

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

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'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
			Actual 2020-21	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.

(a) Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22

(b) Excludes Departmental capital budget (DCB).

(c) Estimated external revenue receipts under section 74 of the PGPA Act.

(d) 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'.

(e) 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.

- (f) Amounts credited to the special accounts from the ACMA's annual and special appropriations.
 (g) 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	-	(4,764)	(4,764)	-
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	813	2,977	925	750
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.

- (a) 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

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'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

	2020-21 Actual expenses \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate '000	2024-25 Forward estimate \$'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)

	2020-21 Actual expenses \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate '000	2024-25 Forward estimate \$'000
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	7,444	-	-	-	-
Special appropriations <i>Telecommunications Act 1997</i> ^(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 requiring appropriation 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 requiring appropriation 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
	Actual 2020-21	2021-22			
Average staffing level (number)	431	518			

Budget 2021–22 | Estimates Statements 2021–22

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.
- (c) 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.
- (d) Two Budget Measures providing additional funding for the Office of the eSafety Commissioner terminate in 2022-23.
- (e) 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	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'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 <i>Enhancing Online Safety for Children Act 2015</i> (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	2021-22 Revised Budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) 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.

(b) Applies to leases under AASB 16 Leases.

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

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward 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.

(a) 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)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'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	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward 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	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward 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 Departmental resources ^(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.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(b) 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				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) '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	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward 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.

(a) 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.

(b) 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.

(c) 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	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward 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.

- (a) The significant increase between 2020-21 and 2021-22 relates to the commencement of the Regional Broadband Scheme on 1 January 2021.
- (b) 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.
- (c) 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.
- (d) 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	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward 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

(a) 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.

(b) 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.