

Australian Communications and Media Authority

Entity 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's (the ACMA) mandate is to deliver a communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice. Our purpose is to ensure communications and media work is in Australia's public interest and we achieve this with a judicious blend of communication, facilitation and ultimately regulation.

The ACMA is responsible for the regulation of broadcasting, radiocommunications, telecommunications and online content in accordance with:

- the *Australian Communications and Media Authority Act 2005*
- the *Broadcasting Services Act 1992*
- the *Radiocommunications Act 1992*
- the *Telecommunications Act 1997*
- other related legislation, including the:
 - *Do Not Call Register Act 2006*
 - *Spam Act 2003*
 - *Interactive Gambling Act 2001*
 - *Telecommunications (Consumer Protection and Service Standards) Act 1999*
 - *Telecommunications (Industry Levy) Act 2012*
 - *Telecommunications Universal Service Management Agency Act 2012*.

The ACMA has an extensive research and reporting programme aimed at understanding and identifying the current and potential uses of communications and media services and technologies. This programme provides an evidence base about changes in the communications and media markets to support regulatory development, decision-making and policy advice.

The ACMA supports and encourages a dynamic communications sector. The agency works closely with stakeholders in the context of the legislated regulatory framework to safeguard the public interest, address the broad concerns of the community and meet the needs of industry. Where regulatory action is necessary, our response is proportionate to the seriousness of the breach, taking account of relevant factors.

The ACMA has its sights set firmly on achieving public interest outcomes – in words and actions as it pursues the goal of being, and being recognised as, the world’s best converged communications regulator.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for entity the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2014-15 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4, Special Appropriations and Special Accounts

Table 1.1: ACMA Resource Statement – Additional Estimates for 2014-15 as at Additional Estimates February 2015

	<i>Total available appropriation 2013-14</i>	Estimate as at Budget 2014-15	Proposed Additional Estimate 2014-15	Total estimate At Additional Estimates 2014-15
	\$'000	\$'000	\$'000	\$'000
Ordinary annual services ¹				
Departmental appropriation				
Prior year departmental appropriation ²	20,904	14,195	2,769	16,964
Departmental appropriation ³	105,507	91,995	4,037	96,032
Repayments to the Commonwealth (FMA Act s. 30A)	4,423	-	-	-
s74 Relevant agency receipts ⁴	3,354	900	-	900
Total	134,188	107,090	6,806	113,896
Administered items				
Outcome	4,000	-	-	-
Total	4,000	-	-	-
Total ordinary annual services	A 138,188	107,090	6,806	113,896
Other services ⁵				
Departmental non-operating				
Equity injections	5,841	4,576	219	4,795
Total	5,841	4,576	219	4,795
Total other services	B 5,841	4,576	219	4,795
Total available annual appropriations	144,029	111,666	7,025	118,691
Special appropriations				
Special appropriations limited by amount				
Telecommunications Act 1997	300	300	-	300
Total special appropriations	C 300	300	-	300
Total appropriations excluding Special Accounts	144,329	111,966	7,025	118,991

Table 1.1: ACMA Resource Statement — Additional Estimates for 2014-15 as at Additional Estimates February 2015 (continued)

	<i>Total Available appropriation 2013-14</i>	<i>Estimate as at Budget 2014-15</i>	<i>Proposed + Additional Estimate 2014-15</i>	<i>Total estimate At Additional Estimates 2014-15</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Special Accounts				
Opening balance ⁶	19	-	-	-
Non-appropriation receipts to Special Accounts	-	50	-	50
Total Special Account	D 19	50	-	50
Total resourcing				
A+B+C+D	144,348	112,016	7,025	119,041
Less appropriations drawn from special accounts above	-	(50)	-	(50)
Total net resourcing for ACMA	144,348	111,966	7,025	118,991

¹ *Appropriation Act (No. 1) 2014-2015* and *Appropriation Bill (No. 3) 2014-2015*.

² Adjusted balance carried forward from previous year.

³ Includes an amount of \$6.799m in 2014-15 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

⁴ Estimated retained revenue receipts under section 74 of the PGPA Act — estimate.

⁵ *Appropriation Act (No. 2) 2014-2015* and *Appropriation Bill (No. 4) 2014-2015*.

⁶ Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for other Government and Non-agency Bodies accounts (SOG), or Services for Other Entities and Trust Monies Special accounts (SOETM)). For further information on special accounts see Table 3.1.1.

Note: All figures are GST exclusive.

1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2014-15 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: ACMA 2014-15 Measures since Budget

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	
Revenue measures						
Administered Programme Indexation						
Pause						
	Administered revenue	1.2	(48)	(90)	(139)	(142)
Total		(48)	(90)	(139)	(142)	
Total revenue measures						
	Administered	(48)	(90)	(139)	(142)	
Total		(48)	(90)	(139)	(142)	
Expense measures						
Communications and Public Affairs						
Functions – targeted savings						
	Departmental expense	All	(61)	(121)	(121)	(122)
Total		(61)	(121)	(121)	(122)	
Enhancing Online Safety for Children –						
Support						
	Departmental expense	1.2	1,602	2,185	2,181	2,200
Total		1,602	2,185	2,181	2,200	
Funding for pre-existing measures						
affecting the public sector						
	Departmental expense	All	1,982	-	-	-
Total		1,982	-	-	-	
Smaller Government –						
Communications Portfolio						
	Departmental expense	1.1	-	-	-	-
Total		-	-	-	-	
Telecommunications services –						
whole-of government coordinated						
procurement						
	Departmental expense	All	(145)	(145)	-	-
Total		(145)	(145)	-	-	
Total expense measures						
	Departmental	3,378	1,919	2,060	2,078	
Total		3,378	1,919	2,060	2,078	

Prepared on a Government Finance Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2014-15 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2014-15 Budget

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Decrease in estimates (administered)					
Administered Programme Indexation Pause					
	1.2	(48)	(90)	(139)	(142)
Net impact on estimates for Outcome 1 (administered)					
		(48)	(90)	(139)	(142)
Increase in estimates (departmental)					
Enhancing Online Safety for Children – Support					
	1.2	1,602	2,185	2,181	2,200
Funding for pre-existing measures affecting the public sector					
	All	1,982	-	-	-
Decrease in estimates (departmental)					
Communications and Public Affairs					
Functions – targeted savings					
	All	(61)	(121)	(121)	(122)
Smaller government – Communications Portfolio					
	1.1	-	-	-	-
Telecommunications services – whole-of-government coordinated procurement					
	All	(145)	(145)	-	-
Net impact on estimates for Outcome 1 (departmental)					
		3,378	1,919	2,060	2,078

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (administered) Proceeds from sale of assets (renewal of 15 year license) -1800MHz Rail	1.1	2,910	-	-	-
Decrease in estimates (administered) TUSMA levy adjustment	1.2	(20,957)	(953)	23,649	(961)
Net impact on estimates for Outcome 1 (administered)		(18,047)	(953)	23,649	(961)
Increase in estimates (departmental) Enhancing Online Safety for Children -Support	1.2	878	652	631	339
Decrease in estimates (departmental) Indexation Adjustments	All	-	(164)	(161)	(242)
Net impact on estimates for Outcome 1 (departmental)		878	488	470	97

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the ACMA through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2014-15

	2013-14 Available \$'000	2014-15 Budget \$'000	2014-15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMMES					
Outcome 1					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	105,161	91,995	96,032	4,037	-
Total	105,161	91,995	96,032	4,037	-
Total administered and departmental	105,161	91,995	96,032	4,037	-

Table 1.6: Appropriation Bill (No. 4) 2014-15

	2013-14 Available \$'000	2014-15 Budget \$'000	2014-15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
PAYMENTS TO STATES, ACT, NT AND LOCAL GOVERNMENT					
Outcome 1					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	-	-	-	-	-
Total	-	-	-	-	-
Non-operating					
Equity injections	5,841	4,576	4,795	219	-
Total non-operating	5,841	4,576	4,795	219	-

Section 2: Revisions to Entity Resources and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There have been no revisions to ACMA's outcomes and programmes structure, strategy or performance information as a result of Additional Estimates.

Outcome 1:

A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice

Outcome 1 Strategy

There have been no changes since the 2014-15 Budget Estimates.

Table 2.1 provides an overview of the total expenses for Outcome 1 by programme.

Table 2.1: Budgeted Expenses and Resources 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	2013-14 Actual expenses \$'000	2014-15 Revised estimated expenses \$'000
Programme 1.1: Communications regulation, planning and licensing		
Administered expenses	-	50
Special Accounts	-	50
Departmental expenses ¹	44,759	43,141
Departmental appropriation	43,422	42,710
Revenue from independent sources (s74)	1,338	431
Total for Programme 1.1	44,759	43,191
Programme 1.2: Consumer safeguards, education and information		
Administered expenses	-	300
Special appropriations	-	300
Departmental expenses ¹	50,474	46,992
Departmental appropriation	48,965	46,523
Revenue from independent sources (s74)	1,508	469
Total for Programme 1.2	50,474	47,292
Outcome 1 Totals by appropriation type		
Administered Expenses	-	350
Special appropriations	-	300
Special Accounts	-	50
Departmental expenses ¹	95,233	90,133
Departmental appropriation	92,387	89,233
Revenue from independent sources (s74)	2,846	900
Total expenses for Outcome 1	95,233	90,483
	2013-14	2014-15
Average Staffing Level (number)	488	451

¹ Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1)" and "Retained Revenue Receipts under s74 of the PGPA Act 2013".

Note: Departmental appropriation splits and total are indicative estimates and may change in the course of the budget year.

Contributions to Outcome 1

Programme 1.1: Communications regulation, planning and licensing

Programme objective

That the allocation and use of public resources maximises their value to the Australian community; and that national safety and security interests are appropriately supported in the planning and delivery of communication infrastructure and services.

	2013-14 Actual \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Special Account Expenses:					
Other Trust Monies	-	50	50	50	50
Annual departmental expenses:					
Programme expenses	33,121	31,061	29,108	28,463	28,608
Programme support	11,638	12,080	11,320	11,069	11,126
Total programme expenses	44,759	43,191	40,478	39,582	39,784

Programme 1.1 Deliverables

There has been no change to the programme deliverables.

	2013-14 Actual \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Deliverables					
Communications regulation, planning and licensing	44,759	43,191	40,478	39,582	39,784

Programme 1.1 Key Performance Indicators

There has been no change to key performance indicators.

	2013-14 Actual \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Key performance indicators					
Communications regulation, planning and licensing	44,759	43,191	40,478	39,582	39,784

Programme 1.2: Consumer safeguards, education and information

Programme objective

Consumer, citizen and audience safeguards are effective, designed to keep pace with evolving market developments, reflect community standards and deliver on consumer and community experience.

The benefit to consumers, citizens and industry from engagement in the developing information economy and the evolving networked society is maximised.

Linked to:

Elements of the administered items in Programme 1.2 are also delivered by the Telecommunications Universal Service Management Agency (TUSMA), which is responsible for delivering public interest telecommunications services including the:

- Universal Service Obligation (USO), which ensures that standard telephone services and payphones are to be reasonably accessible to all people in Australia on an equitable basis, wherever they reside or carry on business
- National Relay Service (NRS), which assists people who are deaf, or have a hearing and/or speech impairment, to access a telephone service equivalent to the standard telephone service available to all Australians.

	2013-14 Actual \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Special Appropriations:					
<i>Telecommunications - Consumer Codes</i>	-	300	300	300	300
Annual departmental expenses:					
Programme expenses	37,351	33,834	31,706	31,004	31,162
Programme support	13,123	13,158	12,330	12,057	12,119
Total programme expenses	50,474	47,292	44,336	43,361	43,581

Programme 1.2 Deliverables

There has been no change to the programme deliverables.

	2013-14 Actual	2014-15 Revised budget	2015-16 Forward year 1	2016-17 Forward year 2	2017-18 Forward year 3
Deliverables	\$'000	\$'000	\$'000	\$'000	\$'000
Consumer safeguards, education and information	50,474	47,292	44,336	43,361	43,581

Programme 1.2 Key Performance Indicators

There has been no change to key performance indicators.

	2013-14 Actual	2014-15 Revised budget	2015-16 Forward year 1	2016-17 Forward year 2	2017-18 Forward year 3
Key performance indicators	\$'000	\$'000	\$'000	\$'000	\$'000
Consumer safeguards, education and information	50,474	47,292	44,336	43,361	43,581

Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014-15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses.

3.1 EXPLANATORY TABLES

3.1.1 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ACMA. The corresponding table in the 2014-15 PB Statements is Table 3.1.2.

Table 3.1.1: Estimates of Special Account Flows and Balances

	Outcome	Opening balance	Receipts	Payments	Closing balance
		2014-15 2013-14 \$'000	2014-15 2013-14 \$'000	2014-15 2013-14 \$'000	2014-15 2013-14 \$'000
Universal Service Account (A)	1	-	-	-	-
<i>PGPA Act¹ s80 and TCPSS Act² s21(2)</i>		19	-	19	-
Services for Other Entities and Trust					
Moneys (A)	1	-	50	50	-
<i>PGPA Act s78</i>		70	-	70	-
Total Special Accounts 2014-15					
Budget estimate		-	50	50	-
<i>Total Special Accounts 2013-14</i>					
<i>Actual</i>		89	-	89	-

(A) = Administered

¹ *Public Governance, Performance and Accountability Act 2013.*

² *Telecommunications (Consumer Protection and Service Standards) Act 1999.*

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There are no significant differences between the resource information presented in the Budget Papers and Portfolio Budget Statements as a result of differences between Australian Accounting Standards (AAS) and Government Finance Statistics (GFS).

3.2.2 Analysis of budgeted financial statements

Departmental Comprehensive Income Statement

The ACMA is budgeting in 2014-15 for total expenditure of \$99.3 million. This represents an increase of \$4.1 million from the 2014-15 Portfolio Budget Statements position due to the transfer of funding for enhancing online safety for children from Department of Communications and additional funding for pre-existing measures affecting the public sector.

3.2.3 Budgeted financial statements tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)
(for the period ended 30 June)**

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
EXPENSES					
Employee benefits	65,263	59,553	56,823	55,389	55,177
Suppliers	28,136	30,580	27,641	27,205	27,837
Write-down and impairment of assets	485	-	-	-	-
Losses from asset sales	8	-	-	-	-
Depreciation and amortisation	8,635	9,163	9,028	10,202	10,254
Total expenses	102,527	99,296	93,492	92,796	93,268
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	271	900	900	900	900
Other Sources of non-taxation revenue	2,493	-	-	-	-
Other Gains	82	-	-	-	-
Total own-source revenue	2,846	900	900	900	900
Total own-source income	2,846	900	900	900	900
Net cost of (contribution by) services	99,681	98,396	92,592	91,896	92,368
Revenue from Government	92,387	89,233	83,564	81,694	82,114
Surplus (Deficit) attributable to the Australian Government	(7,294)	(9,163)	(9,028)	(10,202)	(10,254)
Other Comprehensive Income items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation reserve surplus	70	-	-	-	-
Total other comprehensive income	70	-	-	-	-
Total comprehensive income (loss)	(7,224)	(9,163)	(9,028)	(10,202)	(10,254)
Total comprehensive income (loss) attributable to the Australian Government	(7,224)	(9,163)	(9,028)	(10,202)	(10,254)
Note: Reconciliation of comprehensive income attributable to ACMA					
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(7,224)	(9,163)	(9,028)	(10,202)	(10,254)
plus non-appropriated expenses depreciation and amortisation expenses	8,635	9,163	9,028	10,202	10,254
Total comprehensive income (loss) – attributable to the ACMA	1,411	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2013-14 \$'000	Budget budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,496	3,496	3,496	3,496	3,496
Trade and other receivables	17,438	17,438	9,476	9,476	9,476
Other financial assets	159	159	159	159	159
Total financial assets	21,093	21,093	13,131	13,131	13,131
Non-financial assets					
Land and buildings	26,823	26,809	27,359	26,924	26,509
Property, plant and equipment	3,482	8,032	11,940	13,356	14,772
Intangibles	28,170	26,752	29,560	27,205	24,909
Other non-financial assets	2,245	2,245	2,245	2,245	2,245
Total non-financial assets	60,720	63,838	71,104	69,730	68,435
Total assets	81,813	84,931	84,235	82,861	81,566
LIABILITIES					
Payables					
Suppliers	4,659	4,659	4,659	4,659	4,659
Other payables	4,673	1,886	1,886	1,886	1,886
Total payables	9,332	6,545	6,545	6,545	6,545
Provisions					
Employee provisions	17,610	20,397	20,397	20,397	20,397
Other provisions	2,479	2,479	2,479	2,479	2,479
Total provisions	20,089	22,876	22,876	22,876	22,876
Total liabilities	29,421	29,421	29,421	29,421	29,421
Net assets	52,392	55,510	54,814	53,440	52,145
EQUITY ¹					
Parent entity interest					
Contributed equity	81,346	93,627	101,959	110,787	119,746
Reserves	899	899	899	899	899
Retained surplus (accumulated deficit) ²	(29,853)	(39,016)	(48,044)	(58,246)	(68,500)
Total parent entity interest	52,392	55,510	54,814	53,440	52,145
Total Equity	52,392	55,510	54,814	53,440	52,145

Prepared on Australian Accounting Standards basis.

¹ Equity is the residual interest in assets after deductions of liabilities.² Retained surplus (accumulated deficit) includes depreciation loss.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2014-15)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2014				
Balance carried forward from previous period	(29,853)	899	81,346	52,392
Adjusted opening balance	(29,853)	899	81,346	52,392
Comprehensive income				
Surplus (deficit) for the period	(9,163)	-	-	(9,163)
Total comprehensive income	(9,163)	-	-	(9,163)
of which:				
Attributable to the Australian Government	(9,163)	-	-	(9,163)
Transactions with owners				
Contributions by owners				
Equity Injection – Appropriation	-	-	5,482	5,482
Departmental Capital Budget (DCBs)	-	-	6,799	6,799
Sub-total transactions with owners	-	-	12,281	12,281
Estimated closing balance as at 30 June 2015	(39,016)	899	93,627	55,510
Closing balance attributable to the Australian Government	(39,016)	899	93,627	55,510

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	94,230	91,183	88,577	87,833	88,255
Sale of goods and rendering of services	351	900	900	900	900
Net GST received	4,423	2,380	2,380	2,380	2,380
Other	2,547	-	-	-	-
Total cash received	101,551	94,463	91,857	91,113	91,535
Cash used					
Employees	66,853	60,493	58,897	58,261	58,049
Suppliers	32,236	31,590	30,580	30,472	31,106
Net GST paid	-	2,380	2,380	2,380	2,380
Total cash used	99,089	94,463	91,857	91,113	91,535
Net cash from (used by) operating Activities	2,462	-	-	-	-
INVESTING ACTIVITIES					
Purchase of property, plant, equipment and intangibles	22,193	12,281	8,332	8,828	8,959
Total cash used	22,193	12,281	8,332	8,828	8,959
Net cash from (used by) investing activities	(22,193)	(12,281)	(8,332)	(8,828)	(8,959)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22,193	12,281	8,332	8,828	8,959
Total cash received	22,193	12,281	8,332	8,828	8,959
Net cash from (used by) financing activities	(22,193)	(12,281)	(8,332)	(8,828)	(8,959)
Net increase (decrease) in cash held	2,462	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,034	3,496	3,496	3,496	3,496
Cash and cash equivalents at the end of the reporting period	3,496	3,496	3,496	3,496	3,496

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	13,120	6,799	4,808	8,828	8,959
Equity injections – Bill 2	5,841	4,795	-	-	-
Total new capital appropriations	18,961	11,594	4,808	8,828	8,959
Provided for:					
Purchase of non-financial assets	18,961	11,594	4,808	8,828	8,959
Total Items	18,961	11,594	4,808	8,828	8,959
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	1,630	5,482	3,524	-	-
Funded by capital appropriation - DCB ²	20,563	6,799	4,808	8,828	8,959
TOTAL	22,193	12,281	8,332	8,828	8,959
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	22,193	12,281	8,332	8,828	8,959
Total cash used to acquire assets	22,193	12,281	8,332	8,828	8,959

Prepared on Australian Accounting Standards basis.

¹ Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations

² Includes purchases from current and prior year Departmental Capital Budgets (DCBs).

Table 3.2.6: Statement of Asset Movements (2014-15)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2014					
Gross book value	6,920	20,920	5,575	56,356	89,771
Accumulated depreciation/amortisation and impairment	-	(1,017)	(2,093)	(28,186)	(31,296)
Opening net book balance	6,920	19,903	3,482	28,170	58,475
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ¹	-	-	4,576	906	5,482
By purchase - appropriation ordinary annual services ²	-	1,470	2,000	3,329	6,799
Total additions	-	1,470	6,576	4,235	12,281
Other movements					
Depreciation/amortisation expense	-	(1,484)	(2,026)	(5,653)	(9,163)
Total other movements	-	(1,484)	(2,026)	(5,653)	(9,163)
As at 30 June 2015					
Gross book value	6,920	22,390	12,151	60,591	102,052
Accumulated depreciation/amortisation and impairment	-	(2,501)	(4,119)	(33,839)	(40,459)
Closing net book balance	6,920	19,889	8,032	26,752	61,593

Prepared on Australian Accounting Standards basis.

¹ 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2014-15, including CDABs.

² 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2014-15 for depreciation / amortisation expenses, DCBs or other operational expenses.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	-	300	300	300	300
Other expenses	-	50	50	50	50
Total expenses administered on behalf of Government	-	350	350	350	350
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Taxation revenue	609,005	629,970	656,342	704,157	677,656
Total taxation revenue	609,005	629,970	656,342	704,157	677,656
Non-taxation revenue					
Sale of goods and rendering of services	3,469	5,033	5,033	5,033	5,033
Fees and fines	42,887	46,524	46,776	46,722	46,724
Other revenue	-	4,130	4,130	4,130	4,130
Total non-taxation revenue	46,356	55,687	55,939	55,885	55,887
Total own-source revenues administered on behalf of Government	655,361	685,657	712,281	760,042	733,543
Gains					
Sale of assets	1,580	2,138,475	67,600	2,500	2,500
Reversal of previous asset write-downs and impairments	42	-	-	-	-
Total gains administered on behalf of Government	1,622	2,138,475	67,600	2,500	2,500
Total own-sourced income administered on behalf of Government	656,983	2,824,132	779,881	762,542	736,043

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
ASSETS					
Financial assets					
Cash	500	500	500	500	500
Taxation receivables	167,084	166,265	166,365	166,365	166,365
Trade and other receivables	38,931	38,376	38,628	38,574	38,571
Total financial assets	206,515	205,141	205,493	205,439	205,436
Total assets administered on behalf of Government	206,515	205,141	205,493	205,439	205,436
LIABILITIES					
Payables					
Unearned Income	276,432	150,432	85,332	85,332	85,332
Other payables	1,653	1,653	1,653	1,653	1,653
Total payables	278,085	152,085	86,985	86,985	86,985
Total liabilities administered on behalf of Government	278,085	152,085	86,985	86,985	86,985
Net assets/(liabilities)	(71,570)	53,056	118,508	118,454	118,451

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of budgeted administered cash flows
(for the period ended 30 June)**

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	3,542	52,112	51,557	51,709	51,660
Taxes	658,527	630,072	656,574	704,459	677,958
Other	220,933	4,130	4,130	4,130	4,130
Total cash received	883,002	686,664	712,611	760,648	734,098
Cash used					
Suppliers	-	350	350	350	350
Other	4,206	-	-	-	-
Total cash used	4,206	350	350	350	350
Net cash from (used by) operating activities	878,796	686,314	712,261	760,298	733,748
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property plant and equipment	1,580	2,012,475	2,500	2,500	2,500
Total cash received	1,580	2,012,475	2,500	2,500	2,500
Net cash from (used by) investing activities					
	1,580	2,012,475	2,500	2,500	2,500
Net increase (decrease) in cash held	880,376	2,698,789	714,761	762,798	736,248
Cash and cash equivalents at beginning of reporting period	156	500	500	500	500
Cash from Official Public Account for:					
- Appropriations	2,335	300	300	300	300
- Special Accounts	-	50	50	50	50
	2,491	850	850	850	850
Cash to Official Public Account for:					
- Appropriations	(661,572)	(2,720,096)	(715,111)	(763,148)	(736,598)
- Transfer to other entities	(220,795)	-	-	-	-
	(882,367)	(2,699,139)	(715,111)	(763,148)	(736,598)
Cash and cash equivalents at end of reporting period	500	500	500	500	500

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Budgeted Financial Statements

The ACMA's financial statements have been prepared in accordance with the Australian Equivalents to the International Financial Reporting Standards (AEIFRS).

Administered Financial Statements

Taxation Revenue

Represents revenue collected from Broadcasting Licence Fees, Radiocommunications Taxes, TUSMA levies and the Annual Numbering Charge.

Non-taxation Revenue

Represents revenue collected from activities including the Telecommunication Licence Charges, non-taxation radiocommunications charges and the Do Not Call Register access fees.

Sale of Assets Revenue

Represents revenue from telephone numbering auctions, the renewal of the 15 year spectrum licence and the sale of the digital dividend spectrum auction relating to 700MHz and 2.5GHz bands.