

AUSTRALIAN SPORTS  
DRUG AGENCY

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## AUSTRALIAN SPORTS DRUG AGENCY

### Section 1: Overview, appropriations and budget measures summary

#### OVERVIEW

The Australian Sports Drug Agency (ASDA) was established by the *Australian Sports Drug Agency Act 1990* to deal with the problem of drug use in sport.

ASDA's mission is to deter the use of banned doping practices in sport through education, testing and advocacy services, and the co-ordination of Australia's anti-doping program. ASDA's programs are directed at athletes, coaches, sport science and medical personnel, and sports administrators. The Agency is active within Australia and internationally in the anti-doping field and implements aspects of the Government's *Tough on Drugs in Sport Strategy* in partnership with relevant government agencies and the non-government sports sector to protect the value of sport.

#### APPROPRIATIONS

Total appropriations for the Agency in the 2002-2003 Budget is \$5.299m.

Table 1.1, on the following page, shows the total appropriation for the Agency for 2002-03 by way of the Government outcome, administered expenses and price of output appropriation. ASDA has no administered appropriations.

## Australian Sports Drug Agency — appropriations 2002-03

### Table 1.1: Appropriations and other revenue ('000)

Outcome	Departmental (price of outputs) ('\$000)					Administered (\$'000)				Total appropriations (\$'000)
	Revenue from Government (appropriations)		Revenue from other sources <sup>(4)</sup>	Price of outputs <sup>(3)</sup>	Annual appropriations (\$'000)	Special appropriations	Total administered appropriations	Total appropriations		
	Bill No. 1	Special approps	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs) <sup>(2)</sup>			
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)
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	5,299	-	5,299	2,091	7,390	-	-	-	-	5,299
			(C1) <sup>(1)</sup>		(E1) <sup>(1)</sup>				(I1) <sup>(1)</sup>	
					71.7%					
			(K1) <sup>(1)</sup>							
<b>Total</b>	<b>5,299</b>	<b>-</b>	<b>5,299</b>	<b>2,091</b>	<b>7,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(K2)<sup>(1)</sup></b>	<b>5,299</b>
						Departmental capital (equity injections and loans)			(K3) <sup>(1)</sup>	-
								Administered capital	(K4) <sup>(1)</sup>	-
								Total appropriations		5,299

- Cells C1, E1 and I1 refer to information provided in Table 2.1.1. Amounts K1, K2 to Budgeted Statement of Financial Performance, and amounts K3, K4 to Capital Budget Statements.
- Under the appropriation structure, Bill No.2 includes Specific Purpose Payments (SPP's), New Agency Outcomes (NAO's), administered capital and departmental capital via departmental injections and loans.
- Refer to Budgeted Statement of Financial Performance for application of agency revenue.
- Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources. Non-appropriated departmental and administered revenues are details in Appendix 1.

Note: Percentage figures indicate the percentage contribution of Revenue from Government (Departmental Appropriations) to the Total Price of Outputs, by outcome.

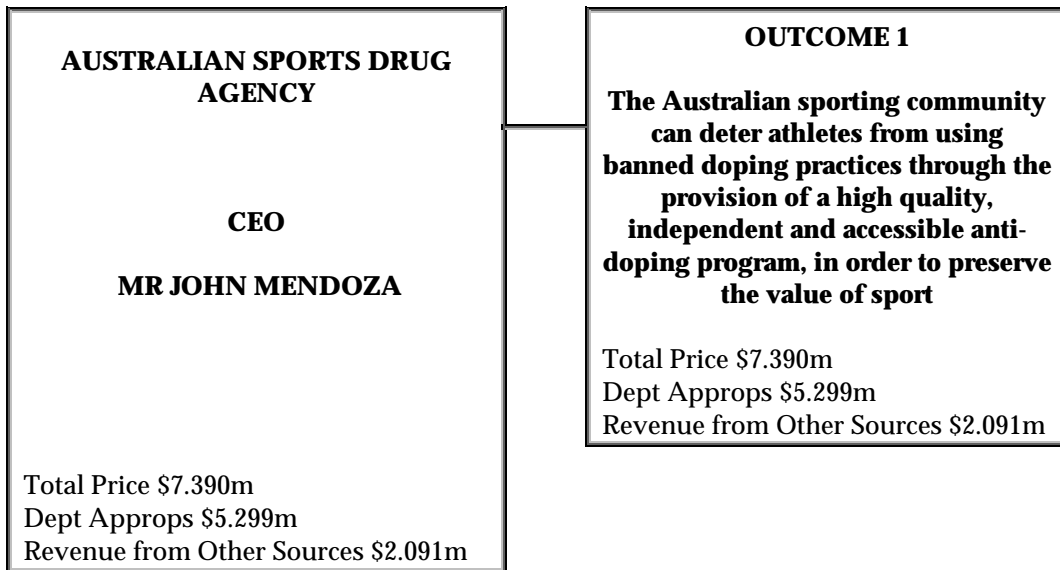
**ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS  
AND LOANS**

ASDA has not been appropriated any administered capital, departmental equity injections or loans in the 2002-03 Budget.

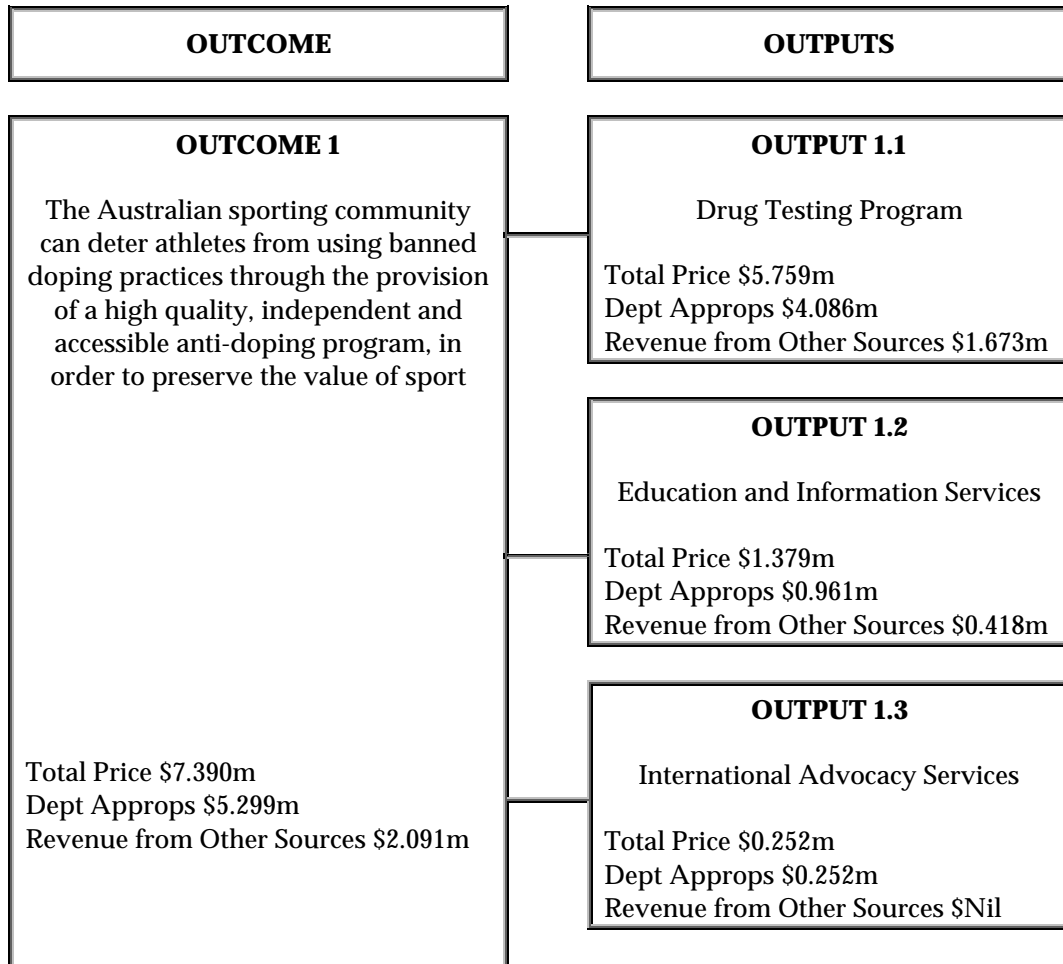
## Section 2: Outcomes and outputs information

### OUTCOMES AND OUTPUTS

Map 1: Outcome Structure



**Map 2: Outcome 1 – contributing outputs**



Note: Revenue from Government (Appropriations) contributes 71.7% to the Total Price of Outputs for Outcome 1 for 2002-03.

**CHANGES TO OUTCOMES AND OUTPUTS**

There are no changes to ASDA’s outcome/output structure for 2002-03.

## **OUTCOME 1 — DESCRIPTION**

**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**

The value of sport to all members of the community is diminished when banned doping practices are employed by athletes counter to the rules of sport and the ethos of good sportsmanship. To deter athletes from using banned doping practices, ASDA provides a comprehensive anti-doping program for the Australian sports community. Deterrence is achieved through the coordinated implementation of a program of drug testing, education, information and international advocacy services.

### **Measures affecting Outcome 1**

There are no measures in the 2002-03 Budget that directly impact on ASDA's appropriations.

## **OUTCOME 1 — RESOURCING**

Table 2.1.1 shows how the 2002-03 appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs. Cell references **C1, E1 and I1** show the links back to Table 1.1 the Appropriations Table.

Table 2.1.1: Total resources for Outcome 1 &amp; Outcome 1 – Contribution of outputs

**Table 2.1.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2001-02 \$'000	Budget estimate 2002-03 \$'000	
Administered appropriations	-	-	
<b>Total administered appropriations</b>	<b>-</b>	<b>-</b>	(I1)
Departmental appropriations			
Output 1.1 - Drug Testing Program	3,571	4,086	
Output 1.2 - Education and Information Services	840	961	
Output 1.3 - International Advocacy Services	221	252	
<b>Total revenue from government (appropriations)</b>	<b>4,632</b>	<b>5,299</b>	(C1)
<b>Contributing to price of departmental outputs</b>	<b>50.5%</b>	<b>71.7%</b>	
<b>Revenue from other sources</b>			
Output 1.1 - Drug Testing Program	3,773	1,673	
Output 1.2 - Education and Information Services	773	418	
Output 1.3 - International Advocacy Services	-	-	
<b>Total revenue from other sources</b>	<b>4,546</b>	<b>2,091</b>	
<b>Total price from departmental outputs</b>			
(Total revenue from Government and from other sources)	<b>9,178</b>	<b>7,390</b>	(E1)
<b>Total estimated resourcing for outcome 1</b>			
(Total price of outputs and admin expenses)	<b>9,178</b>	<b>7,390</b>	
	2001-02	2002-03	
<b>Average staffing level (number)</b>	43	40	

## OUTCOME 1 — CONTRIBUTION OF OUTPUTS

ASDA's outputs of drug testing program, education and information and international advocacy services reflect the comprehensive approach of the Government to deter banned doping practices. Delivery of these outputs in close partnership with the Australian sports community reflects the Government's decision to enable the sports community to deal with drug use in sport.

The drug testing program output will act as a deterrent to athletes contemplating doping but the impact of this output is significantly enhanced through the provision of education, information, policy administration and international advocacy services. The drug testing program output impacts on elite athletes directly. All members of the sports community including young athletes, coaches and administrators are influenced through the preventative focus of policy administration, education, information and international advocacy services (Outputs 1.2 and 1.3) provided by ASDA.

Table 2.2.1, on the following page, lists the performance information that ASDA will use to assess the level of its achievement of Outcome 1 during the 2002-03 financial year. The Table shows the efficiency of the Outputs contributing to Outcome 1. Information shown is both quantitative and qualitative. Achievement of planned performance will be reported in ASDA's 2002-03 Annual Report.

## PERFORMANCE INFORMATION FOR OUTCOME 1

**Table 2.2.1: Performance information for Outcome 1**

<b>Effectiveness - Overall achievement of the Outcome (Measures, indicators and targets used as appropriate)</b>	
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	Athletes perceive a deterrent effect from ASDA programs. External client satisfaction with all ASDA Services. Clients engagement in anti-doping activities. Retention of user-pays clients.
<b>Performance information for departmental outputs</b>	
Output 1.1 - Drug Testing Program	<p><b>Quality</b> 90% of tests conducted within the test distribution plan. 90% of athletes perceive a deterrent effect from ASDA</p> <p><b>Quantity</b> 6,000 tests comprising of 5,500 urine and 500 blood tests (incl. 2,200 UP tests).</p> <p><b>Price</b> \$5.759m</p>
Output 1.2 - Education and Information Services	<p><b>Quality</b> Client access to ASDA's services (incl. Hotline calls, publications, website hits).</p> <p><b>Quantity</b> 80% of clients are satisfied with ASDA's education products.</p> <p><b>Price</b> \$1.379m</p>
Output 1.3 - International Advocacy Services	<p><b>Quality</b> Obligations under international agreements met.</p> <p><b>Quantity</b> Provision of services to clients including Council of Europe, IICGADS, IADA, IPTs, DFSC, WADA committees.</p> <p><b>Price</b> \$0.252m</p>

## EVALUATIONS

Performance information for 2002-03 will align with the key performance indicators and targets as prescribed in the Agency's 2001-2005 Strategic Plan. An evaluation of achievement against these indicators and targets will be provided in the Annual Report.

## Section 3: Budgeted financial statements

### **DEPARTMENTAL FINANCIAL STATEMENTS**

- Budgeted Departmental Statement of Financial Performance.
- Budgeted Departmental Statement of Financial Position.
- Budgeted Departmental Statement of Cash Flows.
- Departmental Capital Budget Statements.
- Departmental Non Financial Assets — Summary of Movement.

**Table 3.1: Budgeted Departmental Statement of Financial Performance  
for the period ended 30 June**

	Estimated actual 2001-02 \$'000	Budget estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000
<b>Revenues from ordinary activities</b>					
Revenue from government	4,632	5,299	4,299	4,338	4,439
Sales of goods and services	4,521	2,066	2,107	2,149	2,192
Interest	24	20	20	20	20
Dividends	-	-	-	-	-
Proceeds from sales of assets	1	1	1	1	1
Other	-	4	4	4	4
<b>Total revenues from ordinary ordinary activities</b>	<b>9,178</b>	<b>7,390</b>	<b>6,431</b>	<b>6,512</b>	<b>6,656</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	3,254	3,319	3,385	3,453	3,522
Suppliers	5,605	3,785	2,768	2,813	2,869
Grants	-	-	-	-	-
Depreciation and amortisation	240	200	170	130	110
Write down of assets	-	-	-	-	-
Value of assets sold	-	-	-	-	-
Other	10	10	10	10	10
<b>Total expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>9,109</b>	<b>7,314</b>	<b>6,333</b>	<b>6,406</b>	<b>6,511</b>
Borrowing cost expense	-	-	-	-	-
<b>Net surplus or deficit from ordinary activities</b>	<b>69</b>	<b>76</b>	<b>98</b>	<b>106</b>	<b>145</b>
Gain or loss on extraordinary items	-	-	-	-	-
<b>Net surplus or deficit</b>	<b>69</b>	<b>76</b>	<b>98</b>	<b>106</b>	<b>145</b>
Capital use charge	64	66	66	67	67
<b>Net surplus or deficit after capital use charge</b>	<b>5</b>	<b>10</b>	<b>32</b>	<b>39</b>	<b>78</b>

Table 3.2: Budgeted Departmental Statement of Financial Position

**Table 3.2: Budgeted Departmental Statement of Financial Position  
as at 30 June**

	Estimated actual 2001-02 \$'000	Budget estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	902	1,242	1,258	1,379	1,540
Receivables	936	506	516	527	537
Investments	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>1,838</b>	<b>1,748</b>	<b>1,774</b>	<b>1,906</b>	<b>2,077</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	444	323	212	141	70
Inventories	11	11	11	11	11
Intangibles	-	-	-	-	-
Other	12	12	12	12	12
<b>Total non-financial assets</b>	<b>467</b>	<b>346</b>	<b>235</b>	<b>164</b>	<b>93</b>
<b>Total assets</b>	<b>2,305</b>	<b>2,094</b>	<b>2,009</b>	<b>2,070</b>	<b>2,170</b>
<b>LIABILITIES</b>					
<b>Debt</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
<b>Total debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions and payables</b>					
Employees	716	730	745	760	775
Suppliers	729	492	360	366	373
Grants	-	-	-	-	-
Other	64	66	66	67	67
<b>Total provisions and payables</b>	<b>1,509</b>	<b>1,288</b>	<b>1,171</b>	<b>1,193</b>	<b>1,215</b>
<b>Total liabilities</b>	<b>1,509</b>	<b>1,288</b>	<b>1,171</b>	<b>1,193</b>	<b>1,215</b>
<b>EQUITY</b>					
Capital	177	177	177	177	177
Reserves	-	-	-	-	-
Accumulated surpluses or deficits	619	629	661	700	778
<b>Total equity</b>	<b>796</b>	<b>806</b>	<b>838</b>	<b>877</b>	<b>955</b>
Current liabilities	1,219	992	869	885	901
Non-current liabilities	290	296	302	308	314
Current assets	1,861	1,771	1,797	1,929	2,100
Non-current assets	444	323	212	141	70

**Table 3.3: Budgeted Departmental Statement of Cash Flows  
for the period ended 30 June**

	Estimated actual 2001-02 \$'000	Budget estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations for outputs	4,632	5,299	4,299	4,338	4,439
Sales of goods and services	3,964	2,496	2,097	2,138	2,182
Interest	20	20	20	20	20
Other	5	5	5	5	5
<b>Total cash received</b>	<b>8,621</b>	<b>7,820</b>	<b>6,421</b>	<b>6,501</b>	<b>6,646</b>
<b>Cash used</b>					
Employees	3,196	3,305	3,370	3,438	3,507
Suppliers	5,428	4,022	2,900	2,807	2,862
Grants	-	-	-	-	-
Interest	-	-	-	-	-
Other	10	10	10	10	10
<b>Total cash used</b>	<b>8,634</b>	<b>7,337</b>	<b>6,280</b>	<b>6,255</b>	<b>6,379</b>
<b>Net cash from operating activities</b>	<b>(13)</b>	<b>483</b>	<b>141</b>	<b>246</b>	<b>267</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	1	1	1	1	1
Repayments of loans made	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	150	80	60	60	40
Loans made	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>150</b>	<b>80</b>	<b>60</b>	<b>60</b>	<b>40</b>
<b>Net cash from investing activities</b>	<b>(149)</b>	<b>(79)</b>	<b>(59)</b>	<b>(59)</b>	<b>(39)</b>
<b>FINANCIAL ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from issuing equity instruments	-	-	-	-	-
Proceeds from debt	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Capital use and dividends paid	71	64	66	66	67
Other	-	-	-	-	-
<b>Total cash used</b>	<b>71</b>	<b>64</b>	<b>66</b>	<b>66</b>	<b>67</b>
<b>Net cash from financing activities</b>	<b>(71)</b>	<b>(64)</b>	<b>(66)</b>	<b>(66)</b>	<b>(67)</b>

Table 3.2: Budgeted Departmental Statement of Cash Flows (cont.)

**Table 3.3: Budgeted Departmental Statement of Cash Flows  
for the period ended 30 June (continued)**

	Estimated actual 2001-02 \$'000	Budget estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000
<b>Net increase in cash held</b>	<b>(233)</b>	<b>340</b>	<b>16</b>	<b>121</b>	<b>161</b>
Cash at the beginning of the reporting period	1,135	902	1,242	1,258	1,379
Cash at the end of the reporting period	902	1,242	1,258	1,379	1,540

**Table 3.4: Departmental Capital Budget Statement**

	Estimated actual 2001-02 \$'000	Budget estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	(K3)	-	-	-
Total loans	-	(K3) <sup>(1)</sup>	-	-	-
<b>Represented by:</b>					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
<b>PURCHASE OF NON-CURRENT ASSETS</b>					
Funded by capital appropriations	-	-	-	-	-
Funded internally by					
Departmental resources	150	80	60	60	40
<b>Total purchase of non-current assets</b>	<b>150</b>	<b>80</b>	<b>60</b>	<b>60</b>	<b>40</b>

1 These two lines link to (K3) in Table 1.1

**Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget year 2002-03)**

	Land	Buildings	Total land and buildings	Other infrastructure plant and equipment	Total infrastructure plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	-	-	-	444	444	-	444
Additions	-	-	-	80	80	-	80
Disposals	-	-	-	1	1	-	1
Revaluation increments	-	-	-	-	-	-	-
Recoverable amount w rite-downs	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	200	200	-	200
Write-off of assets	-	-	-	-	-	-	-
Carrying amount at the end of year	-	-	-	323	323	-	323
<b>Total additions</b>							
Self funded	-	-	-	80	80	-	80
Appropriations	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	<b>80</b>	<b>80</b>	-	<b>80</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Departmental Financial Statements and Notes Administered Items**

Under the Commonwealth's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions agencies do not have control over (Administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

- Departmental assets, liabilities, revenues and expenses in relation to an agency or authority are those which are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.
- Administered items are revenues, expenses, assets and liabilities which are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and Administered revenues include taxes, fees, fines and excises.

### **Appropriations in the Accrual Budgeting Framework**

Under the Commonwealth's accrual budgeting framework, separate annual appropriations are provided for:

- Departmental price of outputs appropriations: representing the Government's purchase of outputs from agencies,
- Departmental capital appropriations: for investments by the Government for either additional equity or loans in agencies,
- Administered expense appropriations: for the estimated Administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- Administered capital appropriations: for increases in Administered equity through funding non-expense Administered payments.

Special appropriations continue under the accrual appropriation framework, and fund the majority of payments from the Consolidated Revenue Fund.

### **Capital Use Charge**

A Capital Use Charge is levied on agencies and authorities to reflect the cost of the Commonwealth's investment in those entities. It is levied on those agencies closing Departmental net assets (equity) at a rate of 11 per cent.

Funding for the Capital Use Charge is included in agencies and authorities Departmental price of outputs appropriations. The Capital Use Charge is accounted for as a 'below Operating Result line' dividend payment.

### **Asset valuation**

From 1 July 2002 Commonwealth agencies and authorities are required to use either the cost basis or the fair value basis to measure Property, Plant and Equipment. The shift from the deprival method of valuation to fair value should occur gradually over a three-year period. Fair value essentially reflects the current market value of an asset. See guidance from the Department of Finance and Administration on how to calculate fair value.

## APPENDIX 1: REVENUES FROM INDEPENDENT SOURCES

### Revenues from independent sources

	Estimated Revenue 2001-02 \$'000	Estimated Revenue 2002-03 \$'000
Sales from goods and services	4,521	2,066
Interest	24	20
Proceeds from sales of assets	1	1
Other	-	4
<b>Total estimated revenue</b>	<b>4,546</b>	<b>2,091</b>