Sport Integrity Australia

Entity resources and planned performance

# Sport Integrity Australia

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# Sport Integrity Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement[[1]](#footnote-2)

Sport Integrity Australia coordinates all elements of the national sports integrity threat response including prevention, monitoring and detection, investigation and enforcement. Sport Integrity Australia provides a single point of contact for athletes, sporting organisations, law enforcement bodies and other stakeholders for matters relating to sports integrity.

Sport Integrity Australia's responsibilities are to be Australia's National Anti-Doping Organisation, providing a comprehensive anti-doping program for the Australian sport community and to be the national platform for information sharing on match-fixing threats under the Macolin Convention[[2]](#footnote-3). Sport Integrity Australia also administers the National Integrity Framework which is a set of rules that all members of sports need to follow when it comes to their behaviour and conduct in sport.

To protect the health of athletes and the integrity of Australian sport, Sport Integrity Australia has 3 primary areas of focus:

* regulation
* monitoring, intelligence and investigations
* policy and program delivery (including engagement, education, outreach and development).

Sport Integrity Australia is responsible for leading further development and implementation of the Government’s response to the Review of Australia’s Sports Integrity Arrangements, including those functions identified for stage 2.

The role and functions of Sport Integrity Australia are set out in the Sport Integrity Australia Act 2020, the Sport Integrity Australia Regulations 2020 and the National Anti-Doping Scheme. The agency is a non-corporate Commonwealth entity under the Public Governance, Performance and Accountability Act 2013.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing 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 (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Sport Integrity Australia resource statement – Budget estimates for 2024–25 as at Budget May 2024

|  |  |  |
| --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024-25 Estimate  $'000** |
| **DEPARTMENTAL** |  |  |
| Prior year appropriation available | 8,569 | 9,352 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation | 36,029 | 41,943 |
| s74 retained revenue receipts (b) | 1,986 | 1,986 |
| Departmental Capital Budget (c) | 1,378 | 840 |
| Other services (d) |  |  |
| Equity injection | - | - |
| **Total departmental annual appropriations** | **39,393** | **44,769** |
| **Total departmental resourcing** | **47,962** | **54,121** |
| **ADMINISTERED** |  |  |
| Prior year appropriation available | - | - |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Outcome 1 | 6,752 | 4,684 |
| Other services (d) |  |  |
| Administered assets and liabilities | - | - |
| **Total administered annual appropriations** | **6,752** | **4,684** |
| **Total administered resourcing** | **6,752** | **4,684** |
| **Total resourcing for Sport Integrity Australia** | **54,714** | **58,805** |
|  |  |  |
|  | **2023–24** | **2024–25** |
| **Average staffing level (number)** | 167 | 178 |

All figures are GST exclusive.

(a) Appropriation Bill (No.1) 2024–25.

(b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act* 2013 (PGPA Act).

(c) Departmental Capital Budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) Appropriation Bill (No.2) 2024–25.

1.3 Budget measures

Budget measures in Part 1 relating to Sport Integrity Australia are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Sport Integrity Australia 2024–25 Budget measures

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Program** | **2023–24 $'000** | | | **2024–25 $'000** | **2025–26 $'000** | **2026–27 $'000** | **2027–28 $'000** |
| **Savings from External Labour ‐ extension (a)** | | |
| Sport Integrity Australia |  |  | | |  |  |  |  |
| Departmental payments | 1.1 | - | | | (73) | (83) | (86) | (642) |
| **Total payments** |  | **-** | | | **(73)** | **(83)** | **(86)** | **(642)** |
| **Sports Integrity Australia ‐ funding support (a)** | | | |
| Sport Integrity Australia |  |  | | |  |  |  |  |
| Departmental payments | 1.1 | - | | | 18,521 | 18,928 | - | - |
| **Total payments** |  | **-** | | | **18,521** | **18,928** | **-** | **-** |

(a) Sport Integrity Australia is not the lead entity for this measure. Sport Integrity Australia impacts only are shown in this table.

## 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:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure 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 a complete picture of an entity’s planned and actual performance.  The most recent Corporate Plan for Sport Integrity Australia can be found at: www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan  The most recent Annual Performance Statements can be found at: www.sportintegrity.gov.au/about-us/who-we-are/annual-reports |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1  Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters. |

**Program contributing to Outcome 1**

|  |
| --- |
| **Program 1.1: Sport Integrity** |

| Other Commonwealth entities that contribute to Outcome 1 |
| --- |
| Attorney-General’s Department |
| Program 1.1: Attorney-General’s Department Operating Expenses – Legal Services and Families  Through the National Office for Child Safety, the Attorney-General’s Department contributes to the safeguarding of children in sport. |
| Australian Sports Commission (ASC)[[3]](#footnote-4) |
| Program 1.1: 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, codes of behaviour, inclusion, sports science and sports medicine. |
| Department of Health and Aged Care |
| Program 4.1: Sport and Physical Activity  The Department of Health and Aged Care contributes to the collaborative effort to protect the integrity of Australian sport. |
| Department of Industry, Science and Resources |
| Program 1.2: Investing in science and technology  Through the National Measurement Institute, the Department of Industry, Science and Resources provides analytical services and research to support Sport Integrity Australia’s anti-doping program. |

**Linked Programs**

##### Budgeted expenses for Outcome 1

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 Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **Program 1.1: Sport Integrity** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (a) | 6,752 | 4,684 | 4,756 | 4,860 | 5,304 |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (b) | 37,046 | 42,960 | 43,869 | 25,087 | 25,115 |
| Expenses not requiring appropriation in the Budget year (c) | 7,543 | 8,375 | 8,712 | 8,890 | 9,068 |
| Operating deficit (surplus) | 969 | 969 | 969 | 969 | 969 |
| **Total for Program 1.1** | **52,310** | **56,988** | **58,306** | **39,806** | **40,456** |
| **Total expenses for Outcome 1** | **52,310** | **56,988** | **58,306** | **39,806** | **40,456** |
|  |  |  |  |  |  |
|  | **2023–24** | **2024–25** |  |  |  |
| **Average staffing level (number)** | 167 | 178 |  |  |  |

(a) Appropriation Bill (No.1) 2024–25.

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

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

**Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

**Table 2.1.2: Performance measures for Outcome 1**

|  |  |
| --- | --- |
| **Outcome 1**  Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters. | |
| **Program 1.1: Sport Integrity**  Promote community confidence in sport by preventing and addressing threats[[4]](#footnote-5) to sports integrity[[5]](#footnote-6) and the health and welfare of those who participate in sport through the coordination of a national approach to matters relating to sports integrity in Australia. | |
| **Key Activities** | 1. Promote positive conduct in Australian sport. 2. Address threats to the integrity of Australian sport. 3. Protect the health and welfare of participants in Australian sport. |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Sport Integrity** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | 1. Australians involved in sport understand, model and promote positive behaviours. | 1.1: Design a survey to measure behaviours in sport across core sport integrity themes.  1.2: 88,000 education program completions[[6]](#footnote-7).  **1.1 &1.2 on track to be ‘met’.** |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | 1.1: Deliver the positive behaviours in sport survey and establish baselines for survey data.  1.2: 95,000 education program completions[[7]](#footnote-8). |
| Forward Estimates 2025–28 | As per 2024–25 | **2025–26**  1.1: To be determined once baseline established from positive behaviours in sport survey.  1.2: 104,000 education program completions[[8]](#footnote-9).  **2026–27**  1.1: As per 2025–26  1.2: 113,000 education program completions[[9]](#footnote-10).  **2027–28**  1.1: As per 2025–26  1.2: 122,000 education program completions[[10]](#footnote-11). |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Sport Integrity** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | 2. Sporting activities in Australia are fair and honest. | 2.1a: Develop Sport Integrity Threat Assessment methodology.  2.1b: Implement a Sport Integrity Threat Assessment across 5 sports.  2.2a: 100% of Australian Sports Commission (ASC) recognised sports’ integrity policies are reviewed and benchmarked against best practice standards.  2.2b: 100% of ASC recognised sports are compliant with anti-doping policy requirements.  **2.1 & 2.2 on track to be ‘met’.** |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | 2.1a: 100% of ASC recognised sports have their progress against the integrity policy implementation guide reviewed and assessed.  2.1b: 100% of ASC recognised sports are compliant with anti-doping policy requirements. |
| Forward Estimates 2025–28 | As per 2024–25 | 2.1a & b: As per 2024–25 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Sport Integrity** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | 3. Integrity threats in Australian sport are addressed. | 3.1a: 10 threat assessments published.  3.1b: 5 analytical reports published.  **3.1 on track to be ‘met’.** |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | 3.1: Publish 15 intelligence assessments/reports. |
| Forward Estimates 2025–28 | As per 2024–25 | **2025–26**  3.1: To be determined in 2025–26  **2026–27**  3.1: As per 2025–26  **2027–28**  3.1: As per 2025–26 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Sport Integrity** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | 4. A safe environment for all participants in sport. | 4.1a: The Safeguarding in Sport Continuous Improvement Program (the Program) is effectively delivered and implemented.  4.1b: Establish measurement baseline data for the Program.  4.2: Establish measurement baseline for Children’s Perception of Safety in Sport Research data.  **4.1 on track to be ‘met’.**  **4.2 on track to be ‘not met’. The Children’s Perception of Safety in Sport survey will be designed but a measurement baseline is not expected to be established until  2024–25.** |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | 4.1: Increasing percentage of National Sporting Organisations/National Sporting Organisations for People with Disability capable of implementing a safe sporting environment for their participants. Percentage to be determined once baseline established.  4.2: Establish measurement baseline for Children’s Perception of Safety in Sport survey data. |
| Forward Estimates 2025–28 | As per 2024–25 | 4.1: As per 2024–25  4.2: To be determined once baseline established from Children’s Perception of Safety in Sport survey. |
| Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 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 Sport Integrity Australia.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

**Departmental Resources**

**Comprehensive Income Statement**

The Government has provided $35 million in operating funding over 5 years from 1 January 2024, with ongoing funding of $8.0 million per annum from 2027–28, to expand Sport Integrity Australia’s remit to address the threats of bullying, harassment, racism, discrimination, violence and sexual misconduct and provide a system that supports wide reaching cultural change within sport.

Additionally, it has provided $37 million in operating funding over 2 years from 1 July 2024 to support the continuation of Sport Integrity Australia’s existing programs and services that are tied to a measure terminating on 30 June 2024, enabling Sport Integrity Australia to deliver critical functions which underpin the agency’s anti-doping and integrity remit across all levels of Australian sport.

For the 2024–25 Budget year and the forward estimates, Sport Integrity Australia is budgeting for an approved operating deficit of $1 million, representing unfunded depreciation.

Departmental operating revenue for 2024–25 is estimated at $52 million. It comprises appropriation funding for ordinary annual services of $42 million, own source income of $2 million derived primarily from the provision of sample collection services, and $8 million in resources received free of charge from the National Measurement Institute for sample analysis services and the Australian National Audit Office for auditing services.

We anticipate departmental expenditure in 2024–25 to be $52 million, including $1 million in unfunded depreciation and amortisation costs.

Administered annual appropriation funding for the Sport Integrity Program in 2024–25 is estimated at $5 million, with expenditure estimated at $5 million.

**Balance Sheet**

The Government provided $1 million in capital funding on 1 January 2024 and a further   
$1 million over 2 years from 1 July 2024 to implement and enhance systems that underpin triage, assessment, review, investigation and intelligence activities.

Total assets for 2024–25 are estimated to be $26 million, comprising $11 million in financial assets and $15 million in non-financial assets. Total liabilities are estimated to be   
$16 million, with the primary liabilities accrued being employee entitlements, which total $5 million and property lease liabilities which total $8 million. Total equity is budgeted to be $9 million at the end of 2024–25.

### 3.2. Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 23,628 | 29,037 | 29,529 | 15,699 | 16,148 |
| Supplier expenses | 20,093 | 21,430 | 22,184 | 17,410 | 17,167 |
| Depreciation and amortisation | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 |
| Interest on RoU | 85 | 85 | 85 | 85 | 85 |
| Write down and impairment of assets | - | - | - | - | - |
| **Total expenses** | **45,558** | **52,304** | **53,550** | **34,946** | **35,152** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Interest | - | - | - | - | - |
| Other revenue | 6,760 | 7,592 | 7,929 | 8,107 | 8,285 |
| **Total revenue** | **8,560** | **9,392** | **9,729** | **9,907** | **10,085** |
| **Gains** |  |  |  |  |  |
| Other | - | - | - | - | - |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **8,560** | **9,392** | **9,729** | **9,907** | **10,085** |
| **Net cost of (contribution by) services** |  |  |  |  |  |
| **36,998** | **42,912** | **43,821** | **25,039** | **25,067** |
| Revenue from Government | 36,029 | 41,943 | 42,852 | 24,070 | 24,098 |
| **Surplus (deficit)** | **(969)** | **(969)** | **(969)** | **(969)** | **(969)** |
| **Surplus (deficit) attributable to the Australian Government** | **(969)** | **(969)** | **(969)** | **(969)** | **(969)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income attributable to the Australian Government** | **(969)** | **(969)** | **(969)** | **(969)** | **(969)** |

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

|  |  |  |
| --- | --- | --- |
| **Note: Impact of net cash appropriation arrangements** | | |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(969)** | **(969)** | | **(969)** | **(969)** | **(969)** |
| plus non-appropriated expenses depreciation and amortisation expenses | 969 | 969 | | 969 | 969 | 969 |
| plus depreciation and amortisation expenses for RoU | 783 | 783 | | 783 | 783 | 783 |
| less lease principal repayments | (783) | (783) | | (783) | (783) | (783) |
| **Total comprehensive income (loss) attributable to the agency** | **-** | **-** | | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 5,310 | 5,310 | 5,310 | 5,310 | 5,310 |
| Receivables | 5,932 | 5,932 | 5,932 | 5,932 | 5,932 |
| **Total financial assets** | **11,242** | **11,242** | **11,242** | **11,242** | **11,242** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 12,233 | 10,782 | 9,333 | 7,884 | 6,435 |
| Property, plant and equipment | 545 | 1,008 | 1,170 | 1,336 | 1,506 |
| Intangibles | 2,097 | 2,173 | 2,199 | 2,025 | 1,851 |
| Inventories | 179 | 179 | 179 | 179 | 179 |
| Other | 189 | 189 | 189 | 189 | 189 |
| **Total non-financial assets** | **15,243** | **14,331** | **13,070** | **11,613** | **10,160** |
| **Total assets** | **26,485** | **25,573** | **24,312** | **22,855** | **21,402** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| Employee payables | 830 | 830 | 830 | 830 | 830 |
| Other payables | (33) | (33) | (33) | (33) | (33) |
| **Total payables** | **3,597** | **3,597** | **3,597** | **3,597** | **3,597** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 8,363 | 7,580 | 6,797 | 6,014 | 5,231 |
| **Total interest bearing liabilities** | **8,363** | **7,580** | **6,797** | **6,014** | **5,231** |
| **Provisions** |  |  |  |  |  |
| Employees | 5,163 | 5,163 | 5,163 | 5,163 | 5,163 |
| **Total provisions** | **5,163** | **5,163** | **5,163** | **5,163** | **5,163** |
| **Total liabilities** | **17,123** | **16,340** | **15,557** | **14,774** | **13,991** |
| **Net Assets** | **9,362** | **9,233** | **8,755** | **8,081** | **7,411** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 9,684 | 10,524 | 11,015 | 11,310 | 11,609 |
| Reserves | 1,393 | 1,393 | 1,393 | 1,393 | 1,393 |
| Retained surpluses or (accumulated deficits) | (1,715) | (2,684) | (3,653) | (4,622) | (5,591) |
| **Total equity** | **9,362** | **9,233** | **8,755** | **8,081** | **7,411** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings   $'000** | **Asset revaluation reserve  $'000** | **Contributed equity/ capital  $'000** | **Total  equity   $'000** |
| **Opening balance as at 1 July 2024** |  |  |  |  |
| Balance carried forward from previous period | (1,715) | 1,393 | 9,684 | **9,362** |
| Surplus (deficit) for the period | (969) | - | - | **(969)** |
| Capital budget - Bill 1 (DCB) | - | - | 840 | **840** |
| Equity injections - Bill 2 | - | - | - | **-** |
| **Estimated closing balance as at  30 June 2025** | **(2,684)** | **1,393** | **10,524** | **9,233** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Goods and services | 1,986 | 1,986 | 1,986 | 1,986 | 1,986 |
| Appropriations | 35,246 | 41,943 | 42,852 | 24,070 | 24,098 |
| Net GST received | - | - | - | - | - |
| **Total cash received** | **37,232** | **43,929** | **44,838** | **26,056** | **26,084** |
| **Cash used** |  |  |  |  |  |
| Employees | 23,628 | 29,037 | 29,529 | 15,699 | 16,148 |
| Suppliers | 13,519 | 14,024 | 14,441 | 9,489 | 9,068 |
| Interest payments on lease liability | 85 | 85 | 85 | 85 | 85 |
| **Total cash used** | **37,232** | **43,146** | **44,055** | **25,273** | **25,301** |
| **Net cash from (or used by) operating activities** | **-** | **783** | **783** | **783** | **783** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment | 1,378 | 840 | 491 | 295 | 299 |
| **Total cash used** | **1,378** | **840** | **491** | **295** | **299** |
| **Net cash from (or used by) investing activities** | **(1,378)** | **(840)** | **(491)** | **(295)** | **(299)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 1,378 | 840 | 491 | 295 | 299 |
| **Total cash received** | **1,378** | **840** | **491** | **295** | **299** |
| **Cash used** |  |  |  |  |  |
| Lease principal repayments | - | 783 | 783 | 783 | 783 |
| **Total cash used** | **-** | **783** | **783** | **783** | **783** |
| **Net cash from (or used by) financing activities** | **1,378** | **57** | **(292)** | **(488)** | **(484)** |
| **Net increase (or decrease) in cash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 5,310 | 5,310 | 5,310 | 5,310 | 5,310 |
| **Cash and cash equivalents at the end of the reporting period** | **5,310** | **5,310** | **5,310** | **5,310** | **5,310** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 1,378 | 840 | 491 | 295 | 299 |
| Equity injections - Bill 2 | - | - | - | - | - |
| **Total capital appropriations** | **1,378** | **840** | **491** | **295** | **299** |
| **Total new capital appropriations represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 1,378 | 840 | 491 | 295 | 299 |
| **Total items** | **1,378** | **840** | **491** | **295** | **299** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations  - equity injection (a) | - | - | - | - | - |
| Funded by capital appropriation  - DCB (b) | 1,378 | 840 | 491 | 295 | 299 |
| Funded internally from departmental resources | - | - | - | - | - |
| **Total acquisitions of non-financial assets** | **1,378** | **840** | **491** | **295** | **299** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,378 | 840 | 491 | 295 | 299 |
| **Total cash used to acquire assets** | **1,378** | **840** | **491** | **295** | **299** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings    $'000** | **Property,  plant and equipment  $'000** | **Intangibles    $'000** | **Total    $'000** |
| **As at 1 July 2024** |  |  |  |  |
| Gross book value | 6,181 | 712 | 4,159 | **11,052** |
| Gross book value – RoU | 10,178 | - | - | **10,178** |
| Accumulated depreciation/amortisation and impairment | (828) | (167) | (2,062) | **(3,057)** |
| Accumulated depreciation/amortisation and impairment - RoU | (3,298) | - | - | **(3,298)** |
| **Opening net book balance** | **12,233** | **545** | **2,097** | **14,875** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - appropriation ordinary annual services | (2) | 592 | 250 | **840** |
| By purchase – RoU | - | - | - | **-** |
| **Total additions** | **(2)** | **592** | **250** | **840** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (666) | (129) | (174) | **(969)** |
| Depreciation/amortisation expense – RoU | (783) | - | - | **(783)** |
| **Total other movements** | **(1,449)** | **(129)** | **(174)** | **(1,752)** |
| **As at 30 June 2025** |  |  |  |  |
| Gross book value | 6,179 | 1,304 | 4,409 | **11,892** |
| Gross book value – RoU | 10,178 | - | - | **10,178** |
| Accumulated depreciation/amortisation and impairment | (1,494) | (296) | (2,236) | **(4,026)** |
| Accumulated depreciation/amortisation and impairment - RoU | (4,081) | - | - | **(4,081)** |
| **Closing net book balance** | **10,782** | **1,008** | **2,173** | **13,963** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Supplier expenses | 6,752 | 4,684 | 4,756 | 4,860 | 5,304 |
| **Total expenses administered on behalf of Government** | **6,752** | **4,684** | **4,756** | **4,860** | **5,304** |

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 808 | 808 | 808 | 808 | 808 |
| Receivables | 280 | 280 | 280 | 280 | 280 |
| **Total financial assets** | **1,088** | **1,088** | **1,088** | **1,088** | **1,088** |
| **Total assets administered on behalf of Government** | **1,088** | **1,088** | **1,088** | **1,088** | **1,088** |
| **LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 636 | 636 | 636 | 636 | 636 |
| **Total payables** | **636** | **636** | **636** | **636** | **636** |
| **Total liabilities administered on behalf of Government** | **636** | **636** | **636** | **636** | **636** |

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Suppliers | 6,752 | 4,684 | 4,756 | 4,860 | 5,304 |
| **Total cash used** | **6,752** | **4,684** | **4,756** | **4,860** | **5,304** |
| **Net cash from (or used by) operating activities** | **(6,752)** | **(4,684)** | **(4,756)** | **(4,860)** | **(5,304)** |
| **Net increase (or decrease) in cash held** | **(6,752)** | **(4,684)** | **(4,756)** | **(4,860)** | **(5,304)** |
| Cash at beginning of reporting period | 808 | 808 | 808 | 808 | 808 |
| Cash from the OPA for: - appropriations | 6,752 | 4,684 | 4,756 | 4,860 | 5,304 |
| Cash to the OPA | - | - | - | - | - |
| **Cash at end of reporting period** | **808** | **808** | **808** | **808** | **808** |

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

1. For more information about the strategic direction of Sport Integrity Australia, refer to the current Corporate Plan, available at: www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan [↑](#footnote-ref-2)
2. The Convention on the Manipulation of Sports Competitions (the Macolin Convention) is the only multi-lateral treaty specifically aimed at combating match-fixing and other related corruption in sport. Further information is available at: www.coe.int/en/web/sport/macolin [↑](#footnote-ref-3)
3. Refer to the ASC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity. [↑](#footnote-ref-4)
4. Threats to sports integrity include: the manipulation of sporting competitions, the use of drugs or doping methods in sport, the abuse of children and other persons in a sporting environment, and the failure to protect members of sporting organisations, and other persons in a sporting environment, from bullying, intimidation, discrimination or harassment. [↑](#footnote-ref-5)
5. Sports integrity means the manifestation of the ethics and values that promote community confidence in sport. [↑](#footnote-ref-6)
6. Completions include online course completions and face-to-face attendance. [↑](#footnote-ref-7)
7. Ibid. [↑](#footnote-ref-8)
8. Ibid. [↑](#footnote-ref-9)
9. Ibid. [↑](#footnote-ref-10)
10. Ibid. [↑](#footnote-ref-11)