

AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY

Entity Resources and Planned Performance

ASADA

Australian Sports Anti-Doping Authority

Health Portfolio Entity

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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 box.

Section 1: Entity Overview and Resources

1.1 Strategic Direction Statement

The Australian Government, as a signatory to the United Nations Educational, Scientific and Cultural Organization (UNESCO) International Convention against Doping in Sport (the Convention), implements anti-doping arrangements that are consistent with the principles of the World Anti-Doping Code (the Code).

The Australian Sports Anti-Doping Authority (ASADA) is Australia's national anti-doping agency.

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

- designing and delivering education and communication programs;
- detecting and managing anti-doping rule violations (ADRV), from athlete testing to managing and presenting ADRV cases;
- collecting and analysing anti-doping intelligence, and conducting investigations into possible ADRVs;
- monitoring and reporting on sports' compliance with anti-doping policies; and
- supporting athletes to meet their anti-doping obligations.

ASADA's anti-doping program operates in an international context requiring a strategic approach to building and maintaining global partnerships. ASADA will continue to work with the World Anti-Doping Agency (WADA) and other international partners to build effective anti-doping frameworks to strengthen the global effort against doping in sport. Ultimately, ASADA's efforts with partners will aim to assist Australian athletes to participate internationally on a level playing field.

In 2016-17, ASADA will continue to build its capability and work with partners to deliver a leading anti-doping program that addresses the current challenges faced both internationally and in Australian sport. Particular focus will be placed on continuing the incorporation of ASADA's expanded information gathering and investigative capabilities into a holistic anti-doping program. Work will also continue to focus on implementation of the Code into Australia's anti-doping framework including through the consistent application of principles in sport tribunals.

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*. Operational details are contained in the Corporate Plan, which is available on the ASADA website.

1.2 Entity Resource Statement

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

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

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

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

Table 1.1: ASADA Resource Statement – Budget Estimates for 2016-17 as at Budget May 2016

	2015-16 Estimated actual \$'000	2016-17 Estimate \$'000
DEPARTMENTAL		
Prior year appropriation available ¹	2,743	3,993
Annual appropriations		
Ordinary annual services		
Departmental appropriation ²	12,227	11,933
s74 retained revenue receipts ³	2,872	1,709
Departmental capital budget ⁴	373	371
Other services ⁵		
Equity injection	-	-
Total departmental annual appropriations	15,472	14,013
Total departmental resourcing	18,215	18,006
Total resourcing for ASADA	18,215	18,006
	2015-16	2016-17
Average staffing level (number)	53	50

All figures are GST exclusive.

¹ Estimated adjusted balance carried forward from previous year.

² Appropriation Bill (No. 1) 2016-17.

³ Estimated retained revenue receipts under section 74 of the PGPA Act 2013.

⁴ 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'.

⁵ Appropriation Bill (No. 2) 2016-17.

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 2016-17 Budget Measures

Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
2018 Gold Coast Commonwealth Games - pre-event anti-doping program					
Australian Sports Anti-Doping Authority					
Departmental expenses	1.1	-	365	1,117	12
Total expenses		-	365	1,117	12

This entity was impacted by the 2015-16 *Mid-Year Economic and Fiscal Outlook* measure *Public Sector Savings – Shared and Common Services Program*. For details refer to Table 1.2 in the Department of Health chapter of this publication.

1.4 Changes to Outcome Statement

Figure 1.1: Comparison of 2015-16 and 2016-17 Outcome Statement

2015-16	2016-17
Protection of the health of athletes and the integrity of Australian sport including through deterrence, detection and enforcement to eliminate doping	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

Section 2: Outcomes and Planned Performance

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

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

Note: From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the Enhanced Commonwealth Performance Framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statement – included in Annual Reports from October 2016 – to provide an entity's complete performance story.

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

Linked Programs

Commonwealth entity and linked program	Contribution to Outcome 1 made by linked programs
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, WADA, UNESCO and other stakeholders.
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.

Budgeted Expenses for ASADA

This table 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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward Year 1 \$'000	2018-19 Forward Year 2 \$'000	2019-20 Forward Year 3 \$'000
Program 1.1: Engagement, Deterrence, Detection and Enforcement					
Departmental expenses					
Departmental appropriation ¹	15,099	13,642	14,617	13,666	13,788
Expenses not requiring appropriation in the budget year ²	548	477	472	374	274
Operating deficit (surplus)	(1,250)	-	-	-	-
Total for Program 1.1	14,397	14,119	15,089	14,040	14,062
Total expenses for Outcome 1	14,397	14,119	15,089	14,040	14,062
	2015-16	2016-17			
Average staffing level (number)	53	50			

¹ Departmental appropriation combines "Ordinary annual services (Appropriation Bill No. 1)" and "Revenue from independent sources (s74)".

² Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Table 2.1.2: Performance Criteria for ASADA

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1.¹ It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

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 aims to protect the health of athletes, as well as the integrity of sport. ASADA provides a comprehensive anti-doping program to the Australian sporting community.
Purpose	To protect the health of athletes and the integrity of Australian sport including through engagement, deterrence, detection and enforcement to minimise the risk of doping. ²
Delivery	Program activities, which are intended to benefit Australian athletes and support personnel, will be delivered under the following program objective: A. Conducting anti-doping activities encompassing engagement, deterrence, detection and enforcement
Program objective	
A. Conducting anti-doping activities encompassing engagement, deterrence, detection and enforcement	
ASADA will conduct anti-doping activities encompassing engagement, deterrence, detection and enforcement. Engagement – Strengthening relationships internally and externally to build anti-doping capabilities and sharing of information. Deterrence – Minimising the risk of doping through education, communications and testing. Detection – Gathering intelligence, targeted testing, and investigation of possible breaches of the anti-doping rules. Enforcement – Managing possible anti-doping violations and presenting cases at hearings and appeals. In 2016-17, ASADA will continue to apply the tools of science, intelligence, investigations, testing, education and enforcement to deliver an effective anti-doping program in Australia. This will be supported through engagement with other entities, including law enforcement, to build upon the cooperative framework necessary to identify possible anti-doping rule violations (ADRVs).	

¹ Progress against the performance criteria published in the 2015-16 Portfolio Budget Statements will be reported in the 2015-16 ASADA Annual Report.

² This purpose text will be reflected in the 2016-17 ASADA Corporate Plan.

<p>ASADA will continue to identify and pursue alleged violations and work with Government and partners to strengthen Australia’s anti-doping framework. This will be conducted in an environment of:</p> <ul style="list-style-type: none"> • increasingly sophisticated doping regimes; • greater reliance on intelligence and investigations to prove alleged violations; and • increasing legal challenges to such investigations by well-resourced athletes and support personnel. <p>For major sporting events such as the Rio 2016 Olympic and Paralympic Games and in the lead up to the Gold Coast 2018 Commonwealth Games, ASADA will contribute to protecting the integrity of Australian sporting teams. From an anti-doping perspective, this contribution will include:</p> <ul style="list-style-type: none"> • the use of intelligence gathering and investigative capability to develop a comprehensive test plan; • storage of selected samples in a long-term storage facility; and <p>the delivery of anti-doping education to athletes and support personnel to help them to meet their obligations.</p>	
Qualitative performance criteria	2016-17 and beyond reference point or target
<p>As the national anti-doping organisation for Australian sport, ASADA will engage with a range of stakeholders to develop targeted anti-doping programs to support the Australian Government’s aim to protect the health of athletes, as well as the integrity of sport.</p>	<p>ASADA’s ongoing assessment process identifies sport-specific doping risks and contributes to the development of anti-doping programs targeted to respond to the risks.</p>
<p>ASADA will collaborate with WADA, overseas anti-doping organisations and other international stakeholders to further the Australian Government’s efforts to harmonise anti-doping practices globally.</p>	<p>Engagement with international anti-doping stakeholders at forums and through information sharing opportunities demonstrates that the Government, through ASADA, is working towards strengthening global anti-doping arrangements.</p>
<p>As the national anti-doping organisation, ASADA will support the Government’s anti-doping commitment through the implementation of a leading program, based on the World Anti-Doping Code (the Code), associated International Standards, Australian Government Investigations Standards and ASADA’s legislated responsibilities.</p>	<p>Sports identified at a greater risk of doping are targeted with a legislative and Code compliant anti-doping program of integrated education, intelligence, investigations and testing activities.</p>
<p>As Australia’s anti-doping regulator, ASADA will manage possible anti-doping rule violations and present cases at hearings and appeals.</p>	<p>All possible anti-doping rule violations are considered, and if action is warranted, pursued in accordance with the Code and Australian legislation.</p>
Material changes to Program 1.1 resulting from the following measures:	
<ul style="list-style-type: none"> • 2018 Gold Coast Commonwealth Games – pre-event anti-doping program 	

Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016-17 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

Comprehensive income statement

ASADA is budgeting for a comprehensive income result attributable to the agency of \$1.25 million in 2015-16 after adjustment for unfunded depreciation and amortisation expenses. The comprehensive income result is primarily attributable to the outcome of recovery activities relating to Federal Court matters exceeding the estimates included in the 2014-15 financial statements.

For the 2016-17 budget year and the forward estimates ASADA is budgeting for a break-even comprehensive income result attributable to the agency after adjustment for unfunded depreciation and amortisation expenses.

Total operating revenue for 2016-17 is estimated at \$13.3 million and comprises appropriation funding for ordinary annual services of \$11.6 million and revenue from independent sources of \$1.7 million, primarily comprised of revenue from contracted testing services.

Total expenses in 2016-17 are anticipated to be \$13.8 million including \$0.4 million in unfunded depreciation and amortisation costs.

Balance sheet

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

3.2 Budgeted Financial Statements Tables

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES					
Employee benefits	7,059	6,895	7,161	6,891	7,063
Supplier expenses	6,813	6,770	7,479	6,798	6,748
Depreciation and amortisation	514	443	438	340	240
Other expenses	11	11	11	11	11
Total expenses	14,397	14,119	15,089	14,040	14,062
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	1,807	1,709	1,752	1,803	1,858
Other revenue	1,065	-	-	-	-
Total revenue	2,872	1,709	1,752	1,803	1,858
Gains					
Other	34	34	34	34	34
Total gains	34	34	34	34	34
Total own-source income	2,906	1,743	1,786	1,837	1,892
Net cost of (contribution by) services	11,491	12,376	13,303	12,203	12,170
Revenue from Government	12,227	11,933	12,865	11,863	11,930
Surplus (deficit)	736	(443)	(438)	(340)	(240)
Surplus (deficit) attributable to the Australian Government	736	(443)	(438)	(340)	(240)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	736	(443)	(438)	(340)	(240)
Note: Reconciliation of comprehensive income attributable to the entity					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total comprehensive income (loss) attributable to the Australian Government	736	(443)	(438)	(340)	(240)
plus non-appropriated expenses depreciation and amortisation expenses	514	443	438	340	240
Total comprehensive income (loss) attributable to the entity	1,250	-	-	-	-

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	271	271	271	271	271
Receivables	6,347	6,347	6,347	6,347	6,347
Other financial assets	-	-	-	-	-
Total financial assets	6,618	6,618	6,618	6,618	6,618
Non-financial assets					
Land and buildings	304	101	180	80	80
Property, plant and equipment	511	752	628	580	636
Intangibles	182	72	59	249	339
Inventories	141	141	141	141	141
Other	88	88	88	88	88
Total non-financial assets	1,226	1,154	1,096	1,138	1,284
Total assets	7,844	7,772	7,714	7,756	7,902
LIABILITIES					
Payables					
Suppliers	655	655	655	655	655
Other payables	656	656	656	656	656
Total payables	1,311	1,311	1,311	1,311	1,311
Provisions					
Employees	2,626	2,626	2,626	2,626	2,626
Other provisions	160	160	160	160	160
Total provisions	2,786	2,786	2,786	2,786	2,786
Total liabilities	4,097	4,097	4,097	4,097	4,097
Net assets	3,747	3,675	3,617	3,659	3,805
EQUITY					
Contributed equity	3,089	3,460	3,840	4,222	4,608
Reserves	243	243	243	243	243
Retained surpluses or accumulated deficits	415	(28)	(466)	(806)	(1,046)
Total equity	3,747	3,675	3,617	3,659	3,805

Table 3.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget year 2016-17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016				
Balance carried forward from previous period	415	243	3,089	3,747
Surplus (deficit) for the period	(443)	-	-	(443)
Capital budget - Bill 1 (DCB)	-	-	371	371
Estimated closing balance as at 30 June 2017	(28)	243	3,460	3,675

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,977	11,933	12,865	11,863	11,930
Goods and services	1,790	1,644	1,752	1,803	1,858
Net GST received	574	240	250	250	250
Other cash received	1,065	-	-	-	-
Total cash received	14,406	13,817	14,867	13,916	14,038
Cash used					
Employees	7,059	6,895	7,161	6,891	7,063
Suppliers	6,807	6,764	7,445	6,764	6,714
Net GST paid	540	158	250	250	250
Other cash used	-	-	11	11	11
Total cash used	14,406	13,817	14,867	13,916	14,038
Net cash from (or used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	373	371	380	382	386
Total cash used	373	371	380	382	386
Net cash from (or used by) investing activities	(373)	(371)	(380)	(382)	(386)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	373	371	380	382	386
Total cash received	373	371	380	382	386
Net cash from (or used by) financing activities	373	371	380	382	386
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	271	271	271	271	271
Cash and cash equivalents at the end of the reporting period	271	271	271	271	271

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	373	371	380	382	386
Total capital appropriations	373	371	380	382	386
Total new capital appropriations represented by:					
Purchase of non-financial assets	373	371	380	382	386
Total items	373	371	380	382	386
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ¹	373	371	380	382	386
Total acquisitions of non-financial assets	373	371	380	382	386
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	373	371	380	382	386
Total cash used to acquire assets	373	371	380	382	386

¹ 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 2016-17)

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016				
Gross book value	2,211	2,058	2,453	6,722
Accumulated depreciation amortisation and impairment	(1,907)	(1,547)	(2,271)	(5,725)
Opening net book balance	304	511	182	997
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	371	-	371
Total additions	-	371	-	371
Other movements				
Depreciation/amortisation expense	(203)	(130)	(110)	(443)
Total other movements	(203)	(130)	(110)	(443)
As at 30 June 2017				
Gross book value	2,211	2,429	2,453	7,093
Accumulated depreciation amortisation and impairment	(2,110)	(1,677)	(2,381)	(6,168)
Closing net book balance	101	752	72	925