

AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY

Entity Resources and Planned Performance

ASADA

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Section 1: Entity Overview and Resources

1.1 STRATEGIC DIRECTION STATEMENT¹

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

In 2018-19, ASADA will focus its efforts on:

- enhancing engagement with sporting organisations and athletes to build a positive anti-doping culture that values compliance with responsibilities;
- using innovation and technology to maximise engagement with sports and athletes;
- offering enhanced anti-doping education and awareness-raising initiatives; and
- enhancing intelligence capabilities to better protect sport from the risk of doping.

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*.

¹ 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

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, 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 2018-19 as at Budget May 2018

	2017-18 Estimated actual \$'000	2018-19 Estimate \$'000
DEPARTMENTAL		
Prior year appropriation available ^(a)	6,021	6,847
Annual appropriations		
Ordinary annual services		
Departmental appropriation ^(b)	12,855	15,540
s74 retained revenue receipts ^(c)	4,468	2,147
Departmental capital budget ^(d)	132	130
Other services ^(e)		
Equity injection	826	-
Total departmental annual appropriations	18,281	17,817
Total departmental resourcing	24,302	24,664
Total resourcing for ASADA	24,302	24,664
	2017-18	2018-19
Average staffing level (number) ^(f)	57	76

All figures are GST exclusive.

^(a) Estimated adjusted balance carried forward from previous year.

^(b) Appropriation Bill (No. 1) 2018-19. Funding in 2017-18 includes one off funding for the Commonwealth Games. Appropriation in 2018-19 includes one off funding for implementation of the *Sport – building a more active Australia* measure. The impact of the efficiency dividend on ASADA has been reflected in these figures.

^(c) Estimated retained revenue receipts under section 74 of the PGPA Act 2013. The 2017-18 figure includes, one off funding for the Commonwealth Games.

^(d) 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'.

^(e) Appropriation Bill (No. 2) 2018-19.

^(f) The increase in ASL in 2018-19 relates to one off funding provided for the implementation of the *Sport – building a more active Australia* measure.

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 2018-19 Budget Measures

Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Sport – building a more active Australia ^(a)					
Australian Sports Anti-Doping Authority					
Departmental expenses 1.1	-	3,797	-	-	-
Total expenses	-	3,797	-	-	-

^(a) Full details of this measure are published under Department of Health (Table 1.2).

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 that 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

ASADA's most recent Annual Performance Statement is available at:

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

Other Commonwealth entities that contribute to Outcome 1
<p>Department of Health Program 3.1: Sport and Recreation 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, United Nations Educational Scientific and Cultural Organization and other stakeholders.</p>
<p>Australian Sports Commission Program 1.1: Australian Sports Commission 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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward Year 1 \$'000	2020-21 Forward Year 2 \$'000	2021-22 Forward Year 3 \$'000
Program 1.1: Engagement, Deterrence, Detection and Enforcement					
Departmental expenses					
Departmental appropriation ^(a)	17,323	17,687	13,940	14,019	14,085
Expenses not requiring appropriation in the budget year ^(b)	277	374	374	374	374
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	17,600	18,061	14,314	14,393	14,459
Total expenses for Outcome 1	17,600	18,061	14,314	14,393	14,459
	2017-18	2018-19			
Average staffing level (number)	57	76			

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

Planned Performance for ASADA

Table 2.1.2 below details the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered and where 2018-19 Budget measures have materially changed the program.

Table 2.1.2: Performance Criteria for ASADA

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

Performance criteria²				
A. Engagement – Strengthening relationships internally and externally to build anti-doping capabilities and hardening the environment against doping in sport				
Achievement of ASADA legislation and the World Anti-Doping Code awareness amongst sporting organisations, athletes and support personnel.				
a. Percentage of sporting organisations, athletes and support personnel aware of ASADA legislation and the World Anti-Doping Code.				
2017-18 Estimated result	2018-19 Target	2019-20 Target	2020-21 Target	2021-22 Target
a. 97% level of awareness	≥80% level of awareness	≥80% level of awareness	≥80% level of awareness	≥80% level of awareness
B. Deterrence – Minimising the risk of doping in Australian sport through education, communications and testing activities				
Achievement of satisfaction with anti-doping education and awareness raising activities in the sporting community.				
a. Percentage of national sporting organisations, athletes and support personnel who are satisfied with anti-doping education and awareness raising programs.				
2017-18 Estimated result	2018-19 Target	2019-20 Target	2020-21 Target	2021-22 Target
a. 88% level of satisfaction	≥80% level of satisfaction	≥80% level of satisfaction	≥80% level of satisfaction	≥80% level of satisfaction

² For all targets ASADA uses a baseline of 80% as a measure of good performance. Where possible ASADA works to achieve above the baseline target.

C. Detection – Gathering intelligence and investigating possible breaches of the anti-doping rules by athletes and support personnel				
Achievement in delivering effective anti-doping intelligence and investigative functions.				
a. Percentage of national sporting organisations, athletes and support personnel who view ASADA's intelligence and investigative functions as effective at deterring athletes and support personnel from doping.				
2017-18 Estimated result	2018-19 Target	2019-20 Target	2020-21 Target	2021-22 Target
a. 83% level of satisfaction	≥80% level of satisfaction	≥80% level of satisfaction	≥80% level of satisfaction	≥80% level of satisfaction
D. Enforcement – Managing possible anti-doping violations by athletes and athlete support personnel				
Achievement of anti-doping rule violation findings in tribunals.				
a. Percentage of cases conducted by ASADA in tribunals that result in a finding of an anti-doping rule violation.				
2017-18 Estimated result	2018-19 Target	2019-20 Target	2020-21 Target	2021-22 Target
a. 100% of tribunal findings resulting 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.
Material changes to Program 1.1 resulting from the following measures:				
There are no material changes to Program 1.1 resulting from measures.				



Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2018-19 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

For the 2018-19 budget year and the forward estimates ASADA is budgeting for a break-even comprehensive income result attributable to the agency net of unfunded depreciation and amortisation expenses.

Total operating revenue for 2018-19 is estimated at \$17.7 million and comprises appropriation funding for ordinary annual services of \$15.5 million and revenue from independent sources of \$2.2 million, primarily comprised of revenue from contracted testing services.

Total expenses in 2018-19 are anticipated to be \$18.1 million including \$0.3 million in unfunded depreciation and amortisation costs. The reduction in revenue from Government and expenses from 2019-20 onwards primarily relates to one off funding provided for implementation of the *Sport - building a more active Australia* measure in 2018-19.

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)

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	7,732	10,741	7,922	8,066	8,212
Supplier expenses	9,625	6,980	6,052	5,987	5,907
Depreciation and amortisation	243	340	340	340	340
Other expenses	-	-	-	-	-
Total expenses	17,600	18,061	14,314	14,393	14,459
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	3,843	1,822	1,876	1,876	1,876
Other revenue	625	325	325	325	325
Total revenue	4,468	2,147	2,201	2,201	2,201
Gains					
Resource received free of charge	34	34	34	34	34
Total gains	34	34	34	34	34
Total own-source income	4,502	2,181	2,235	2,235	2,235
Net cost of (contribution by) services	13,098	15,880	12,079	12,158	12,224
Revenue from Government	12,855	15,540	11,739	11,818	11,884
Surplus (deficit)	(243)	(340)	(340)	(340)	(340)
Surplus (deficit) attributable to the Australian Government	(243)	(340)	(340)	(340)	(340)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(243)	(340)	(340)	(340)	(340)
Note: Reconciliation of comprehensive income attributable to the agency					
	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(243)	(340)	(340)	(340)	(340)
plus non-appropriated expenses					
depreciation and amortisation expenses	243	340	340	340	340
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	231	231	231	231	231
Receivables	7,495	5,795	5,795	5,795	5,795
Total financial assets	7,726	6,026	6,026	6,026	6,026
Non-financial assets					
Land and buildings	-	1,196	1,066	936	806
Property, plant and equipment	319	468	430	409	390
Intangibles	172	317	277	237	197
Inventories	100	100	100	100	100
Other	101	101	101	101	101
Total non-financial assets	692	2,182	1,974	1,783	1,594
Total assets	8,418	8,208	8,000	7,809	7,620
LIABILITIES					
Payables					
Suppliers	1,844	1,844	1,844	1,844	1,844
Other payables	109	109	109	109	109
Total payables	1,953	1,953	1,953	1,953	1,953
Provisions					
Employees	1,688	1,688	1,688	1,688	1,688
Total provisions	1,688	1,688	1,688	1,688	1,688
Total liabilities	3,641	3,641	3,641	3,641	3,641
Net assets	4,777	4,567	4,359	4,168	3,979
EQUITY					
Contributed equity	4,418	4,548	4,680	4,829	4,980
Reserves	253	253	253	253	253
Retained surpluses or accumulated deficits	106	(234)	(574)	(914)	(1,254)
Total equity	4,777	4,567	4,359	4,168	3,979

Table 3.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2018-19)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	106	253	4,418	4,777
Surplus (deficit) for the period	(340)	-	-	(340)
Equity injection - appropriations			-	-
Departmental capital budget	-	-	130	130
Estimated closing balance as at 30 June 2019	(234)	253	4,548	4,567

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,029	17,240	11,739	11,818	11,884
Goods and services	4,852	2,329	2,389	2,389	2,389
Net GST received	578	441	418	411	403
Total cash received	17,459	20,010	14,546	14,618	14,676
Cash used					
Employees	7,732	10,741	7,922	8,066	8,212
Suppliers	10,553	7,569	6,624	6,552	6,464
Total cash used	18,285	18,310	14,546	14,618	14,676
Net cash from (or used by) operating activities	(826)	1,700	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	132	1,830	132	149	151
Total cash used	132	1,830	132	149	151
Net cash from (or used by) investing activities	(132)	(1,830)	(132)	(149)	(151)
FINANCING ACTIVITIES					
Cash received					
Capital injections	958	130	132	149	151
Total cash received	958	130	132	149	151
Net cash from (or used by) financing activities	958	130	132	149	151
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	231	231	231	231	231
Cash and cash equivalents at the end of the reporting period	231	231	231	231	231

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	826	-	-	-	-
Capital budget - Bill 1 (DCB)	132	130	132	149	151
Total capital appropriations	958	130	132	149	151
Total new capital appropriations represented by:					
Purchase of non-financial assets	958	130	132	149	151
Total items	958	130	132	149	151
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	-	1,700	-	-	-
Funded by capital appropriation - DCB ^(b)	132	130	132	149	151
Total acquisitions of non-financial assets	132	1,830	132	149	151
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	132	1,830	132	149	151
Total cash used to acquire assets	132	1,830	132	149	151

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

^(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCB).

Table 3.6: Statement of Asset Movements (Budget year 2018-19)

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	293	576	687	1,556
Accumulated depreciation/amortisation and impairment	(293)	(257)	(515)	(1,065)
Opening net book balance	-	319	172	491
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	-	80	50	130
By purchase - other	1,326	189	185	1,700
Total additions	1,326	269	235	1,830
Other movements				
Depreciation/amortisation expense	(130)	(120)	(90)	(340)
Total other movements	(130)	(120)	(90)	(340)
As at 30 June 2019				
Gross book value	1,619	845	922	3,386
Accumulated depreciation/ amortisation and impairment	(423)	(377)	(605)	(1,405)
Closing net book balance	1,196	468	317	1,981