

# **AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY**

## **Agency Resources and Planned Performance**

**ASADA**



# Australian Sports Anti-Doping Authority

Health Portfolio Agency

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The ASADA logo is a vertical black rectangle with the word "ASADA" written in white, uppercase letters, oriented vertically from bottom to top.

## Section 1: Agency Overview and Resources

### 1.1 Strategic Direction Statement

The Australian Government, as a signatory to the United Nations Educational, Scientific and Cultural Organization International Convention against Doping in Sport (the Convention), implements anti-doping arrangements that are consistent with the principles of the World Anti-Doping Code (the Code).

The Australian Sports Anti-Doping Authority (ASADA) is Australia's national anti-doping agency. Its purpose is to protect Australia's sporting integrity and the health of Australian athletes.

ASADA provides a comprehensive anti-doping programme for the Australian sports community, encompassing deterrence, detection and enforcement activities. ASADA does this by working closely with sports, athletes, support personnel, Government agencies and law enforcement agencies in:

- designing and delivering education and communication programmes;
- detecting and managing anti-doping rule violations (ADRV), from athlete testing to managing and presenting ADRV cases;
- collecting and analysing anti-doping intelligence, and conducting investigations on possible ADRVs;
- monitoring and reporting on sports' compliance with anti-doping policies; and
- supporting athletes to meet their anti-doping obligations.

ASADA collaborates with the World Anti-Doping Agency (WADA), overseas anti-doping organisations and other stakeholders to further the Australian Government's efforts to harmonise anti-doping practices globally.

The role and functions of ASADA are set out in the *Australian Sports Anti-Doping Authority Act 2006*, the *Australian Sports Anti-Doping Authority Regulations 2006* and the National Anti-Doping Scheme. ASADA is prescribed as a statutory agency under the *Financial Management and Accountability Act 1997*. From 1 July 2014, ASADA will be governed under the *Public Governance, Performance and Accountability Act 2013*.

## 1.2 Agency Resources

Table 1.2.1 shows the total resources from all origins. The table summarises how resources will be applied by outcome and by Departmental classifications.

**Table 1.2.1: ASADA Resource Statement – Budget Estimates for 2014-15 as at Budget May 2014**

	Estimate of prior year amounts available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	Total estimate 2014-15 \$'000	Estimated available appropriation 2013-14 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	2,823	-	2,823	4,566
Departmental appropriation <sup>3</sup>	-	13,313	13,313	14,352
s31 Relevant agency receipts	-	1,762	1,762	2,143
<b>Total</b>	<b>2,823</b>	<b>15,075</b>	<b>17,898</b>	<b>21,061</b>
<b>Total ordinary annual services</b>	<b>2,823</b>	<b>15,075</b>	<b>17,898</b>	<b>21,061</b>
<b>Other services - Bill 2<sup>4</sup></b>				
<b>Departmental non-operating</b>				
Equity injections	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total available annual appropriations</b>	<b>2,823</b>	<b>15,075</b>	<b>17,898</b>	<b>21,061</b>
<b>Total net resourcing for ASADA</b>	<b>2,823</b>	<b>15,075</b>	<b>17,898</b>	<b>21,061</b>

Notes:

All figures are GST exclusive.

- 1 Appropriation Bill (No.1) 2014-15.
- 2 Estimated adjusted balance carried from previous year for annual appropriations.
- 3 Includes an amount of \$0.379 million in 2014-15 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.
- 4 Appropriation Bill (No.2) 2014-15.

### 1.3 Budget Measures

Budget measures relating to ASADA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.3.1: ASADA Budget Measures**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Countering Threats from Doping in Sport</b>						
Australian Sports Anti-Doping Authority Departmental expenses	1.1	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Whole of Government Measures</b>						
<b>Efficiency Dividend - a further temporary increase of 0.25 per cent</b>						
Australian Sports Anti-Doping Authority Departmental	1.1	-	(34)	(65)	(97)	(99)
<b>Total</b>		-	(34)	(65)	(97)	(99)

## Section 2: Outcomes and Planned Performance

### 2.1 Outcomes and Performance Information

Protection of the health of athletes and the integrity of Australian sport including through deterrence, detection and enforcement to eliminate doping

#### Outcome Strategy

The Australian Government, through ASADA, aims to protect the health and welfare of athletes, as well as the integrity of sport through the elimination of doping. To achieve this, ASADA will conduct anti-doping activities encompassing deterrence, detection and enforcement:

- **Deterrence** is achieved through communication and education initiatives, including building awareness with athletes, support personnel and other stakeholders.
- **Detection** is achieved through the implementation of an integrated programme of intelligence gathering, targeted testing, and investigation of possible ADRVs.
- **Enforcement** is achieved by managing cases of possible ADRVs and presenting these cases at hearings and appeals.

ASADA's anti-doping programme operates in an international context. It is a complex and dynamic environment that requires a proactive and strategic approach on building and maintaining global partnerships. ASADA will continue to work with WADA and other nations to build effective anti-doping frameworks, and strengthen the global effort against doping in sport. Ultimately ASADA's efforts in this area will assist Australian athletes to participate internationally on an equitable basis.

In 2014–15, ASADA will continue to build its capability and work with partners to deliver a leading anti-doping programme that addresses the current challenges faced internationally and in Australia. Particular focus will be placed on ASADA's expanded information gathering and investigative powers, as well as oversight of updates to sports' anti-doping policies in line with the revised 2015 Code.

## ASADA Budgeted Expenses and Resources

Table 2.1.1 provides an overview of the total expenses for ASADA by Programme.

**Table 2.1.1: Budgeted Expenses and Resources for ASADA**

	2013-14 Estimated actual \$'000	2014-15 Budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
<b>Programme 1.1: Deterrence, Detection and Enforcement</b>					
Departmental expenses					
Departmental appropriation <sup>1</sup>	16,191	14,696	13,993	13,753	14,087
Expenses not requiring appropriation in the budget year <sup>2</sup>	595	588	548	477	472
Operating deficit (surplus)	1,200	-	-	-	-
<b>Total for Programme 1.1</b>	<b>17,986</b>	<b>15,284</b>	<b>14,541</b>	<b>14,230</b>	<b>14,559</b>
<b>Total expenses for Outcome 1</b>	<b>17,986</b>	<b>15,284</b>	<b>14,541</b>	<b>14,230</b>	<b>14,559</b>
	<b>2013-14</b>	<b>2014-15</b>			
<b>Average staffing level (number)</b>	78	62			

- 1 Departmental appropriation combines "Ordinary annual services (Appropriation Bill No 1)" and "Revenue from independent sources (s31)".
- 2 Expenses not requiring appropriation in the Budget year is made up of depreciation expense, amortisation expense, makegood expense and audit fees.



## **Programme 1.1: Deterrence, Detection and Enforcement**

### **Programme Objective**

#### *Deterrence, Detection and Enforcement Programme*

In 2014-15, ASADA will continue to build on previous initiatives to inform Australian athletes and support personnel of their obligations under the Code, and the harms and risks associated with doping in sport. Activities include the delivery of education (online and face-to-face), and the publishing of anti-doping messages through targeted communications and online communication activities. ASADA will also conduct a series of forums and maintain regular contact with sporting organisations to ensure sports meet their obligations under the revised 2015 Code.

The Australian Government aims to protect the health of athletes and the integrity of sport through a range of activities targeted at detecting doping. In 2014-15, ASADA will conduct a scientific and intelligence driven targeted testing programme under Government-funded and user-pays arrangements. ASADA will continue to work with other Government agencies, such as the Australian Customs and Border Protection Service, Australian Crime Commission and law enforcement agencies, to build upon the cooperative framework necessary to identify possible ADRVs.

In the lead up to major sporting events, such as the Glasgow 2014 Commonwealth Games, ASADA will design and deliver tailored Pure Performance programmes to help protect the integrity of Australian teams. The programmes include:

- a comprehensive test plan;
- storage of selected samples in a long-term storage facility;
- induction and support to athletes to help them meet their whereabouts<sup>1</sup> obligations; and
- the delivery of anti-doping education to athletes and support personnel.

In 2014-15, ASADA will continue to effectively manage alleged violations in an environment of increasingly sophisticated doping activities, complex intelligence and investigation processes, and potential legal challenges to ADRVs.

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<sup>1</sup> A select group of elite athletes provide quarterly (in-advance) information about their location to assist with no-advance-notice, out-of-competition testing.

## Programme 1.1: Deliverables

### Qualitative Deliverables for Programme 1.1

#### Deterrence, Detection and Enforcement Programme

Qualitative Deliverables	2014-15 Reference Point or Target
Delivery of a leading deterrence and detection programme, conducted in accordance with ASADA's legislation and the Code, targeted towards sports and athletes assessed as being at greater risk of doping	A targeted legislative and Code compliant programme of integrated awareness raising, intelligence, investigations and testing activities is delivered in 2014-15
Coordinate the update of all Australian sport anti-doping policies to reflect the revised Code and legislative framework	All Australian sport anti-doping policies reflect the new Code and legislative framework by 1 January 2015
Assist overseas anti-doping organisations to build capability, increase the effectiveness of their programmes and share information and expertise on effective anti-doping programmes	ASADA contributes its expertise at international forums and other information sharing opportunities throughout 2014-15

### Quantitative Deliverables for Programme 1.1

#### Deterrence, Detection and Enforcement Programme

Quantitative Deliverables	2013-14 Revised Budget	2014-15 Budget Target	2015-16 Forward Year 1	2016-17 Forward Year 2	2017-18 Forward Year 3
Number of participants in ASADA education designed to build awareness of anti-doping	8,000	10,000 - 12,000	10,000 - 12,000	10,000 - 12,000	10,000 - 12,000
Number of Government-funded doping control tests conducted <sup>2</sup>	3,500 - 4,200	3,000 - 3,700	3,000 - 3,700	3,000 - 3,700	3,000 - 3,700

<sup>2</sup> Range in planned tests reflects operational flexibility to conduct more technically complex (blood and urine) and intelligence-based testing.

## Programme 1.1: Key Performance Indicators

### Qualitative Key Performance Indicators for Programme 1.1

#### Deterrence, Detection and Enforcement Programme

Qualitative Indicators	2014-15 Reference Point or Target
Effective delivery of anti-doping education and communications (online, face-to-face and published material) to athletes and support personnel from all recognised or funded national sporting organisations	Participation by athletes and support personnel demonstrates a greater exposure to, and awareness of, the harms and risks associated with doping in sport
Effective provision of advice and support to national sporting bodies to ensure the development, implementation and management of consistent and enforceable anti-doping rules across all Australian sport	The management of anti-doping rule violations is consistent across sporting bodies
Stakeholders are confident that ASADA's programme reduces the risk of doping in sport	Evaluation demonstrates stakeholders are confident that ASADA's activities reduce the risk of doping in sport
All possible anti-doping rule violations are well managed and rigorously enforced in accordance with the Code and Australian legislation	All enforcement activities comply with the Code and Australian legislation in 2014-15

### Quantitative Key Performance Indicators for Programme 1.1

#### Deterrence, Detection and Enforcement Programme

Quantitative Indicators	2013-14 Revised Budget	2014-15 Budget Target	2015-16 Forward Year 1	2016-17 Forward Year 2	2017-18 Forward Year 3
Percentage of national sporting organisations, athletes and support personnel satisfied with anti-doping education and awareness raising programmes	80%	80% - 85%	80% - 85%	80% - 85%	80% - 85%
Percentage of sporting organisations, athletes and support personnel aware of ASADA legislation and the Code	80%	80% - 85%	80% - 85%	80% - 85%	80% - 85%
Percentage of athletes, support personnel and sporting organisations confident that ASADA's activities maximise doping detection	80%	80% - 85%	80% - 85%	80% - 85%	80% - 85%

## **Section 3: Explanatory Tables and Budgeted Financial Statements**

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014-15 Budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and Government Indigenous expenditure.

### **3.1 Explanatory Tables**

#### **3.1.1 Movement of Administered Funds Between Years**

##### **Table 3.1.1: Movement of Administered Funds Between Years<sup>1</sup>**

Section 3.1.1 is not applicable to ASADA.

#### **3.1.2 Special Accounts**

##### **Table 3.1.2: Estimates of Special Account Flows and Balances**

Section 3.1.2 is not applicable to ASADA.

#### **3.1.3 Australian Government Indigenous Expenditure (AGIE)**

The 2014-15 AGIE statement is not applicable because ASADA has no specific Indigenous expenses.

## **3.2 Budgeted Financial Statements**

### **3.2.1 Differences in Agency Resourcing and Financial Statements**

Section 3.2.1 is not applicable to ASADA.

### **3.2.2 Analysis of Budgeted Financial Statements**

An analysis of ASADA's financial statements follows in order to provide clarification and additional detail for readers.

#### **Departmental Resources**

##### **Comprehensive income statement**

ASADA is budgeting for an operating loss of \$1.20 million in 2013-14 before unfunded depreciation and amortisation expenses. The approved operating loss is attributable to significant resources deployed on ASADA's investigation of the Australian Crime Commission's 'Organised Crime and Drugs in Sport' Report from February of 2013.

For the 2014-15 budget year and the forward estimates ASADA is budgeting for a break-even operating result after adjustment for unfunded depreciation and amortisation expenses.

Total operating revenue for 2014-15 is estimated at \$14.73 million and comprises appropriation funding for ordinary annual services of \$12.93 million and revenue from independent sources of \$1.79 million, primarily comprised of revenue from contracted testing services.

Total expenses in 2014-15 are anticipated to be \$15.28 million including \$0.55 million in unfunded depreciation and amortisation costs.

##### **Balance sheet**

As a result of net cash appropriation arrangements ASADA will budget for 2014-15 and the forward estimates for operating losses equivalent to the annual depreciation and amortisation expense. The decrease in accumulated results over the forward estimates period is partially offset by increases to contributed equity through the departmental capital budget to cover the cost of asset replacement.

Liabilities are projected to remain stable over the budget year and forward estimates predominantly comprising of employee entitlements and supplier payables.

### 3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1: Comprehensive Income Statement (showing net cost of services)  
(for the period ended 30 June)**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>EXPENSES</b>					
Employee benefits	10,330	8,073	7,782	7,839	8,038
Supplier expenses	7,083	6,646	6,234	5,937	6,072
Depreciation and amortisation	562	554	514	443	438
Other expenses	11	11	11	11	11
<b>Total expenses</b>	<b>17,986</b>	<b>15,284</b>	<b>14,541</b>	<b>14,230</b>	<b>14,559</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	1,586	1,462	1,506	1,609	1,700
Other revenue	557	300	300	-	-
<b>Total revenue</b>	<b>2,143</b>	<b>1,762</b>	<b>1,806</b>	<b>1,609</b>	<b>1,700</b>
<b>Gains</b>					
Other	33	34	34	34	34
<b>Total gains</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>
<b>Total own-source income</b>	<b>2,176</b>	<b>1,796</b>	<b>1,840</b>	<b>1,643</b>	<b>1,734</b>
<b>Net cost of (contribution by) services</b>	<b>15,810</b>	<b>13,488</b>	<b>12,701</b>	<b>12,587</b>	<b>12,825</b>
Revenue from Government	14,048	12,934	12,187	12,144	12,387
<b>Surplus (Deficit)</b>	<b>(1,762)</b>	<b>(554)</b>	<b>(514)</b>	<b>(443)</b>	<b>(438)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(1,762)</b>	<b>(554)</b>	<b>(514)</b>	<b>(443)</b>	<b>(438)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(1,762)</b>	<b>(554)</b>	<b>(514)</b>	<b>(443)</b>	<b>(438)</b>

**Note: Reconciliation of comprehensive income attributable to the agency**

	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	(1,762)	(554)	(514)	(443)	(438)
plus non-appropriated expenses depreciation and amortisation expenses	562	554	514	443	438
<b>Total comprehensive income (loss) attributable to the agency<sup>1</sup></b>	<b>(1,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

1 ASADA has received approval from the Minister for Finance to incur a maximum operating loss of \$2.000 million for the 2013-14 financial year.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	130	130	130	130	130
Receivables	3,727	3,727	3,727	3,727	3,727
Other financial assets	63	63	63	63	63
<b>Total financial assets</b>	<b>3,920</b>	<b>3,920</b>	<b>3,920</b>	<b>3,920</b>	<b>3,920</b>
<b>Non-financial assets</b>					
Land and buildings	771	532	293	90	169
Property, plant and equipment	253	123	364	608	487
Intangibles	621	815	673	563	550
Inventories	111	111	111	111	111
Other	147	147	147	147	147
<b>Total non-financial assets</b>	<b>1,903</b>	<b>1,728</b>	<b>1,588</b>	<b>1,519</b>	<b>1,464</b>
<b>Total assets</b>	<b>5,823</b>	<b>5,648</b>	<b>5,508</b>	<b>5,439</b>	<b>5,384</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	743	743	743	743	743
Other payables	606	606	606	606	606
<b>Total payables</b>	<b>1,349</b>	<b>1,349</b>	<b>1,349</b>	<b>1,349</b>	<b>1,349</b>
<b>Provisions</b>					
Employees	2,231	2,231	2,231	2,231	2,231
Other provisions	17	17	17	17	17
<b>Total provisions</b>	<b>2,248</b>	<b>2,248</b>	<b>2,248</b>	<b>2,248</b>	<b>2,248</b>
<b>Total liabilities</b>	<b>3,597</b>	<b>3,597</b>	<b>3,597</b>	<b>3,597</b>	<b>3,597</b>
<b>Net assets</b>	<b>2,226</b>	<b>2,051</b>	<b>1,911</b>	<b>1,842</b>	<b>1,787</b>
<b>EQUITY</b>					
Contributed equity	2,337	2,716	3,090	3,464	3,847
Reserves	249	249	249	249	249
Retained surpluses or accumulated deficits	(360)	(914)	(1,428)	(1,871)	(2,309)
<b>Total equity</b>	<b>2,226</b>	<b>2,051</b>	<b>1,911</b>	<b>1,842</b>	<b>1,787</b>

Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement (Budget year 2014-15)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(360)	249	-	2,337	<b>2,226</b>
Surplus (deficit) for the period	(554)	-	-	-	<b>(554)</b>
Capital budget - Bill 1 (DCB)	-	-	-	379	<b>379</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>(914)</b>	<b>249</b>	<b>-</b>	<b>2,716</b>	<b>2,051</b>

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	15,518	12,934	12,187	12,144	12,387
Goods and Services	1,307	1,445	1,489	1,544	1,700
Net GST received	379	412	574	240	250
Other cash received	557	300	300	-	-
<b>Total cash received</b>	<b>17,761</b>	<b>15,091</b>	<b>14,550</b>	<b>13,928</b>	<b>14,337</b>
<b>Cash used</b>					
Employees	10,600	8,073	7,782	7,839	8,038
Suppliers	7,078	6,640	6,228	5,931	6,038
Net GST paid	356	367	540	158	250
Other cash used	-	11	-	-	11
<b>Total cash used</b>	<b>18,034</b>	<b>15,091</b>	<b>14,550</b>	<b>13,928</b>	<b>14,337</b>
<b>Net cash from (or used by) operating activities</b>	<b>(273)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	304	379	374	374	383
<b>Total cash used</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>Net cash from (or used by) investing activities</b>	<b>(304)</b>	<b>(379)</b>	<b>(374)</b>	<b>(374)</b>	<b>(383)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	304	379	374	374	383
<b>Total cash received</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>Net cash from (or used by) financing activities</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>Net increase (or decrease) in cash held</b>	<b>(273)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	403	130	130	130	130
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>

DCB = Departmental Capital Budget.



**Table 3.2.5: Capital Budget Statement**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	304	379	374	374	383
<b>Total capital appropriations</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	304	379	374	374	383
<b>Total items</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>1</sup>					
- current year appropriation	304	379	374	374	383
<b>Total acquisitions of non-financial assets</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
<b>Total purchases</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>
<b>Total cash used to acquire assets</b>	<b>304</b>	<b>379</b>	<b>374</b>	<b>374</b>	<b>383</b>

1 Does not include annual finance lease costs. Includes purchases from current and previous years' appropriation (Departmental Capital Budget).  
DCB = Departmental Capital Budget.

**Table 3.2.6: Statement of Asset Movements (2014-15)**

	Buildings \$'000	Other property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2014</b>				
Gross book value	2,200	1,553	2,460	<b>6,213</b>
Accumulated depreciation/amortisation and impairment	1,429	1,300	1,839	<b>4,568</b>
<b>Opening net book balance</b>	<b>771</b>	<b>253</b>	<b>621</b>	<b>1,645</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	-	-	379	<b>379</b>
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>379</b>	<b>379</b>
<b>Other movements</b>				
Depreciation/amortisation expense	239	130	185	<b>554</b>
<b>As at 30 June 2015</b>				
Gross book value	2,200	1,553	2,839	<b>6,592</b>
Accumulated depreciation/amortisation and impairment	1,668	1,430	2,024	<b>5,122</b>
<b>Closing net book balance</b>	<b>532</b>	<b>123</b>	<b>815</b>	<b>1,470</b>