

**AUSTRALIAN SPORTS
ANTI-DOPING AUTHORITY**

AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY

Section 1: Agency overview and resources; variations and measures

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 delivers value for money outcomes in influencing and delivering Government policy. Its vision is to be the driving force for pure performance in sport.

Table 1.1: Agency outcomes and output groups

Outcome	Output
Outcome 1 The protection of Australia's sporting integrity through eliminating doping	Output 1.1 Deterrence Program Output 1.2 Detection Program Output 1.3 Enforcement Program

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

ASADA will receive additional appropriations for 2006-07 as a result of the measures and other variations listed in the tables below.

Variations — Measures

Table 1.2: Additional estimates and variations to outcomes – measures

	2006-07 (\$'000)	2007-08 (\$'000)	2008-09 (\$'000)	2009-10 (\$'000)
Outcome 1				
Increase in estimates (departmental)				
Australian Sports Anti-Doping Authority - additional funding	2,240	-	-	-

Other variations to appropriations

Table 1.3: Additional estimates and variations to outcomes – other variations

	2006-07 (\$'000)	2007-08 (\$'000)	2008-09 (\$'000)	2009-10 (\$'000)
Outcome 1				
Variations in departmental appropriations				
Australian Sports Drug Agency closing cash balance	32	-	-	-
Indexation adjustment	-	30	30	38

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2006-07

	2005-06 available \$'000	2006-07 budget \$'000	2006-07 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
The protection of Australia's sporting integrity through eliminating doping	10,467	10,641	12,913	2,272	-
Total	10,467	10,641	12,913	2,272	-

Note: The 2005-06 available appropriation is for both ASDA and ASADA. ASDA's 2005-06 available appropriation was \$5.561m.

SUMMARY OF STAFFING CHANGES

There have been no adjustments to staffing since the 2006-07 Budget.

OTHER REVENUE AVAILABLE TO BE USED

Table 1.9: Other receipts available to be used

	Budget estimate 2006-07 \$'000	Revised estimate 2006-07 \$'000
Departmental other receipts		
Sales of goods and services <i>FMA Act</i> ¹ (D)	1,410	1,415
Other <i>FMA Act</i> ¹ (D)	5	-
Total departmental other receipts available to be used	1,415	1,415

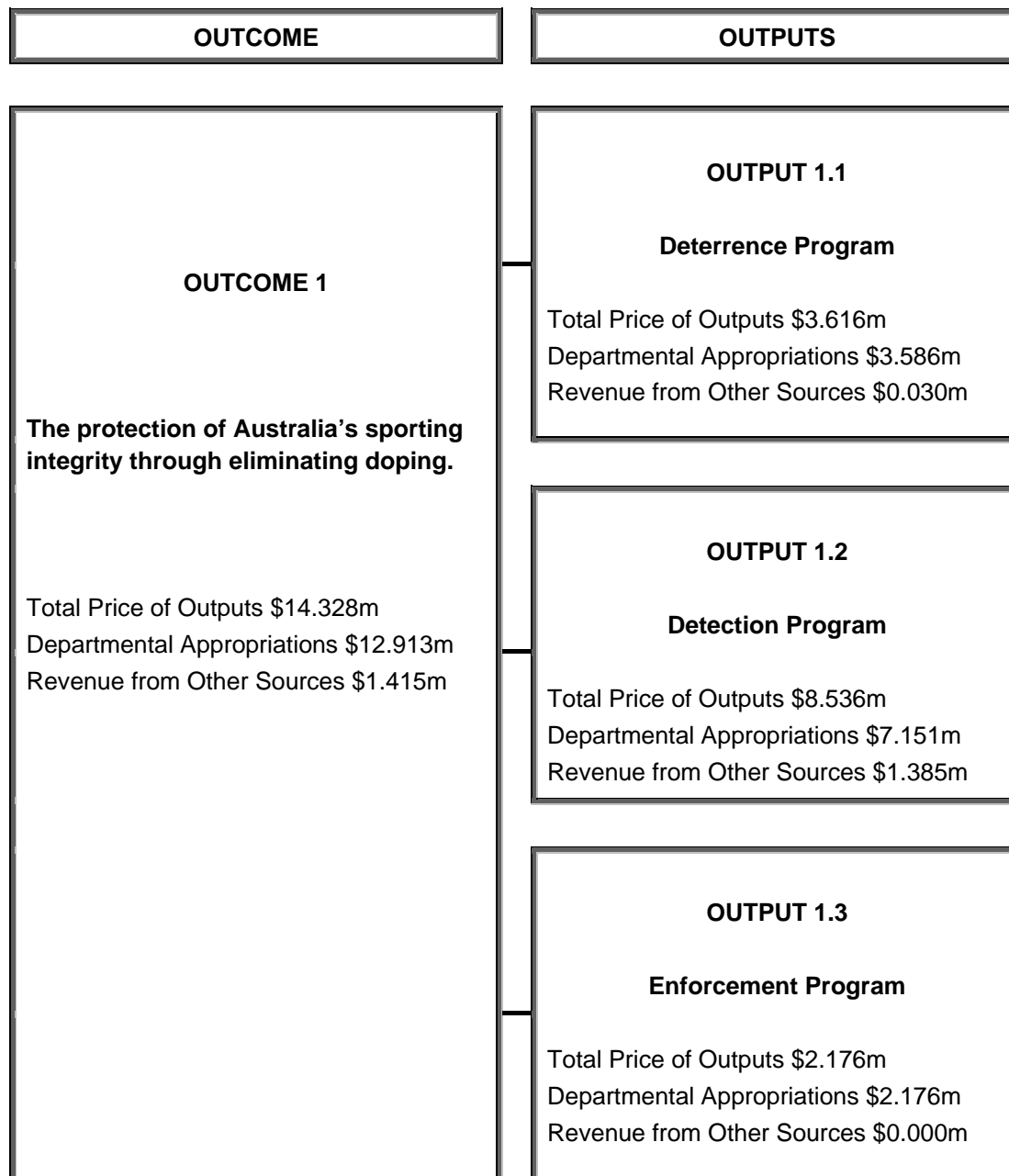
Notes:

¹ FMA Act = Financial Management and Accountability Act 1997

Section 2: Agency resources for 2006-07

OUTCOMES, AND OUTPUTS

Figure 2.1: Outcome and output structure for Outcome 1



Note: Revenue from Government (Appropriations) contributes 90.12% to the Total Price of Outputs for Outcome 1.

Outcome 1**Explanation of variations**Departmental Expenses

Variations result from three sources:

The variations result from funding to support the ongoing functions of the Sports Anti-Doping Framework.

The additional departmental funding is to support the increase in number and complexity of investigation and hearings cases. This funding will allow ASADA to deal with its anticipated 2006-07 workload, reassessed on the basis of ASADA's operational experience since March 2006.

The additional funding will allow ASADA to fulfil the Government's commitment to "ensure all doping allegations are fully and rigorously investigated". The provision of additional funding to ASADA will allow ASADA to deal with the additional Anti-Doping Rule Violations that have been detected through its improved testing program and the often complex matters that have been uncovered through its investigation activities. This funding will ensure ASADA is not placed in a position where it is unable to pursue potential ADRVs because of lack of resources.

Revised performance information — 2006-07**Table 2.1.1: Performance information for outputs affected by additional estimates — Outcome 1**

Output	Performance information 2006-07 Budget	Performance information 2006-07 revised
Performance Information for Departmental Output 1.1		
Deterrence Program	<p>Quality 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>Quantity 80% of clients are satisfied with ASADA's delivery of stakeholder values. Capacity to field 5,000 hotline calls. 60% of athletes use the ASADA website as preferred source for athlete information.</p> <p>Price \$3.584m</p>	<p>Quality No change - as per Budget</p> <p>Quantity No change - as per Budget</p> <p>Price \$3.616m</p>
Performance Information for Departmental Output 1.2		
Detection Program	<p>Quality Inclusion of new detection methodologies as they become available including testing for human growth hormone. Testing conducted to maximise the possibility of an ADRV detection. 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. Full compliance with national and international responsibilities relating to Anti-Doping Codes and agreements.</p> <p>Quantity 90% of athlete tests conducted within the test distribution plan. At least 4,200 Government funded tests (and endeavour to influence sporting bodies to make user-pays contributions for additional testing)</p> <p>Price \$8.536m</p>	<p>Quality No change - as per Budget</p> <p>Quantity No change - as per Budget</p> <p>Price \$8.536m</p>

Table 2.1.1: Performance information for outputs affected by additional estimates — Outcome 1 (continued)

Output	Performance information 2006-07 Budget	Performance information 2006-07 revised
Performance Information for Departmental Output 1.3		
Enforcement	<p>Quality 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>Quality No change - as per Budget</p>
	<p>Quantity 70% of cases to answer presented by ASADA at sporting tribunals result in independent findings of an ADRV, irrespective of the sanction imposed.</p>	<p>Quantity No change - as per Budget</p>
	<p>Price \$2.176m</p>	<p>Price \$2.176m</p>

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

The Australian Sports Anti-Doping Authority (ASADA) was established by the *Australian Sports Anti-Doping Authority Act 2006*. ASADA assumed the roles and function of the Australian Sports Drug Agency (ASDA) on 13 March 2006. All closing assets and liabilities of ASDA were transferred to ASADA. Outstanding 2005-06 appropriations not drawn down by ASDA by 13 March 2006 were available to ASADA to meet operational requirements. The reported actuals for 2005-06 include both ASDA and ASADA.

Table 3.1: Budgeted Departmental Income Statement

Revenue from Government increases substantially from 2005-06 to 2006-07 due to the additional funding for the Sports Anti-Doping Framework. Revenue from Government reduces substantially after 2007-08 as funding provided for activities aimed to strengthen the Tough on Drugs in Sport policy are terminating at the end of 2007-08.

The increase in expenses from 2005-06 to 2006-07 is a result of the additional costs associated with the Sports Anti-Doping Framework.

The reduction in employee and supplier expenses in 2008-09 onwards reflects the terminating components of the Tough on Drugs in Sports policy.

Table 3.2: Budgeted Departmental Balance Sheet

ASADA's budgeted net asset position for 2006-07 is \$2.169m, which is a nil increase from 2005-06.

Table 3.3: Budgeted Departmental Statement of Cash Flows

The pattern of operating cash received and cash used reflects the expense patterns as per Table 3.1.

The reduction of the level of investing cash for the purchase of property, plant & equipment from \$1.198m in 2005-06 to \$0.500m in 2006-07 is due to increased capital purchases in the 2005-06 financial year (see note on table 3.5 below).

Table 3.5: Departmental Capital Budget Statement

The higher purchase of non-financial assets in 2005-06 is predominantly a result of building fit-out requirements relating to ASADA's new leased premises.

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 for the period ended 30 June

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
INCOME					
Revenues					
Revenues from Government	10,467	12,913	10,718	8,314	8,378
Goods and services	3,418	1,415	1,536	1,796	1,802
Interest	77	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	13,962	14,328	12,254	10,110	10,180
Gains					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Revenue from sales of assets	1	-	-	-	-
Other	18	-	-	-	-
Total Gains	19	-	-	-	-
Total Income	13,981	14,328	12,254	10,110	10,180
EXPENSE					
Employees	4,845	5,080	5,245	4,618	4,737
Suppliers	7,235	8,848	6,526	4,953	4,926
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	180	390	473	529	507
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	226	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	1	-	-	-	-
Other	-	10	10	10	10
Total expenses	12,487	14,328	12,254	10,110	10,180
Share of operating results of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Operating result before Income Tax	1,494	-	-	-	-
Income Tax expense	-	-	-	-	-
Net operating result	1,494	-	-	-	-
Operating result from continuing operations	1,494	-	-	-	-
Operating result from discontinued operations	-	-	-	-	-
Gain (loss) on remeasuring discounted operations	-	-	-	-	-
Operating result	1,494	-	-	-	-
Minority interest in net surplus (or deficit)	-	-	-	-	-
Net surplus (or deficit) attributable to the Australian Government	1,494	-	-	-	-

Table 3.2: Budget departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	271	300	300	300	300
Receivables	2,634	2,255	2,434	2,476	2,458
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	50	-	-	-	-
Other	-	-	-	-	-
Total financial assets	2,955	2,555	2,734	2,776	2,758
Non-financial assets					
Land and buildings	546	417	289	160	31
Infrastructure, plant and equipment	300	517	621	627	506
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	31	29	29	29	29
Intangibles	454	476	327	121	400
Deferred tax asset	-	-	-	-	-
Biological assets	-	-	-	-	-
Assets held for sale	-	-	-	-	-
Other	108	-	-	-	-
Total non-financial assets	1,439	1,439	1,266	937	966
Total assets	4,394	3,994	4,000	3,713	3,724
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	1,213	1,118	1,151	1,013	1,038
Other	-	-	-	-	-
Total provisions	1,213	1,118	1,151	1,013	1,038
Payables					
Suppliers	864	522	518	392	390
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Tax liabilities	-	-	-	-	-
Deferred tax liabilities	-	-	-	-	-
Other	148	185	162	139	127
Total payables	1,012	707	680	531	517
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	2,225	1,825	1,831	1,544	1,555

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

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
EQUITY					
Parent entity interest					
Contributed equity	653	653	653	653	653
Reserves	22	22	22	22	22
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	1,494	1,494	1,494	1,494	1,494
Total parent entity interest	2,169	2,169	2,169	2,169	2,169
Minority interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total minority interest	-	-	-	-	-
Total equity	2,169	2,169	2,169	2,169	2,169
Current assets	3,094	2,584	2,763	2,805	2,787
Non-current assets	1,300	1,410	1,237	908	937
Current liabilities	1,497	1,154	1,140	936	932
Non-current liabilities	728	671	691	608	623

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

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	3,985	1,682	1,503	1,732	1,801
Appropriations	8,410	13,074	10,572	8,336	8,398
Interest	77	-	-	-	-
Dividends	-	-	-	-	-
Net GST received	326	-	-	-	-
Other	-	-	-	-	-
Total cash received	12,798	14,756	12,075	10,068	10,199
Cash used					
Employees	4,598	5,175	5,212	4,756	4,712
Suppliers	8,501	9,052	6,563	5,112	4,951
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Net GST paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	13,099	14,227	11,775	9,868	9,663
Net cash from or (used by) operating activities	(301)	529	300	200	536
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	4	-	-	-	-
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	4	-	-	-	-
Cash used					
Purchase of property, plant and equipment	1,198	500	300	200	536
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	1,198	500	300	200	536
Net cash from or (used by) investing activities	(1,194)	(500)	(300)	(200)	(536)

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

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
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	32	-	-	-	-
Total cash used	32	-	-	-	-
Net cash from/(used by) financing activities	(32)	-	-	-	-
Net increase or (decrease) in cash held	(1,527)	29	-	-	-
Cash at the beginning of the reporting period	1,798	271	300	300	300
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	271	300	300	300	300

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2006-07)**

	Accumulated results	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balances as at 1 July 2006					
Balance carried forward from previous period	1,494	22	-	653	2,169
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balances	1,494	22	-	653	2,169
Income and expenses					
Income and expenses recognised directly in equity:	-	-	-	-	-
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expenses recognised directly in equity	-	-	-	-	-
Net operating result	-	-	-	-	-
Total income and expenses	-	-	-	-	-
Sub-total income and expenses attributable to Australian Government					
attributable to minority interest	-	-	-	-	-
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 less minority interest	1,494	22	-	653	2,169
Estimated closing balance as at 30 June 2007	1,494	22	-	653	2,169

Table 3.5: Departmental capital budget statement

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'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 Departmental resources	1,198	500	300	200	536
Total	1,198	500	300	200	536

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2006-07)

	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 2006									
Gross book value	-	-	547	-	322	-	469	-	1,338
Accumulated depreciation	-	-	1	-	22	-	15	-	38
Opening net book value	-	-	546	-	300	-	454	-	1,300
Additions:									
by purchase	-	-	-	-	300	-	200	-	500
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	129	-	83	-	178	-	390
Impairments recognised in operating result	-	-	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	-	-	-	-	-
As at 30 June 2007									
Gross book value	-	-	547	-	622	-	669	-	1,838
Accumulated depreciation	-	-	130	-	105	-	193	-	428
Estimated closing net book value	-	-	417	-	517	-	476	-	1,410

NOTES TO THE FINANCIAL STATEMENTS**Departmental**

ASDA ceased operations on the 13 March 2006 and ASADA commenced operations on the 14 March 2006. Figures shown for actuals for 2005-06 reflect ASDA and ASADA's combined result.

Basis of Accounting

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

