginning of the reporting period	45,615	46,727	55,490	64,344	73,350
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	46,727	55,490	64,344	73,350	81,556

**Table 5.4: Departmental statement of changes in equity – summary of movement
(Budget 2007-08)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balances as at 1 July 2007					
Balance carried forward from previous period	(5,471)	65,777	-	148,322	208,628
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balances	(5,471)	65,777	-	148,322	208,628
Income and expenses					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expenses	-	-	-	-	-
Surplus (Deficit) for the period	-	-	-	-	-
Total income and expenses recognised directly in equity	-	-	-	-	-
Transactions with owners					
Distribution to owners					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
Contribution by owners					
Appropriation (equity injection)	-	-	-	116	116
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	116	116
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2008	(5,471)	65,777	-	148,438	208,744

Table 5.5: Departmental capital budget statement

	Estimated actual 2006-07 \$'000	Budget estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	16,033	116	182	90	-
Total loans	-	-	-	-	-
Total capital appropriations	16,033	116	182	90	-
Represented by:					
Purchase of non-financial assets	16,033	116	182	90	-
Other	-	-	-	-	-
Total represented by	16,033	116	182	90	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	16,033	116	182	90	-
Funded internally by Departmental resources	11,212	6,428	6,428	6,428	6,428
Total	27,245	6,544	6,610	6,518	6,428

Table 5.6: Departmental property, plant, equipment and intangibles - summary of movement (Budget year 2007-08)

	Land	Investment property	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2007									
Gross book value	13,895	-	273,846	-	29,634	-	-	2,018	319,393
Accumulated depreciation	4,441	-	121,309	-	14,866	-	-	981	141,597
Opening net book value	9,454	-	152,537	-	14,768	-	-	1,037	177,796
Additions:									
by purchase	-	-	2,000	-	4,544	-	-	-	6,544
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	9,582	-	3,959	-	-	-	13,541
Impairments recognised in operating result	-	-	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	(1,150)	-	-	-	(1,150)
As at 30 June 2008									
Gross book value	13,895	-	275,846	-	33,028	-	-	2,018	324,787
Accumulated depreciation	4,441	-	130,891	-	18,825	-	-	981	155,138
Estimated closing net book value	9,454	-	144,955	-	14,203	-	-	1,037	169,649