

AUSTRALIAN SPORTS DRUG AGENCY

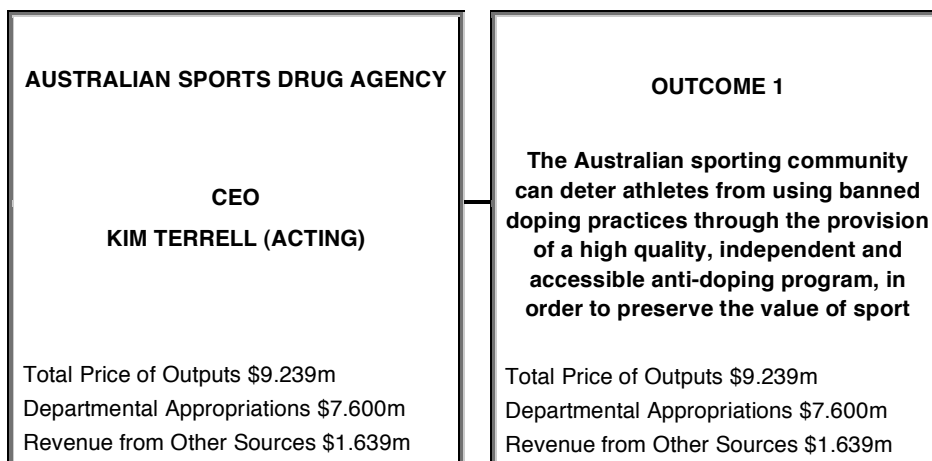
PART C: AGENCY ADDITIONAL ESTIMATES STATEMENTS

AUSTRALIAN SPORTS DRUG AGENCY

Section 1: Overview, variations and measures

OVERVIEW

Map 2: Outcomes and output groups for the agency



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The variations to ASDA's appropriations are listed in the tables below.

Variations – Measures

	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)
Increase in departmental appropriations				
Tough on Drugs in Sport - additional funding	1,500	2,500	2,500	2,500

Other variations to appropriations

	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)
Outcome 1				
Variations in departmental appropriations				
Comcover Insurance Premium	(2)	-	-	-

MEASURES - AGENCY SUMMARY

Table 1.1 : Summary of Measures since the 2004-05 Budget

Measure	Outcome	Output groups affected	Appropriations 2004-05 (\$'000)		Appropriations 2005-06 (\$'000)		Appropriations 2006-07 (\$'000)		Appropriations 2007-08 (\$'000)	
			Admin items	Dept outputs	Admin items	Dept outputs	Admin items	Dept outputs	Admin items	Dept outputs
Tough on Drugs in Sport - additional funding	1	1.1.1.2	-	1,500	-	2,500	-	2,500	-	2,500
Total			-	1,500	-	2,500	-	2,500	-	2,500

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No. 3) 2004-05

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
The Australian sporting community can deter athletes from using banned doping practices through the provision of a high quality, independent and accessible anti-doping program, in order to preserve the value of sport	6,037	6,102	7,600	1,498	-
Total	6,037	6,102	7,600	1,498	-

Note 1: 2003-04 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Available appropriation is the amount available to be drawn down, and is equal to:
Budget Appropriation + Additional Estimates Appropriation + DIAB + AFM - Savings - Rephasings - Other Reductions +/- Section 32

SUMMARY OF STAFFING CHANGES

Table 1.4: Average Staffing Level (ASL)

	2004-05 Budget	2004-05 Revised	Variation
Outcome 1			
The Australian sporting community can deter athletes from using banned doping practices through the provision of a high quality, independent and accessible anti-doping program, in order to preserve the value of sport	38	40	2
Total	38	40	2

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

Output cost attribution

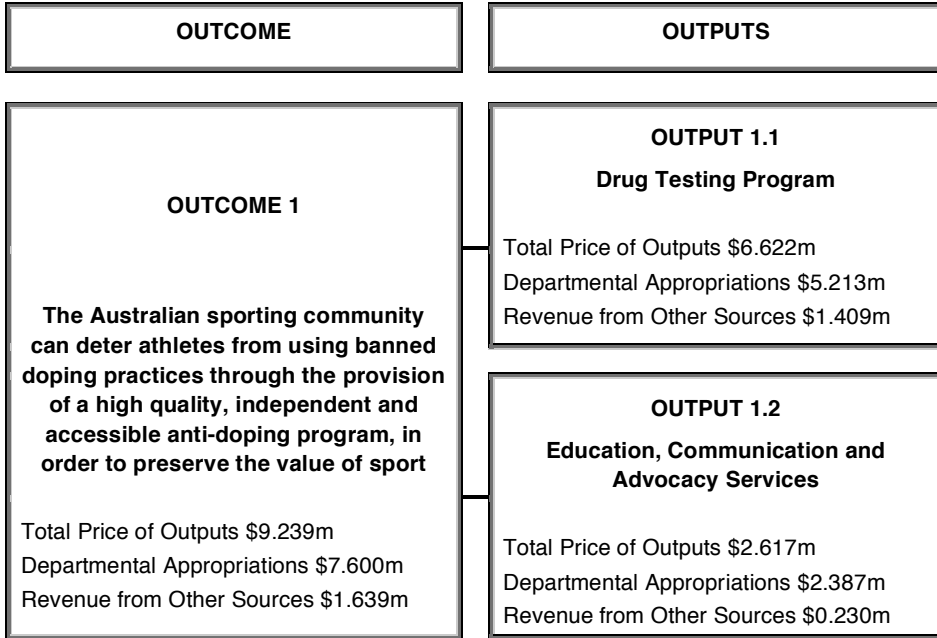
In 2001/02, ASDA undertook a comprehensive review of the costing of its services. This resulted in the development of a model identifying the direct and indirect costs attributable to the conduct of a drug testing program and the delivery of education, communication and advocacy services. This data has been updated each year since and has been applied in determining the costs of ASDA's outputs.

Outcome 1

Table 2.1: Performance information for Outputs affected by Additional Estimates - Outcome 1

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output 1.1 Drug Testing Program	<p>Quality 90% of athlete tests conducted within the test distribution plan. 90% athletes perceive a deterrent effect from ASDA programs.</p> <p>Quantity 5,300 tests comprising urine and blood tests (incl. 3,800 Government funded tests and 1500 user-pay tests).</p> <p>Price \$5.623m</p>	<p>Quality no change - as per Budget</p> <p>Quantity no change - as per Budget</p> <p>Price \$6.622m</p>
Output 1.2 Education, Communication and Advocacy Services	<p>Quality Client access to ASDA's services (incl. Hotline calls, publications, web site hits). Obligations under international agreements met.</p> <p>Quantity 80% of clients are satisfied with ASDA's education products. Provision of services to clients.</p> <p>Price \$2.118m</p>	<p>Quality no change - as per Budget</p> <p>Quantity no change - as per Budget</p> <p>Price \$2.617m</p>

Map 3: Outcome 1 – contributing outputs



Note: Revenue from Government (Appropriations) contributes 82.26% to the Total Price of Outputs for Outcome 1.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Changes to ASDA's financial statements are as a result of additional funding through the Tough on Drugs in Sport. There was also a reduction of \$0.002m as a result of the fall in Comcover premiums and subsequent clawback in supplementation provided by the Commonwealth for such premiums.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

This statement provides a picture of the expected financial results for the Australian Sports Drug Agency by identifying full accrual expenses and revenues, which highlights whether the Australian Sports Drug Agency is operating at a sustainable level.

Budgeted departmental statement of financial position

This statement shows the financial position for the Australian Sports Drug Agency. It helps decision-makers to track the management of the Australian Sports Drug Agency's assets and liabilities.

Budgeted departmental statement of cash flows

Budgeted cash flows, as reflected in the statement of cash flows, provide important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental capital budget statement

Shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.

Departmental non-financial assets – summary of movement

Shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Table 3.1: Budgeted departmental statement of financial performance

**Table 3.1: Budgeted departmental statement of financial performance
for the period ended 30 June**

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUE					
Revenues from ordinary activities					
Revenue from government	6,037	7,600	9,067	8,747	8,802
Goods and services	2,005	1,619	2,940	1,719	1,782
Interest	55	15	15	15	15
Dividends	-	-	-	-	-
Revenue from sale of assets	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net foreign exchange gains	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other revenues	-	5	5	5	5
Revenues from ordinary activities	8,097	9,239	12,027	10,486	10,604
EXPENSE					
Expenses from ordinary activities (Excluding borrowing costs expense)					
Employees	3,996	4,060	4,824	4,229	4,291
Suppliers	3,978	5,038	7,073	6,122	6,171
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	124	130	120	125	132
Write-down of assets	27	-	-	-	-
Value of assets sold	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other expenses	18	10	10	10	10
Expenses from ordinary activities (Excluding borrowing costs expense)	8,143	9,238	12,027	10,486	10,604
Borrowing costs expense	-	-	-	-	-
Share of net profits or (losses) of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Operating surplus or (deficit) from ordinary activities	(46)	1	-	-	-
Gain or loss on extraordinary items	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Net surplus or (deficit)	(46)	1	-	-	-
Outside equity interests in net surplus or (deficit)	-	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	(46)	1	-	-	-
Net credit (debit) to asset revaluation reserve	-	-	-	-	-
Net exchange difference recognised as a direct debit (credit) to equity	-	-	-	-	-
Adjustments arising from standards recognised as direct debit (credit) to equity	-	-	-	-	-
Initial adjustments from transitional IIG consensus view recognised as direct debit (credit) to equity	-	-	-	-	-
Total changes in equity other than those resulting from transactions with owners as owners	(46)	1	-	-	-

Table 3.2: Budgeted departmental statement of financial position as at 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
ASSETS					
Financial assets					
Cash	1,415	1,673	1,782	1,833	1,851
Receivables	208	400	724	425	440
Investments accounted for under the equity method	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Accrued revenues	146	-	-	-	-
Other financial assets	39	-	-	-	-
Total financial assets	1,808	2,073	2,506	2,258	2,291
Non-financial assets					
Land and buildings	66	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangibles	216	130	125	114	100
Other non-financial assets	66	64	68	73	74
Total non-financial assets	348	194	193	187	174
Total assets	2,156	2,267	2,699	2,445	2,465
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other interest bearing liabilities	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	1,141	893	1,061	930	944
Capital use charge	-	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	1,141	893	1,061	930	944
Payables					
Suppliers	421	655	919	796	802
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other payables	-	67	67	67	67
Total payables	421	722	986	863	869
Total liabilities	1,562	1,615	2,047	1,793	1,813
EQUITY					
Parent entity interest					
Contributed equity	182	182	182	182	182
Reserves	124	124	124	124	124
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	288	346	346	346	346
Total parent entity interest	594	652	652	652	652
Outside equity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total outside equity interest	-	-	-	-	-
Total equity	594	652	652	652	652
Current assets	1,832	2,096	2,529	2,281	2,314
Non-current assets	324	171	170	164	151
Current liabilities	1,020	1,102	1,438	1,259	1,271
Non-current liabilities	542	513	609	534	542

Table 3.3: Budgeted departmental statement of cash flows

Table 3.3: Budgeted departmental statement of cash flows
for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	2,152	1,851	2,621	2,023	1,772
Appropriations	6,037	7,600	9,067	8,747	8,802
Interest	15	15	15	15	15
Dividends	-	-	-	-	-
Other	9	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash received	8,213	9,466	11,703	10,785	10,589
Cash used					
Employees	3,280	3,915	4,656	4,360	4,277
Suppliers	4,794	5,034	6,809	6,245	6,165
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other	10	10	10	10	10
Extraordinary items	-	-	-	-	-
Total cash used	8,084	8,959	11,475	10,615	10,452
Net cash from/ (used by)	129	507	228	170	137
Operating activities					
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1	1	1	1	1
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash received	1	1	1	1	1
Cash used					
Purchase of property, plant and equipment	68	120	120	120	120
Purchase of financial Instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	68	120	120	120	120
Net cash from/ (used by)	(67)	(119)	(119)	(119)	(119)
investing activities					

**Table 3.3: Budgeted departmental statement of cash flows
for the period ended 30 June (continued)**

	Actual	Revised Budget	Forward estimate	Forward estimate	Forward estimate
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	8	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash received	8	-	-	-	-
Cash used					
Repayments of debt	-	-	-	-	-
Capital use charge paid	-	-	-	-	-
Dividends paid	10	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	10	-	-	-	-
Net cash from/ (used by) financing activities	(2)	-	-	-	-
Net increase or (decrease) in cash held	60	388	109	51	18
Cash at the beginning of the reporting period	1,355	1,285	1,673	1,782	1,833
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	1,415	1,673	1,782	1,833	1,851

Table 3.4: Departmental capital budget statement

Table 3.4: Departmental capital budget statement

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Total equity injections	8	-	-	-	-
Total loans	-	-	-	-	-
Total	8	-	-	-	-
Represented by					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	8	-	-	-	-
Funded internally by	60	120	120	120	120
Departmental resources					
Total	68	120	120	120	120

Table 3.5: Departmental non-financial assets - summary of movement (Budget year 2004-05)

	Land \$'000	Buildings \$'000	Specialist military equipment \$'000	Other infrastructure plant and equipment \$'000	Heritage and cultural assets \$'000	Computer software \$'000	Other intangibles \$'000	Total \$'000
Carrying amount at the start of year								
Additions	-	-	-	52	-	130	-	182
Disposals	-	-	-	-	-	120	-	120
Net Revaluation increment / decrement	-	-	-	(1)	-	-	-	(1)
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	(10)	-	(120)	-	(130)
Write-off of assets	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	-	-	41	-	130	-	171
Total additions								
Self funded	-	-	-	-	-	120	-	120
Appropriations	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	120	-	120

NOTES TO THE FINANCIAL STATEMENTS

Changes to ASDA's financial statements are as a result of additional funding through the Tough on Drugs in Sport. There was also a reduction of \$0.002m as a result of the fall in Comcover premiums and subsequent clawback in supplementation provided by the Commonwealth for such premiums.

Basis of accounting

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

