

AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY

**Agency resources and
planned performance**

ASADA

Australian Sports Anti-Doping Authority

Health and Ageing Portfolio Agency

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The ASADA logo consists of the letters 'ASADA' in a white, sans-serif font, oriented vertically within a solid black rectangular background.

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 Organisation (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 Australian Sports Anti-Doping Authority (ASADA) provides a comprehensive anti-doping program for the Australian sports community, encompassing deterrence, detection and enforcement. 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*.

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 2010-11 as at Budget May 2010

	Estimate of prior year amounts available in 2010-11 \$'000	Proposed at Budget 2010-11 \$'000	Total estimate 2010-11 \$'000	Estimated available appropriation 2009-10 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	2,336	-	2,336	2,251
Departmental appropriation ³	-	13,370	13,370	13,859
s31 relevant agency receipts ⁴	-	1,777	1,777	1,777
Total	2,336	15,147	17,483	17,887
Total ordinary annual services	2,336	15,147	17,483	17,887
Other services - Bill 2⁵				
Departmental non-operating				
Equity injections	-	-	-	150
Previous years' programs	-	-	-	-
Total	-	-	-	150
Total other services	-	-	-	150
Total available annual appropriations	2,336	15,147	17,483	18,037
Total appropriations excluding special accounts	2,336	15,147	17,483	18,037
Special accounts				
Opening balance ⁶	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to special accounts	-	-	-	-
Total special accounts	-	-	-	-
Total resourcing	2,336	15,147	17,483	18,037
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
Total net resourcing for ASADA	2,336	15,147	17,483	18,037

Note:

All figures are GST exclusive.

¹ Appropriation Bill (No.1) 2010-11.

² Estimated adjusted balance carried from previous year for annual appropriations.

³ Includes an amount of \$0.36m in 2010-11 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 section 31 Relevant Agency receipts - estimate.

⁵ Appropriation Bill (No.2) 2010-11.

⁶ Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.2.

1.3 Budget Measures

Section 1.3 is not applicable to ASADA in 2010-11.

Section 2: Outcomes and Planned Performance

2.1 Outcomes and Performance Information

Outcome 1 – 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 develop a sporting culture free from doping, in which performance is purely dependent on an athlete's talent, determination, courage and honesty. To achieve this, the Government provides a comprehensive anti-doping program for the Australian sports community. This program encompasses deterrence, detection and enforcement activities. Deterrence is achieved through communication and education initiatives, including building awareness with athletes, support personnel and other stakeholders, while detection is achieved through the coordinated implementation of an integrated program of intelligence gathering, targeted testing, and investigation. Enforcement is achieved by managing cases of possible anti-doping rule violations and presenting these cases to the Court of Arbitration for Sport, other sporting tribunals and the Administrative Appeals Tribunal.

Doping occurs when an athlete or support person commits a violation under the World Anti-Doping Code (the Code). Anti-doping rule violations include (but are not limited to) the presence of a prohibited substance in an athlete's sample, use of a prohibited substance or prohibited method, and trafficking in a prohibited substance.

As a signatory to the Convention, the Australian Government will maintain and strengthen its strategic, targeted and efficient anti-doping program, so that Australia stays at the forefront of international anti-doping efforts. This includes cooperation with relevant organisations to share, where appropriate, information, expertise and experience on effective anti-doping programs. The Government will also work with other nations to help build effective anti-doping frameworks and strengthen the global effort against doping in sport, so that Australian athletes are able to participate internationally on an equitable basis.

ASADA works collaboratively with the National Measurement Institute (the Department of Innovation, Industry, Science and Research), Australian Customs and Border Protection Service, the Therapeutic Goods Administration, the Australian Federal Police and state and territory law enforcement bodies.

ASADA Budgeted Expenses and Resources

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

Table 2.1.1: Budgeted Expenses and Resources for ASADA

	2009-10 Estimated actual \$'000	2010-11 Budget \$'000	2011-12 Forward year 1 \$'000	2012-13 Forward year 2 \$'000	2013-14 Forward year 3 \$'000
Program 1.1: Deterrence, detection and enforcement					
Departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,859	13,010	12,936	13,034	13,168
Revenues from independent sources (section 31)	1,777	1,777	1,521	1,521	1,521
Special accounts	-	-	-	-	-
Expenses not requiring appropriation in the Budget year ¹	25	770	716	716	716
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	15,661	15,557	15,173	15,271	15,405
Total expenses for Outcome 1	15,661	15,557	15,173	15,271	15,405
	2009-10	2010-11			
Average staffing level (number)	65	65			

¹ Unfunded depreciation expense and resources received free of charge.

Contributions to ASADA

Program 1.1: Deterrence, Detection and Enforcement

Program Objective

The Australian Government, through this Program, aims to:

- build awareness among athletes and support personnel to ensure that they meet their anti-doping responsibilities;
- assist national sporting organisations to meet their anti-doping responsibilities;
- detect anti-doping rule violations; and
- enforce anti-doping rules.

Major Activities

Build awareness of anti-doping responsibilities

The Australian Government aims to promote awareness of athletes' obligations under the Code. To achieve this, ASADA will increase awareness through its education and communications programs.

In 2010-11, ASADA will deliver a suite of education products and services based on input from athletes, support personnel, sporting organisations and the World Anti-Doping Agency. Activities will include online education providing all members of the Australian sporting community (particularly athletes and support personnel) with access to anti-doping education, face-to-face education tailored to the needs of particular categories of athletes and support personnel, publication of educational products and handbooks, and provision of regular information and updates through direct communication with athletes.

ASADA will direct the attention of athletes and support personnel to their responsibilities under the Code. ASADA will also provide essential information to athletes and support personnel on meeting their responsibilities, as well as minimising the risk to their health and wellbeing.

High profile athletes are well placed to be positive role models for our current and future athletes and to the broader community. They will be used in ASADA's education and awareness-raising activities.

Assist sporting organisations meet anti-doping responsibilities

The Australian Government aims to ensure that Australian sport meets its commitments under the Code. Therefore, ASADA will continue working with sporting organisations to improve their understanding and encourage adoption of their obligations under the Code. In 2010-11, ASADA will hold a series of forums on Code requirements. This work will build on activities undertaken by ASADA in previous years. In addition, ASADA will continue to maintain regular contact with sporting organisations to monitor and encourage their continued compliance with the Code. This will ensure that Australian sporting organisations take a uniform, coordinated approach to meeting their Code obligations.

Detection of violations

The Australian Government aims to protect the health of athletes and the integrity of sport through a range of efficient and effective activities targeted at detecting doping. ASADA

will continue to develop and deliver quality, holistic and high impact programs that maximise the detection of potential violations of the Code.

In 2010-11, ASADA will continue to build on its relationships with other Australian Government agencies, such as the Australian Customs and Border Protection Service and law enforcement agencies, in an effort to maintain the cooperative framework necessary to identify possible anti-doping rule violations.

ASADA will design and deliver its Pure Performance programs, tailored to individual sports using criteria such as the risk profile and doping history of the relevant sport. These programs will provide clean athletes and the general public with confidence in ‘a level playing field’.

Enforcement of anti-doping rules

The Australian Government aims to protect the health of athletes and the integrity of sport, by the efficient management of alleged anti-doping rule violations. ASADA will continue efforts to build a leading edge capability for the effective management of alleged violations.

In 2010-11, ASADA will engage with stakeholders, such as the World Anti-Doping Agency and organisations responsible for implementing anti-doping programs in other countries, to exchange ideas, particularly on violations that raise novel issues. This will provide increased confidence to athletes, support personnel, sporting organisations and the general community that ASADA is well-equipped to manage all potential violations of the Code consistently and robustly. If ASADA’s detection activities reveal evidence that an anti-doping rule violation may have occurred, the enforcement function will manage the case through the detailed steps and procedures required by the ASADA legislation and the Code, as well as the processes of sporting or other review tribunals.

Program 1.1: Deliverables

The Department will produce the following ‘Deliverables’ to achieve the Program Objective.

Table 2.1.2: Qualitative Deliverables for Program 1.1

Qualitative Deliverables	2010-11 Reference Point or Target
Build awareness of anti-doping responsibilities	
A comprehensive education and communications program	Comprehensive program delivered to athletes and support personnel from all recognised and/or funded national sporting organisations
Assist sporting organisations meet anti-doping responsibilities	
Provide effective advice and support to national sporting bodies to ensure the development and implementation of consistent and enforceable anti-doping rules across all Australian sport	Management of anti-doping rule violations is consistent across national sporting bodies

Qualitative Deliverables	2010-11 Reference Point or Target
Detection of violations	
A leading edge detection program that integrates investigations and testing, and is targeted towards sports and athletes assessed as being at greater risk of doping	Leading edge detection program delivered in accordance with ASADA’s legislation and the Code
Enforcement of anti-doping rules	
All alleged anti-doping rule violations are well managed and rigorously pursued by ASADA	Expert capability developed to manage Code violations

Table 2.1.3: Quantitative Deliverables for Program 1.1

Quantitative Deliverables	2009-10 Revised Budget	2010-11 Budget	2011-12 Forward Year 1	2012-13 Forward Year 2	2013-14 Forward Year 3
Build awareness of anti-doping responsibilities					
Number of participants in ASADA education and communication programs	8,000	8,000	8,000	8,000	8,000
Assist sporting organisations meet anti-doping responsibilities					
Number of sport forums and liaison activities undertaken	4	4	4	4	4
Detection of violations					
Number of Government funded detection tests ¹	3,500 to 4,200	3,500 to 4,200	3,500 to 4,200	3,500 to 4,200	3,500 to 4,200
Number of Pure Performance programs implemented	2	2	2	2	2

¹ Range in planned tests reflects operational flexibility to conduct more technically complex (blood and urine) and intelligence-based target testing.



Program 1.1: Key Performance Indicators

The following ‘Key Performance Indicators’ measure the impact of the Program.

Table 2.1.4: Qualitative Key Performance Indicators for Program 1.1

Qualitative Indicators	2010-11 Reference Point or Target
Build awareness of anti-doping responsibilities	
Effectiveness of ASADA’s education programs	Annual stakeholder survey and program evaluations indicate effectiveness of each program
Assist sporting organisations meet anti-doping responsibilities	
Assist other national anti-doping organisations to build their capability and to share information/expertise on effective doping programs	Increased effectiveness of programs delivered by other national anti-doping organisations
Detection of violations	
Compliance by ASADA with relevant legislation, including the <i>Australian Sports Anti-Doping Authority Act 2006</i> and the National Anti-Doping Scheme	Independent audits indicate compliance

Table 2.1.5: Quantitative Key Performance Indicators for Program 1.1

Quantitative Indicators	2009-10 Revised Budget	2010-11 Budget Target	2011-12 Forward Year 1	2012-13 Forward Year 2	2013-14 Forward Year 3
Build awareness of anti-doping responsibilities					
Percentage of national sporting organisations, athletes and support personnel satisfied with education and awareness raising programs	76%	77%	79%	80%	81%
Percentage of sporting organisations, athletes and support personnel aware of ASADA legislation and Code	76%	77%	79%	80%	81%

Quantitative Indicators	2009-10 Revised Budget	2010-11 Budget Target	2011-12 Forward Year 1	2012-13 Forward Year 2	2013-14 Forward Year 3
Assist sporting organisations meet anti-doping responsibilities					
Percentage of recognised and/or funded sports monitored to ensure compliance with the Code	100%	100%	100%	100%	100%
Detection of violations					
Percentage of athletes, support personnel and sporting organisations with confidence that ASADA's activities maximise doping detection	76%	77%	79%	80%	81%
Enforcement of anti-doping rules					
Percentage of successful challenges on procedural grounds of non-compliance with ASADA legislation and Code	≤5%	≤5%	≤5%	≤5%	≤5%

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 2010-11 Budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and Australian Government Indigenous Expenditure.

3.1 Explanatory Tables

3.1.1 Movement of administered funds between years

Section 3.1.1 is not applicable to ASADA.

3.1.2 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by ASADA.

Table 3.1.2: Estimates of special account flows and balances

	Outcome	Opening	Appropriation	Other		Closing
		balance	receipts	receipts	Payments	balance
		2010-11	2010-11	2010-11	2010-11	2010-11
		2009-10	2009-10	2009-10	2009-10	2009-10
		\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Moneys -	1	-	-	-	-	-
s20 FMA Acts		-	-	-	-	-
Total special accounts						
2010-11 Estimate		-	-	-	-	-
<i>Total special accounts</i>						
<i>2009-10 estimate actual</i>		-	-	-	-	-

^S Special public money

^A Administered

^D Departmental

3.1.3 Australian Government Indigenous Expenditure

The 2010-11 Australian Government Indigenous Expenditure (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

3.2.2 Analysis of budgeted financial statements

An analysis of ASADA's budgeted financial statements for 2010-11 is provided below.

Departmental Resources

Income Statement

ASADA is showing a zero operating result attributable to the agency in the budget year and all of the forward years.

Total operating revenue for 2010-11 is estimated at \$15.147 million and comprises appropriation funding of \$13.370 million and revenue from independent sources of \$1.777 million. Appropriation revenue includes additional funding for ASADA's budget measure 'Enhancing Australia's Anti-Doping Framework'.

Total expenses in 2010-11 are anticipated to be \$15.147 million.

Balance Sheet

ASADA's balance sheet shows a stable base predominantly comprising of receivables and non-financial assets.

Liabilities also remain stable 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 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
EXPENSES					
Employee benefits	7,060	7,557	7,845	8,158	8,483
Supplier expenses	7,818	7,190	6,572	6,357	6,166
Depreciation and amortisation	718	745	691	691	691
Other	65	65	65	65	65
Total expenses	15,661	15,557	15,173	15,271	15,405
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	1,777	1,777	1,521	1,521	1,521
Total revenue	1,777	1,777	1,521	1,521	1,521
Gains					
Other	25	25	25	25	25
Total gains	25	25	25	25	25
Total own-source income	1,802	1,802	1,546	1,546	1,546
Net cost of (contribution by) services	13,859	13,755	13,627	13,725	13,859
Revenue from Government	13,859	13,010	12,936	13,034	13,168
Surplus (Deficit)	-	(745)	(691)	(691)	(691)
Surplus (Deficit) attributable to the Australian Government	-	(745)	(691)	(691)	(691)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	-	(745)	(691)	(691)	(691)

**Table 3.2.1: Comprehensive income statement (showing net cost of services)
(for the period ended 30 June) (cont.)**

Note: Reconciliation of operating result attributable to the agency					
	2009-10	2010-11	2011-12	2012-13	2013-14
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating result attributable to the Australian Government	-	(745)	(691)	(691)	(691)
plus non-appropriated expenses					
depreciation and amortisation expen	-	745	691	691	691
Operating result attributable to the Agency	-	-	-	-	-

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	484	474	464	454	445
Receivables	2,197	2,289	2,379	2,446	2,446
Accrued Revenue	890	900	910	920	929
Total financial assets	3,571	3,663	3,753	3,820	3,820
Non-financial assets					
Land and buildings	1,405	1,202	999	796	593
Infrastructure, plant and equipment	449	362	437	442	417
Inventories	96	96	96	96	96
Intangibles	752	657	544	451	358
Other	220	219	220	220	220
Total non-financial assets	2,922	2,536	2,296	2,005	1,684
Total assets	6,493	6,199	6,049	5,825	5,504
LIABILITIES					
Payables					
Suppliers	736	731	735	736	736
Other payables	673	666	671	672	672
Total payables	1,409	1,397	1,406	1,408	1,408
Provisions					
Employees	1,494	1,569	1,641	1,706	1,706
Other provisions	44	72	82	82	82
Total provisions	1,538	1,641	1,723	1,788	1,788
Total liabilities	2,947	3,038	3,129	3,196	3,196
Net Assets	3,546	3,161	2,920	2,629	2,308
EQUITY					
Contributed equity	893	1,253	1,703	2,103	2,473
Reserves	22	22	22	22	22
Retained surpluses or accumulated deficits	2,631	1,886	1,195	504	(187)
Total equity	3,546	3,161	2,920	2,629	2,308

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2010-11)

	Retained surplus	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance carried forward from previous period	2,631	22	-	893	3,546
Surplus (deficit) for the period	(745)	-	-	-	(745)
Capital budget - Bill 1 ¹	-	-	-	360	360
Estimated closing balance as at 30 June 2011	1,886	22	-	1,253	3,161

¹ Departmental Capital Budget (DCB).

**Table 3.2.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,777	1,777	1,521	1,521	1,521
Appropriations	13,774	12,918	12,846	12,967	13,168
Net GST received	862	772	805	828	863
Total cash received	16,413	15,467	15,172	15,316	15,552
Cash used					
Employees	7,023	7,514	7,805	8,093	8,483
Suppliers	7,739	7,136	6,517	6,340	6,150
Net GST paid	862	772	805	828	863
Other cash used	55	55	55	65	65
Total cash used	15,679	15,477	15,182	15,326	15,561
Net cash from (or used by) operating activities	734	(10)	(10)	(10)	(9)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	884	360	450	400	370
Total cash used	884	360	450	400	370
Net cash from (or used by) investing activities	(884)	(360)	(450)	(400)	(370)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	150	360	450	400	370
Total cash received	150	360	450	400	370
Net cash from (or used by) financing activities	150	360	450	400	370
Net increase (or decrease) in cash held	-	(10)	(10)	(10)	(9)
Cash at the beginning of the reporting period	484	484	474	464	454
Cash at the end of the reporting period	484	474	464	454	445

Table 3.2.5: Capital budget statement

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	360	450	400	370
Equity injections - Bill 2	150	-	-	-	-
Total capital appropriations	150	360	450	400	370
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	150	360	450	400	370
Other	-	-	-	-	-
Total represented by	150	360	450	400	370
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	150	-	-	-	-
Funded by capital appropriation - DCB ¹	-	360	450	400	370
Funded internally from departmental resources ²	734	-	-	-	-
Total acquisitions of non-financial assets	884	360	450	400	370
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	884	360	450	400	370
Total cash used to acquire assets	884	360	450	400	370

¹ Does not include annual finance lease costs. Include purchase from current and previous years Departmental Capital Budgets (DCB).

² Includes the following sources of funding:

- annual and prior year appropriations;
- donations and contributions;
- gifts;
- finance leases;
- internally developed assets;
- section 31 relevant agency receipts (for FMA agencies only); and
- proceeds from the sale of assets.

Table 3.2.6: Statement of asset movements (2010-11)

	Land	Buildings	Other infrastructure, plant & equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2010					
Gross book value	-	1,868	1,045	1,609	4,522
Accumulated depreciation/amortisation	-	463	596	857	1,916
Opening net book balance	-	1,405	449	752	2,606
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services	-	-	160	200	360
Sub-total	-	-	160	200	360
Other movements					
Depreciation/amortisation expense	-	203	247	295	745
as at 30 June 2011					
Gross book value	-	1,868	1,205	1,809	4,882
Accumulated depreciation/amortisation	-	666	843	1,152	2,661
Closing net book balance	-	1,202	362	657	2,221

3.2.4 Notes to the Financial Statements

The Budgeted Financial Statements for the ASADA are prepared for the Budget year, previous year and three forward years.

Changes resulting from Net Cash Arrangements

Net cash appropriation arrangements have been implemented as part of the Operation Sunlight reform agenda to increase budget transparency and accountability through improving the levels of disclosure to Parliament regarding the use of appropriations, and encouraging more effective resource management practices with the release of funds to agencies as and when they are needed.

Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and makegood expenses. Funding for these expenses has been replaced with a Departmental Capital Budgets (DCBs) for FMA Act Agencies.

To aid transparency of operating results as a result of this change, the Comprehensive Income Statement includes a reconciliation of operating result attributable to the ASADA by including non-appropriated depreciation and amortisation expenses.

Estimates of special account flows and balances

This tables provides for the cash flows and balances of the special accounts under the responsibility of the ASADA.

Departmental Financial Statements

Comprehensive income statement (showing net cost of services) (for the period ended 30 June)

This statement provides a picture of the expected financial results for the ASADA by identifying accrual expenses and revenues showing the net cost of services.

This statement also provides for the first time, revenues and expenses taken through equity to provide for a comprehensive income and expense

Budgeted departmental balance sheet (as at 30 June)

The statement shows the financial position of the ASADA. It enables decision-makers to track the management of the ASADA's assets and liabilities.

Departmental statement of changes in equity – summary of movement (Budget year 2010-2011)

This table shows the movements in equity during the Budget year.

This table has been amended for the 2010-11 Budget to include amounts provided in the ASADA Capital Budget as part of net cash arrangements as discussed above.

Budgeted departmental statement of cash flows (for the period ended 30 June)

Budgeted cash flows as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by characterising them into expected cash flows from operating activities, investing activities and financing activities.

Capital budget statement

This table shows the appropriations from Government for the purchase of capital items and purchases of non-financial assets from capital and internal sources.

This table has been amended for the 2010-11 Budget to include Departmental Capital Budget funding as part of net cash arrangements as discussed above and to provide a reconciliation between the asset purchases and cash flow statement.

Statement of asset movements (2010-11)

This table shows the movements in asset classes through addition (eg purchases) and other movements (eg depreciation and amortisation).

Purchases are reconciled in the Capital Budget Statement to the Statement of Cash Flows as described above and include sources of funding for asset purchases and include amounts received under net cash resourcing arrangements as also described above.