

# **AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY**

## **Entity Resources and Planned Performance**

**ASADA**



# AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY

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## Section 1: Entity Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT<sup>1</sup>

The Australian Government, as a signatory to the United Nations Educational, Scientific and Cultural Organization (UNESCO) 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.

ASADA provides a comprehensive anti-doping program for the Australian sports community, encompassing engagement, deterrence, detection and enforcement activities. ASADA does this by working with sports, athletes, support personnel and Government entities.

In 2017-18, ASADA will:

- engage with sports to ensure compliance with their anti-doping obligations and support them to assist their athletes and support personnel to comply with their anti-doping responsibilities;
- use technology to enhance its intelligence capabilities, risk methodologies and processes;
- work collaboratively with partners to ensure athletes competing at major events, including the 2018 Gold Coast Commonwealth Games, are subject to the best anti-doping program available;
- continue to improve its knowledge around the risk of doping in sport and better customise its responses to those risks, including more targeted education and awareness-raising; and
- partner with stakeholders to maximise anti-doping interventions.

In the 2017-18 Budget, the Government will provide \$0.8 million to ASADA from the agency sustainability stream of the Public Service Modernisation Fund.

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 a Non-corporate Commonwealth Entity under the *Public Governance, Performance and Accountability Act 2013*.

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<sup>1</sup> For more information about the strategic direction of ASADA, refer to the current corporate plan, available at: [www.asada.gov.au/about-asada/corporate-information/corporate-plan-2016-17](http://www.asada.gov.au/about-asada/corporate-information/corporate-plan-2016-17)

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (Government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the 'Budgeted expenses by outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: ASADA Resource Statement – Budget Estimates for 2017-18 as at Budget May 2017**

	2016-17 Estimated actual \$'000	2017-18 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available <sup>(a)</sup>	5,789	6,289
<b>Annual appropriations</b>		
Ordinary annual services		
Departmental appropriation <sup>(b)</sup>	11,929	12,615
s74 retained revenue receipts <sup>(c)</sup>	2,483	4,269
Departmental capital budget <sup>(d)</sup>	371	372
Other services <sup>(e)</sup>		
Equity injection	-	826
<b>Total departmental annual appropriations</b>	<b>14,783</b>	<b>18,082</b>
<b>Total departmental resourcing</b>	<b>20,572</b>	<b>24,371</b>
<b>Total resourcing for ASADA</b>	<b>20,572</b>	<b>24,371</b>
	<b>2016-17</b>	<b>2017-18</b>
<b>Average staffing level (number)</b>	49	50

All figures are GST exclusive.

<sup>(a)</sup> Estimated adjusted balance carried forward from previous year.

<sup>(b)</sup> Appropriation Bill (No. 1) 2017-18.

<sup>(c)</sup> Estimated retained revenue receipts under section 74 of the PGPA Act 2013.

<sup>(d)</sup> Departmental Capital Budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer to Table 3.5 for further details.

For accounting purposes, this amount has been designated as a 'contribution by owner'.

<sup>(e)</sup> Appropriation Bill (No. 2) 2017-18.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to ASADA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: ASADA 2017-18 Budget Measures**

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Gold Coast 2018 Commonwealth Games - additional Australian Government support <sup>(a)</sup></b>						
Australian Sports Anti-Doping Authority						
	Departmental expenses	1.1	nfp	-	-	-
	Departmental revenues	1.1	nfp	-	-	-
	<b>Total</b>		<b>nfp</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Whole of Government Measures</b>						
<b>Public Service Modernisation Fund - agency sustainability</b>						
Australian Sports Anti-Doping Authority						
	Departmental capital	1.1	-	-	-	-
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>(a)</sup> ASADA is not the lead entity for this measure. Only ASADA impacts are shown in the table.

## Section 2: Outcomes and Planned Performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which Government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to Government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Enhanced Commonwealth Performance Framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide an entity’s complete performance story.

ASADA’s most recent corporate plan is available at: [www.asada.gov.au/about-asada/corporate-information/corporate-plan-2016-17](http://www.asada.gov.au/about-asada/corporate-information/corporate-plan-2016-17)

ASADA’s most recent annual performance statement is available at: [www.asada.gov.au/about-asada/corporate-information/annual-reports](http://www.asada.gov.au/about-asada/corporate-information/annual-reports)

### 2.1 BUDGETED EXPENSES AND PERFORMANCE

**Outcome 1**

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

**Program Contributing to Outcome 1**

**Program 1.1: Engagement, Deterrence, Detection and Enforcement**

## Linked Programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<p><b>Department of Health</b> <b>Program 3.1: Sport and Recreation</b></p> <p>The Department of Health contributes to the collaborative effort to protect the integrity of Australian and international sport. The Department provides strategic leadership, policy oversight and program support on national and international anti-doping matters, working closely with ASADA, World Anti-Doping Agency (WADA), UNESCO and other stakeholders.</p>
<p><b>Australian Sports Commission</b> <b>Program 1.1: Australian Sports Commission</b></p> <p>The Australian Sports Commission (ASC) contributes to the collaborative effort to protect the integrity of Australian sport. The ASC provides targeted support and advice to sporting organisations in a range of areas, including governance and sports integrity.</p>



## Budgeted Expenses for ASADA

Table 2.1.1 shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

**Table 2.1.1: Budgeted Expenses for ASADA**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward Year 1 \$'000	2019-20 Forward Year 2 \$'000	2020-21 Forward Year 3 \$'000
<b>Program 1.1: Engagement, Deterrence, Detection and Enforcement</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	14,202	16,707	13,314	13,364	13,419
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	477	522	439	339	339
Operating deficit (surplus)	(500)	-	-	-	-
<b>Total for Program 1.1</b>	<b>14,179</b>	<b>17,229</b>	<b>13,753</b>	<b>13,703</b>	<b>13,758</b>
<b>Total expenses for Outcome 1</b>	<b>14,179</b>	<b>17,229</b>	<b>13,753</b>	<b>13,703</b>	<b>13,758</b>
	<b>2016-17</b>	<b>2017-18</b>			
<b>Average staffing level (number)</b>	49	50			

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s74)'.  
<sup>(b)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

## Planned Performance for ASADA

Table 2.1.2 below details the performance criteria for the program associated with Outcome 1.<sup>2</sup> It also summarises how the program is delivered and where 2017-18 Budget measures have materially changed the program.

**Table 2.1.2: Performance Criteria for ASADA**

<b>Purpose</b>
To protect the health of athletes and the integrity of Australian sport through engagement, deterrence, detection and enforcement activities aimed at minimising the risk of doping.
<b>Outcome 1</b>
Protection of the health of athletes and the integrity of Australian sport including through engagement, deterrence, detection and enforcement to minimise the risk of doping
<b>Program 1.1: Engagement, Deterrence, Detection and Enforcement</b>
The Australian Government, through ASADA, aims to achieve clean sport through a balanced mix of prevention, detection and enforcement activities. In the 2017-18 Budget, the Government will provide \$0.8 million to ASADA from the agency sustainability stream of the Public Service Modernisation Fund.
<b>Delivery</b>
<p><b>A. Engagement – Strengthening relationships internally and externally to build anti-doping capabilities and hardening the environment against doping in sport</b></p> <ul style="list-style-type: none"> <li>• Support athletes and athlete support personnel to meet their anti-doping obligations.</li> <li>• Work with national sporting organisations to help them minimise the threat of doping in sport.</li> <li>• Contribute to the reform of the global anti-doping framework and share expertise at international anti-doping forums.</li> </ul> <p><b>B. Deterrence – Minimising the risk of doping in Australian sport through education, communications and testing activities</b></p> <ul style="list-style-type: none"> <li>• Design and deliver education and communications programs.</li> <li>• Work with sporting organisations to help them develop and implement education programs relevant to the needs of their sport.</li> <li>• Conduct no-advance notice testing of athletes.</li> </ul> <p><b>C. Detection – Gathering intelligence and investigating possible breaches of the anti-doping rules by athletes and support personnel</b></p> <ul style="list-style-type: none"> <li>• Conduct intelligence risk assessment functions to detect the highest doping threats through enhanced relationships and collaborations with sports, law enforcement agencies and regulators within Australia and anti-doping organisations internationally.</li> <li>• Monitor and report on sports' compliance with anti-doping policies.</li> </ul> <p><b>D. Enforcement – Managing possible anti-doping violations by athletes and athlete support personnel</b></p> <ul style="list-style-type: none"> <li>• Manage the presentation of cases of possible anti-doping rule violations at sport tribunal hearings.</li> </ul>

<sup>2</sup> Progress against the performance criteria published in the 2016-17 Portfolio Budget Statements will be reported in the 2016-17 ASADA Annual Report.

<b>Performance criteria</b>				
<b>A. Engagement – Strengthening relationships internally and externally to build anti-doping capabilities and hardening the environment against doping in sport</b>				
<b>Achievement of ASADA legislation and Code awareness amongst sporting organisations, athletes and support personnel.</b>				
a. Percentage of sporting organisations, athletes and support personnel aware of ASADA legislation and the Code.				
b. Percentage of sporting organisations, athletes and support personnel aware of their rights and responsibilities in relation to anti-doping.				
<b>2016-17 Estimated result</b>	<b>2017-18 Target</b>	<b>2018-19 Target</b>	<b>2019-20 Target</b>	<b>2020-21 Target</b>
a. 97% level of awareness	80% level of awareness	80% level of awareness	80% level of awareness	80% level of awareness
b. 90% level of awareness	80% level of awareness	80% level of awareness	80% level of awareness	80% level of awareness
<b>Achievement in working with stakeholders to reduce the risk of doping in sport.</b>				
<b>2016-17 Estimated result</b>	<b>2017-18 Target</b>	<b>2018-19 (&amp; beyond) Target</b>		
Engaged with a range of stakeholders to develop anti-doping programs aimed at reducing the risk of doping in sport, including (but not limited to) targeted or co-authored anti-doping education programs and the development of testing programs based on risk and intelligence assessments.	Engage with a range of stakeholders to develop anti-doping programs aimed at reducing the risk of doping in sport.	As per 2017-18.		



<b>B. Deterrence – Minimising the risk of doping in Australian sport through education, communications and testing activities.</b>				
<p><b>Achievement of satisfaction with anti-doping education and awareness raising activities in the sporting community.</b></p> <p>a. Percentage of national sporting organisations, athletes and support personnel who are satisfied with anti-doping education and awareness raising programs.</p> <p>b. Percentage of athletes agreeing that ASADA’s education and information services had minimised their risk of an accidental breach of the anti-doping regulations.</p> <p>c. Percentage of stakeholders who rate ASADA’s testing activities as an effective way to deter athletes and support personnel from doping.</p>				
<b>2016-17 Estimated result</b>	<b>2017-18 Target</b>	<b>2018-19 Target</b>	<b>2019-20 Target</b>	<b>2020-21 Target</b>
a. 88% level of satisfaction	80% level of satisfaction	80% level of satisfaction	80% level of satisfaction	80% level of satisfaction
b. 88% level of agreement	80% level of agreement	80% level of agreement	80% level of agreement	80% level of agreement
c. 80% level of agreement	80% level of agreement	80% level of agreement	80% level of agreement	80% level of agreement
<b>C. Detection – Gathering intelligence and investigating possible breaches of the anti-doping rules by athletes and support personnel</b>				
<b>Achievement in maintaining relevant intelligence flows to and from third parties.</b>				
<b>2016-17 Estimated result</b>	<b>2017-18 Target</b>		<b>2018-19 Target</b>	
Enhanced intelligence and detection capabilities, and collaboration with stakeholders from sport, Government agencies and law enforcement that assist to minimise the risk of doping in sport.	Enhance intelligence and detection capabilities, and collaboration with stakeholders to minimise the risk of doping in sport.		As per 2017-18.	

<b>D. Enforcement – Managing possible anti-doping violations by athletes and athlete support personnel</b>				
<b>Achievement of anti-doping rule violation findings in tribunals.</b>				
<b>a. Percentage of cases conducted by ASADA in tribunals that result in a finding of an anti-doping rule violation.</b>				
<b>2016-17 Estimated result</b>	<b>2017-18 Target</b>	<b>2018-19 Target</b>	<b>2019-20 Target</b>	<b>2020-21 Target</b>
a. 100% of tribunal findings result in an anti-doping rule violation.	80% of tribunal findings result in an anti-doping rule violation.	80% of tribunal findings result in an anti-doping rule violation.	80% of tribunal findings result in an anti-doping rule violation.	80% of tribunal findings result in an anti-doping rule violation.
<b>Material changes to Program 1.1 resulting from the following measures:</b>				
There are no material changes to Program 1.1 resulting from measures.				



## Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017-18 Budget year, including the impact of Budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Differences Between Entity Resourcing and Financial Statements**

This section is not applicable to ASADA.

#### **3.1.2 Explanatory Notes and Analysis of Budgeted Financial Statements**

##### **Departmental Resources**

##### **Comprehensive Income Statement**

ASADA is budgeting for comprehensive income result attributable to the agency of \$0.5 million in 2016-17 after adjustment for unfunded depreciation and amortisation expenses. The comprehensive income result is primarily attributable to higher than anticipated revenue from rendering of services.

For the 2017-18 Budget year and the forward estimates, ASADA is budgeting for a break even comprehensive income result attributable to the agency after adjustment for unfunded depreciation and amortisation expenses.

Total operating revenue for 2017-18 is estimated at \$16.7 million and comprises appropriation funding for ordinary annual services of \$12.6 million and revenue from independent sources of \$4.1 million, primarily comprised of revenue from contracted testing services.

Total expenses in 2017-18 are anticipated to be \$17.2 million including \$0.5 million in unfunded depreciation and amortisation costs.

##### **Balance Sheet**

No significant movements are expected in assets or liabilities over the forward estimates period.

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 3.1: Comprehensive Income Statement (showing net cost of services for the period ended 30 June)**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	6,748	7,838	6,820	7,034	7,034
Supplier expenses	6,958	8,873	6,498	6,334	6,389
Depreciation and amortisation	443	488	405	305	305
Other expenses	30	30	30	30	30
<b>Total expenses</b>	<b>14,179</b>	<b>17,229</b>	<b>13,753</b>	<b>13,703</b>	<b>13,758</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	2,273	4,092	1,822	1,876	1,876
<b>Total revenue</b>	<b>2,273</b>	<b>4,092</b>	<b>1,822</b>	<b>1,876</b>	<b>1,876</b>
<b>Gains</b>					
Other	34	34	34	34	34
<b>Total gains</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>
<b>Total own-source income</b>	<b>2,307</b>	<b>4,126</b>	<b>1,856</b>	<b>1,910</b>	<b>1,910</b>
<b>Net cost of (contribution by) services</b>	<b>11,872</b>	<b>13,103</b>	<b>11,897</b>	<b>11,793</b>	<b>11,848</b>
Revenue from Government	11,929	12,615	11,492	11,488	11,543
<b>Surplus (deficit)</b>	<b>57</b>	<b>(488)</b>	<b>(405)</b>	<b>(305)</b>	<b>(305)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>57</b>	<b>(488)</b>	<b>(405)</b>	<b>(305)</b>	<b>(305)</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>57</b>	<b>(488)</b>	<b>(405)</b>	<b>(305)</b>	<b>(305)</b>

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

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	57	(488)	(405)	(305)	(305)
plus non-appropriated expenses					
depreciation and amortisation expenses	443	488	405	305	305
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 3.2: Budgeted Departmental Balance Sheet (as at 30 June)**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	93	93	93	93	93
Receivables	7,529	6,879	6,879	6,879	6,879
<b>Total financial assets</b>	<b>7,622</b>	<b>6,972</b>	<b>6,972</b>	<b>6,972</b>	<b>6,972</b>
<b>Non-financial assets</b>					
Land and buildings	53	1,229	1,114	999	884
Property, plant and equipment	525	719	709	801	909
Intangibles	163	153	243	333	423
Inventories	114	114	114	114	114
Other	112	112	112	112	112
<b>Total non-financial assets</b>	<b>967</b>	<b>2,327</b>	<b>2,292</b>	<b>2,359</b>	<b>2,442</b>
<b>Total assets</b>	<b>8,589</b>	<b>9,299</b>	<b>9,264</b>	<b>9,331</b>	<b>9,414</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,119	1,119	1,119	1,119	1,119
Other payables	679	679	679	679	679
<b>Total payables</b>	<b>1,798</b>	<b>1,798</b>	<b>1,798</b>	<b>1,798</b>	<b>1,798</b>
<b>Provisions</b>					
Employees	2,449	2,449	2,449	2,449	2,449
Other provisions	101	101	101	101	101
<b>Total provisions</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>
<b>Total liabilities</b>	<b>4,348</b>	<b>4,348</b>	<b>4,348</b>	<b>4,348</b>	<b>4,348</b>
<b>Net assets</b>	<b>4,241</b>	<b>4,951</b>	<b>4,916</b>	<b>4,983</b>	<b>5,066</b>
<b>EQUITY</b>					
Contributed equity	3,460	4,658	5,028	5,400	5,788
Reserves	253	253	253	253	253
Retained surpluses (accumulated deficits)	528	40	(365)	(670)	(975)
<b>Total equity</b>	<b>4,241</b>	<b>4,951</b>	<b>4,916</b>	<b>4,983</b>	<b>5,066</b>



**Table 3.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2017-18)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2017</b>				
Balance carried forward from previous period	528	253	3,460	<b>4,241</b>
Surplus (deficit) for the period	(488)	-	-	<b>(488)</b>
Equity injection - appropriations			826	<b>826</b>
Departmental capital budget	-	-	372	<b>372</b>
<b>Estimated closing balance as at 30 June 2018</b>	<b>40</b>	<b>253</b>	<b>4,658</b>	<b>4,951</b>

**Table 3.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	11,429	13,265	11,492	11,488	11,543
Goods and services	2,483	4,269	2,004	2,064	2,064
Net GST received	481	589	468	445	451
<b>Total cash received</b>	<b>14,393</b>	<b>18,123</b>	<b>13,964</b>	<b>13,997</b>	<b>14,058</b>
<b>Cash used</b>					
Employees	6,748	7,838	6,820	7,034	7,034
Suppliers	6,924	8,839	6,464	6,300	6,355
Net GST paid	691	766	650	633	639
Other cash used	30	30	30	30	30
<b>Total cash used</b>	<b>14,393</b>	<b>17,473</b>	<b>13,964</b>	<b>13,997</b>	<b>14,058</b>
<b>Net cash from (or used by) operating activities</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	371	1,848	370	372	388
<b>Total cash used</b>	<b>371</b>	<b>1,848</b>	<b>370</b>	<b>372</b>	<b>388</b>
<b>Net cash from (or used by) investing activities</b>	<b>(371)</b>	<b>(1,848)</b>	<b>(370)</b>	<b>(372)</b>	<b>(388)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	371	1,198	370	372	388
<b>Total cash received</b>	<b>371</b>	<b>1,198</b>	<b>370</b>	<b>372</b>	<b>388</b>
<b>Net cash from (or used by) financing activities</b>	<b>371</b>	<b>1,198</b>	<b>370</b>	<b>372</b>	<b>388</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	93	93	93	93	93
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>

**Table 3.5: Departmental Capital Budget Statement (for the period ended 30 June)**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	-	826	-	-	-
Capital budget - Bill 1 (DCB)	371	372	370	372	388
<b>Total capital appropriations</b>	<b>371</b>	<b>1,198</b>	<b>370</b>	<b>372</b>	<b>388</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	371	1,198	370	372	388
<b>Total items</b>	<b>371</b>	<b>1,198</b>	<b>370</b>	<b>372</b>	<b>388</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	826	-	-	-
Funded internally from departmental resources	-	650	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	371	372	370	372	388
<b>Total acquisitions of non-financial assets</b>	<b>371</b>	<b>1,848</b>	<b>370</b>	<b>372</b>	<b>388</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	371	1,848	370	372	388
<b>Total cash used to acquire assets</b>	<b>371</b>	<b>1,848</b>	<b>370</b>	<b>372</b>	<b>388</b>

<sup>(a)</sup> Includes both current Bill 2, prior Act 2/4/6 appropriations and special capital appropriations.

<sup>(b)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budget (DCB).

**Table 3.6: Statement of Asset Movements (Budget year 2017-18)**

	<b>Buildings</b>	<b>Other property, plant and equipment</b>	<b>Intangibles</b>	<b>Total</b>
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2017</b>				
Gross book value	293	618	2,573	<b>3,484</b>
Accumulated depreciation/ amortisation and impairment	(240)	(93)	(2,410)	<b>(2,743)</b>
<b>Opening net book balance</b>	<b>53</b>	<b>525</b>	<b>163</b>	<b>741</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	426	350	50	<b>826</b>
By purchase - appropriation ordinary annual services	250	72	50	<b>372</b>
By purchase - other	650	-	-	<b>650</b>
<b>Total additions</b>	<b>1,326</b>	<b>422</b>	<b>100</b>	<b>1,848</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(150)	(228)	(110)	<b>(488)</b>
<b>Total other movements</b>	<b>(150)</b>	<b>(228)</b>	<b>(110)</b>	<b>(488)</b>
<b>As at 30 June 2018</b>				
Gross book value	1,619	1,040	2,673	<b>5,332</b>
Accumulated depreciation/ amortisation and impairment	(390)	(321)	(2,520)	<b>(3,231)</b>
<b>Closing net book balance</b>	<b>1,229</b>	<b>719</b>	<b>153</b>	<b>2,101</b>