Australian Communications and Media Authority

 Additional Estimates Statements

Australian Communications and Media Authority

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Australian Communications and Media Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Communications and Media Authority (ACMA) is Australia's regulator for telecommunications, broadcasting, radiocommunications, unsolicited communications and certain online content. The ACMA’s purpose is to maximise the economic and social benefits of communications infrastructure, services and content for all Australia by:

* maintaining, enforcing and improving regulation to drive industry performance and protect consumers
* managing public resources to enable industry to deliver existing and new services
* understanding the changing communications sector to inform decision-making.

There has been no significant change to the strategic direction of the ACMA from that outlined in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

The eSafety Commissioner is an independent statutory officer. The Office of the eSafety Commissioner (eSafety) is committed to empowering all Australians to have safer, more positive experiences online. In accordance with the *Enhancing Online Safety Act 2015*, eSafety aims to support positive online experiences through national leadership, administration of statutory schemes, and education and awareness activities that promote online safety for all Australians.

1.2 Entity resource statement

The ACMA resource statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 shows the total resources from all sources for the 2021-22 Budget year, including variations through Appropriation Bill No. 3.

**Table 1.1: ACMA resource statement — Additional Estimates for 2021-22 as at February 2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Actualavailableappropriation2020-21$'000 | Estimateas atBudget2021-22$'000 | ProposedAdditionalEstimates2021-22$'000 | Totalestimate atAdditionalEstimates2021-22$'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |  |  |
| Prior year appropriations available | 34,410 | 34,325 | - | 34,325 |
| Departmental appropriation (b) | 101,006 | 119,869 | 1,513 | 121,382 |
| s74 External Revenue (c) | 2,298 | 100 | - | 100 |
| Departmental capital budget (d) | 13,076 | 15,788 | - | 15,788 |
| Total Departmental annual appropriations | 150,790 | 170,082 | 1,513 | 171,595 |
| Special accounts (e) |  |  |  |  |
| Opening balance | 1,796 | 1,796 | - | 1,796 |
| Appropriation receipts (f) | 25,354 | 44,636 | - | 44,636 |
| Non-appropriation receipts | 900 | - | - | - |
| Total special accounts | 28,050 | 46,432 | - | 46,432 |
| less Departmental appropriations drawn from annual/special appropriations and credited to special accounts | 25,354 | 44,636 | - | 44,636 |
| **Total Departmental resourcing** | **153,486** | **171,878** | **1,513** | **173,391** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |  |  |
| Prior year appropriations available | - | 2,250 | - | 2,250 |
| Outcome 1 | 12,988 | 6,694 | - | 6,694 |
| Total administered annual appropriations | **12,988** | **8,944** | **-** | **8,944** |
| Administered special appropriations  |  |  |  |  |
| Outcome 1 (g) | 7,146 | 8,300 | - | 8,300 |
| Total administered special appropriations  | 7,146 | 8,300 | - | 8,300 |
| **Total administered resourcing** | **20,134** | **17,244** | **-** | **17,244** |
| **Total resourcing for the ACMA** | **173,620** | **189,122** | **1,513** | **190,635** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |   |  | Actual2020-21 | 2021-22 |
| **Average staffing level (number)** |  |  | 431 | 518 |

Prepared on a resourcing (that is, appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

1. Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22
2. Excludes Departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Table 3.1. Please also see Table 2.2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
6. Amounts credited to the special accounts from the ACMA's annual and special appropriations.
7. Includes Section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: The ACMA 2021-22 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Program | 2021-22$'000 | 2022-23$'000 | 2023-24$'000 | 2024-25$'000 |
| **Receipt measures** |  |  |  |  |  |
| Extending the Commercial Broadcasting Tax Transitional Support Payments | 1.1 |  |  |  |  |
| Administered receipts |  | - | (4,764) | (4,764) | - |
| **Total**  |  | **-** | **(4,764)** | **(4,764)** | **-** |
| **Total receipt measures** |  |  |  |  |  |
| Administered |  | - | (4,764) | (4,764) | - |
| **Total** |  | **-** | **(4,764)** | **(4,764)** | **-** |
| **Payment measures** |  |  |  |  |  |
| Media Sector Reforms (a) | 1.1,1.2 |  |  |  |  |
| Departmental payments |  | 813 | 2,977 | 925 | 750 |
| **Total**  |  | **813** | **2,977** | **925** | **750** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | 813 | 2,977 | 925 | 750 |
| **Total** |  | **813** | **2,977** | **925** | **750** |

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. Measure relates to a decision announced after the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO) statement.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Program impacted | 2021-22$'000 | 2022-23$'000 | 2023-24$'000 | 2024-25$'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered**  |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Extending the Commercial Broadcasting Tax Transitional Support Payments | 1.1 | - | (4,764) | (4,764) | - |
| **Other Variations** |  |  |  |  |  |
| National Self-Exclusion Register | 1.2 | (5,719) | 2,134 | 2,588 | 2,653 |
| **Net impact on appropriations for Outcome 1 (Administered)** |  | **(5,719)** | **(2,630)** | **(2,176)** | **2,653** |
| **Departmental**  |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Media Sector Reforms | 1.1,1.2 | 813 | 2,977 | 925 | 750 |
| **Other Variations**  |  |  |  |  |  |
| Changes in Parameters | All | - | 120 | 273 | 640 |
| National Self-Exclusion Register | 1.2 | 700 | 1,994 | 1,297 | 675 |
| **Net impact on appropriations for Outcome 1 (Departmental)** |  | **1,513** | **5,091** | **2,495** | **2,065** |
| **Total net impact on appropriations for Outcome 1** |  | **(4,206)** | **2,461** | **319** | **4,718** |

Prepared on a resourcing (that is, appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following table details the additional estimates sought for the ACMA through Appropriation Bills No. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2021-22**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 2020-21Available$'000 | 2021-22Budget$'000 | 2021-22Revised$'000 | Additional Estimates$'000 | Reduced Estimates$'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** A communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice | 12,988 | 6,694 | 6,694 | - | - |
| **Total Administered** | **12,988** | **6,694** | **6,694** | **-** | **-** |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1**A communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice | 114,082 | 135,657 | 137,170 | 1,513 | - |
| **Total Departmental** | **114,082** | **135,657** | **137,170** | **1,513** | **-** |
| **Total Administered and Departmental** | **127,070** | **142,351** | **143,864** | **1,513** | **-** |

Table 1.5: Appropriation Bill (No. 4) 2021-22

The ACMA is not seeking additional Appropriation through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no change to the ACMA’s outcome and program structure resulting from decisions made since the 2021-22 Budget.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice |

#### Linked programs

There has been no change to linked programs for Outcome 1 resulting from decisions made since the 2021-22 Budget. Details of the ACMA’s linked programs can be found in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

#### Budgeted expenses for Outcome 1

This table shows how much the ACMA 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 2.2.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21Actualexpenses$'000 | 2021-22Revised Budget$'000 | 2022-23Forwardestimate$'000 | 2023-24Forwardestimate'000 | 2024-25Forwardestimate$'000 |
| **Program 1.1: Communications regulation, planning and licensing** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 303 | 50 | 50 | 50 | 50 |
| **Administered total** | **303** | **50** | **50** | **50** | **50** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 40,526 | 42,876 | 43,057 | 41,159 | 41,124 |
| s74 External Revenue (a) | 379 | 52 | 52 | 52 | 52 |
| Expenses not requiring appropriation in the Budget year (b) | 5,138 | 4,570 | 4,436 | 4,436 | 4,436 |
| **Departmental total** | **46,043** | **47,498** | **47,545** | **45,647** | **45,612** |
| **Total expenses for program 1.1** | **46,346** | **47,548** | **47,595** | **45,697** | **45,662** |

Table 2.2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21Actualexpenses$'000 | 2021-22Revised Budget$'000 | 2022-23Forwardestimate$'000 | 2023-24Forwardestimate'000 | 2024-25Forwardestimate$'000 |
| **Program 1.2: Consumer safeguards, education and information** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services(Appropriation Bill No. 1) | 7,444 | - | - | - | - |
| Special appropriations |  |  |  |  |  |
| *Telecommunications Act 1997 (c)* | - | 300 | 300 | 300 | 300 |
| **Administered total** | **7,444** | **300** | **300** | **300** | **300** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 37,408 | 40,821 | 41,114 | 39,869 | 39,386 |
| s74 External Revenue (a) | 350 | 48 | 48 | 48 | 48 |
| Expenses not requiring appropriation in the Budget year (b) | 4,743 | 4,219 | 4,094 | 4,094 | 4,094 |
| **Departmental total** | **42,501** | **45,088** | **45,256** | **44,011** | **43,528** |
| **Total expenses for program 1.2** | **49,945** | **45,388** | **45,556** | **44,311** | **43,828** |
| **Program 1.3: Office of the eSafety Commissioner** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 6,344 | 8,944 | 6,214 | 4,020 | - |
| **Administered total** | **6,344** | **8,944** | **6,214** | **4,020** | **-** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 23,420 | 39,127 | 39,446 | 10,739 | 10,783 |
| s74 External Revenue (a) | 406 | - | - | - | - |
| Special accounts |  |  |  |  |  |
| Appropriation receipts (d) | 18,348 | 44,636 | 39,545 | 10,838 | 10,883 |
| less expenses made from appropriations credited to special accounts (e) | (18,348) | (44,636) | (39,545) | (10,838) | (10,883) |
| Expenses not requiringappropriation in the Budget year (b) | 318 | 425 | 425 | 425 | 425 |
| **Departmental total** | **24,144** | **39,552** | **39,871** | **11,164** | **11,208** |
| **Total expenses for program 1.3** | **30,488** | **48,496** | **46,085** | **15,184** | **11,208** |
| **Outcome 1 Totals by appropriation type** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 14,091 | 8,994 | 6,264 | 4,070 | 50 |
| Special appropriations (c) | - | 300 | 300 | 300 | 300 |
| **Total Administered expenses** | **14,091** | **9,294** | **6,564** | **4,370** | **350** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 101,354 | 122,824 | 123,617 | 91,767 | 91,293 |
| s74 External Revenue (a) | 1,135 | 100 | 100 | 100 | 100 |
| Special accounts |  |  |  |  |  |
| Appropriation receipts (d) | 18,348 | 44,636 | 39,545 | 10,838 | 10,883 |
| less expenses made from appropriations credited to special accounts (e) | (18,348) | (44,636) | (39,545) | (10,838) | (10,883) |
| Expenses not requiringappropriation in the Budget year (b) | 10,199 | 9,214 | 8,955 | 8,955 | 8,955 |
| **Total Departmental expenses** | **112,688** | **132,138** | **132,672** | **100,822** | **100,348** |
| **Total expenses for Outcome 1** | **126,779** | **141,432** | **139,236** | **105,192** | **100,698** |

|  |  |  |
| --- | --- | --- |
|   | Actual2020-21 | 2021-22 |
| **Average staffing level (number)** | 431 | 518 |

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.
3. The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — s77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.
4. Two Budget Measures providing additional funding for the Office of the eSafety Commissioner terminate in 2022-23.
5. Appropriations credited to the Online Safety Special Account includes Departmental Capital Budget (DCB).

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Performance measure for Outcome 1

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2021-22 Budget. Details of the ACMA’s performance measures can be found in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

#### Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ACMA. There has been no change to the ACMA’s Special Accounts since the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Outcome | Openingbalance$'000 | Receipts$'000 | Payments$'000 | Closingbalance$'000 |
| Special Account by Determination -Services and Other Entities Trust Moneys (A) | 1 |  |  |  |  |
| **2021-22** |  | **458** | **50** | **(50)** | **458** |
| 2020-21 |  | 75 | 686 | (303) | 458 |
| Special Account by Act - Online Safety Special Account - s72 *Enhancing Online Safety for Children Act 2015* (D) | 1 |  |  |  |  |
| **2021-22** |  | **4,453** | **44,636** | **(44,636)** | **4,453** |
| 2020-21 |  | 1,796 | 26,254 | (23,597) | 4,453 |
| **Total special accounts 2021-22 estimate** |  | **4,911** | **44,686** | **(44,686)** | **4,911** |
| Total special accounts 2020-21 actual |  | 1,871 | 26,940 | (23,900) | 4,911 |

(A) = Administered

(D) = Departmental

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The ACMA is budgeting for a break-even position in 2021-22, excluding depreciation and amortisation expenses, and items related to the accounting treatment of leased assets. The ACMA has been appropriated an additional $1.5 million in Departmental funding in 2021-22 for Measures and other estimates variations. This increases the total Departmental operating funding for the ACMA to $120.1 million in 2021-22.

#### 3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 62,058 | 72,850 | 74,478 | 57,568 | 57,569 |
| Suppliers | 32,883 | 41,491 | 40,722 | 25,851 | 25,448 |
| Depreciation and amortisation (a) | 16,518 | 17,199 | 16,940 | 16,940 | 16,940 |
| Finance costs | 780 | 598 | 532 | 463 | 391 |
| Write-down and impairment of assets | 421 | - | - | - | - |
| **Total expenses** | **112,660** | **132,138** | **132,672** | **100,822** | **100,348** |
| **LESS:**  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 724 | 100 | 100 | 100 | 100 |
| Other | 411 | - | - | - | - |
| **Total own-source revenue** | **1,135** | **100** | **100** | **100** | **100** |
| **Gains** |  |  |  |  |  |
| Other | 96 | - | - | - | - |
| **Total gains** | **96** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **1,231** | **100** | **100** | **100** | **100** |
| **Net (cost of)/contribution by services** | **(111,429)** | **(132,038)** | **(132,572)** | **(100,722)** | **(100,248)** |
| Revenue from Government | 101,006 | 120,140 | 123,343 | 91,869 | 91,785 |
| **Surplus/(deficit) attributable to the Australian Government** | **(10,423)** | **(11,898)** | **(9,229)** | **(8,853)** | **(8,463)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | (29) | - | - | - | - |
| **Total other comprehensive income**  | **(29)** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)attributable to the Australian Government** | **(10,452)** | **(11,898)** | **(9,229)** | **(8,853)** | **(8,463)** |

Note: Impact of net cash appropriation arrangements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **(10,452)** | **(11,898)** | **(9,229)** | **(8,853)** | **(8,463)** |
| plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) (a) | 10,199 | 9,214 | 8,955 | 8,955 | 8,955 |
| plus: depreciation /amortisation expenses for ROU assets (b) | 6,319 | 7,985 | 7,985 | 7,985 | 7,985 |
| less: lease principal repayments (b) | (5,808) | (5,301) | (7,711) | (8,087) | (8,477) |
| **Net Cash Operating Surplus/ (Deficit)** | **258** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangement where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted Departmental balance sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents (a) | 4,608 | 6,378 | 6,378 | 6,378 | 6,378 |
| Trade and other receivables | 42,056 | 40,814 | 40,814 | 40,814 | 40,814 |
| ***Total financial assets*** | ***46,664*** | ***47,192*** | ***47,192*** | ***47,192*** | ***47,192*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 70,946 | 61,245 | 54,503 | 45,861 | 34,919 |
| Property, plant and equipment | 4,655 | 10,297 | 9,591 | 8,560 | 8,268 |
| Intangibles | 14,094 | 16,214 | 14,424 | 13,959 | 14,985 |
| Other non-financial assets | 2,920 | 2,920 | 2,920 | 2,920 | 2,920 |
| ***Total non-financial assets*** | ***92,615*** | ***90,676*** | ***81,438*** | ***71,300*** | ***61,092*** |
| **Total assets** | **139,279** | **137,868** | **128,630** | **118,492** | **108,284** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 3,740 | 3,740 | 3,740 | 3,740 | 3,740 |
| Other payables | 4,552 | 4,126 | 4,126 | 4,126 | 4,126 |
| ***Total payables*** | ***8,292*** | ***7,866*** | ***7,866*** | ***7,866*** | ***7,866*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 66,655 | 61,354 | 53,643 | 45,556 | 37,079 |
| ***Total interest bearing liabilities*** | ***66,655*** | ***61,354*** | ***53,643*** | ***45,556*** | ***37,079*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 22,325 | 22,765 | 22,765 | 22,765 | 22,765 |
| Other provisions | 2,813 | 2,813 | 2,813 | 2,813 | 2,813 |
| ***Total provisions*** | ***25,138*** | ***25,578*** | ***25,578*** | ***25,578*** | ***25,578*** |
| **Total liabilities** | **100,085** | **94,798** | **87,087** | **79,000** | **70,523** |
| **Net assets** | **39,194** | **43,070** | **41,543** | **39,492** | **37,761** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 141,700 | 157,488 | 165,190 | 171,992 | 178,724 |
| Reserves | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| Retained surplus (accumulated deficit) | (104,681) | (116,593) | (125,822) | (134,675) | (143,138) |
| **Total equity** | **39,194** | **43,070** | **41,543** | **39,492** | **37,761** |

Prepared on Australian Accounting Standards basis.

1. The increase in cash and cash equivalents between 2020-21 and 2021-22 relates to the usage of cash reserves to meet expenditure related to the Media Sector Support measure in 2020-21. The ACMA received Departmental Supplementation in Appropriation Act No. 1 in 2021-22 to replenish the utilised cash reserves.

Table 3.4: Departmental statement of changes in equity — summary of movement (2021-22 Budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Retainedearnings$'000 | Assetrevaluationreserve$'000 | Contributedequity/capital$'000 | Totalequity $'000 |
| **Opening balance as at 1 July 2021** |  |  |  |  |
| Balance carried forward from previous period | (104,695) | 2,175 | 141,700 | 39,180 |
| **Adjusted opening balance** | **(104,695)** | **2,175** | **141,700** | **39,180** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (11,898) | - | - | (11,898) |
| **Total comprehensive income** | **(11,898)** | **-** | **-** | **(11,898)** |
| **Transactions with owners** |  |  |  |  |
| **Contributions by owners** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 15,788 | 15,788 |
| **Sub-total transactions with owners** | **-** | **-** | **15,788** | **15,788** |
| **Closing balance attributable to the Australian Government** | **(116,593)** | **2,175** | **157,488** | **43,070** |

Prepared on Australian Accounting Standards basis

Table 3.5: Budgeted Departmental statement of cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 101,413 | 121,382 | 123,343 | 91,869 | 91,785 |
| Sale of goods and rendering of services | 2,724 | 100 | 100 | 100 | 100 |
| Net GST received | 4,413 | 3,169 | 3,169 | 3,169 | 3,169 |
| Other  | 5 | - | - | - | - |
| **Total cash received** | **108,555** | **124,651** | **126,612** | **95,138** | **95,054** |
| **Cash used** |  |  |  |  |  |
| Employees | 60,210 | 72,410 | 74,478 | 57,568 | 57,569 |
| Suppliers | 36,997 | 45,100 | 43,891 | 29,020 | 28,617 |
| Interest payments on lease liability | 653 | 598 | 532 | 463 | 391 |
| s74 External Revenue transferred to the OPA  | 2,298 | - | - | - | - |
| **Total cash used** | **100,158** | **118,108** | **118,901** | **87,051** | **86,577** |
| **Net cash from/(used by) operating activities** | **8,397** | **6,543** | **7,711** | **8,087** | **8,477** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 7,731 | 15,260 | 7,702 | 6,802 | 6,732 |
| **Total cash used** | **7,731** | **15,260** | **7,702** | **6,802** | **6,732** |
| **Net cash from/(used by) investing activities** | **(7,731)** | **(15,260)** | **(7,702)** | **(6,802)** | **(6,732)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 7,869 | 15,788 | 7,702 | 6,802 | 6,732 |
| **Total cash received** | **7,869** | **15,788** | **7,702** | **6,802** | **6,732** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 5,808 | 5,301 | 7,711 | 8,087 | 8,477 |
| **Total cash used** | **5,808** | **5,301** | **7,711** | **8,087** | **8,477** |
| **Net cash from/(used by) financing activities** | **2,061** | **10,487** | **(9)** | **(1,285)** | **(1,745)** |
| **Net increase/(decrease) in cash held** | **2,727** | **1,770** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 1,881 | 4,608 | 6,378 | 6,378 | 6,378 |
| **Cash and cash equivalents at the end of the reporting period** | **4,608** | **6,378** | **6,378** | **6,378** | **6,378** |

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 13,076 | 15,788 | 7,702 | 6,802 | 6,732 |
| **Total new capital appropriations** | **13,076** | **15,788** | **7,702** | **6,802** | **6,732** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 7,731 | 15,260 | 7,702 | 6,802 | 6,732 |
| **Total items** | **7,731** | **15,260** | **7,702** | **6,802** | **6,732** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation -DCB (a) | 7,203 | 15,260 | 7,702 | 6,802 | 6,732 |
| Funded internally from Departmentalresources (b) | 528 | - | - | - | - |
| **TOTAL** | **7,731** | **15,260** | **7,702** | **6,802** | **6,732** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 7,731 | 15,260 | 7,702 | 6,802 | 6,732 |
| **Total cash used to acquire assets** | **7,731** | **15,260** | **7,702** | **6,802** | **6,732** |

Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).
2. DCB received in 2021-22 includes $0.528 million to reimburse the ACMA for capital payments in 2020‑21 relating to the Media Sector Support measure.

Table 3.7: Statement of Departmental asset movements (2021-22 Budget year)

|  |  |
| --- | --- |
|  | **Asset Category** |
|   | Land$'000 | Buildings$'000 | Otherproperty,plant andequipment$'000 | Computersoftware andintangibles$'000 | Total$'000 |
| **As at 1 July 2021** |  |  |  |  |  |
| Gross book value  | 1,595 | 11,676 | 6,374 | 55,405 | 75,050 |
| Gross book value - ROU assets | - | 75,487 | - | - | 75,487 |
| Accumulated depreciation/amortisation and impairment | - | (14,654) | (1,719) | (41,311) | (57,684) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (3,158) | - | - | (3,158) |
| **Opening net book balance** | **1,595** | **69,351** | **4,655** | **14,094** | **89,695** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase – appropriation ordinary annual services (a) | - | 1,500 | 2,448 | 11,312 | 15,260 |
| **Total additions** | **-** | **1,500** | **2,448** | **11,312** | **15,260** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (3,216) | (1,806) | (4,192) | (9,214) |
| Depreciation/amortisation on ROU assets | - | (7,985) | - | - | (7,985) |
| Reclassification | - | - | 5,000 | (5,000) | - |
| **Total other movements** | **-** | **(11,201)** | **3,194** | **(9,192)** | **(17,199)** |
| **As at 30 June 2022** |  |  |  |  |  |
| Gross book value | 1,595 | 13,176 | 13,822 | 61,717 | 90,310 |
| Gross book value - ROU assets | - | 75,487 | - | - | 75,487 |
| Accumulated depreciation/ amortisation and impairment | - | (17,870) | (3,525) | (45,503) | (66,898) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (11,143) | - | - | (11,143) |
| **Closing net book balance** | **1,595** | **59,650** | **10,297** | **16,214** | **87,756** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **EXPENSES** |  |  |  |  |  |
| Suppliers | 3,848 | 4,799 | 4,264 | 4,606 | 586 |
| Grants | 9,940 | 4,623 | 2,250 | - | - |
| Other expenses | - | 50 | 50 | 50 | 50 |
| **Total expenses administered on behalf of Government** | **13,788** | **9,472** | **6,564** | **4,656** | **636** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes (a) | 919,310 | 1,246,723 | 1,300,294 | 1,299,949 | 1,289,740 |
| ***Total taxation revenue*** | ***919,310*** | ***1,246,723*** | ***1,300,294*** | ***1,299,949*** | ***1,289,740*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | - | 5,033 | 5,033 | 5,033 | 5,033 |
| Fees and fines | 33,427 | 35,513 | 37,659 | 37,413 | 37,324 |
| Interest | - | 790 | 593 | 395 | 199 |
| Other revenue | 4,567 | 4,530 | 12,948 | 11,952 | 12,017 |
| **Total non-taxation revenue** | **37,994** | **45,866** | **56,233** | **54,793** | **54,573** |
| **Total own-source revenue administered on behalf of Government** | **957,304** | **1,292,589** | **1,356,527** | **1,354,742** | **1,344,313** |
| **Gains** |  |  |  |  |  |
| Reversal of previous asset write-downs and impairments | 519 | - | - | - | - |
| Resource received free of charge (b)(c) | - | 656,028 | - | - | 2,091,618 |
| **Total gains administered on behalf of Government** | **519** | **656,028** | **-** | **-** | **2,091,618** |
| **Total own-sourced income administered on behalf of Government** | **957,823** | **1,948,617** | **1,356,527** | **1,354,742** | **3,435,931** |
| **Net (cost of)/contribution by services** | **944,035** | **1,939,145** | **1,349,963** | **1,350,086** | **3,435,295** |

Prepared on Australian Accounting Standards basis.

1. The significant increase in Other Taxes between 2020-21 and 2021-22 relates to the commencement of the Regional Broadband Scheme on 1 January 2021.
2. Resources received free of charge from the sale of spectrum is recognized at the commencement of each licence. The 2021-22 gain is a result of the commencement of 26GHz spectrum licences. The winning bidders pay a premium to the auction price to make five annual cash instalments with the first instalment in June 2021. No estimates are made for the outcome of future spectrum auctions.
3. The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **ASSETS**  |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 815 | 815 | 815 | 815 | 815 |
| Taxation receivables (a) | 392,156 | 792,016 | 832,438 | 862,438 | 862,438 |
| Trade and other receivables (b) | 61,338 | 586,555 | 499,429 | 368,223 | 236,821 |
| Other financial assets | 18 | 18 | 18 | 18 | 18 |
| ***Total financial assets*** | ***454,327*** | ***1,379,404*** | ***1,332,700*** | ***1,231,494*** | ***1,100,092*** |
| **Total assets administered on behalf of Government** | **454,327** | **1,379,404** | **1,332,700** | **1,231,494** | **1,100,092** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Grants | 158 | 158 | 158 | 158 | 158 |
| Unearned revenue (c)(d) | 255,771 | - | - | 2,091,618 | - |
| Other payables | 665 | 124,835 | 124,835 | 124,835 | 124,835 |
| ***Total payables*** | ***256,594*** | ***124,993*** | ***124,993*** | ***2,216,611*** | ***124,993*** |
| **Total liabilities administered on behalf of Government** | **256,594** | **124,993** | **124,993** | **2,216,611** | **124,993** |
| **Net assets/(liabilities)** | **197,733** | **1,254,411** | **1,207,707** | **(985,117)** | **975,099** |

Prepared on Australian Accounting Standards basis.

1. The significant increase between 2020-21 and 2021-22 relates to the commencement of the Regional Broadband Scheme on 1 January 2021.
2. The sale of the 26GHz spectrum results in the recognition of a finance lease receivable in 2021-22, which is reduced through the instalment payments made by the winning auction bidders.
3. The unearned revenue in 2020-21 relates to the cash received ahead of the commencement of the 26GHz licence as a result of the related auction held in 2020.
4. The unearned revenue in 2023-24 relates to the cash expected to be received ahead of the commencement of the 850/900MHz licence as a result of the auction held in 2021.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual$'000 | 2021-22Revised Budget$'000 | 2022-23 Forward estimate$'000 | 2023-24 Forward estimate$'000 | 2024-25Forward estimate$'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Sales of goods and rendering of services | 5,806 | 38,962 | 41,898 | 41,652 | 41,563 |
| Rental Income (a) (b) | 131,651 | - | 131,008 | 2,222,824 | 131,402 |
| Interest (a) | - | 790 | 593 | 395 | 199 |
| Taxes | 546,936 | 535,658 | 495,990 | 519,949 | 509,740 |
| Fines | 2,904 | - | - | - | - |
| Other | 1,140 | 5,324 | 13,742 | 12,746 | 12,811 |
| ***Total cash received*** | ***688,437*** | ***580,734*** | ***683,231*** | ***2,797,566*** | ***695,715*** |
| **Cash used** |  |  |  |  |  |
| Grant | 10,693 | 4,623 | 2,250 | - | - |
| Suppliers | 4,719 | 4,799 | 4,264 | 4,606 | 586 |
| Other | - | 50 | 50 | 50 | 50 |
| ***Total cash used*** | ***15,412*** | ***9,472*** | ***6,564*** | ***4,656*** | ***636*** |
| **Net cash from/(used by) operating activities** | **673,025** | **571,262** | **676,667** | **2,792,910** | **695,079** |
| ***Net increase/(decrease) in cash held*** | ***673,025*** | ***571,262*** | ***676,667*** | ***2,792,910*** | ***695,079*** |
| Cash and cash equivalents at beginning of reporting period | 436 | 815 | 815 | 815 | 815 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 14,573 | 9,244 | 6,564 | 4,370 | 300 |
| - Special accounts | - | 50 | 50 | 50 | 50 |
| Total cash from Official Public Account | *14,573* | *9,294* | *6,614* | *4,420* | *350* |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | (687,219) | (580,506) | (683,231) | (2,797,280) | (695,379) |
| - Special accounts | - | (50) | (50) | (50) | (50) |
| Total cash to Official Public Account | (687,219) | (580,556) | (683,281) | (2,797,330) | (695,429) |
| **Cash and cash equivalents at end of reporting period** | **815** | **815** | **815** | **815** | **815** |

Prepared on Australian Accounting Standards basis

1. Approximately $130m per annum relates to sale of the 26GHz spectrum, reflecting the accounting treatment under AASB 16 Leases. The winning bidders pay a premium to the auction price to make five annual cash instalments. The first instalment was paid in June 2021, the second instalment is expected to be made by 1st August 2022 and the remaining three instalments are expected annually by 1st August in each relevant year.
2. The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licence.