

# **AUSTRALIAN SPORTS ANTI-DOPING AUTHORITY**

## **Agency Resources and Planned Performance**



# Australian Sports Anti-Doping Authority

Health and Ageing Portfolio Agency

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## Section 1: Agency Overview and Resources

### 1.1 Agency Overview

The Australian Government aims to develop a sporting culture in which performance is purely dependent on an athlete's talent, determination, courage and honesty. The Australian Government is a signatory to the UNESCO International Convention Against Doping in Sport. The Convention, among other things, obliges the Australian Government to implement anti-doping arrangements that are consistent with the principles of the World Anti-Doping Code. The Australian Sports Anti-Doping Authority (ASADA) is established under the *Australian Sports Anti-Doping Authority Act 2006* to implement the Australian Government's anti-doping framework. ASADA is a prescribed agency under the *Financial Management and Accountability Act 1997* and is subject to the *Public Service Act 1999*.

To deter athletes from using prohibited substances and methods, ASADA provides a comprehensive anti-doping program for the Australian sports community, encompassing deterrence, detection and enforcement. ASADA's powers and functions are set out in the *Australian Sports Anti-Doping Authority Act 2006* and the Australian Sports Anti-Doping Authority Regulations 2006, including the National Anti-Doping Scheme.

## 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 2009-10 as at Budget May 2009**

	Estimate of prior year amounts available in 2009-10 \$'000	Proposed at Budget 2009-10 \$'000	Total estimate <sup>5</sup> 2009-10 \$'000	Estimated available appropriation 2008-09 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental appropriation</b>				
Departmental appropriation*	1,069	13,622	14,691	13,880
s31 Relevant agency receipts <sup>^</sup>	-	1,802	1,802	1,796
<b>Total</b>	<b>1,069</b>	<b>15,424</b>	<b>16,493</b>	<b>15,676</b>
<b>Total ordinary annual services</b>	<b>1,069</b>	<b>15,424</b>	<b>16,493</b>	<b>15,676</b>
<b>Other services - Bill 2<sup>#</sup></b>				
<b>Departmental non-operating</b>				
Equity injections	-	150	150	90
Previous years' outputs	-	-	-	-
<b>Total</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>90</b>
<b>Total other services</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>90</b>
<b>Total available annual appropriations</b>	<b>1,069</b>	<b>15,574</b>	<b>16,643</b>	<b>15,766</b>
<b>Total net resourcing for ASADA</b>	<b>1,069</b>	<b>15,574</b>	<b>16,643</b>	<b>15,766</b>

Note: All figures are GST exclusive.

\* Appropriation Bill (No.1) 2009-10.

<sup>^</sup> s31 Relevant Agency receipts – estimate.

<sup>#</sup> Appropriation Bill (No.2) 2009-10.

## 1.3 Budget Measures

**Table 1.3.1: ASADA Budget Measures**

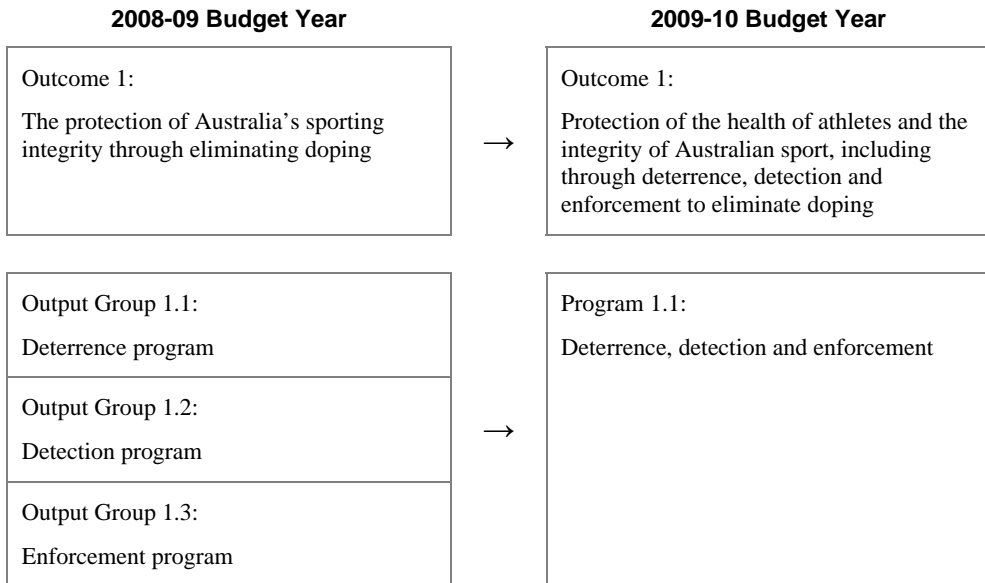
Program	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
<b>Australian Sports Anti-Doping Authority - continued funding for Australian Sports Anti-Doping Authority Australia's anti-doping framework</b>					
Departmental expenses	1.1	-	5,214	5,191	5,249
Departmental capital	-	150	-	-	-
<b>Total</b>	<b>-</b>	<b>5,364</b>	<b>5,191</b>	<b>5,249</b>	<b>5,287</b>

Prepared on a Government Financial Statistics (fiscal) basis.

## 1.4 Transition from Outcomes and Outputs to Outcomes and Programs

From the 2009-10 Budget, all General Government Sector (GGS) entities will be reporting on a Program basis. The table below outlines the transition from the 2008-09 Budget year (as at Additional Estimates), which was presented in outputs and output groups, to the program reporting framework used for the 2009-10 Budget. The table also captures revisions made to GGS Outcome Statements under the Operation Sunlight Outcome Statements Review.

**Figure 1: Transition Table**



Note: Under the previous performance reporting structure, departmental activity was reported under departmental outputs. Under the new structure, departmental costs are reported as Programs.

## 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 works to provide a comprehensive anti-doping program for the Australian sports community, encompassing deterrence, detection and enforcement activities. Deterrence is achieved through the provision of education, 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 through 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 is the use of a substance or method that meets any two of the following three criteria: it enhances, or has the potential to enhance, sport performance; it represents an actual or potential risk to the health of the athlete; and it violates the spirit of sport as described in the World Anti-Doping Code.

The Australian Government is a signatory to the UNESCO International Convention Against Doping in Sport (the Convention). The Convention obliges the Australian Government to implement anti-doping arrangements that are consistent with the principles of the World Anti-Doping Code.

The Government will maintain and strengthen its strategic, targeted and efficient anti-doping program to ensure that Australia stays at the forefront of international anti-doping efforts.

Australia is obliged under the Convention to cooperate with relevant organisations to share, where appropriate, information, expertise and experience on effective anti-doping programs. The Australian Government will 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.

Refer to discussions under Program 1.1: Deterrence, detection and enforcement for further information on these Government initiatives.

## 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**

	<b>2008-09</b>	<b>2009-10</b>
	<b>Estimated actual expenses</b>	<b>Estimated expenses</b>
	\$'000	\$'000
<b>Program 1.1: Deterrence, detection and enforcement</b>		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	12,716	13,622
Revenues from other sources (section 31)	1,796	1,802
Unfunded expenses*	94	-
<b>Subtotal for Program 1.1</b>	<b>14,606</b>	<b>15,424</b>
<b>Total expenses for ASADA</b>	<b>14,606</b>	<b>15,424</b>
	<b>2008-09</b>	<b>2009-10</b>
<b>Average staffing level (number)</b>	66	63

\* Loss attributable to the effect of the decreased bond rate on employment entitlements.

## Contributions to ASADA

### Program 1.1: Deterrence, detection and enforcement

#### Program Objective

Through this Program, the Australian Government aims to protect the health of athletes and Australia's sporting integrity through the elimination of doping. ASADA aims to achieve this by: designing and delivering a range of education and awareness raising programs; assisting the sporting community to fully implement the World Anti-Doping Code and monitoring its compliance; designing and implementing strategic, targeted and efficient detection programs incorporating both testing and investigations; and ensuring that all potential anti-doping rule violations are managed effectively. ASADA aims to establish a 'level playing field' which protects the health of athletes and the reputation of sports and clean athletes. The following discusses the key strategic directions the Australian Government will take through ASADA to help achieve this objective.

#### Key Strategic Directions

This Program aims to:

- build awareness among athletes and support personnel to ensure that they meet their anti-doping responsibilities through the delivery of a range of education services and awareness raising programs;
- assist national sporting organisations to meet their anti-doping responsibilities through a range of measures including fora and monitoring the compliance of sport anti-doping policies;
- detect anti-doping rule violations through a strategic, targeted and efficient detection program that incorporates both testing and investigations; and
- enforce anti-doping rules through building a leading edge capability to manage rule-violation cases.

#### Major Activities

##### Building Awareness

The Australian Government aims to promote awareness of athletes' obligations under the World Anti-Doping Code. To achieve this, ASADA will build awareness through its education and communications programs. During 2009-10, it will deliver a suite of education products and services drawing input from athletes, support personnel, sporting organisations and the World Anti-Doping Agency. The suite of programs will comprise: face-to-face education, tailored to the needs of particular categories of athletes and support personnel; publications of educational products such as a DVD and handbooks; and the provision of regular information and updates through direct communication to athletes. This will direct the attention of athletes and their support personnel to their responsibilities under the World Anti-Doping Code, and provide essential information on how they can meet these responsibilities, as well as minimise the risk to their health and well-being.

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

## **Assisting Sporting Organisations**

The Australian Government aims to ensure that Australian sport meets its commitments under the World Anti-Doping Code. To meet this aim, ASADA will continue to work with sporting organisations to ensure their understanding and adoption of their obligations under the World Anti-Doping Code. During 2009-10, there will be a series of sport fora designed to consolidate ASADA's 2008-09 activities, which informed sports of their requirements under the (then) World Anti-Doping Code. ASADA will address any remaining issues in 2009-10. In addition, ASADA will continue to maintain close day-to-day liaison with sporting organisations to monitor and encourage their continued compliance with the Code. This will ensure harmonisation and coordination across Australian sporting organisations to honour Australia's commitment to the Code.

## **Detection**

The Australian Government aims to protect the health of athletes and the integrity of sport through efficient and effective activities to detect doping. ASADA will continue to develop and deliver quality, holistic and high impact programs that maximise the detection of potential anti-doping rule violations. During 2009-10, ASADA will continue to build on its relationships with other Government agencies such as Australian Customs and Border Protection, and law enforcement agencies in an effort to build a cooperative framework leading to the identification of possible anti-doping rule violations.

ASADA will design and deliver its Pure Performance programs tailored to individual sports based on criteria such as the risk profile and doping history of the relevant sport. These programs will provide 'clean' athletes in these sports, and the general public, with confidence that there is a 'level playing field' in the sport concerned.

### *Enhancing Australia's Anti-doping Framework*

To maintain the integrity of Australian sport and ensure the health of athletes, the Australian Government is committed to ensuring that Australia remains a world leader in anti-doping in sport. Building on the work done in the past to make sure that Australia stays at the forefront of anti-doping efforts, ASADA will work through this initiative to maintain and strengthen its strategic, targeted and efficient three tier anti-doping program. This involves: deterrence, including education and stakeholder services; detection, including testing and investigations; and enforcement, including the management of anti-doping rule violations and the presentation of cases at hearings.

This initiative provides a continuation of ASADA's activities and will enable ASADA to develop capabilities to address anticipated increases in workloads coinciding with updates to the World Anti-Doping Code.

## **Enforcement**

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. During 2009-10, ASADA will undertake a program of engagement with stakeholders such as the World Anti-Doping Agency and organisations in other countries responsible for implementing their anti-doping programs, to exchange ideas, with particular regard to potential violations raising 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 encompassed within the Code and are enforcing the Code’s rules in a consistent and robust manner.

**Program 1.1: Expenses**

**Table 2.1.2: Program Expenses**

	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
	<b>Estimated</b>	<b>Budget</b>	<b>Forward</b>	<b>Forward</b>	<b>Forward</b>
	<b>actual</b>		<b>year 1</b>	<b>year 2</b>	<b>year 3</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Annual departmental expenses:					
Ordinary annual services*	12,716	13,622	13,548	13,652	13,725
Revenues from other sources (section 31)	1,796	1,802	1,802	1,802	1,802
Unfunded expenses#	94	-	-	-	-
<b>Total departmental expenses</b>	<b>14,606</b>	<b>15,424</b>	<b>15,350</b>	<b>15,454</b>	<b>15,527</b>

\* Appropriation Bill (No.1) 2009-10.

# Loss attributable to the effect of the decreased bond rate on employment entitlements.

**Program 1.1: Deliverables**

To improve the protection of the health of athletes and the integrity of Australian sport, Program 1.1 provides education and communication programs, undertakes sport fora and liaison activities, and seeks to improve capability in the detection and management of alleged anti-doping violations. ASADA has overall responsibility for the ‘deliverables’ that contribute to the Program.

*Qualitative Deliverables*

**Assisting Sporting Organisations**

- Work in consultation with sporting administration bodies to ensure consistent and enforceable anti-doping rules across Australian sport. This will be measured by all Australian national sporting organisations that are recognised and/or funded by the Australian Sports Commission having anti-doping policies in place that comply with ASADA legislation and the World Anti-Doping Code.
- Delivery of an effective and efficient anti-doping education program, measured by the satisfaction of national sporting organisations, athletes and athlete support personnel with improvements made to programs and services.

**Detection**

- Develop and deliver a leading edge detection program in accordance with the revised World Anti-Doping Code that integrates investigations and testing, and is targeted towards sports and athletes assessed as being at greater risk of doping. Stakeholder confidence, measured using stakeholder surveys, will assess the effectiveness of ASADA’s detection program.

**Enforcement**

- Provide an expert capability within ASADA to ensure all alleged anti-doping rule violations are well-managed and rigorously pursued. Stakeholder confidence, measured



using stakeholder surveys, will assess the effectiveness of ASADA’s enforcement program.

**Table 2.1.3: Quantitative Deliverables for Program 1.1**

Quantitative Deliverables	2008-09 Revised Budget	2009-10 Budget	2010-11 Forward Year 1	2011-12 Forward Year 2	2012-13 Forward Year 3
<b>Building Awareness</b>					
Number of participants in ASADA education and communication programs.	8,000	8,000	8,000	8,000	8,000
<b>Assisting Sporting Organisations</b>					
Number of sport fora and liaison activities undertaken.	4	4	4	4	4
<b>Detection</b>					
Number of Government funded detection tests.*	4,200	3,500-4,200	3,500-4,200	3,500-4,200	3,500-4,200
Number of Pure Performance programs implemented.	2	2	2	2	2

Data caveat: \* 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.

#### Qualitative Indicators

##### Building Awareness

- Effective interaction with sporting administration bodies, athletes and other stakeholders to raise awareness of ASADA’s legislation and the World Anti-Doping Code. Stakeholder awareness will be measured through surveys of athletes, supporting personnel and sporting administration bodies.

##### Detection

- Compliance by ASADA with relevant legislation, including the *Australian Sports Anti-Doping Authority Act 2006* and the National Anti-Doping Scheme. Measured by relevant independent audits of ASADA’s compliance with the framework.
- Ensure continued stakeholder confidence in a robust but fair system of detecting and managing alleged anti-doping rule violations in accordance with the requirements of

the ASADA legislation and the World Anti-Doping Code. Stakeholder confidence will be measured through surveys of athletes, supporting personnel and sporting administration bodies.

**Table 2.1.4: Quantitative Key Performance Indicators for Program 1.1**

<b>Quantitative Indicators</b>	<b>2008-09 Revised Budget</b>	<b>2009-10 Budget Target</b>	<b>2010-11 Forward Year 1</b>	<b>2011-12 Forward Year 2</b>	<b>2012-13 Forward Year 3</b>
<b>Building Awareness</b>					
Percentage of national sporting organisations, athletes and support personnel satisfied with education and awareness raising programs.	75%	76%	77%	79%	80%
Percentage of awareness among sporting organisations, athletes and support personnel of ASADA legislation and Code.	75%	76%	77%	79%	80%
<b>Assisting Sporting Organisations</b>					
Percentage of recognised and/or funded sports monitored to ensure compliance with the Code.	100%	100%	100%	100%	100%
<b>Detection</b>					
Percentage of athletes, support personnel and sporting organisations that have confidence that ASADA's detection activities maximise the opportunity to detect doping.	75%	76%	77%	79%	80%
<b>Enforcement</b>					
Percentage of successful challenges on procedural grounds of non-compliance with ASADA legislation and Code.	0%	≤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 Budget year 2009-10. 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 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**

Section 3.1.2 is not applicable to ASADA.

#### **3.1.3 Australian Government Indigenous Expenditure**

The 2009-10 Australian Government Indigenous Expenditure 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**

Section 3.2.1 is not applicable to ASADA.

### **3.2.2 Analysis of Budgeted Financial Statements**

An analysis of ASADA's budgeted financial statements for 2009-10 is provided below.

#### **Departmental Resources**

##### **Comprehensive Income Statement**

ASADA has projected an operating deficit of \$0.094 million in 2008-09. The operating deficit has been approved by the Minister for Finance and Deregulation and has arisen due to the impact of a decrease in the Government bond rates, resulting in an increase in employee benefit expenses.

ASADA is budgeting for a break even position in all of the forward years.

##### **Income**

Total operating revenue for 2009-10 is estimated at \$15.424 million and comprises appropriation funding of \$13.622 million and revenue from independent sources of \$1.802 million. Appropriation revenue includes additional funding for ASADA's budget measure 'Enhancing Australia's Anti-Doping Framework'.

##### **Expenses**

Total expenses in 2009-10 are anticipated to be \$15.424 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: Budgeted Departmental Comprehensive Income Statement  
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>EXPENSES</b>					
Employee benefits	5,398	5,445	5,584	5,626	5,663
Supplier	8,476	9,251	9,011	9,127	9,163
Depreciation and amortisation	722	718	745	691	691
Other	10	10	10	10	10
<b>Total expenses</b>	<b>14,606</b>	<b>15,424</b>	<b>15,350</b>	<b>15,454</b>	<b>15,527</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	1,796	1,802	1,802	1,802	1,802
Interest	-	-	-	-	-
Other revenue	-	-	-	-	-
<b>Total revenue</b>	<b>1,796</b>	<b>1,802</b>	<b>1,802</b>	<b>1,802</b>	<b>1,802</b>
<b>Gains</b>					
Sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>1,796</b>	<b>1,802</b>	<b>1,802</b>	<b>1,802</b>	<b>1,802</b>
<b>Net cost of (contribution by) services</b>	<b>12,810</b>	<b>13,622</b>	<b>13,548</b>	<b>13,652</b>	<b>13,725</b>
Appropriation revenue	12,716	13,622	13,548	13,652	13,725
<b>Surplus (Deficit)</b>	<b>(94)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	300	300	300	300	300
Receivables	1,629	1,714	2,291	2,872	3,630
Accrued Revenue	39	40	40	40	40
<b>Total financial assets</b>	<b>1,968</b>	<b>2,054</b>	<b>2,631</b>	<b>3,212</b>	<b>3,970</b>
<b>Non-financial assets</b>					
Land and buildings	1,664	1,461	1,258	1,055	852
Infrastructure, plant and equipment	526	455	418	393	198
Inventories	86	86	86	86	86
Intangibles	540	980	735	472	179
Other	109	108	107	108	108
<b>Total non-financial assets</b>	<b>2,925</b>	<b>3,090</b>	<b>2,604</b>	<b>2,114</b>	<b>1,423</b>
<b>Total assets</b>	<b>4,893</b>	<b>5,144</b>	<b>5,235</b>	<b>5,326</b>	<b>5,393</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	176	172	167	171	172
Other payables	156	149	142	147	148
<b>Total payables</b>	<b>332</b>	<b>321</b>	<b>309</b>	<b>318</b>	<b>320</b>
<b>Provisions</b>					
Employees	1,529	1,597	1,672	1,744	1,809
Other provisions	112	156	184	194	194
<b>Total provisions</b>	<b>1,641</b>	<b>1,753</b>	<b>1,856</b>	<b>1,938</b>	<b>2,003</b>
<b>Total liabilities</b>	<b>1,973</b>	<b>2,074</b>	<b>2,165</b>	<b>2,256</b>	<b>2,323</b>
<b>Net Assets</b>	<b>2,920</b>	<b>3,070</b>	<b>3,070</b>	<b>3,070</b>	<b>3,070</b>
<b>EQUITY</b>					
Contributed equity	743	893	893	893	893
Reserves	22	22	22	22	22
Retained surpluses or accumulated deficits	2,155	2,155	2,155	2,155	2,155
<b>Total equity</b>	<b>2,920</b>	<b>3,070</b>	<b>3,070</b>	<b>3,070</b>	<b>3,070</b>
Current assets	2,163	2,248	2,824	3,406	4,164
Non-current assets	2,730	2,896	2,411	1,920	1,229
Current liabilities	1,555	1,599	1,647	1,713	1,767
Non-current liabilities	418	475	518	543	556

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	1,716	1,801	1,802	1,802	1,802
Appropriations	12,547	13,537	12,971	13,071	12,967
Interest	-	-	-	-	-
Net GST received	-	-	-	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>14,263</b>	<b>15,338</b>	<b>14,773</b>	<b>14,873</b>	<b>14,769</b>
<b>Cash used</b>					
Employees	5,289	5,408	5,541	5,586	5,598
Suppliers	8,945	9,196	8,972	9,087	9,161
Net GST paid	-	-	-	-	-
Other cash used	-	-	-	-	10
<b>Total cash used</b>	<b>14,234</b>	<b>14,604</b>	<b>14,513</b>	<b>14,673</b>	<b>14,769</b>
<b>Net cash from (or used by) operating activities</b>	<b>29</b>	<b>734</b>	<b>260</b>	<b>200</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	383	884	260	200	-
<b>Total cash used</b>	<b>383</b>	<b>884</b>	<b>260</b>	<b>200</b>	<b>-</b>
<b>Net cash from (or used by) investing activities</b>	<b>(383)</b>	<b>(884)</b>	<b>(260)</b>	<b>(200)</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	90	150	-	-	-
<b>Total cash received</b>	<b>90</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Dividends paid	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) financing activities</b>	<b>90</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (or decrease) in cash held</b>	<b>(264)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	564	300	300	300	300
<b>Cash at the end of the reporting period</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2009-10)**

	<b>Retained earnings</b>	<b>Asset revaluation reserve</b>	<b>Other reserves</b>	<b>Contributed equity/capital</b>	<b>Total equity</b>
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2009</b>	<b>2,155</b>	<b>22</b>	<b>-</b>	<b>743</b>	<b>2,920</b>
Net operating result	-	-	-	150	150
Appropriation (equity injection)	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2010</b>	<b>2,155</b>	<b>22</b>	<b>-</b>	<b>893</b>	<b>3,070</b>

**Table 3.2.5: Departmental Capital Budget Statement**

	<b>Estimated actual 2008-09 \$'000</b>	<b>Budget estimate 2009-10 \$'000</b>	<b>Forward estimate 2010-11 \$'000</b>	<b>Forward estimate 2011-12 \$'000</b>	<b>Forward estimate 2012-13 \$'000</b>
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	90	150	-	-	-
Total loans	-	-	-	-	-
Special appropriations	-	-	-	-	-
<b>Total capital appropriations</b>	<b>90</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Represented by:</b>					
Purchase of non-financial assets	90	150	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	<b>90</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	90	150	-	-	-
Funded internally from Departmental resources*	293	734	260	200	-
Assets received due to restructure (FMA s32)	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>383</b>	<b>884</b>	<b>260</b>	<b>200</b>	<b>-</b>

Note: \* Includes the following sources of funding:

- annual and prior year appropriations;
- donations and contributions;
- gifts;
- finance leases;
- internally developed assets;
- s31 relevant agency receipts; and
- proceeds from the sale of assets.

**Table 3.2.6: Statement of Asset Movements – Departmental**

	Land	Buildings	Other infrastructure, plant & equipment	Intangibles	Other non- financial assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>as at 1 July 2009</b>						
Gross book value	-	3,031	975	1,091	195	5,292
Accumulated depreciation/amortisation	-	1,367	449	551	-	2,367
<b>Opening net book balance</b>	<b>-</b>	<b>1,664</b>	<b>526</b>	<b>540</b>	<b>195</b>	<b>2,925</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
by purchase or internally developed	-	-	150	734	-	884
by finance lease	-	-	-	-	-	-
by contribution/donation	-	-	-	-	-	-
by gift	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>734</b>	<b>-</b>	<b>884</b>
<b>Other Movements</b>						
Depreciation/amortisation expense	-	203	221	294	-	718
Disposals*	-	-	-	-	-	-
Other	-	-	-	-	1	1
<b>as at 30 June 2010</b>						
Gross book value	-	3,031	1,125	1,825	194	6,175
Accumulated depreciation/amortisation	-	1,570	670	845	-	3,085
<b>Closing net book balance</b>	<b>-</b>	<b>1,461</b>	<b>455</b>	<b>980</b>	<b>194</b>	<b>3,090</b>

Note: \* Proceeds may be returned to the Official Public Account.

### **3.2.4 Notes to the Financial Statements**

The budgeted financial statements for ASADA are prepared for the Budget year, previous year and three forward years.

#### **Departmental Financial Statements**

##### **Budgeted Departmental Comprehensive Income Statement (for the period ended 30 June)**

This statement provides a picture of the expected financial results for the ASADA by identifying full accrual expenses and revenues.

##### **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.

##### **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.

##### **Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2009-2010)**

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

#### **Schedule of Administered Activity**

##### **Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

The schedule identifies the revenues and expenses administered by the ASADA on behalf of the Government.

##### **Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)**

The schedule shows the assets and liabilities administered by the ASADA on behalf of the Government.

##### **Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

The schedule shows the cash flows administered by the ASADA on behalf of the Government.