

Portfolio Additional Estimates Statements 2017–18

Communications and the Arts Portfolio

Explanations of Additional Estimates 2017–18

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) purpose is to ensure communications and media works in Australia's public interest. This is achieved by fostering a communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice.

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) Amendment Act 2015*
 - *Enhancing Online Safety Act 2015*.

The ACMA supports and encourages an innovative communications sector. The entity 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 for access to public resources like spectrum.

The ACMA delivers public interest outcomes, with the minimum impost necessary, while managing risks and protecting the interests of the community.

The Office of the eSafety Commissioner (the Office) is an independent statutory office within the ACMA. In accordance with the *Enhancing Online Safety Act 2015*, the Office aims to support positive online experiences through national leadership and administration of statutory schemes, education and awareness activities that promote online safety for all Australians and persons at risk of technology facilitated violence and abuse.

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 2017–18 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: ACMA resource statement—Additional Estimates for 2017–18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2016–17 \$'000	2017–18 \$'000	2017–18 \$'000	2017–18 \$'000
Departmental				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	18,762	19,299	1,013	20,312
Departmental appropriation	88,290	81,020	1,077	82,097
s74 retained revenue receipts (b)	0	3,449	0	3,449
Departmental capital budget (c)	0	7,242	0	7,242
Equity injection	350	708	0	708
Total departmental annual appropriations	107,402	111,718	2,090	113,808
Special accounts (d)				
Opening Balance	3,644	0	195	195
Appropriation receipts (e)	11,063	10,721	0	10,721
Non-appropriation receipts	1,000	0	0	0
Total special accounts	15,707	10,721	195	10,916
<i>less departmental appropriations drawn from annual appropriations credited to special accounts</i>	(15,707)	(10,721)	0	(10,712)
Total departmental resourcing	107,402	111,718	2,285	114,003
Administered				
Annual appropriations—ordinary annual services (a)	6,300	4,896	3,260	8,156
S74 retained revenue receipts (b)	0	406	0	406
Total administered annual appropriations	6,300	5,302	3,260	8,562
Administered special appropriations	300	5,100	0	5,100
Total administered special appropriations	300	5,100	0	5,100
Special accounts (d)				
Opening balance	0	0	5,112	5,112
Appropriation receipts (e)	1,228	4,896	3,260	8,156
Non-appropriation receipts	0	406	0	406
Total special account receipts	1,228	5,302	8,372	13,674
<i>less administered appropriations drawn from annual appropriations credited to special accounts</i>	(1,228)	(5,302)	(3,260)	(8,562)
Total administered resourcing	6,600	10,402	8,372	18,774
Total resourcing for ACMA	114,002	122,120	10,657	132,777

	Actual 2016–17	2017–18
Average staffing level (number)	389	421

Prepared on a resourcing (i.e. appropriations available) basis.

- (a) *Appropriation Act* (No. 1) 2017–2018 and *Appropriation Bill* (No. 3) 2017–2018
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (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'.
- (d) Excludes '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 accounts (SOETM)). For further information on special accounts see Table 3.1
- (e) Amounts credited to the special account(s) from ACMA's annual and special appropriations.

Please note: All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: ACMA 2017–18 measures since Budget

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Revenue measures					
National Broadband Network- enhanced consumer experience	1.2				
Administered		0	1,513	4,152	3,036
Total		0	1,513	4,152	3,036
Regional Broadband Scheme—revisions and changed start date	1.1				
Administered		(410,000)	(25,000)	(25,000)	(30,000)
Total		(410,000)	(25,000)	(25,000)	(30,000)
Total revenue measures					
Administered		(410,000)	(23,487)	(20,848)	(26,964)
Total		(410,000)	(23,487)	(20,848)	(26,964)
Expense measures					
Broadcast and Content Reform Package—additional funding	1.2				
Administered		0	16,000	16,000	16,000
Departmental		0	711	712	577
Total		0	16,711	16,712	16,577
National Broadband Network- enhanced consumer experience	1.2				
Departmental		1,513	4,117	3,036	0
Total		1,513	4,117	3,036	0
Total expense measures					
Administered		0	16,000	16,000	16,000
Departmental		1,513	4,828	3,748	577
Total		1,513	20,828	19,748	16,577
Capital measures					
National Broadband Network- enhanced consumer experience	1.2				
Departmental capital		0	35	0	0
Total		0	35	0	0
Total capital measures					
Departmental		0	35	0	0
Total		0	35	0	0

Prepared on a Government Financial Statistics (fiscal) basis

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 2017–18 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Outcome 1					
Administered					
Annual appropriations					
Broadcast and Content Reform Package—additional funding	1.2	0	16,000	16,000	16,000
National Plan to reduce Violence against Women and their Children (a)	1.3	3,260	1,540	0	0
Net impact on appropriations for Outcome 1 (administered)		3,260	17,540	16,000	16,000
Departmental					
Annual appropriations					
National Broadband Network- enhanced consumer experience	1.2	1,513	4,152	3,036	0
Broadcast and Content Reform Package—additional funding	1.2	0	711	712	577
Transfer of Australian Security Initiative Function to Attorney General's Department	1.2	(436)	(433)	(433)	(435)
Changes in parameters	All	0	0	0	98
Net impact on appropriations for Outcome 1 (departmental)		1,077	4,430	3,315	240
Total net impact on appropriations for Outcome 1		4,337	21,970	19,315	16,240
Changes to Administered revenue					
Broadcast Licence Fee- Removing Residual Estimates	1.1	(1,142)	(1,142)	(1,142)	(1,142)
Regional Broadband Scheme—revisions and changed start date	1.1	(410,000)	(25,000)	(25,000)	(30,000)
National Broadband Network- enhanced consumer experience	1.2	0	1,513	4,152	3,036
Net impact on revenue for Outcome 1 (administered)		(411,142)	(24,629)	(21,990)	(28,106)

(a) This measure was previously published in the 2016–17 Portfolio Additional Estimates Statements. This reflects a change in profile.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for ACMA through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2017–2018

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 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.	6,600	4,896	8,156	3,260	0
Total administered	6,600	4,896	8,156	3,260	0
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.	88,290	88,262	89,339	1,077	0
Total departmental	88,290	88,262	89,339	1,077	0
Total administered and departmental	94,890	93,158	97,495	4,337	0

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

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

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 the linked programs for the ACMA since the 2017-18 Portfolio Budget Statements.

Budgeted expenses for Outcome 1

Table 2.2.1 shows how much the entity 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

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice					
	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Communications, regulation, planning and licensing					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	0	50	50	29,039	29,885
Administered total	0	50	50	29,039	29,885
Departmental expenses					
Departmental appropriation	36,872	37,168	39,539	39,585	38,091
s 74 Retained revenue receipts (a)	423	3,023	474	474	474
Expenses not requiring appropriation in the Budget year (b)	6,313	5,127	5,127	5,127	5,127
Departmental total	43,608	45,318	45,140	45,186	43,692
Total expenses for program 1.1	43,608	45,368	45,190	74,225	73,577

Table 2.2.1: Budgeted expenses for Outcome 1 (continued)

	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	0	0	16,000	16,000	16,000
Special appropriations					
<i>Telecommunications—Consumer Codes</i>	0	300	300	300	300
Administered total	0	300	16,300	16,300	16,300
Departmental expenses					
Departmental appropriation	32,598	33,348	35,522	35,563	34,222
s 74 Retained revenue receipts (a)	50	426	426	426	426
Expenses not requiring appropriation in the Budget year (b)	6,313	5,127	5,127	5,127	5,127
Departmental total	38,961	38,901	41,075	41,116	39,775
Total expenses for program 1.2	38,961	39,201	57,375	57,416	56,075
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Special accounts					
Appropriation receipts	1,273	8,156	6,921	5,381	5,381
Non-Appropriation receipts	0	406	0	0	0
Administered total	1,273	8,562	6,921	5,381	5,381
Departmental expenses					
Special accounts					
Appropriation receipts	10,915	10,621	10,308	10,249	10,328
s 74 Retained revenue receipts (a)	1,000	0	0	0	0
Departmental total	11,915	10,621	10,308	10,249	10,328
Total expenses for program 1.3	13,188	19,183	17,229	15,630	15,709
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	0	50	16,050	45,039	45,885
Special appropriations	0	300	300	300	300
Special accounts	1,273	8,562	6,921	5,381	5,381
Administered total	1,273	8,912	23,271	50,720	51,566
Departmental expenses					
Departmental appropriation	69,470	70,516	75,061	75,148	72,313
s 74 Retained revenue receipts (a)	473	3,449	900	900	900
Special accounts					
Appropriation receipts	10,915	10,621	10,308	10,249	10,328
s 74 Retained revenue receipts (a)	1,000	0	0	0	0
Expenses not requiring appropriation in the Budget year (b)	12,625	10,254	10,254	10,254	10,254
Departmental total	94,483	94,840	96,523	96,551	93,795
Total expenses for Outcome 1	95,756	103,752	119,794	147,271	145,361
	2016–17	2017–18			
Average staffing level (number)	389	421			

Note: The ACMA receives funds through Special Appropriations for refunds under the Public Governance, Performance and Accountability Act 2013—s77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.

- (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

Performance criteria for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2017–18 Budget. The ACMA's detailed performance criteria can be found in the 2017–18 Portfolio Budget Statements. Actual achievement against the 2016–17 targets is contained in the ACMA's 2016–17 Annual Report.

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.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Services for Other Entities and Trust Moneys— ACMA—s78 PGPA Act (A)						
2017–18	1	195	50	(50)	0	195
2016–17		195	0	0	0	195
Online Safety Special Account—s.72, <i>Enhancing Online Safety Act 2015</i> (A) and (D)						
2017–18	1	5,112	19,283	(24,395)	0	0
2016–17		3,449	12,063	(10,400)	0	5,112
Total special accounts 2017–18 Budget estimate		5,307	19,333	(24,445)	0	195
<i>Total special accounts 2016–17 actual</i>		3,644	12,063	(10,400)	0	5,307

(A) = Administered
(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The Government is revising its 2016–17 MYEFO measure Regional Broadband Scheme (RBS) and delaying the start date one year acknowledging that legislation establishing the RBS is still before the Parliament.

The changes are that: the accrual start date for the RBS will be 1 July 2018; carriers will pay the charge in relation to premises – voice only and broadcast television services will be excluded; there will be a statutory review of the RBS within four years; the first 25,000 small business and residential premises on each carrier’s network will be exempt for the first five years as a transitional measure; and the charge will be capped at \$10 per premises per month, indexed annually by the consumer price index.

The ACMA also auctioned multiband residual lots across the 1800 MHz, 2 GHz, 2.3 GHz and 3.4 GHz bands. The auction commenced on 28 November 2017 and concluded on 12 December 2017. A total price of approximately \$92.6 million will be paid by bidders for this spectrum.

3.2.2 Budgeted financial statements

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	51,661	55,957	56,996	57,813	54,223
Suppliers	30,197	28,629	29,273	28,484	29,318
Depreciation and amortisation	12,068	10,254	10,254	10,254	10,254
Write-down and impairment of assets	261	0	0	0	0
Losses from asset sales	296	0	0	0	0
Total expenses	94,483	94,840	96,523	96,551	93,795
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	50	900	900	900	900
Other revenue	1,423	2,549	0	0	0
Total own-source revenue	1,473	3,449	900	900	900
Gains					
Other gains	81	0	0	0	0
Total gains	81	0	0	0	0
Total own-source income	1,554	3,449	900	900	900
Net cost of / (contribution by) services	(92,929)	(91,391)	(95,623)	(95,651)	(92,895)
Revenue from Government	81,753	82,097	85,369	85,397	82,641
Surplus/(deficit) attributable to the Australian Government	(11,176)	(9,294)	(10,254)	(10,254)	(10,254)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	(11,176)	(9,294)	(10,254)	(10,254)	(10,254)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	892	960	0	0	0
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	12,068	10,254	10,254	10,254	10,254
Total comprehensive income/(loss) —as per the statement of comprehensive income	(11,176)	(9,294)	(10,254)	(10,254)	(10,254)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where *Appropriation Act No. 1* or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act No. 1* or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

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

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,468	1,468	1,468	1,468	1,468
Trade and other receivables	26,793	26,793	26,793	26,793	26,793
Other investments	1	1	1	1	1
Other financial assets	505	505	505	505	505
Total financial assets	28,767	28,767	28,767	28,767	28,767
Non-financial assets					
Land and buildings	22,258	22,333	21,917	21,501	21,052
Property, plant and equipment	4,362	7,396	8,813	10,195	11,466
Intangibles	21,656	17,203	12,896	8,336	3,974
Other non-financial assets	1,660	1,660	1,660	1,660	1,660
Total non-financial assets	49,936	48,592	45,286	41,692	38,152
Total assets	78,703	77,359	74,053	70,459	66,919
LIABILITIES					
Payables					
Suppliers	6,419	6,419	6,419	6,419	6,419
Personal benefits	406	406	406	406	406
Other payables	12	12	12	12	12
Total payables	6,837	6,837	6,837	6,837	6,837
Interest bearing liabilities					
Other interest bearing liabilities	2,398	2,398	2,398	2,398	2,398
Total interest bearing liabilities	2,398	2,398	2,398	2,398	2,398
Provisions					
Employee provisions	16,872	16,872	16,872	16,872	16,872
Other provisions	2,575	2,575	2,575	2,575	2,575
Total provisions	19,447	19,447	19,447	19,447	19,447
Total liabilities	28,682	28,682	28,682	28,682	28,682
Net assets	50,021	48,677	45,371	41,777	38,237
EQUITY					
Parent entity interest					
Contributed equity	106,655	114,605	121,553	128,213	134,927
Reserves	1,984	1,984	1,984	1,984	1,984
Retained surplus / (accumulated deficit)	(58,618)	(67,912)	(78,166)	(88,420)	(98,674)
Total parent entity interest	50,021	48,677	45,371	41,777	38,237
Total Equity	50,021	48,677	45,371	41,777	38,237

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget Year 2017–18)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017					
Balance carried forward from previous period	(58,618)	1,984	0	106,655	50,021
Adjusted opening balance	(58,618)	1,984	0	106,655	50,021
Comprehensive income					
Surplus/(deficit) for the period	(9,294)	0	0	0	(9,294)
Total comprehensive income	(9,294)	0	0	0	(9,294)
of which:					
Attributable to the Australian Government	(9,294)	0	0	0	(9,294)
Transactions with owners					
Contributions by owners					
Equity Injection—Appropriation	0	0	0	708	708
Departmental Capital Budget (DCB)	0	0	0	7,242	7,242
Sub-total transactions with owners	0	0	0	7,950	7,950
Estimated closing balance as at 30 June 2018	(67,912)	1,984	0	114,605	48,677
Closing balance attributable to the Australian Government	(67,912)	1,984	0	114,605	48,677

Prepared on Australian Accounting Standards basis

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	78,886	82,097	85,369	85,397	82,641
Sale of goods and rendering of services	(844)	900	900	900	900
Net GST received	(66)	0	0	0	0
Other	1,430	2,549	0	0	0
Total cash received	79,406	85,546	86,269	86,297	83,541
Cash used					
Employees	55,435	55,957	56,996	57,813	54,223
Suppliers	28,946	28,629	29,273	28,484	29,318
Other	(7)	0	0	0	0
Total cash used	84,374	84,586	86,269	86,297	83,541
Net cash from / (used by) operating activities	(4,968)	960	0	0	0
INVESTING ACTIVITIES					
Cash received					
	0	0	0	0	0
Total cash received	0	0	0	0	0
Cash used					
Purchase of property, plant, equipment and intangibles	5,240	7,670	6,948	6,660	6,714
Total cash used	5,240	7,670	6,948	6,660	6,714
Net cash from / (used by) investing activities	(5,240)	(7,670)	(6,948)	(6,660)	(6,714)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,662	6,710	6,948	6,660	6,714
Total cash received	7,662	6,710	6,948	6,660	6,714
Cash used					
Repayments of borrowings	(2,398)	0	0	0	0
Other	(24)	0	0	0	0
Total cash used	(2,422)	0	0	0	0
Net cash from / (used by) financing activities	10,084	6,710	6,948	6,660	6,714
Net increase/(decrease) in cash held	(240)	0	0	0	0
Cash and cash equivalents at the beginning of the reporting period	1,708	1,468	1,468	1,468	1,468
Cash and cash equivalents at the end of the reporting period	1,468	1,468	1,468	1,468	1,468

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 and Bill 3 (DCB)	7,537	7,242	6,913	6,660	6,714
Equity injections—Act No. 2 and Bill 4	0	708	35	0	0
Total new capital appropriations	7,537	7,950	6,948	6,660	6,714
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,189	708	35	0	0
Funded by capital appropriation—DCB (b)	7,550	6,962	6,913	6,660	6,714
TOTAL AMOUNT SPENT	9,739	7,670	6,948	6,660	6,714
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	9,739	7,670	6,948	6,660	6,714
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	9,739	7,670	6,948	6,660	6,714

Prepared on Australian Accounting Standards basis.

- (a) Includes both current and prior Bill No. 4 and prior Act Nos. 2/4 appropriations.
- (b) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.7: Statement of asset movements (2017–18 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017					
Gross book value	7,190	15,068	5,440	71,060	98,758
Accumulated depreciation/amortisation and impairment	0	0	(1,078)	(49,404)	(50,482)
Opening net book balance	7,190	15,068	4,362	21,656	48,276
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase—appropriation ordinary annual services (a)	0	1,069	5,211	1,390	7,670
Total additions	0	1,069	5,211	1,390	7,670
Other movements					
Depreciation/amortisation expense	0	(1,484)	(2,177)	(6,593)	(10,254)
Total other movements	0	(1,484)	(2,177)	(6,593)	(10,254)
As at 30 June 2018					
Gross book value	7,190	16,137	10,651	72,450	106,428
Accumulated depreciation/amortisation and impairment	0	(1,484)	(3,255)	(55,997)	(60,736)
Closing net book balance	7,190	14,653	7,396	16,453	45,692

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2017-2018* and Bill (No. 3) 2017–2018 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)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	9	0	0	0	0
Suppliers	1,264	8,862	7,221	5,681	5,681
Grants	0	0	16,000	16,000	16,000
Write-down and impairment of assets	890	0	0	0	0
Other expenses	0	50	50	29,039	29,885
Total expenses administered on behalf of Government	2,163	8,912	23,271	50,720	51,566
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	438,502	516,544	1,071,544	1,206,544	1,266,544
Total taxation revenue	438,502	516,544	1,071,544	1,206,544	1,266,544
Non-taxation revenue					
Sale of goods and rendering of services	5,707	5,033	5,033	5,033	5,033
Fees and fines	32,708	32,440	38,089	40,018	38,820
Other revenue	3,605	4,536	4,130	4,130	4,130
Total non-taxation revenue	42,020	42,009	47,252	49,181	47,983
Total own-source revenue administered on behalf of Government	480,522	558,553	1,118,796	1,255,725	1,314,527
Gains—on sale of assets	527,692	3,142,608	2,500	2,500	2,500
Total gains administered on behalf of Government	527,692	3,142,608	2,500	2,500	2,500
Total own-source income administered on behalf of Government	1,008,214	3,701,161	1,121,296	1,258,225	1,317,027
Net cost of/(contribution by) services	(1,006,051)	(3,692,249)	(1,098,025)	(1,207,505)	(1,265,461)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income (loss) attributable to the Australian Government	1,006,051	3,692,249	1,098,025	1,207,505	1,265,461

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	500	500	500	500	500
Taxation receivables	51,581	50,439	80,439	80,439	80,439
Trade and other receivables	32,520	897,131	464,760	32,431	32,431
Total financial assets	84,601	948,070	545,699	113,370	113,370
Total assets administered on behalf of Government	84,601	948,070	545,699	113,370	113,370
LIABILITIES					
Payables					
Other payables	1,580,802	129,985	129,985	129,985	129,985
Total payables	1,580,802	129,985	129,985	129,985	129,985
Total liabilities administered on behalf of Government	1,580,802	129,985	129,985	129,985	129,985
Net assets/(liabilities)	(1,496,201)	818,085	415,714	(16,615)	(16,615)

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	42,952	37,473	43,122	45,051	43,853
Taxes	562,255	517,686	506,544	536,544	536,544
Other	3,563	4,583	4,173	4,130	4,130
Total cash received	608,770	559,742	553,839	585,725	584,527
Cash used					
Grants	0	0	16,000	16,000	16,000
Subsidies paid	0	0	39,268	39,860	40,000
Suppliers	1,264	8,862	7,221	5,681	5,681
Employees	9	0	0	0	0
Other	(81)	50	50	50	50
Total cash used	1,192	8,912	62,539	61,591	61,731
Net cash from / (used by) operating activities	607,578	550,830	491,300	524,134	522,796
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	2,011,696	827,133	434,828	434,829	2,500
Total cash received	527,692	827,133	434,828	434,829	2,500
FINANCING ACTIVITIES					
Cash received					
Other	93	0	39,268	10,871	10,165
Total cash received	93	0	39,268	10,871	10,165
Net cash from/(used by) financing activities	93	0	39,268	10,871	10,165
Cash and cash equivalents at beginning of reporting period	1,175	500	500	500	500
Cash from Official Public Account for:					
- Appropriations	5,961	13,256	28,021	26,481	26,481
Total cash from Official Public Account	7,136	13,756	28,521	26,981	26,981
Cash to Official Public Account for:					
- Appropriations	2,626,003	1,391,219	993,417	996,315	561,942
Total cash to Official Public Account	2,626,003	1,391,219	993,417	996,315	561,942
Cash and cash equivalents at end of reporting period	500	500	500	500	500

Prepared on Australian Accounting Standards basis.