

**AUSTRALIAN SPORTS  
ANTI-DOPING AUTHORITY**



# AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY

## Section 1: Agency overview

The Australian Sports Anti-Doping Authority (ASADA) was established by the *Australian Sports Anti-Doping Authority Act 2006* to deal with the problem of doping practices in sport.

ASADA's mission is to protect Australia's sporting integrity through the elimination of doping. Deterrence, detection and enforcement form the basis of ASADA's anti-doping program. ASADA will deliver a deterrence and detection program targeting the use of banned doping practices in sport through education, testing, investigation and the development, approval and monitoring of sporting organisations' anti-doping policies. It will deliver the enforcement program by managing results of adverse analytical findings, presenting cases at hearings and making recommendations about sanctions. ASADA's programs are directed at athletes, athlete support personnel, sport science and medical personnel and sports administrators. ASADA is active within Australia and internationally. ASADA achieves value for money outcomes by delivering the Australian Government's anti-doping framework. Its vision is to be the driving force for pure performance in sport.

### 1.1: SUMMARY OF AGENCY CONTRIBUTIONS TO OUTCOMES

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

**Table 1.1: Agency outcomes and output groups**

Outcome	Output
<p><b>Outcome 1</b> The protection of Australia's sporting integrity through eliminating doping</p>	<p><b>Output 1.1</b> Deterrence Program</p> <p><b>Output 1.2</b> Detection Program</p> <p><b>Output 1.3</b> Enforcement Program</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 and departmental classification. The total appropriation for ASADA in the 2007-08 Budget is \$12.948 million.

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

	Departmental			Revenue (a) \$'000	Total \$'000
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000		
<b>Outcome 1</b>					
The protection of Australia's sporting integrity through eliminating doping	12,948	-	-	1,536	<b>14,484</b>
Equity injections	-	-	-	-	-
Loans	-	-	-	-	-
Previous years' outputs	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-
Special capital appropriation	-	-	-	-	-
<b>TOTAL</b>	<b>12,948</b>	<b>-</b>	<b>-</b>	<b>1,536</b>	<b>14,484</b>

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

**Notes:**

- 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.
- Refer to Budgeted Income Statement for application of agency revenue.

## 2.2: 2007-08 BUDGET MEASURES

Budget measures relating to ASADA 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: Australian Sports Anti-Doping Authority 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
			Total	Total	Total	Total	Total	Total	Total	
<b>Expense Measures</b>										
Australian Sports Anti-Doping Authority - additional funding for investigations	1	1.2,1.3	-	2,240	-	-	-	-	-	-
<b>Total Expense Measures</b>			-	<b>2,240</b>	-	-	-	-	-	-

### 2.3: OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of other resources obtained by ASADA for provision of goods or services. These resources are approved for use by ASADA 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
<b>Departmental resources</b>		
Sale of Goods and Services s31 <i>FMA Act</i> <sup>1</sup>	1,415	1,536
<b>Total departmental other resources available to be used</b>	<b>1,415</b>	<b>1,536</b>

**Notes:**

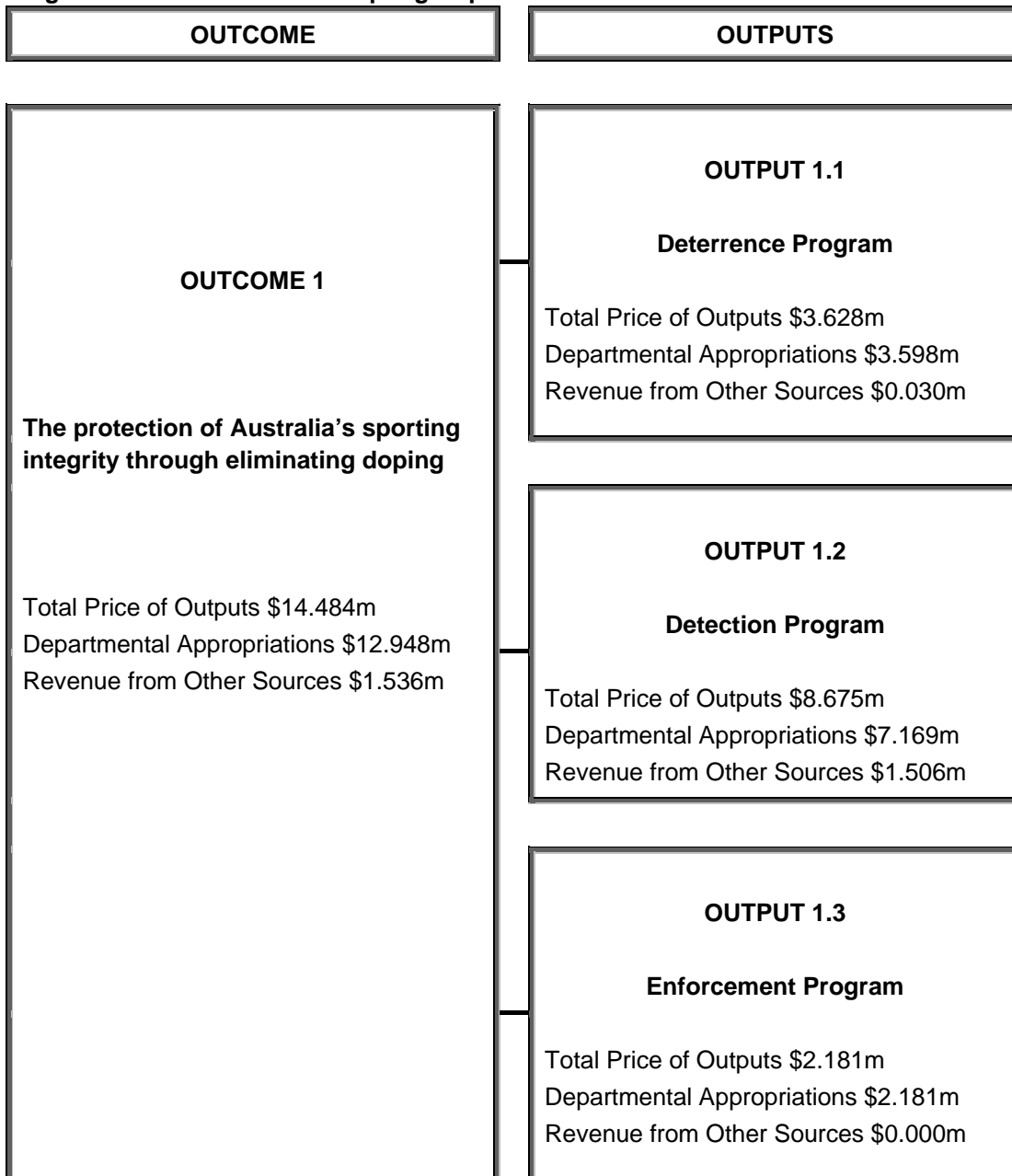
1 *FMA Act* = *Financial Management and Accountability Act 1997*

## 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 outcome for ASADA.

### SUMMARY OF OUTCOME 1

Figure 4.1: Outcomes and output groups



Note: Revenue from Government (Appropriations) contributes 89.4% to the Total Price of Outputs for Outcome 1.

## OUTCOME 1 – DESCRIPTION

### The protection of Australia’s sporting integrity through eliminating doping.

ASADA aims to develop a sporting culture in which performance is purely dependent on an athlete’s talent, determination, courage and honesty. The value of sport to all members of the community is diminished when athletes’ employ banned doping practices. Such practices are contrary to the rules of sport and the ethos of good sportsmanship. To deter athletes from using banned doping practices, ASADA provides a comprehensive anti-doping program for the Australian sports community.

Deterrence is achieved through the provision of education, communication and advocacy services. Detection is achieved through the coordinated implementation of a program of drug testing and investigations. Enforcement is achieved through managing adverse analytical findings and the presentation of cases arising from its investigation or otherwise, to a sporting tribunal, committee or other hearing body.

## 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
<b>Departmental appropriations</b>		
<b>Output 1.1 - Deterrence Program</b>	3,586	3,598
<b>Output 1.2 - Detection Program</b>	7,151	7,169
<b>Output 1.3 - Enforcement Program</b>	2,176	2,181
<b>Total revenue from government (appropriations)</b>	<b>12,913</b>	<b>12,948</b>
<b>Contributing to price of departmental outputs</b>	90.12%	89.40%
<b>Other resources available to be used</b>		
<b>Output 1.1 - Deterrence Program</b>	30	30
<b>Output 1.2 - Detection Program</b>	1,385	1,506
<b>Output 1.3 - Enforcement Program</b>	-	-
<b>Total other resources available to be used</b>	<b>1,415</b>	<b>1,536</b>
<b>Total price from departmental outputs</b>	<b>14,328</b>	<b>14,484</b>
(Total revenue from government and from other sources)		
<b>Total estimated resourcing for Outcome 1</b>	<b>14,328</b>	<b>14,484</b>
(Total price of outputs and administered expenses)		
	2006-07	2007-08
<b>Average staffing level (number)</b>	59	62

## **Contributions to achievement of Outcome 1**

ASADA's outputs of a detection, deterrence and enforcement program reflect the comprehensive approach of the Government to eliminate doping for Australian sport. The deterrence program comprises the delivery of education, communication services and the development, approval and monitoring of sporting organisations' anti-doping policies. The detection program comprises a targeted drug testing program and the investigation of allegations of doping. Enforcement is achieved through managing adverse analytical findings and the presentation of cases at hearings and sanction recommendations. Delivery of these outputs in close partnership with the Australian sports community reflects the Government's decision to support the sports community in eliminating doping from Australian sport.

### **Output 1.1 – Deterrence Program**

- The deterrence output ensures that relevant anti-doping policy and legislative frameworks, such as the National Anti-Doping Scheme and sport anti-doping policies, reflect the Governments commitment to the UNESCO International Convention Against Doping in Sport and the World Anti-Doping Code.
- The deterrence output ensures all members of the sporting community are aware of their rights and obligations in relation to drugs in sport through the provision of a comprehensive and targeted education, advocacy and support system.
- This output also ensures athletes and others are informed of the dangers of doping in sport and aims to deter them from engaging in behaviours that are contrary to the concept of pure performance. Furthermore, this output ensures there is an ongoing move towards consistent policy and procedures both domestically and overseas.
- Sporting organisations will be assisted in the development, approval and monitoring of their anti-doping policies.

### **Output 1.2 – Detection Program**

- The detection program output will support the deterrence program by ensuring athletes are exposed to a comprehensive testing program.
- It will ensure that allegations of doping are fully and rigorously investigated.
- This output compliments the deterrence program to athletes contemplating doping and will detect those athletes that have engaged in banned doping practices.

### **Output 1.3 – Enforcement Program**

- The enforcement output will ensure that all adverse findings are managed and, where appropriate, ASADA will prepare and present cases to the Court of Arbitration for Sport and other sports tribunals and will make sanction recommendations.

## 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
<b>Performance Information for Departmental Output 1.1</b>	
Deterrence Program	<p><b>Quality</b> Reduce the number of inadvertent Anti-Doping Rule Violations (ADRV). Reduce the number of athletes that may be contemplating doping. Full compliance with national and international responsibilities relating to the world Anti-Doping Code and other anti-doping agreements.</p> <p><b>Quantity</b> 80% of clients are satisfied with ASADA's delivery of stakeholder values.</p> <p><b>Price</b> \$3.628m</p>
<b>Performance Information for Departmental Output 1.2</b>	
Detection Program	<p><b>Quality</b> Inclusion of new detection methodologies as they become available. Delivery of detection program involving testing and investigation with a priority of resources focused on those athletes and support personnel at greater risk of doping. Conduct all investigations in accordance with accepted investigation standards including the Australian Government Investigation Standards. Full compliance with national and international responsibilities relating to Anti-Doping Codes and agreements.</p> <p><b>Quantity</b> At least 4,200 Government funded tests.</p> <p><b>Price</b> \$8.675m</p>
<b>Performance Information for Departmental Output 1.3</b>	
Enforcement Program	<p><b>Quality</b> Consistent application of the anti-doping framework to provide athletes and support personnel with a fair and equitable due process. Maintain a legitimate and fair process in respect of athlete and support personnel rights.</p> <p><b>Quantity</b> 90% of cases to answer presented by ASADA at sporting tribunals result in independent findings of an ADRV, irrespective of sanction imposed.</p> <p><b>Price</b> \$2.181m</p>

### EVALUATIONS FOR OUTCOME 1

ASADA will continue to monitor and review its Deterrence, Detection and Enforcement Programs to ensure the allocation of resources is consistent with its new strategic direction and corporate plans.

## Section 4: Other reporting requirements

### 4.1: PURCHASER-PROVIDER ARRANGEMENTS

Agencies may need to provide resources to other General Government Sector (GGS) bodies, for example in payment for services rendered or as part of cross agency initiatives. Consequently, the sum of amounts in agency resourcing tables in Budget Paper No. 4, and in the resourcing tables in this document, will not equal total resourcing at the whole of government level (as reproduced in Budget Paper No. 1).

This section summarises significant transactions between GGS agencies that are not consolidated or reported at the whole of government level.

ASADA has a purchaser-provider arrangement with the Government's Australian Sports Drug Testing Laboratory (ASDTL). ASDTL is the only laboratory in Australia with World Anti-Doping Agency (WADA) accreditation to conduct sample analysis for doping control in sport.

ASDTL provides analytical and scientific services to ASADA for its Output 1.2 Detection Program.

#### **Responsibility**

ASADA reports on its output and outcome structure in Section 3 of this Agency Budget Statement. A full set of financial statements is in Section 5. ASDTL is part of the National Measurement Institute (NMI). NMI reports under the Department of Industry, Tourism and Resources Agency Budget Statement.

#### **Control arrangements**

ASADA is responsible to the Minister for Arts and Sport, Senator the Hon George Brandis SC. NMI is responsible to the Minister for Industry, Tourism and Resources, the Hon Ian Macfarlane MP.

#### **Resourcing**

The purchase of services from ASDTL for doping control is resourced through ASADA's Output 1.2, which has a budgeted price of \$8.675m for 2007-08. Output 1.2 contributes to Outcome 1: The protection of Australia's sporting integrity through eliminating doping.

#### **Performance against outcomes of purchased outputs**

The performance information related to drug testing can be found in Table 3.2.1 under Output 1.2 Detection Program.

### 4.2: COST RECOVERY ARRANGEMENTS

#### **Summary of cost recovery impact statements**

ASADA has no cost recovery arrangements.

## Section 5: Budgeted financial statements

### 5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

#### Departmental

##### Table 5.1: Budgeted Departmental Income Statement

###### Operating Result

ASADA is budgeting for a break-even operating result for 2007-08 and for the remainder of the forward estimates.

###### Operating Revenue

Total budgeted income for 2007-08 of \$14.484m is marginally higher than budgeted income of \$14.328m in 2006-07. Revenue from Government is lower after 2007-08 as funding provided from 2004-05 for activities aimed at strengthening the Tough on Drugs in Sport policy cease at the end of 2007-08, along with additional funding for investigation and enforcement functions that was provided in 2007-08.

Sales of goods and services are expected to increase marginally in 2007-08.

###### Operating Expenses

The decrease in employee and supplier expenses from 2007-08 to 2008-09 is consistent with the cessation of activities identified above.

##### Table 5.2: Budgeted Departmental Balance Sheet

###### Assets

The variations in total assets largely reflect the depreciation of and purchases of non financial assets.

Receivables comprise appropriation receivable and receivables for trade debtors.

###### Liabilities

ASADA's liabilities predominantly relate to employee leave entitlements and supplier payables. Liabilities are expected to reduce marginally from 2007-08 to 2008-09 with minor increases in the following years.

###### Equity

ASADA's total equity position of \$2.169m is expected to remain stable in 2007-08 and the forward years.

##### Table 5.3: Budgeted Departmental Statement of Cash Flows

The pattern of operating cash received and cash used reflects the expense patterns as per table 5.1.

The variations in the level of investing cash for the purchase of property, plant & equipment reflects the timing of the Authority's replacement of assets.

### 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
<b>INCOME</b>					
<b>Revenues</b>					
Revenues from Government	12,913	12,948	8,299	8,355	8,419
Goods and services	1,415	1,536	1,796	1,802	1,802
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenue</b>	<b>14,328</b>	<b>14,484</b>	<b>10,095</b>	<b>10,157</b>	<b>10,221</b>
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Revenue from sales of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>	<b>14,328</b>	<b>14,484</b>	<b>10,095</b>	<b>10,157</b>	<b>10,221</b>
<b>EXPENSE</b>					
Employees	5,080	5,241	4,611	4,726	4,876
Suppliers	8,848	8,760	4,945	4,914	4,866
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	390	473	529	507	469
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	10	10	10	10	10
<b>Total expenses</b>	<b>14,328</b>	<b>14,484</b>	<b>10,095</b>	<b>10,157</b>	<b>10,221</b>
Share of operating results of associates and joint ventures accounted for using the equity method	-	-	-	-	-
<b>Surplus (Deficit) before Income Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income Tax expense discounted operations	-	-	-	-	-
<b>Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monitory interest in net surplus (or deficit)	-	-	-	-	-
<b>Net surplus (or deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	300	300	300	300	300
Trade and other receivables	2,255	2,434	2,476	2,458	2,311
Investments accounted for under the equity method	-	-	-	-	-
Investments	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>2,555</b>	<b>2,734</b>	<b>2,776</b>	<b>2,758</b>	<b>2,611</b>
<b>Non-financial assets</b>					
Land and buildings	417	289	160	31	481
Infrastructure, plant and equipment	517	621	627	506	423
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	29	29	29	29	29
Intangibles	476	327	121	400	193
Deferred tax asset	-	-	-	-	-
Biological assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	<b>1,439</b>	<b>1,266</b>	<b>937</b>	<b>966</b>	<b>1,126</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>3,994</b>	<b>4,000</b>	<b>3,713</b>	<b>3,724</b>	<b>3,737</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	1,118	1,151	1,013	1,038	1,064
Other	-	-	-	-	-
<b>Total provisions</b>	<b>1,118</b>	<b>1,151</b>	<b>1,013</b>	<b>1,038</b>	<b>1,064</b>
<b>Payables</b>					
Suppliers	522	518	392	390	384
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Tax liabilities	-	-	-	-	-
Deferred tax liabilities	-	-	-	-	-
Other	185	162	139	127	120
<b>Total payables</b>	<b>707</b>	<b>680</b>	<b>531</b>	<b>517</b>	<b>504</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>1,825</b>	<b>1,831</b>	<b>1,544</b>	<b>1,555</b>	<b>1,568</b>
<b>Net Assets</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>

**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
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	653	653	653	653	653
Reserves	22	22	22	22	22
Retained surpluses or accumulated deficits	1,494	1,494	1,494	1,494	1,494
<b>Total parent entity interest</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>
<b>Minority interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>	<b>2,169</b>
<b>Current assets</b>	<b>2,584</b>	<b>2,763</b>	<b>2,805</b>	<b>2,787</b>	<b>2,640</b>
<b>Non-current assets</b>	<b>1,410</b>	<b>1,237</b>	<b>908</b>	<b>937</b>	<b>1,097</b>
<b>Current liabilities</b>	<b>969</b>	<b>978</b>	<b>797</b>	<b>805</b>	<b>810</b>
<b>Non-current liabilities</b>	<b>856</b>	<b>853</b>	<b>747</b>	<b>750</b>	<b>758</b>

\*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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	1,682	1,503	1,732	1,801	1,802
Appropriations	13,074	12,802	8,321	8,375	8,566
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Net GST received	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>14,756</b>	<b>14,305</b>	<b>10,053</b>	<b>10,176</b>	<b>10,368</b>
<b>Cash used</b>					
Employees	5,175	5,208	4,749	4,701	4,850
Suppliers	9,052	8,797	5,104	4,939	4,889
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Net GST paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>14,227</b>	<b>14,005</b>	<b>9,853</b>	<b>9,640</b>	<b>9,739</b>
<b>Net cash from or (used by) operating activities</b>	<b>529</b>	<b>300</b>	<b>200</b>	<b>536</b>	<b>629</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	500	300	200	536	629
Purchase of financial instruments	-	-	-	-	-
Loans made	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>500</b>	<b>300</b>	<b>200</b>	<b>536</b>	<b>629</b>
<b>Net cash from or (used by) investing activities</b>	<b>(500)</b>	<b>(300)</b>	<b>(200)</b>	<b>(536)</b>	<b>(629)</b>

**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
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from/(used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	<b>29</b>	-	-	-	-
Cash at the beginning of the reporting period	271	300	300	300	300
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balances as at 1 July 2007</b>					
Balance carried forward from previous period	1,494	22	-	653	2,169
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balances</b>	<b>1,494</b>	<b>22</b>	<b>-</b>	<b>653</b>	<b>2,169</b>
<b>Income and expenses</b>					
Income and expenses recognised directly in equity:	-	-	-	-	-
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) for the period	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
Distribution to owners					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
Contribution by owners					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2008</b>	<b>1,494</b>	<b>22</b>	<b>-</b>	<b>653</b>	<b>2,169</b>

**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
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by	500	300	200	536	629
Departmental resources					
<b>Total</b>	<b>500</b>	<b>300</b>	<b>200</b>	<b>536</b>	<b>629</b>

**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
<b>As at 1 July 2007</b>									
Gross book value	-	-	579	-	602	-	669	-	1,850
Accumulated depreciation	-	-	162	-	85	-	193	-	440
<b>Opening net book value</b>	-	-	<b>417</b>	-	<b>517</b>	-	<b>476</b>	-	<b>1,410</b>
Additions:									
by purchase	-	-	-	-	250	-	50	-	300
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	128	-	146	-	199	-	473
Impairments recognised in operating result	-	-	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	-	-	-	-	-
<b>As at 30 June 2008</b>									
Gross book value	-	-	579	-	822	-	719	-	2,120
Accumulated depreciation	-	-	290	-	201	-	392	-	883
<b>Estimated closing net book value</b>	-	-	<b>289</b>	-	<b>621</b>	-	<b>327</b>	-	<b>1,237</b>

### **5.3: NOTES TO THE FINANCIAL STATEMENTS**

#### **Departmental**

ASADA's budget statements have been prepared in accordance with the Australian Equivalents to International Financial Reporting Standards (AEIFRS), Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

