

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, and certain online content. The ACMA's purpose is to maximise the economic and social benefits of communications and media for Australia.

The communications and media sectors are critical to the Australian economy and society. Australians rely on communications networks, broadcasting and online media, and digital technologies to access information and essential services. Interconnectivity and communications mobility continue to be integral to the lives of all Australians and there is demand for larger amounts of data and faster, more reliable internet connections, requiring significant, ongoing infrastructure investments by telecommunications companies.

Meanwhile, the emergence of digital platforms continues to cause disruption to consumption of traditional broadcast media. Boundaries between digital platforms and traditional broadcast media are increasingly blurred and attention is turning to the appropriate regulatory framework for content delivered over all platforms.

To achieve the outcome of 'a communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice', the ACMA has adopted the following strategic priorities that are outlined in the ACMA's Corporate Plan:

- Spectrum arrangements that benefit all Australians
- Public confidence in communications and media services
- A regulatory framework that anticipates change.

To deliver this outcome, the ACMA will engage with consumers, industry and government on shaping and applying the regulatory framework to maximise the benefits for all Australians.

Work that the ACMA will be pursuing over the forward estimates is outlined in Table 2.1.2 of the ACMA's chapter in the Infrastructure, Transport, Regional Development and Communications 2020-21 PB Statements. Further information on our strategic direction can be found in our Corporate Plan at: www.acma.gov.au/publications/2020-08/report/corporate-plan-2020-21.

Australian Communications and Media Authority

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 Entity Resource Statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Australian Communications and Media Authority resource statement — Additional Estimates for 2020-21 as at February 2021

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2020-21
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
Departmental				
Annual appropriations – ordinary annual services ^(a)				
Prior year appropriations available	22,482	34,325	-	34,325
Departmental appropriation ^(b)	96,039	100,615	391	101,006
s74 External Revenue ^(c)	4,434	900	-	900
Departmental capital budget ^(d)	7,350	12,570	506	13,076
Total departmental annual appropriations	130,305	148,410	897	149,307
Special accounts ^(e)				
Opening balance	2,126	1,796	-	1,796
Appropriation receipts ^(f)	17,353	25,354	-	25,354
Non-appropriation receipts	995	-	-	-
Total special accounts	20,474	27,150	-	27,150
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	17,353	25,354	-	25,354
Total departmental resourcing	133,426	150,206	897	151,103
Administered				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available	-	14,160	-	14,160
Outcome 1	23,749	2,315	-	2,315
Total administered annual appropriations	23,749	16,475	-	16,475
Administered special appropriations				
Outcome 1 ^(g)	7,788	8,300	-	8,300
Total administered special appropriations ^(g)	7,788	8,300	-	8,300
Total administered resourcing	31,537	24,775	-	24,775
Total resourcing for ACMA	164,963	174,981	897	175,878
			Actual 2019-20	2020-21
Average staffing level (number)			428	451

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2020-21 and Appropriation Bill (No.3) 2020-21.

(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) or Appropriation Bill (No.3) 2020-21 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 account(s) from the ACMA's annual 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 2020-21 Budget. The table is split into payment and receipt measures, with the affected program identified.

Table 1.2: Australian Communications and Media Authority 2020-21 measures since Budget ^(a)

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
Spam Intelligence Database — enhancement	1.2				
Departmental payments		897	389	394	400
Total		897	389	394	400
Total payment measures					
Departmental		897	389	394	400
Total		897	389	394	400

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) For details on measures, refer to the Mid-Year Economic and Fiscal Outlook 2020-21.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail 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 2020-21 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<u>Appropriation Bill No. 3</u>					
Departmental Measures					
Spam Intelligence Database — enhancement	1.2	897	389	394	400
Changes in Parameters					
Changes in Parameters	All	-	-	(111)	-
Net impact on appropriations for Outcome 1 (departmental)		897	389	283	400
Total net impact on appropriations for Outcome 1		897	389	283	400

Prepared on a resourcing (i.e. 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.

Table 1.4: Appropriation Bill (No. 3) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	23,749	2,315	2,315	-	-
Total administered	23,749	2,315	2,315	-	-
Departmental programs					
Outcome 1					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	103,389	113,185	114,082	897	-
Total departmental	103,389	113,185	114,082	897	-
Total administered and departmental	127,138	115,500	116,397	897	-

Table 1.5: Appropriation Bill (No. 4) 2020-21

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 revision to the ACMA's outcome and program structure since the Infrastructure, Transport, Regional Development and Communications 2020–21 PB Statements.

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 have been no changes to linked programs for the ACMA from that published in the Infrastructure, Transport, Regional Development and Communications 2020–21 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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	266	50	50	50	50
Total administered expenses	266	50	50	50	50
Departmental expenses					
Departmental appropriation	41,294	39,674	40,461	40,635	40,629
s74 External Revenue ^(a)	535	468	52	52	52
Expenses not requiring appropriation in the Budget year ^(b)	4,681	4,671	5,440	5,440	5,440
Total departmental expenses	46,510	44,813	45,953	46,127	46,121
Total expenses for program 1.1	46,776	44,863	46,003	46,177	46,171

Table 2.2.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,132	10,089	-	-	-
Special appropriations ^(c)					
Telecommunications Act 1997	165	300	300	300	300
Total administered expenses	5,297	10,389	300	300	300
Departmental expenses					
Departmental appropriation	38,117	37,013	37,738	37,904	37,903
s74 External Revenue ^(a)	493	432	48	48	48
Expenses not requiring appropriation in the Budget year ^(b)	4,320	4,312	5,021	5,021	5,021
Total departmental expenses	42,930	41,757	42,807	42,973	42,973
Total expenses for program 1.2	48,227	52,146	43,107	43,273	43,273
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,359	6,386	8,544	6,214	4,020
Total administered expenses	5,359	6,386	8,544	6,214	4,020
Departmental expenses					
Departmental appropriation ^(d)	18,499	25,254	31,664	31,571	9,952
Special accounts					
Appropriation Receipts	17,353	25,354	32,131	31,701	10,051
less expenses made from appropriations credited to special accounts	(17,353)	(25,354)	(32,131)	(31,701)	(10,051)
Expenses not requiring appropriation in the Budget year ^(b)	388	388	425	425	425
Total departmental expenses	18,887	25,642	32,089	31,996	10,377
Total expenses for program 1.3	24,246	32,028	40,633	38,210	14,397

Table 2.2.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,757	16,525	8,594	6,264	4,070
Special appropriations ^(c)	165	300	300	300	300
Total administered expenses	10,922	16,825	8,894	6,564	4,370
Departmental expenses					
Departmental appropriation	97,910	101,941	109,863	110,110	88,484
s74 External Revenue ^(a)	1,028	900	100	100	100
Special accounts					
Appropriation Receipts	17,353	25,354	32,131	31,701	10,051
less expenses made from appropriations credited to special accounts	(17,353)	(25,354)	(32,131)	(31,701)	(10,051)
Expenses not requiring appropriation in the Budget year ^(b)	9,389	9,371	10,886	10,886	10,886
Total departmental expenses	108,327	112,212	120,849	121,096	99,470
Total expenses for Outcome 1	119,249	129,037	129,743	127,660	103,840

	2019-20	2020-21
Average staffing level (number)	428	451

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of prior cash reserves from the Office of eSafety Commissioner, 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) Additional funding for the Office of the eSafety Commissioner agreed in the 2020-21 Budget terminates in 2022-23.

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

Performance criteria for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2020-21 Budget. The ACMA's detailed performance criteria can be found in the Infrastructure, Transport, Regional Development and Communications 2020-21 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 2020-21 Budget.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Special Account by Act - Online Safety Special Account - s72 Enhancing Online Safety for Children Act 2015 (D)	1				
2020-21		1,796	25,354	(25,354)	1,796
2019-20		2,126	18,348	(18,678)	1,796
Special Account by Determination - Services and Other Entities Trust Moneys (A)	1				
2020-21		75	50	(50)	75
2019-20		86	255	(266)	75
Total special accounts 2020-21 Budget estimate		1,871	25,404	(25,404)	1,871
Total Special Accounts 2019-20 actual		2,212	18,603	(18,944)	1,871

(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 2020-21, excluding depreciation and amortisation expenses, and items related to the accounting treatment of leased assets. The ACMA has been appropriated an additional \$0.9 million in departmental funding (including \$0.5 million in capital funding) in 2020-21 for the Spam Intelligence Database – enhancement measure. This increases the total departmental operating funding for the ACMA to \$101.0 million in 2020-21.

3.2.2 Budgeted financial statements

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	58,749	61,832	67,355	69,962	57,250
Suppliers	31,814	33,685	36,814	34,509	25,652
Depreciation and amortisation ^(a)	16,835	16,113	16,150	16,150	16,150
Finance costs	716	582	530	475	418
Other expenses	213	-	-	-	-
Total expenses	108,327	112,212	120,849	121,096	99,470
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,028	900	100	100	100
Total own-source revenue	1,028	900	100	100	100
Gains					
Other	84	-	-	-	-
Total gains	84	-	-	-	-
Total own-source income	1,112	900	100	100	100
Net (cost of)/contribution by services	(107,215)	(111,312)	(120,749)	(120,996)	(99,370)
Revenue from Government	96,039	101,006	109,130	109,619	88,244
Surplus/(deficit) attributable to the Australian Government	(11,176)	(10,306)	(11,619)	(11,377)	(11,126)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	604	-	-	-	-
Total other comprehensive income	604	-	-	-	-
Total comprehensive income/(loss)	(10,572)	(10,306)	(11,619)	(11,377)	(11,126)
Total comprehensive income/(loss) attributable to the Australian Government	(10,572)	(10,306)	(11,619)	(11,377)	(11,126)

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

Note: Impact of net cash appropriation arrangements

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	9	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	(9,389)	(9,371)	(10,886)	(10,886)	(10,886)
less: depreciation/amortisation expenses for ROU assets ^(b)	(7,446)	(6,742)	(5,264)	(5,264)	(5,264)
plus: Principal repayments on leased assets ^(b)	6,254	5,807	4,531	4,773	5,024
Total comprehensive income/(loss) - as per the statement of comprehensive income	(10,572)	(10,306)	(11,619)	(11,377)	(11,126)

(a) From 2010-11, the Government introduced net cash appropriation arrangements 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 lease arrangements under AASB 16 Leases.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,881	1,881	1,881	1,881	1,881
Trade and other receivables	35,256	35,256	35,256	35,256	35,256
Total financial assets	37,137	37,137	37,137	37,137	37,137
Non-financial assets					
Land and buildings	62,997	56,802	48,150	42,198	34,346
Property, plant and equipment	5,600	5,831	6,113	5,407	4,376
Intangibles	10,142	13,026	15,435	13,177	12,523
Other non-financial assets	2,902	2,902	2,902	2,902	2,902
Total non-financial assets	81,641	78,561	72,600	63,684	54,147
Total assets	118,778	115,698	109,737	100,821	91,284
LIABILITIES					
Payables					
Suppliers	2,332	2,332	2,332	2,332	2,332
Other payables	1,972	1,972	1,972	1,972	1,972
Total payables	4,304	4,304	4,304	4,304	4,304
Interest bearing liabilities					
Leases	53,415	47,565	43,034	38,261	33,237
Total interest bearing liabilities	53,415	47,565	43,034	38,261	33,237
Provisions					
Employee provisions	21,803	21,803	21,803	21,803	21,803
Other provisions	2,686	2,686	2,686	2,686	2,686
Total provisions	24,489	24,489	24,489	24,489	24,489
Total liabilities	82,208	76,358	71,827	67,054	62,030
Net assets	36,570	39,340	37,910	33,767	29,254
EQUITY					
Contributed equity	128,624	141,700	151,889	159,123	165,736
Reserves	2,204	2,204	2,204	2,204	2,204
Retained surplus (accumulated deficit)	(94,258)	(104,564)	(116,183)	(127,560)	(138,686)
Total equity	36,570	39,340	37,910	33,767	29,254

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2020-21)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(94,258)	2,204	128,624	36,570
Adjusted opening balance	-	-	-	-
Comprehensive income				
Surplus/(deficit) for the period	(10,306)	-	-	(10,306)
Total comprehensive income	(10,306)	-	-	(10,306)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	13,076	13,076
Sub-total transactions with owners	-	-	13,076	13,076
Closing balance attributable to the Australian Government	(104,564)	2,204	141,700	39,340

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	93,352	101,006	109,130	109,619	88,244
Sale of goods and rendering of services	1,843	900	100	100	100
Other	3,594	3,169	3,169	3,169	3,169
Total cash received	98,789	105,075	112,399	112,888	91,513
Cash used					
Employees	56,637	61,832	67,355	69,962	57,250
Suppliers	36,514	36,854	39,983	37,678	28,821
Interest payments on lease liability	647	582	530	475	418
s74 External Revenue transferred to the OPA	4,434	-	-	-	-
Total cash used	98,232	99,268	107,868	108,115	86,489
Net cash from/(used by) operating activities	557	5,807	4,531	4,773	5,024
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	4,100	-	-	-	-
Total cash received	4,100	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	2,782	13,076	10,189	7,234	6,613
Total cash used	2,782	13,076	10,189	7,234	6,613
Net cash from/(used by) investing activities	1,318	(13,076)	(10,189)	(7,234)	(6,613)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,630	13,076	10,189	7,234	6,613
Total cash received	2,630	13,076	10,189	7,234	6,613
Cash used					
Principal payments on lease liability	6,254	5,807	4,531	4,773	5,024
Total cash used	6,254	5,807	4,531	4,773	5,024
Net cash from/(used by) financing activities	(3,624)	7,269	5,658	2,461	1,589
Net increase/(decrease) in cash held	(1,749)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,630	1,881	1,881	1,881	1,881
Cash and cash equivalents at the end of the reporting period	1,881	1,881	1,881	1,881	1,881

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	7,350	13,076	10,189	7,234	6,613
Total new capital appropriations	7,350	13,076	10,189	7,234	6,613
<i>Provided for:</i>					
Purchase of non-financial assets	2,782	13,076	10,189	7,234	6,613
Total items	2,782	13,076	10,189	7,234	6,613
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	2,630	13,076	10,189	7,234	6,613
Funded internally from departmental resources ^(b)	152	-	-	-	-
TOTAL	2,782	13,076	10,189	7,234	6,613
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,782	13,076	10,189	7,234	6,613
Total cash used to acquire assets	2,782	13,076	10,189	7,234	6,613

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

(a) Includes funding from prior year Act 1/3/5 appropriations (excluding amounts from the DCB).

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2020-21 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 2020					
Gross book value	1,380	16,342	5,702	47,505	70,929
Gross book value - ROU assets	-	59,600	-	-	59,600
Accumulated depreciation/amortisation and impairment	-	(6,879)	(102)	(37,363)	(44,344)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,446)	-	-	(7,446)
Opening net book balance	1,380	61,617	5,600	10,142	78,739
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	4,000	2,000	7,076	13,076
Total additions	-	4,000	2,000	7,076	13,076
Other movements					
Depreciation/amortisation expense	-	(3,410)	(1,769)	(4,192)	(9,371)
Depreciation/amortisation on ROU assets	-	(6,742)	-	-	(6,742)
Other - ROU assets	-	(43)	-	-	(43)
Total other movements	-	(10,195)	(1,769)	(4,192)	(16,156)
As at 30 June 2021					
Gross book value	1,380	20,342	7,702	54,581	84,005
Gross book value - ROU assets	-	59,557	-	-	59,557
Accumulated depreciation/amortisation and impairment	-	(10,289)	(1,871)	(41,555)	(53,715)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(14,188)	-	-	(14,188)
Closing net book balance	1,380	55,422	5,831	13,026	75,659

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 and Bill (No.3) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Suppliers	5,521	4,190	4,221	4,264	4,320
Grants	5,132	12,585	4,623	2,250	-
Other expenses	-	50	50	50	50
Total expenses administered on behalf of Government	10,653	16,825	8,894	6,564	4,370
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes ^(a)	508,451	864,438	1,261,572	1,284,523	1,304,713
Total taxation revenue	508,451	864,438	1,261,572	1,284,523	1,304,713
Non-taxation revenue					
Sale of goods and rendering of services	8,397	5,033	5,033	5,033	5,033
Fees and fines	33,141	39,614	35,513	35,513	35,513
Other revenue	2,497	5,292	10,249	10,814	9,364
Total non-taxation revenue	44,035	49,939	50,795	51,360	49,910
Total own-source revenue administered on behalf of Government	552,486	914,377	1,312,367	1,335,883	1,354,623
Gains					
Resources received free of charge ^(b)	852,853	2,500	-	-	-
Reversal of previous asset write-downs and impairments	9,906	-	-	-	-
Total gains administered on behalf of Government	862,759	2,500	-	-	-
Total own-sourced income administered on behalf of Government	1,415,245	916,877	1,312,367	1,335,883	1,354,623
Net (cost of)/contribution by services	(1,404,592)	(900,052)	(1,303,473)	(1,329,319)	(1,350,253)

(a) The significant increase between 2019-20 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 2019-20 gain is a result of the commencement of 3.6GHz spectrum licences.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	436	436	436	436	436
Taxation receivables ^(a)	25,931	393,880	774,945	794,765	824,765
Trade and other receivables	31,137	31,137	31,137	75,019	75,019
Total financial assets	57,504	425,453	806,518	870,220	900,220
Total assets administered on behalf of Government	57,504	425,453	806,518	870,220	900,220
LIABILITIES					
Payables					
Other payables	131,160	131,160	131,160	131,160	131,160
Total payables	131,160	131,160	131,160	131,160	131,160
Total liabilities administered on behalf of Government	131,160	131,160	131,160	131,160	131,160
Net assets/(liabilities)	(73,656)	294,293	675,358	739,060	769,060

(a) The significant increase between 2019-20 and 2021-22 relates to the commencement of the Regional Broadband Scheme on 1 January 2021.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	7,575	43,853	39,752	39,752	39,752
Rental Income ^(a)	852,853	-	-	-	-
Taxes	617,059	496,489	535,507	500,821	524,713
Fees	31,262	-	-	-	-
Fines	1,999	-	-	-	-
Other	5	6,086	11,043	11,608	10,158
Total cash received	1,510,753	546,428	586,302	552,181	574,623
Cash used					
Grant	5,002	12,585	4,623	2,250	-
Suppliers	6,111	4,190	4,221	4,264	4,320
Other	-	50	50	50	50
Total cash used	11,113	16,825	8,894	6,564	4,370
Net cash from/(used by) operating activities	1,499,640	529,603	577,408	545,617	570,253
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment ^(b)	432,329	2,500	-	-	-
Total cash received	432,329	2,500	-	-	-
Net cash from/(used by) investing activities	432,329	2,500	-	-	-
Net increase/(decrease) in cash held	1,931,969	532,103	577,408	545,617	570,253
Cash and cash equivalents at beginning of reporting period	451	436	436	436	436
Cash from Official Public Account for:					
- Appropriations	18,711	16,775	8,844	6,514	4,320
- Special accounts	-	50	50	50	50
Total cash from Official Public Account	18,711	16,825	8,894	6,564	4,370
Cash to Official Public Account for:					
- Appropriations	(1,950,695)	(548,978)	(586,352)	(552,231)	(574,673)
- Special accounts	-	50	50	50	50
Total cash to Official Public Account	(1,950,695)	(548,928)	(586,302)	(552,181)	(574,623)
Cash and cash equivalents at end of reporting period	436	436	436	436	436

(a) Rental income relates to the proceeds from the 3.6GHz spectrum licences.

(b) The 2019-20 actual relates to the recognition of the final instalments for the 700MHz spectrum licence.

Prepared on Australian Accounting Standards basis.