

**AUSTRALIAN SPORTS DRUG
AGENCY**

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2005-06

	2004-05 available \$'000	2005-06 budget \$'000	2005-06 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.	7,620	9,169	10,467	1,298	-
Total	7,620	9,169	10,467	1,298	-

SUMMARY OF STAFFING CHANGES

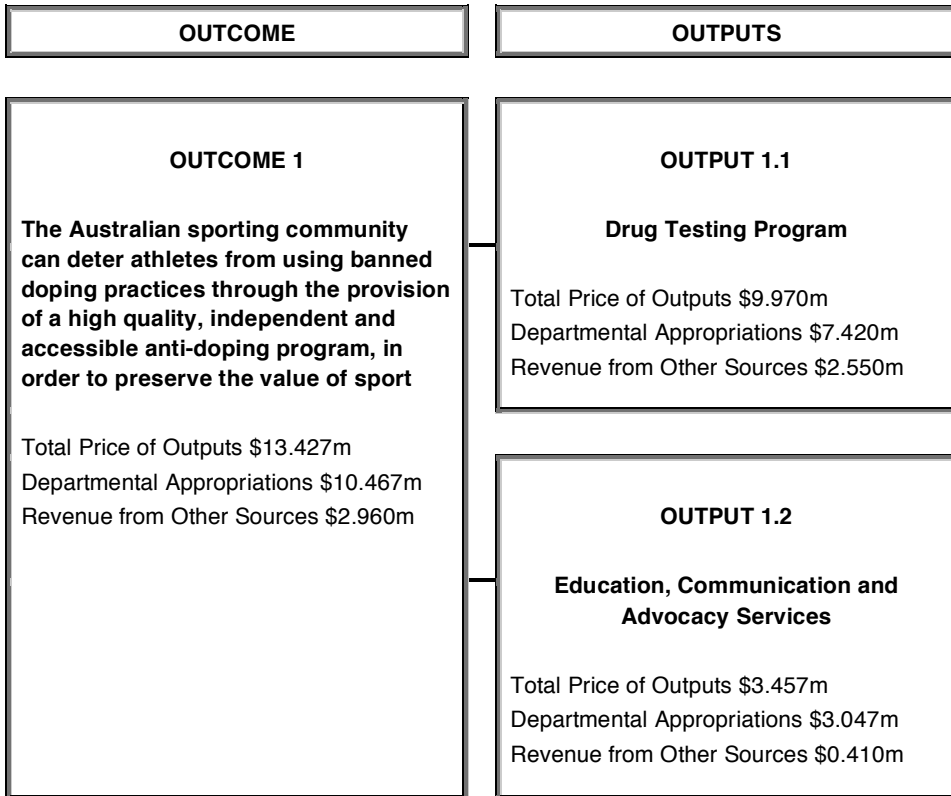
Table 1.7: Average Staffing Level (ASL)

	2005-06 Budget	2005-06 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.	47	53	6
Total	47	53	6

Section 2: Agency resources for 2005-06

OUTCOMES AND OUTPUTS

Figure 2: Outcome and output structure for Outcome 1



Note: Revenue from Government (Appropriations) contributes 78% to the Total Price of Outputs for Outcome 1.

Outcome 1

Outcome 1 is focussed on deterring doping. The establishment of ASADA will support the achievement of this Outcome by ensuring doping cases are properly investigated and prosecuted and that Australian sports have appropriate policies in place.

Table 2.1: Performance information for Outcome 1

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Output	Performance information 2005-06 Budget	Performance information 2005-06 revised
Performance Information for Departmental 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. Inclusion of new detection methodologies as they become available including testing for human growth hormone. 75% of all tests conducted with no advance notice. Full compliance with ASDA's responsibilities under the World Anti-Doping Code.</p> <p>Quantity At least 7,000 tests (comprising urine and blood samples) including at least 4,500 Government funded tests (including 300 tests on Commonwealth Games athletes) and some 2,500 user-pay tests (including 1,000 Commonwealth Games Event tests).</p> <p>Price \$9.050m</p>	<p>Quality no change - as per Budget</p> <p>Quantity no change - as per Budget</p> <p>Price \$9.970m</p>
Performance Information for Departmental Output 1.2		
Education, Communication and Advocacy Services	<p>Quality 80% of clients are satisfied with ASDA's education products. Provision of support and advice to Government. Full compliance with ASDA's responsibilities under the World Anti-Doping Code. New National Anti-Doping Education Program including targeted education for Australian Commonwealth Games athletes, development of audio visual presentation materials and added website functionality. Obligations under international agreements met. Regional Leadership on anti-doping issues.</p> <p>Quantity Client access to ASDA's services (including 5,000 Hotline calls, 3,500 publications, 150,000 web site hits, 200 presentations).</p> <p>Price \$3.079m</p>	<p>Quality no change - as per Budget</p> <p>Quantity no change - as per Budget</p> <p>Price \$3.457m</p>

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Changes to ASDA's financial statements are as a result of additional funding to support the establishment of ASADA, totalling \$1.298m in 2005-06.

BUDGETED FINANCIAL STATEMENTS TABLES

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

Table 3.1: Budgeted departmental income statement

Table 3.1: Budgeted departmental income statement (for the period ended 30 June)

	Actual 2004-05 \$'000	Revised budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
INCOME					
Revenues					
Revenues from Government	7,620	10,467	10,116	10,180	8,326
Goods and services	1,365	2,940	1,719	1,782	1,782
Interest	62	15	15	15	15
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	-	5	5	5	5
Total Revenue	9,047	13,427	11,855	11,982	10,128
Gains					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Revenue from sales of assets	-	-	-	-	-
Other	-	-	-	-	-
Total Gains	-	-	-	-	-
Total Income	9,047	13,427	11,855	11,982	10,128
EXPENSE					
Employees	4,076	5,370	4,783	4,853	4,093
Suppliers	4,730	7,927	6,937	6,987	5,893
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	147	120	125	132	132
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from assets sold	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	7	10	10	10	10
Total expenses	8,960	13,427	11,855	11,982	10,128
Share of net profits or (losses) of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Operating result from continuing operations	87	-	-	-	-
Operating result from discontinued operations	-	-	-	-	-
Gain (loss) on remeasuring discounted operations	-	-	-	-	-
Operating result	87	-	-	-	-
Monitory interest in net surplus (or deficit)	-	-	-	-	-
Net surplus (or deficit) attributable to the Australian Government	87	-	-	-	-

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

	Actual 2004-05 \$'000	Revised budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
ASSETS					
Financial assets					
Cash	1,798	2,014	2,061	2,081	1,784
Receivables	247	724	425	440	440
Investments accounted for under the equity method	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Accrued revenues	122	-	-	-	-
Other	59	-	-	-	-
Total financial assets	2,226	2,738	2,486	2,521	2,224
Non-financial assets					
Land and buildings	41	-	-	-	-
Infrastructure, plant and equipment	149	45	50	51	38
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	11	11	11	11	11
Intangibles	140	125	114	100	100
Biological assets	-	-	-	-	-
Assets held for sale	-	-	-	-	-
Other	110	12	12	12	12
Total non-financial assets	451	193	187	174	161
Total assets	2,677	2,931	2,673	2,695	2,385
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	1,139	1,181	1,052	1,068	900
Other	-	-	-	-	-
Total provisions	1,139	1,181	1,052	1,068	900
Payables					
Suppliers	857	1,031	902	908	766
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Other	-	67	67	67	67
Total payables	857	1,098	969	975	833
Total liabilities	1,996	2,279	2,021	2,043	1,733
EQUITY					
Parent entity interest					
Contributed equity	182	182	182	182	182
Reserves	123	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	376	470	470	470	470
Total parent entity interest	681	652	652	652	652
Minority interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total minority interest	-	-	-	-	-
Total equity	681	652	652	652	652
Current assets	2,348	2,761	2,509	2,544	2,247
Non-current assets	329	170	164	151	138
Current liabilities	1,521	1,601	1,417	1,430	1,216
Non-current liabilities	475	678	604	613	517

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 2004-05 \$'000	Revised budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,407	2,631	2,033	1,782	1,797
Appropriations	7,600	10,467	10,116	10,180	8,326
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	5	5	5	5	5
Total cash received	9,012	13,103	12,154	11,967	10,128
Cash used					
Employees	4,078	5,147	4,912	4,837	4,261
Suppliers	4,389	7,611	7,066	6,981	6,035
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Other	10	10	10	10	10
Total cash used	8,477	12,768	11,988	11,828	10,306
Net cash from or (used by) operating activities	535	335	166	139	(178)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	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	-	-	-	-	-
Total cash received	-	1	1	1	1
Cash used					
Purchase of property, plant and equipment	152	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	-	-	-	-	-
Total cash used	152	120	120	120	120
Net cash from or (used by) investing activities	(152)	(119)	(119)	(119)	(119)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Repayments of debt	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	383	216	47	20	(297)
Cash at the beginning of the reporting period	1,415	1,798	2,014	2,061	2,081
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	1,798	2,014	2,061	2,081	1,784

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2005-06)**

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balances as at 1 July 2005					
Balance carried forward from previous period	376	123	-	182	681
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balances	376	123	-	182	681
Income and expenses					
Income and expenses recognised directly in equity					
Gain/loss on revaluation of property	-	(123)	-	-	(123)
Sub-total income and expenses	-	(123)	-	-	(123)
Net operating result	94	-	-	-	94
Total income and expenses recognised directly in equity	94	(123)	-	-	(29)
Transactions with owners					
Distribution to owners					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
Contribution by owners					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	-	-	-	-	-
Closing balance as at 30 June 2006	470	-	-	182	652

Table 3.5: Departmental capital budget statement

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
Total represented by	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by	-	120	120	120	120
Departmental resources	-	-	-	-	-
Total	-	120	120	120	120

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005-06)

	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 2005									
Gross book value	-	-	105	-	210	-	661	-	976
Accumulated depreciation	-	-	64	-	61	-	521	-	646
Opening net book value	-	-	41	-	149	-	140	-	330
Additions:									
by purchase	-	-	-	-	-	-	-	-	-
by finance lease	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	2	-	103	-	15	-	120
Impairments recognised in operating result	-	-	(39)	-	-	-	-	-	(39)
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	(1)	-	-	-	(1)
As at 30 June 2006									
Gross book value	-	-	66	-	209	-	661	-	936
Accumulated depreciation	-	-	66	-	164	-	536	-	766
Closing net book value	-	-	-	-	45	-	125	-	170

NOTES TO THE FINANCIAL STATEMENTS

Departmental

Changes to ASDA's financial statements are as a result of additional funding to support the establishment of ASADA, totalling \$1.298m in 2005-06.

Basis of accounting

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

