

# Portfolio Additional Estimates Statements 2017–18

Communications and the Arts Portfolio

Explanations of Additional Estimates 2017–18

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**MINISTER FOR COMMUNICATIONS  
MINISTER FOR THE ARTS  
MINISTER FOR REGIONAL COMMUNICATIONS**

PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

We hereby submit the Portfolio Additional Estimates Statements in support of the 2017-18 Additional Estimates for the Communications and the Arts Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

We present these statements by virtue of our ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely



MITCH FIFIELD  
Senator the Hon Mitch Fifield  
Minister for Communications  
Minister for the Arts



BRIDGET MCKENZIE  
Senator the Hon Bridget McKenzie  
Minister for Regional Communications

## Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	0(unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

### Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Communications and the Arts on 02 6271 1058.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.au).

**User guide  
to the  
Portfolio Additional  
Estimates Statements**



## User guide

The purpose of the 2017–18 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2017-2018. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2017–18* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

### User guide

Provides a brief introduction explaining the purpose of the PAES.

### Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

### Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section	Details
<b>Section 1: Entity overview and resources</b>	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills (Nos. 3 and 4).
<b>Section 2: Revisions to outcomes and planned performance</b>	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
<b>Section 3: Special account flows and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

### Portfolio glossary

Explains key terms relevant to the Portfolio.

### Acronyms

Alphabetical guide to acronyms that may be used in the Statements.



# Contents

<b>Portfolio overview .....</b>	<b>3</b>
<b>Department of Communications and the Arts .....</b>	<b>11</b>
<b>Australian Communications and Media Authority .....</b>	<b>41</b>
<b>Portfolio glossary .....</b>	<b>65</b>
<b>Acronyms.....</b>	<b>68</b>



# **Portfolio overview**



## Portfolio overview

### Ministers and portfolio responsibilities

There are two Ministers with responsibility for the Communications and the Arts Portfolio. Senator the Hon Mitch Fifield is the Minister for Communications and the Minister for the Arts, and Senator the Hon Bridget McKenzie is the Minister for Regional Communications.

The Communications and the Arts Portfolio comprises the Department of Communications and the Arts (the Department) and 17 other entities as outlined below:

- Australia Council
- Australian Broadcasting Corporation (ABC)
- Australian Communications and Media Authority (ACMA)
- Australian Film, Television and Radio School (AFTRS)
- Australian National Maritime Museum (ANMM)
- Australian Postal Corporation (Australia Post)
- Bundanon Trust
- Creative Partnerships Australia (legally constituted as the Australia Business Arts Foundation Ltd)
- National Film and Sound Archive of Australia (NFSA)
- National Gallery of Australia (NGA)
- National Library of Australia (NLA)
- National Museum of Australia (NMA)
- National Portrait Gallery of Australia (NPGA)
- NBN Co Limited (nbn)
- Old Parliament House (OPH)
- Screen Australia
- Special Broadcasting Service Corporation (SBS)

Australia Post, Bundanon Trust, Creative Partnerships Australia and nbn do not appear in the 2017-18 Portfolio Budget or Additional Estimates Statements. Australia Post and nbn are not included as they are not part of the General Government Sector (GGS). While Bundanon Trust and Creative Partnerships Australia are part of the GGS, they are not included as they do not receive direct appropriation funding.

A full outline of the Portfolio overview can be found in the 2017-18 Portfolio Budget Statements.

*Portfolio overview*

Additional estimates variations are being sought for two agencies in the Portfolio. A summary of the changes for 2017-18 arising through the 2017-18 Additional Estimates follows for the Portfolio, with details relating to additional funding being contained within the relevant agency chapter:

- The Department – a net increase in funding of \$2.9 million through Appropriation Bill (No.3).
- ACMA – a net increase in funding of \$4.3 million through Appropriation Bill (No.3).

A summary of the Portfolio structure is at Figure 1. Further detail about the responsibilities of each agency appears in individual agency chapters of the 2017-18 Communications and the Arts Portfolio Budget Statements.

**Figure 1: Communications and the Arts portfolio structure and outcomes**

<b>Minister for Communications Minister for the Arts</b> Senator the Hon Mitch Fifield	<b>Minister for Regional Communications</b> Senator the Hon Bridget McKenzie
<b>Department of Communications and the Arts</b> Portfolio Secretary: Mike Mrdak	
<b>Outcome 1:</b> Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services	
<b>Outcome 2:</b> Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression	
<b>Australia Council</b> Chief Executive Officer: Mr Tony Grybowski	
<b>Outcome 1:</b> Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad	
<b>Australian Broadcasting Corporation</b> Managing Director: Ms Michelle Guthrie	
<b>Outcome 1:</b> Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services	
<b>Australian Communications and Media Authority</b> Chair and Agency Head: Ms Nerida O’Loughlin	
<b>Outcome 1:</b> A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	
<b>Australian Film, Television and Radio School</b> Chief Executive Officer: Mr Neil Peplow	
<b>Outcome 1:</b> Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training, and research	

*Portfolio overview*

<p style="text-align: center;"><b>Australian National Maritime Museum</b> Director: Mr Kevin Sumption</p>
<p><b>Outcome 1:</b> Increased knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events</p>
<p style="text-align: center;"><b>Australian Postal Corporation</b> Managing Director and Group Chief Executive Officer: Ms Christine Holgate</p>
<p><b>Mission:</b> Australia Post is required by law to provide a universal letter service which is reasonably accessible to all Australians and, in addition, to provide a standard letter service at a uniform price from anywhere to anywhere in the country</p>
<p style="text-align: center;"><b>Bundanon Trust</b> Chief Executive Officer: Ms Deborah Ely</p>
<p><b>Mission:</b> Bundanon Trust supports arts practice and engagement with the arts through its residency, education, exhibition and performance programs. In preserving the natural and cultural heritage of its site Bundanon promotes the value of landscape in all our lives</p>
<p style="text-align: center;"><b>Creative Partnerships Australia</b> Chief Executive Officer: Ms Fiona Menzies</p>
<p><b>Outcome:</b> A cultural environment that enriches the lives of all Australians with an arts sector that has strong connections to business and donors</p>
<p style="text-align: center;"><b>National Film and Sound Archive of Australia</b> Chief Executive Officer: Mr Jan Muller</p>
<p><b>Outcome 1:</b> Increased engagement with Australia's audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance</p>
<p style="text-align: center;"><b>National Gallery of Australia</b> Director: Dr Gerard Vaughan</p>
<p><b>Outcome 1:</b> Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally</p>
<p style="text-align: center;"><b>National Library of Australia</b> Director-General: Dr Marie-Louise Ayres</p>
<p><b>Outcome 1:</b> Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material</p>



<b>National Museum of Australia</b> Director: Dr Mathew Trinca	
<b>Outcome 1:</b>	Increased awareness and understanding of Australia's history and culture by managing the National Museum's collections and providing access through public programs and exhibitions
<b>National Portrait Gallery of Australia</b> Director: Mr Angus Trumble	
<b>Outcome 1:</b>	Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection
<b>NBN Co Limited</b> Chief Executive Officer: Mr Bill Morrow	
<b>Mission:</b>	To complete the National Broadband Network ensuring all Australians have access to very fast broadband as soon as possible, at affordable prices, and at least cost to taxpayers
<b>Old Parliament House</b> Director: Ms Daryl Karp	
<b>Outcome 1:</b>	An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs
<b>Screen Australia</b> Chief Executive Officer: Mr Graeme Mason	
<b>Outcome 1:</b>	Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product
<b>Special Broadcasting Service Corporation</b> Chief Executive Officer and Managing Director: Mr Michael Ebeid	
<b>Outcome 1:</b>	Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia's multicultural society



# **Entity additional estimates statements**

<b>Department of Communications and the Arts.....</b>	<b>11</b>
<b>Australian Communications and Media Authority.....</b>	<b>41</b>



**Department of Communications  
and the Arts**

**Entity Additional Estimates  
Statements**



# Department of Communications and the Arts

<b>Section 1: Entity overview and resources .....</b>	<b>15</b>
1.1 Strategic direction statement .....	15
1.2 Entity resource statement .....	16
1.3 Entity measures.....	18
1.4 Additional estimates, resourcing and variations to outcomes .....	18
1.5 Breakdown of additional estimates by appropriation bill .....	20
<b>Section 2: Revisions to outcomes and planned performance .....</b>	<b>21</b>
2.1 Changes to outcome and program structures .....	21
2.2 Budgeted expenses and performance for Outcome 1.....	21
2.3 Budgeted expenses and performance for Outcome 2.....	24
<b>Section 3: Special account flows and budgeted financial statements .....</b>	<b>26</b>
3.1 Special account flows.....	26
3.2 Budgeted financial statements .....	27





# Department of Communications and the Arts

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Department of Communications and the Arts advises the Government on issues relating to communications and the arts. It supports the Government to promote economic growth and social benefits by helping all Australians realise the opportunities of digital technologies and communications services. The Department fosters a vibrant and diverse Australian culture. It also promotes access to, and participation in, a wide range of cultural and artistic endeavours for all Australians.

In delivering these outcomes, the Department will focus on the strategic priorities described below:

- **Ensure efficient investment in innovation infrastructure** – Australia needs efficient investment in infrastructure that supports innovation and productivity. This includes high quality, reliable and secure communications networks and artistic and cultural institutions that foster creativity and reflect changing consumer preferences for how services are accessed. Infrastructure investment and availability must occur nationally, with careful consideration of the incentives and models for service delivery in regional and remote Australia.
- **Harnessing digital disruption** – Digital disruption presents both challenges and opportunities. The communications sector plays an integral role in enabling the digitally driven transition of the Australian economy. Digital technologies are transforming traditional business models and creating new competitive landscapes, including within the communications sector.
- **Ensuring access to diverse Australian content** – While digital platforms are providing new ways to consume media, Australians still expect access to the full range of Australian content. The Department advises the Government on appropriate and sustainable funding models and incentives to support the development and distribution of high quality Australian content.
- **Foster Australian arts and culture** – Australia’s arts sector is important for all Australians. The Government provides opportunities for Australian communities to learn about, enjoy and participate in a wide range of artistic and cultural endeavours as well as supporting Indigenous arts and culture, Australian literature, the performing and visual arts, Australian screen production and creative industries.

## 1.2 Entity Resource Statement

The Entity Resource Statement details the resourcing for the Department of Communications and the Arts at Additional Estimates. Table 1.1 shows 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: Department of Communications and the Arts resource statement—Additional Estimates for 2017–18 as at Additional Estimates February 2018**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016–17 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>
<b>Departmental</b>				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	21,891	1,401	19,973	21,374
Departmental appropriations	108,851	103,311	868	104,179
s 74 retained revenue receipts (b)	6,261	95	0	95
Departmental capital budget (c)	3,579	3,558	0	3,558
Annual appropriations—other services—non-operating (d)				
Prior year appropriations available	0	0	150	150
Equity injection	150	0	0	0
<b>Total departmental annual appropriations</b>	<b>140,732</b>	<b>108,365</b>	<b>20,991</b>	<b>129,356</b>
Special accounts (e)				
Opening balance	1,274	2,268	463	2,731
Appropriation receipts (f)	4,402	4,203	0	4,203
Non-appropriation receipts	6,607	4,768	(499)	4,269
<b>Total special accounts</b>	<b>12,283</b>	<b>11,239</b>	<b>(36)</b>	<b>11,203</b>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(400)</i>	<i>0</i>	<i>(4,203)</i>	<i>(4,203)</i>
<b>Total departmental resourcing</b>	<b>152,615</b>	<b>119,604</b>	<b>16,752</b>	<b>136,356</b>
<b>Administered</b>				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	30,142	15,192	0	15,192
Outcome 1	213,169	247,995	2,025	250,020
Outcome 2	243,554	216,520	16	216,536
Administered capital budget (g)	1,649	1,636	0	1,636
Payments to corporate entities (h)	1,735,754	1,762,898	0	1,762,898
Annual appropriations—other services—non-operating (d)				0
Prior year appropriations available	898,908	0	2,034,555	2,034,555
Administered assets and liabilities	8,325,647	9,158,817	0	9,158,817
Payments to corporate entities (h)	34,746	40,601	0	40,601
<b>Total administered annual appropriations</b>	<b>11,483,569</b>	<b>11,443,659</b>	<b>2,036,596</b>	<b>13,480,255</b>

**Table 1.1: Department of Communications and the Arts Resource Statement—  
Additional Estimates for 2017–18 as at Additional Estimates February 2018  
(continued)**

	<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
Special accounts (e)				
Opening balance	36,400	41,000	(14,289)	26,711
Appropriation receipts (f) (i)	95,998	350,800	(254,307)	96,493
Non-appropriation receipts (i)	218,729	0	254,307	254,307
<i>Total special account receipts</i>	<i>351,127</i>	<i>391,800</i>	<i>(14,289)</i>	<i>377,511</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(95,998)</i>	<i>(406)</i>	<i>(96,087)</i>	<i>(96,493)</i>
<b>Total administered resourcing</b>	<b>11,738,698</b>	<b>11,835,053</b>	<b>1,926,220</b>	<b>13,761,273</b>
<b>Total resourcing for the Department</b>	<b>11,891,313</b>	<b>11,954,657</b>	<b>1,942,972</b>	<b>13,897,629</b>

	Actual 2016–17	2017–18
<b>Average staffing level (number)</b>	541	551

**Third party payments from and on behalf of other entities**

	<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
Payments made to corporate entities within the Portfolio				
Australia Council	188,424	209,393	0	209,393
Australian Broadcasting Corporation	1,036,090	1,043,680	0	1,043,680
Australian Film, Television and Radio School	22,985	22,683	0	22,683
Australian National Maritime Museum	21,075	28,707	0	28,707
National Film and Sound Archive of Australia	24,416	25,830	0	25,830
National Gallery of Australia	31,343	47,415	0	47,415
National Library of Australia	50,078	61,399	0	61,399
National Museum of Australia	39,375	43,365	0	43,365
National Portrait Gallery of Australia	11,037	11,002	0	11,002
Old Parliament House	15,350	18,573	0	18,573
Screen Australia	13,983	11,394	0	11,394
Special Broadcasting Corporation Services	281,598	280,058	0	280,058
<b>Total third party payments</b>	<b>1,735,754</b>	<b>1,803,499</b>	<b>0</b>	<b>1,803,499</b>

- (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) *Appropriation Act (No. 2) 2017–2018*.
- (e) 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.
- (f) Amounts credited to the special accounts from annual appropriations.
- (g) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

*Department of Communications and the Arts Additional Estimates Statements*

- (h) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.  
 (i) Proposed Additional Estimates 2017–18 column includes a reallocation from Appropriation Receipts to Non-appropriation Receipts to correctly reflect the classification of the receipts.

Prepared on a resourcing (i.e. appropriations available) basis. 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: Department of Communications and Arts 2017–18 measures since Budget (a)**

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Expense measures</b>					
Broadcasting and Content Reform Package—additional funding	1.1				
Administered expenses		2,000	7,200	9,200	4,000
<b>Total</b>		<b>2,000</b>	<b>7,200</b>	<b>9,200</b>	<b>4,000</b>
Creative Partnerships Australia—continuation	2.1				
Administered expenses		0	1,780	1,810	1,841
<b>Total</b>		<b>0</b>	<b>1,780</b>	<b>1,810</b>	<b>1,841</b>
Regional Broadband Scheme—revisions and changed start date	1.1				
Administered expenses		(370,000)	(54,268)	(25,871)	(30,165)
<b>Total</b>		<b>(370,000)</b>	<b>(54,268)</b>	<b>(25,871)</b>	<b>(30,165)</b>
<b>Total expense measures</b>					
Administered		(368,000)	(45,288)	(14,861)	(24,324)
<b>Total</b>	All	<b>(368,000)</b>	<b>(45,288)</b>	<b>(14,861)</b>	<b>(24,324)</b>

Prepared on a Government Financial Statistics (fiscal) basis

- (a) For details on measures, refer to the 2017–18 Mid-Year Economic and Fiscal Outlook statement.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Communications and the Arts 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
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Broadcasting and content reform Package	1.1	2,000	7,200	9,200	4,000
Changes in parameters	1.1	25	19	(39)	(84)
Other Variation—NBN Loan (a)	1.1	0	546,034	(13,886)	0
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>2,025</b>	<b>553,253</b>	<b>(4,725)</b>	<b>3,916</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
Transfer of lease funding	1.1	638	959	993	1,028
Commonwealth Redress Scheme (b)	1.1	0	(256)	(571)	(743)
Changes in parameters	1.1	0	76	0	0
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>638</b>	<b>779</b>	<b>422</b>	<b>285</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>2,663</b>	<b>554,032</b>	<b>(4,303)</b>	<b>4,201</b>
<b>Changes to Administered Resourcing—Other</b>					
Regional Broadband Scheme—revisions and changed start date	1.1	(370,000)	(54,268)	(25,871)	(30,165)
<b>Net impact on Administered Resourcing—Other for Outcome 1</b>		<b>(370,000)</b>	<b>(54,268)</b>	<b>(25,871)</b>	<b>(30,165)</b>
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Creative Partnerships Australia—continuation (c)	2.1	0	1,780	1,810	1,841
Changes in parameters	2.1	16	92	31	(5)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>16</b>	<b>1,872</b>	<b>1,841</b>	<b>1,836</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
Transfer of lease funding	2.1	230	346	358	370
Changes in parameters	2.1	0	20	0	0
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>230</b>	<b>366</b>	<b>358</b>	<b>370</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>246</b>	<b>2,238</b>	<b>2,199</b>	<b>2,206</b>

- (a) Reflects changes to the NBN Loan schedule only. There is no increase to the overall loan.
- (b) The lead entity for the measure *Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse—additional funding* is the Department of Social Services. The measure description appears in the 2017–18 MYEFO under the Social Services Portfolio.
- (c) The Government will provide \$3.9 million per annum to Creative Partnerships Australia from 2018–19 with funding redirected from within the Department and from the Australia Council.

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Communications and the Arts through Appropriation Bill No. 3.

**Table 1.4: Appropriation Bill (No. 3) 2017–18**

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services	177,258	247,995	250,020	2,025	0
<b>Outcome 2</b>					
Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression	244,703	216,520	216,536	16	0
<b>Total administered</b>	<b>421,961</b>	<b>464,515</b>	<b>466,556</b>	<b>2,041</b>	<b>0</b>
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services	95,132	88,081	88,719	638	0
<b>Outcome 2</b>					
Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression	17,448	18,788	19,018	230	0
<b>Total departmental</b>	<b>112,580</b>	<b>106,869</b>	<b>107,737</b>	<b>868</b>	<b>0</b>
<b>Total administered and departmental</b>	<b>534,541</b>	<b>571,384</b>	<b>574,293</b>	<b>2,909</b>	<b>0</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There have been no changes to the outcome or program structure for the Department since the 2017–18 Portfolio Budget Statements.

### 2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services.

**Outcome 1: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services.**

#### Linked programs

There have been no changes to the linked programs for the Department since the 2017–18 Portfolio Budget Statements.

#### Budgeted expenses for Outcome 1

This table 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**

<b>Outcome 1: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services.</b>					
	2016–17 Actual expenses	2017–18 Revised estimated expenses	2018–19 Forward estimate	2019–20 Forward estimate	2020–21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Digital Technologies and Communications</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Cadetship Program and Scholarship Program	0	0	5,200	5,200	0
Community Broadcasting Program	15,491	21,590	19,492	19,750	20,019
Consumer Representation Grants Program	2,230	2,261	2,298	2,326	2,365
Digital Television Switchover	9,795	11,096	11,265	7,784	0
Intellectual Property	248	250	250	250	250
International Organisation Contributions	4,100	3,817	3,712	3,734	3,839
Mobile Black Spot Program	41,089	98,292	29,616	26,003	0
Regional Equalisation Plan	1,000	0	0	0	0
Spectrum Pricing Transitional Support	0	6,199	6,199	6,199	6,199
Submarine Cable Project	250	0	0	0	0
Supporting Underrepresented Sports	0	7,500	7,500	7,500	7,500
Women's Safety Package	770	406	0	0	0
Special accounts					
Public Interest					
Telecommunications Services					
Special Account					
National Relay Service	29,300	33,500	33,500	33,500	33,500
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	33,371	34,100	24,100	24,100	24,100
Payments to Corporate Entities	1,317,688	1,323,738	1,319,206	1,342,589	1,363,594
Expenses not requiring appropriation in the Budget year (a)					
International Organisation					
Contributions	2,818	2,746	2,742	2,823	2,908
Regional Backbone Blackspots Program	12,482	8,033	8,033	8,033	8,033
Regional Broadband Scheme	0	0	535,000	698,989	759,835
<b>Administered total</b>	<b>1,740,632</b>	<b>1,823,528</b>	<b>2,278,113</b>	<b>2,458,780</b>	<b>2,502,142</b>
Departmental expenses					
Departmental appropriation (b)					
Special accounts	83,014	81,563	81,553	81,632	82,194
Public Interest					
Telecommunications Services					
Special Account					
Special Account	4,002	4,007	4,007	4,007	4,007
Expenses not requiring appropriation in the Budget year (a)					
	6,668	9,759	4,472	4,622	4,622
<b>Departmental total</b>	<b>93,684</b>	<b>95,329</b>	<b>90,032</b>	<b>90,261</b>	<b>90,823</b>
<b>Total expenses for program 1.1</b>	<b>1,834,316</b>	<b>1,918,857</b>	<b>2,368,145</b>	<b>2,549,041</b>	<b>2,592,965</b>



Department of Communications and the Arts Additional Estimates Statements

**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
<b>Outcome 1 Totals by appropriation type</b>					
<b>Administered expenses</b>					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	74,973	151,411	85,532	78,746	40,172
Special accounts	332,670	337,600	327,600	327,600	327,600
Payments to corporate entities	1,317,688	1,323,738	1,319,206	1,342,589	1,363,594
Expenses not requiring appropriation in the Budget year (a)	15,300	10,779	545,775	709,845	770,776
<b>Administered total</b>	<b>1,740,631</b>	<b>1,823,528</b>	<b>2,278,113</b>	<b>2,458,780</b>	<b>2,502,142</b>
<b>Departmental expenses</b>					
Departmental appropriation	83,014	81,563	81,553	81,632	82,194
Special accounts	4,002	4,007	4,007	4,007	4,007
Expenses not requiring appropriation in the Budget year (a)	6,668	9,759	4,472	4,622	4,622
<b>Departmental total</b>	<b>93,684</b>	<b>95,329</b>	<b>90,032</b>	<b>90,261</b>	<b>90,823</b>
<b>Total expenses for Outcome 1</b>	<b>1,834,315</b>	<b>1,918,857</b>	<b>2,368,145</b>	<b>2,549,041</b>	<b>2,592,965</b>

	2016-17	2017-18
<b>Average staffing level (number)</b>	398	405

- (a) Expenses not requiring appropriation in the Budget year are made up of issuing indefeasible rights of use, depreciation expenses, amortisation expenses, foreign exchange, inventory expenses and audit fees.
- (b) Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No.1) and 'Revenue from independent sources (Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013)

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

**Programs for which Treasury is appropriated under the Federal Financial Relations framework**

	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
Annual administered expenses: <i>National Partnership for WiFi and Mobile Coverage on Trains</i>	0	5,000	5,000	2,000	0
<b>Total program expenses</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>2,000</b>	<b>0</b>

**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 Department'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 Department's 2016-17 Annual Report.

## 2.3 Budgeted expenses and performance for Outcome 2

**Outcome 2: Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression**

### Budgeted expenses for Outcome 2

This table 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 2.2.2 Budgeted expenses for Outcome 2**

**Outcome 2: Participation in, and access to Australia's arts and culture through developing and supporting cultural expression.**

	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
<b>Program 2.1: Arts and Cultural Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	241,970	214,523	201,759	179,456	177,860
Special accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to Corporate Entities	418,066	439,160	439,265	441,360	436,011
Expenses not requiring appropriation in the Budget year (a)	1,746	1,605	1,638	1,627	1,616
<b>Administered total</b>	<b>662,282</b>	<b>655,788</b>	<b>643,162</b>	<b>622,943</b>	<b>615,987</b>
Departmental expenses					
Departmental appropriation (b)	15,769	18,609	19,741	20,395	17,035
Special accounts					
Art Rental Special Account	4,176	3,500	3,600	3,350	3,350
Cultural Special Account	526	567	392	392	392
Indigenous Repatriation Special Account	848	1,668	1,495	1,495	1,495
Expenses not requiring appropriation in the Budget year (a)	313	253	255	255	0
<b>Departmental total</b>	<b>21,632</b>	<b>24,597</b>	<b>25,483</b>	<b>25,887</b>	<b>22,272</b>
<b>Total expenses for program 2.1</b>	<b>683,914</b>	<b>680,385</b>	<b>668,645</b>	<b>648,830</b>	<b>638,259</b>

Department of Communications and the Arts Additional Estimates Statements

**Table 2.2.2 Budgeted expenses for Outcome 2 (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
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	241,970	214,523	201,759	179,456	177,860
Special accounts	500	500	500	500	500
Payments to corporate entities	418,066	439,160	439,265	441,360	436,011
Expenses not requiring appropriation in the Budget year (a)	1,746	1,605	1,638	1,627	1,616
<b>Administered total</b>	<b>662,282</b>	<b>655,788</b>	<b>643,162</b>	<b>622,943</b>	<b>615,987</b>
Departmental expenses					
Departmental appropriation	15,769	18,609	19,741	20,395	17,035
Special accounts	5,550	5,735	5,487	5,237	5,237
Expenses not requiring appropriation in the Budget year (a)	313	253	255	255	0
<b>Departmental total</b>	<b>21,632</b>	<b>24,597</b>	<b>25,483</b>	<b>25,887</b>	<b>22,272</b>
<b>Total expenses for Outcome 2</b>	<b>683,914</b>	<b>680,385</b>	<b>668,645</b>	<b>648,830</b>	<b>638,259</b>
	2016-17	2017-18			
<b>Average staffing level (number)</b>	143	146			

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
- (b) Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No.1) and 'Revenue from independent sources (Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013)

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 2

There has been no change to the performance criteria for Outcome 2 resulting from decisions made since the 2017-18 Budget. The Department'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 Department'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 Department of Communications and the Arts.

**Table 3.1: Estimates of special account flows and balances**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Public Interest Telecommunications Services—Special Account s80 PGPA Act (A) and (D)	1					
<b>2017–18</b>		<b>26,711</b>	<b>354,307</b>	<b>(337,600)</b>	0	<b>43,418</b>
2016–17		35,952	318,677	(327,918)	0	26,711
National Cultural Heritage Account—s80 PGPA Act (A)	2					
<b>2017–18</b>		0	500	<b>(500)</b>	0	0
2016–17		448	52	(500)	0	0
Art Rental Special Account—s78 PGPA Act (D)	2					
<b>2017–18</b>		<b>986</b>	<b>3,250</b>	<b>(3,500)</b>	0	<b>736</b>
2016–17		900	4,262	(4,176)	0	986
Cultural Special Account—s20 PGPA Act (D)	2					
<b>2017–18</b>		<b>203</b>	<b>565</b>	<b>(567)</b>	0	<b>201</b>
2016–17		374	355	(526)	0	203
Indigenous Repatriation Special Account—s78 PGPA Act (D)	2					
<b>2017–18</b>		<b>1,542</b>	<b>650</b>	<b>(1,668)</b>	0	<b>524</b>
2016–17		0	2,390	(848)	0	1,542
<b>Total special accounts 2017–18 Budget estimate</b>		<b>29,442</b>	<b>359,272</b>	<b>(343,835)</b>	0	<b>44,879</b>
<i>Total special accounts 2016–17 actual</i>		37,674	325,736	(333,968)	0	29,442

(A) = Administered

(D) = Departmental

## **3.2 Budgeted financial statements**

### **3.2.1 Analysis of budgeted financial statements**

Since the 2017–18 Budget, the Department’s financial statements have changed as a result of measures identified in Section 1.3 and other variations in Section 1.4.

#### **Departmental Financial Statements**

The Department is budgeting for an operating surplus in 2017–18 of \$6.3 million, after adjusting for depreciation expense. This is driven by the Department recording a non-cash gain relating to the transfer of the fitout for the Nishi building, Canberra, following the reassignment of the office lease from the Department of Industry, Innovation and Science. The increase in revenue from Government is also due to the Nishi building transfer, offset by a transfer of funding to the Productivity Commission relating to the reassignment of an office lease at 4 National Circuit, Canberra.

#### **Administered Financial Statements**

The changes in Administered expense since Budget 2017–18 reflect the impact from the Broadcasting and Content Reform package, the continuation of funding for Creative Partnership Australia and the impact of deferring the start date of the Regional Broadband Scheme (RBS) to 1 July 2018.

### 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
<b>EXPENSES</b>					
Employee benefits	70,813	71,160	72,733	72,787	73,687
Suppliers	34,469	36,765	35,437	35,424	35,230
Grants	3,416	1,736	2,912	3,504	0
Depreciation and amortisation	4,964	5,021	4,367	4,367	4,112
Finance costs	41	62	66	66	66
Write-down and impairment of assets	1,406	0	0	0	0
Losses from asset sales	207	5,182	0	0	0
<b>Total expenses</b>	<b>115,316</b>	<b>119,926</b>	<b>115,515</b>	<b>116,148</b>	<b>113,095</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of Goods and rendering of services	4,368	5,059	5,359	5,259	5,259
Other revenue	1,322	0	0	0	0
<b>Total own-source revenue</b>	<b>5,690</b>	<b>5,059</b>	<b>5,359</b>	<b>5,259</b>	<b>5,259</b>
<b>Gains</b>					
Other	457	16,983	488	488	488
<b>Total gains</b>	<b>457</b>	<b>16,983</b>	<b>488</b>	<b>488</b>	<b>488</b>
<b>Total own-source income</b>	<b>6,147</b>	<b>22,042</b>	<b>5,847</b>	<b>5,747</b>	<b>5,747</b>
<b>Net cost of / (contribution by) services</b>	<b>(109,169)</b>	<b>(97,884)</b>	<b>(109,668)</b>	<b>(110,401)</b>	<b>(107,348)</b>
Revenue from Government	108,851	104,179	105,301	106,034	103,236
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(318)</b>	<b>6,295</b>	<b>(4,367)</b>	<b>(4,367)</b>	<b>(4,112)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(318)</b>	<b>6,295</b>	<b>(4,367)</b>	<b>(4,367)</b>	<b>(4,112)</b>
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>4,646</b>	<b>11,316</b>	0	0	0
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	4,964	5,021	4,367	4,367	4,112
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(318)</b>	<b>6,295</b>	<b>(4,367)</b>	<b>(4,367)</b>	<b>(4,112)</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	3,398	3,398	3,398	3,398	3,398
Trade and other receivables	23,272	19,417	19,163	18,502	18,502
<b>Total financial assets</b>	<b>26,670</b>	<b>22,815</b>	<b>22,561</b>	<b>21,900</b>	<b>21,900</b>
<b>Non-financial assets</b>					
Land and buildings	3,457	3,333	3,348	3,356	3,372
Property, plant and equipment	4,306	15,292	15,199	15,103	15,133
Intangibles	7,423	6,560	5,969	5,395	4,825
Heritage and Cultural Assets	36,420	36,274	36,126	35,978	35,978
Other non-financial assets	1,576	1,608	1,586	1,586	1,586
<b>Total non-financial assets</b>	<b>53,182</b>	<b>63,067</b>	<b>62,228</b>	<b>61,418</b>	<b>60,894</b>
<b>Total assets</b>	<b>79,852</b>	<b>85,882</b>	<b>84,789</b>	<b>83,318</b>	<b>82,794</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,119	2,913	2,882	2,961	2,961
Grants	77	77	77	77	77
Other payables	3,451	525	419	419	419
<b>Total payables</b>	<b>6,647</b>	<b>3,515</b>	<b>3,378</b>	<b>3,457</b>	<b>3,457</b>
<b>Provisions</b>					
Employee provisions	23,656	25,496	25,869	25,869	25,869
Other provisions	2,437	0	0	0	0
<b>Total provisions</b>	<b>26,093</b>	<b>25,496</b>	<b>25,869</b>	<b>25,869</b>	<b>25,869</b>
<b>Total liabilities</b>	<b>32,740</b>	<b>29,011</b>	<b>29,247</b>	<b>29,326</b>	<b>29,326</b>
<b>Net assets</b>	<b>47,112</b>	<b>56,871</b>	<b>55,542</b>	<b>53,992</b>	<b>53,468</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	66,423	69,981	73,531	77,088	80,676
Reserves	7,439	7,439	7,439	7,439	7,439
Accumulated deficit	(26,750)	(20,549)	(25,428)	(30,535)	(34,647)
<b>Total parent entity interest</b>	<b>47,112</b>	<b>56,871</b>	<b>55,542</b>	<b>53,992</b>	<b>53,468</b>
<b>Total Equity</b>	<b>47,112</b>	<b>56,871</b>	<b>55,542</b>	<b>53,992</b>	<b>53,468</b>

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	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2017</b>				
Balance carried forward from previous period	(26,750)	7,439	66,423	47,112
<b>Adjusted opening balance</b>	<b>(26,750)</b>	<b>7,439</b>	<b>66,423</b>	<b>47,112</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	6,295	0	0	6,295
<b>Total comprehensive income</b>	<b>6,295</b>	<b>0</b>	<b>0</b>	<b>6,295</b>
of which:				
Attributable to the Australian Government	6,295	0	0	0
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	0	0	3,558	3,558
Other	(94)	0	0	(94)
<b>Sub-total transactions with owners</b>	<b>(94)</b>	<b>0</b>	<b>3,558</b>	<b>3,464</b>
<b>Estimated closing balance as at 30 June 2018</b>	<b>(20,549)</b>	<b>7,439</b>	<b>69,981</b>	<b>56,871</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(20,549)</b>	<b>7,439</b>	<b>69,981</b>	<b>56,871</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	116,356	108,060	105,564	106,695	103,236
Sale of goods and rendering of services	6,009	5,067	5,362	5,259	5,259
Net GST received	3,362	4	0	0	0
Other	1,404	0	0	0	0
<b>Total cash received</b>	<b>127,131</b>	<b>113,131</b>	<b>110,926</b>	<b>111,954</b>	<b>108,495</b>
<b>Cash used</b>					
Employees	73,011	70,553	72,360	72,787	73,687
Suppliers	43,029	40,992	35,904	35,957	34,808
Other	3,673	1,586	2,662	3,210	0
s74 Retained Revenue Receipts transferred to OPA	6,261	0	0	0	0
<b>Total cash used</b>	<b>125,974</b>	<b>113,131</b>	<b>110,926</b>	<b>111,954</b>	<b>108,495</b>
<b>Net cash from / (used by) operating activities</b>	<b>1,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	20	0	0	0	0
<b>Total cash received</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash used</b>					
Purchase of buildings	771	0	0	0	0
Purchase of property, plant, equipment and intangibles	3,853	3,558	3,550	3,557	3,588
<b>Total cash used</b>	<b>4,624</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>
<b>Net cash from / (used by) investing activities</b>	<b>(4,604)</b>	<b>(3,558)</b>	<b>(3,550)</b>	<b>(3,557)</b>	<b>(3,588)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Department Capital Budget	4,341	3,558	3,550	3,557	3,588
Net Transfer of OPA	2,186	0	0	0	0
<b>Total cash received</b>	<b>6,527</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>
<b>Cash used</b>					
Transfer special account balance	1,741	0	0	0	0
<b>Total cash used</b>	<b>1,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net cash from / (used by) financing activities</b>	<b>4,786</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cash and cash equivalents at the beginning of the reporting period	2,059	3,398	3,398	3,398	3,398
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>3,398</b>	<b>3,398</b>	<b>3,398</b>	<b>3,398</b>	<b>3,398</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Bill 1 (DCB) (a)	3,579	3,558	3,550	3,557	3,588
Equity injections—Bill 2	150	0	0	0	0
<b>Total new capital appropriations</b>	<b>3,729</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>
<b>Provided for:</b>					
Purchase of non-financial assets	4,341	3,558	3,550	3,557	3,588
<b>Total Items</b>	<b>4,341</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation—DCB (a)	4,341	3,558	3,550	3,557	3,588
<b>TOTAL AMOUNT SPENT</b>	<b>4,341</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	4,341	3,558	3,550	3,557	3,588
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>4,341</b>	<b>3,558</b>	<b>3,550</b>	<b>3,557</b>	<b>3,588</b>

Prepared on Australian Accounting Standards basis

(a) Departmental Capital Budget (DCB).

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

	Land and Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2017</b>					
Gross book value	7,086	5,895	36,657	14,991	64,629
Accumulated depreciation/amortisation and impairment	(3,629)	(1,589)	(237)	(7,568)	(13,023)
<b>Opening net book balance</b>	<b>3,457</b>	<b>4,306</b>	<b>36,420</b>	<b>7,423</b>	<b>51,606</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase—appropriation ordinary annual services	796	1,944	0	818	3,558
Assets transferred (a)	0	16,498	0	0	16,498
<b>Total additions</b>	<b>796</b>	<b>18,442</b>	<b>0</b>	<b>818</b>	<b>20,056</b>
<b>Other movements</b>					
Disposals	0	(5,182)	0	0	(5,182)
Depreciation/amortisation expense	(920)	(2,274)	(146)	(1,681)	(5,021)
<b>Total other movements</b>	<b>(920)</b>	<b>(7,456)</b>	<b>(146)</b>	<b>(1,681)</b>	<b>(10,203)</b>
<b>As at 30 June 2018</b>					
Gross book value	7,882	19,155	36,657	15,809	79,503
Accumulated depreciation/amortisation and impairment	(4,549)	(3,863)	(383)	(9,249)	(18,044)
<b>Closing net book balance</b>	<b>3,333</b>	<b>15,292</b>	<b>36,274</b>	<b>6,560</b>	<b>61,459</b>

Prepared on Australian Accounting Standards basis.

(a) Recognition of the fitout for the Nishi building, transferred from the Department of Industry, Innovation and Science.

**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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	355,723	360,091	349,872	350,160	350,543
Subsidies	0	6,199	541,199	705,188	766,034
Grants	294,080	333,520	255,607	226,208	185,551
Depreciation and amortisation	9,855	9,638	9,671	9,660	9,649
Payments to corporate entities	1,735,754	1,762,898	1,758,471	1,783,949	1,799,605
Other expenses	7,503	6,970	6,455	6,558	6,748
<b>Total expenses administered on behalf of Government</b>	<b>2,402,915</b>	<b>2,479,316</b>	<b>2,921,275</b>	<b>3,081,723</b>	<b>3,118,130</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	4,294	0	0	0	0
Interest	2,560	97,177	501,135	719,616	764,501
Dividends	50,100	111,500	65,600	89,000	95,000
Rental income	4,539	1,529	1,529	1,529	1,529
Other revenue	6,173	3,501	2,805	2,539	2,297
<b>Total non-taxation revenue</b>	<b>67,666</b>	<b>213,707</b>	<b>571,069</b>	<b>812,684</b>	<b>863,327</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>67,666</b>	<b>213,707</b>	<b>571,069</b>	<b>812,684</b>	<b>863,327</b>
<b>Gains</b>					
Other gains	0	0	0	28,989	29,835
<b>Total gains administered on behalf of Government</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,989</b>	<b>29,835</b>
<b>Total own-source income administered on behalf of Government</b>	<b>67,666</b>	<b>213,707</b>	<b>571,069</b>	<b>841,673</b>	<b>893,162</b>
<b>Net cost of/(contribution by) services</b>	<b>2,335,249</b>	<b>2,265,609</b>	<b>2,350,206</b>	<b>2,240,050</b>	<b>2,224,968</b>
<b>Surplus/(deficit) before income tax</b>	<b>(2,335,249)</b>	<b>(2,265,609)</b>	<b>(2,350,206)</b>	<b>(2,240,050)</b>	<b>(2,224,968)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(2,335,249)</b>	<b>(2,265,609)</b>	<b>(2,350,206)</b>	<b>(2,240,050)</b>	<b>(2,224,968)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(2,335,249)</b>	<b>(2,265,609)</b>	<b>(2,350,206)</b>	<b>(2,240,050)</b>	<b>(2,224,968)</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	26,711	26,711	26,711	26,711	26,711
Trade and other receivables	105,778	8,969,193	16,712,223	19,392,009	86,231
Other investments	29,293,211	31,349,376	31,360,445	31,364,680	31,395,892
Other financial assets	20	0	0	0	0
<b>Total financial assets</b>	<b>29,425,720</b>	<b>40,345,280</b>	<b>48,099,379</b>	<b>50,783,400</b>	<b>31,508,834</b>
<b>Non-financial assets</b>					
Land and buildings	58,110	58,141	58,113	58,092	58,092
Property, plant and equipment	156,135	148,102	140,069	132,036	124,003
Other non-financial assets	2,875	4,443	6,106	6,187	6,272
<b>Total non-financial assets</b>	<b>217,120</b>	<b>210,686</b>	<b>204,288</b>	<b>196,315</b>	<b>188,367</b>
<b>Total assets administered on behalf of Government</b>	<b>29,642,840</b>	<b>40,555,966</b>	<b>48,303,667</b>	<b>50,979,715</b>	<b>31,697,201</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	335,349	335,350	335,350	335,350	335,350
Grants	39,452	39,452	39,452	39,452	39,452
Other payables	21,376	21,375	21,375	21,375	21,375
<b>Total payables</b>	<b>396,177</b>	<b>396,177</b>	<b>396,177</b>	<b>396,177</b>	<b>396,177</b>
<b>Total liabilities administered on behalf of Government</b>	<b>396,177</b>	<b>396,177</b>	<b>396,177</b>	<b>396,177</b>	<b>396,177</b>
<b>Net assets/(liabilities)</b>	<b>29,246,663</b>	<b>40,159,789</b>	<b>47,907,490</b>	<b>50,583,538</b>	<b>31,301,024</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	4,257	4,161	4,161	4,161	4,161
Interest	1,580	95,391	500,746	719,487	764,501
Dividends	50,100	72,500	71,800	77,300	92,000
Net GST received	48,078	0	0	0	0
Other	1,321	4,219	3,170	2,668	2,297
<b>Total cash received</b>	<b>105,336</b>	<b>176,271</b>	<b>579,877</b>	<b>803,616</b>	<b>862,959</b>
<b>Cash used</b>					
Grants	293,308	333,520	255,607	226,208	185,551
Subsidies paid	0	6,199	6,199	35,188	36,034
Suppliers	371,116	360,093	349,872	350,160	350,505
Payments to corporate entities	1,735,754	1,762,898	1,758,471	1,783,949	1,806,739
Other	7,306	6,865	6,451	6,639	6,833
<b>Total cash used</b>	<b>2,407,484</b>	<b>2,469,575</b>	<b>2,376,600</b>	<b>2,402,144</b>	<b>2,385,662</b>
<b>Net cash from / (used by) operating activities</b>	<b>(2,302,148)</b>	<b>(2,293,304)</b>	<b>(1,796,723)</b>	<b>(1,598,528)</b>	<b>(1,522,703)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	20,000	20,000	20,000	20,000	19,308,778
Transfers from other entities	23,388	0	0	0	0
<b>Total cash received</b>	<b>43,388</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>19,308,778</b>
<b>Cash used</b>					
Corporate Commonwealth entity investments	7,224,746	40,601	42,490	36,088	31,212
Loans to corporate entities	0	8,842,744	7,768,898	2,688,065	0
Investments	1,649	1,636	1,610	1,606	1,616
<b>Total cash used</b>	<b>7,226,395</b>	<b>8,884,981</b>	<b>7,812,998</b>	<b>2,725,759</b>	<b>32,828</b>
<b>Net cash from / (used by) investing activities</b>	<b>(7,183,007)</b>	<b>(8,864,981)</b>	<b>(7,792,998)</b>	<b>(2,705,759)</b>	<b>19,275,950</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	217,744	241,607	231,646	260,635	261,443
<b>Total cash received</b>	<b>217,744</b>	<b>241,607</b>	<b>231,646</b>	<b>260,635</b>	<b>261,443</b>
<b>Net cash from/(used by) financing activities</b>	<b>217,744</b>	<b>241,607</b>	<b>231,646</b>	<b>260,635</b>	<b>261,443</b>
<b>Net increase/(decrease) in cash held</b>	<b>(9,267,411)</b>	<b>(10,916,678)</b>	<b>(9,358,075)</b>	<b>(4,043,652)</b>	<b>18,014,690</b>

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	36,400	26,711	26,711	26,711	26,711
Cash from Official Public Account for:					
- Appropriations	395,098	466,706	388,093	359,166	319,096
- Payments to Corporate Commonwealth Entities	8,960,500	1,803,499	1,800,961	1,820,037	1,837,951
- Loans to Corporate Commonwealth Entities	0	8,842,744	7,768,898	2,688,065	0
- Special Appropriations	51	0	0	0	0
- GST drawdown from Finance	49,878	0	0	0	0
<b>Total cash from Official Public Account</b>	<b>9,405,527</b>	<b>11,112,949</b>	<b>9,957,952</b>	<b>4,867,268</b>	<b>2,157,047</b>
Cash to Official Public Account for:					
- Dividends	50,100	72,500	71,800	77,300	92,000
- Loan Repayments	21,580	115,371	520,746	739,487	20,073,279
- Other Receipts	28,001	8,380	7,331	6,829	6,458
GST payments to Finance	48,124	0	0	0	0
<b>Total cash to Official Public Account</b>	<b>147,805</b>	<b>196,251</b>	<b>599,877</b>	<b>823,616</b>	<b>20,171,737</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>26,711</b>	<b>26,711</b>	<b>26,711</b>	<b>26,711</b>	<b>26,711</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Schedule of administered capital budget (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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Act 1 and Bill 3 (ACB)	1,649	1,636	1,610	1,606	1,616
Administered Assets and Liabilities—Act 2 and Bill 4	8,325,647	8,842,744	7,768,898	2,668,055	0
<b>Total new capital appropriations</b>	<b>8,327,296</b>	<b>8,844,380</b>	<b>7,770,508</b>	<b>2,669,661</b>	<b>1,616</b>
<i>Provided for:</i>					
Purchase of non-financial assets	1,649	1,636	1,610	1,606	1,616
Other Items	7,190,000	8,842,744	7,768,898	2,668,055	0
<b>Total Items</b>	<b>7,191,649</b>	<b>8,844,380</b>	<b>7,770,508</b>	<b>2,669,661</b>	<b>1,616</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation—ACB	1,649	1,636	1,610	1,606	1,616
<b>TOTAL AMOUNT SPENT</b>	<b>1,649</b>	<b>1,636</b>	<b>1,610</b>	<b>1,606</b>	<b>1,616</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	1,649	1,636	1,610	1,606	1,616
<b>Total cash used to acquire assets</b>	<b>1,649</b>	<b>1,636</b>	<b>1,610</b>	<b>1,606</b>	<b>1,616</b>

Prepared on Australian Accounting Standards basis.



**Table 3.12: Statement of administered asset movements (2017–18 Budget year)**

	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2017</b>			
Gross book value	60,993	174,031	<b>235,024</b>
Accumulated depreciation/amortisation and impairment	(2,883)	(10,117)	<b>(13,000)</b>
<b>Opening net book balance</b>	<b>58,110</b>	<b>163,914</b>	<b>222,024</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
From acquisition of entities or operations (including restructuring)	1,636	0	<b>1,636</b>
<b>Total additions</b>	<b>1,636</b>	<b>0</b>	<b>1,636</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(1,605)	(10,117)	<b>(11,722)</b>
<b>Total other movements</b>	<b>(1,605)</b>	<b>(10,117)</b>	<b>(11,722)</b>
<b>As at 30 June 2018</b>			
Gross book value	62,629	174,031	<b>236,660</b>
Accumulated depreciation/amortisation and impairment	(4,488)	(20,234)	<b>(24,722)</b>
<b>Closing net book balance</b>	<b>58,141</b>	<b>153,797</b>	<b>211,938</b>

Prepared on Australian Accounting Standards basis.



# **Australian Communications and Media Authority**

## **Entity Additional Estimates Statements**



# Australian Communications and Media Authority

<b>Section 1: Entity overview and resources .....</b>	<b>45</b>
1.1 Strategic direction statement .....	45
1.2 Entity resource statement.....	46
1.3 Entity measures .....	48
1.4 Additional estimates, resourcing and variations to outcomes .....	49
1.5 Breakdown of additional estimates by appropriation bill .....	50
<b>Section 2: Revisions to outcomes and planned performance .....</b>	<b>51</b>
2.1 Changes to outcome and program structures.....	51
2.2 Budgeted expenses and performance for Outcome 1 .....	51
<b>Section 3: Special account flows and budgeted financial statements.....</b>	<b>54</b>
3.1 Special account flows.....	54
3.2 Budgeted financial statements .....	55



# **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 2017–18
	2016–17 \$'000	2017–18 \$'000	2017–18 \$'000	2017–18 \$'000
<b>Departmental</b>				
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
<b>Total departmental annual appropriations</b>	<b>107,402</b>	<b>111,718</b>	<b>2,090</b>	<b>113,808</b>
<b>Special accounts (d)</b>				
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
<b>Total special accounts</b>	<b>15,707</b>	<b>10,721</b>	<b>195</b>	<b>10,916</b>
<i>less departmental appropriations drawn from annual appropriations credited to special accounts</i>	(15,707)	(10,721)	0	(10,712)
<b>Total departmental resourcing</b>	<b>107,402</b>	<b>111,718</b>	<b>2,285</b>	<b>114,003</b>
<b>Administered</b>				
Annual appropriations—ordinary annual services (a)	6,300	4,896	3,260	8,156
S74 retained revenue receipts (b)	0	406	0	406
<b>Total administered annual appropriations</b>	<b>6,300</b>	<b>5,302</b>	<b>3,260</b>	<b>8,562</b>
Administered special appropriations	300	5,100	0	5,100
<b>Total administered special appropriations</b>	<b>300</b>	<b>5,100</b>	<b>0</b>	<b>5,100</b>
<b>Special accounts (d)</b>				
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
<b>Total special account receipts</b>	<b>1,228</b>	<b>5,302</b>	<b>8,372</b>	<b>13,674</b>
<i>less administered appropriations drawn from annual appropriations credited to special accounts</i>	(1,228)	(5,302)	(3,260)	(8,562)
<b>Total administered resourcing</b>	<b>6,600</b>	<b>10,402</b>	<b>8,372</b>	<b>18,774</b>
<b>Total resourcing for ACMA</b>	<b>114,002</b>	<b>122,120</b>	<b>10,657</b>	<b>132,777</b>



*Australian Communications and Media Authority Additional Estimates Statement*

	Actual 2016–17	2017–18
<b>Average staffing level (number)</b>	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
<b>Revenue measures</b>					
National Broadband Network- enhanced consumer experience	1.2				
Administered		0	1,513	4,152	3,036
<b>Total</b>		<b>0</b>	<b>1,513</b>	<b>4,152</b>	<b>3,036</b>
Regional Broadband Scheme—revisions and changed start date	1.1				
Administered		(410,000)	(25,000)	(25,000)	(30,000)
<b>Total</b>		<b>(410,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(30,000)</b>
<b>Total revenue measures</b>					
Administered		(410,000)	(23,487)	(20,848)	(26,964)
<b>Total</b>		<b>(410,000)</b>	<b>(23,487)</b>	<b>(20,848)</b>	<b>(26,964)</b>
<b>Expense measures</b>					
Broadcast and Content Reform Package—additional funding	1.2				
Administered		0	16,000	16,000	16,000
Departmental		0	711	712	577
<b>Total</b>		<b>0</b>	<b>16,711</b>	<b>16,712</b>	<b>16,577</b>
National Broadband Network- enhanced consumer experience	1.2				
Departmental		1,513	4,117	3,036	0
<b>Total</b>		<b>1,513</b>	<b>4,117</b>	<b>3,036</b>	<b>0</b>
<b>Total expense measures</b>					
Administered		0	16,000	16,000	16,000
Departmental		1,513	4,828	3,748	577
<b>Total</b>		<b>1,513</b>	<b>20,828</b>	<b>19,748</b>	<b>16,577</b>
<b>Capital measures</b>					
National Broadband Network- enhanced consumer experience	1.2				
Departmental capital		0	35	0	0
<b>Total</b>		<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>
<b>Total capital measures</b>					
Departmental		0	35	0	0
<b>Total</b>		<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>

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
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
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
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>3,260</b>	<b>17,540</b>	<b>16,000</b>	<b>16,000</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
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
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>1,077</b>	<b>4,430</b>	<b>3,315</b>	<b>240</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>4,337</b>	<b>21,970</b>	<b>19,315</b>	<b>16,240</b>
<b>Changes to Administered revenue</b>					
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
<b>Net impact on revenue for Outcome 1 (administered)</b>		<b>(411,142)</b>	<b>(24,629)</b>	<b>(21,990)</b>	<b>(28,106)</b>

(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
<b>Administered items</b>					
<b>Outcome 1</b> —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
<b>Total administered</b>	<b>6,600</b>	<b>4,896</b>	<b>8,156</b>	<b>3,260</b>	<b>0</b>
<b>Departmental programs</b>					
<b>Outcome 1</b> —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
<b>Total departmental</b>	<b>88,290</b>	<b>88,262</b>	<b>89,339</b>	<b>1,077</b>	<b>0</b>
<b>Total administered and departmental</b>	<b>94,890</b>	<b>93,158</b>	<b>97,495</b>	<b>4,337</b>	<b>0</b>

## 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**

<b>Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice</b>					
	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
<b>Program 1.1: Communications, regulation, planning and licensing</b>					
Administered expenses					
Ordinary annual services ( <i>Appropriation Act No. 1 and Bill No. 3</i> )	0	50	50	29,039	29,885
<b>Administered total</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>29,039</b>	<b>29,885</b>
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
<b>Departmental total</b>	<b>43,608</b>	<b>45,318</b>	<b>45,140</b>	<b>45,186</b>	<b>43,692</b>
<b>Total expenses for program 1.1</b>	<b>43,608</b>	<b>45,368</b>	<b>45,190</b>	<b>74,225</b>	<b>73,577</b>

**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
<b>Program 1.2: Consumer safeguards, education and information</b>					
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
<b>Administered total</b>	<b>0</b>	<b>300</b>	<b>16,300</b>	<b>16,300</b>	<b>16,300</b>
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
<b>Departmental total</b>	<b>38,961</b>	<b>38,901</b>	<b>41,075</b>	<b>41,116</b>	<b>39,775</b>
<b>Total expenses for program 1.2</b>	<b>38,961</b>	<b>39,201</b>	<b>57,375</b>	<b>57,416</b>	<b>56,075</b>
<b>Program 1.3: Office of the eSafety Commissioner</b>					
Administered expenses					
Special accounts					
Appropriation receipts	1,273	8,156	6,921	5,381	5,381
Non-Appropriation receipts	0	406	0	0	0
<b>Administered total</b>	<b>1,273</b>	<b>8,562</b>	<b>6,921</b>	<b>5,381</b>	<b>5,381</b>
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
<b>Departmental total</b>	<b>11,915</b>	<b>10,621</b>	<b>10,308</b>	<b>10,249</b>	<b>10,328</b>
<b>Total expenses for program 1.3</b>	<b>13,188</b>	<b>19,183</b>	<b>17,229</b>	<b>15,630</b>	<b>15,709</b>
<b>Outcome 1 Totals by appropriation type</b>					
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
<b>Administered total</b>	<b>1,273</b>	<b>8,912</b>	<b>23,271</b>	<b>50,720</b>	<b>51,566</b>
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
<b>Departmental total</b>	<b>94,483</b>	<b>94,840</b>	<b>96,523</b>	<b>96,551</b>	<b>93,795</b>
<b>Total expenses for Outcome 1</b>	<b>95,756</b>	<b>103,752</b>	<b>119,794</b>	<b>147,271</b>	<b>145,361</b>
	2016–17	2017–18			
<b>Average staffing level (number)</b>	389	421			

*Australian Communications and Media Authority Additional Estimates Statement*

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)						
<b>2017–18</b>	<b>1</b>	<b>195</b>	<b>50</b>	<b>(50)</b>	<b>0</b>	<b>195</b>
2016–17		195	0	0	0	195
Online Safety Special Account—s.72, <i>Enhancing Online Safety Act 2015</i> (A) and (D)						
<b>2017–18</b>	<b>1</b>	<b>5,112</b>	<b>19,283</b>	<b>(24,395)</b>	<b>0</b>	<b>0</b>
2016–17		3,449	12,063	(10,400)	0	5,112
<b>Total special accounts</b>						
<b>2017–18 Budget estimate</b>		<b>5,307</b>	<b>19,333</b>	<b>(24,445)</b>	<b>0</b>	<b>195</b>
<i>Total special accounts</i>						
2016–17 actual		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
<b>EXPENSES</b>					
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
<b>Total expenses</b>	<b>94,483</b>	<b>94,840</b>	<b>96,523</b>	<b>96,551</b>	<b>93,795</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	50	900	900	900	900
Other revenue	1,423	2,549	0	0	0
<b>Total own-source revenue</b>	<b>1,473</b>	<b>3,449</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>Gains</b>					
Other gains	81	0	0	0	0
<b>Total gains</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total own-source income</b>	<b>1,554</b>	<b>3,449</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>Net cost of / (contribution by) services</b>	<b>(92,929)</b>	<b>(91,391)</b>	<b>(95,623)</b>	<b>(95,651)</b>	<b>(92,895)</b>
Revenue from Government	81,753	82,097	85,369	85,397	82,641
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,176)</b>	<b>(9,294)</b>	<b>(10,254)</b>	<b>(10,254)</b>	<b>(10,254)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(11,176)</b>	<b>(9,294)</b>	<b>(10,254)</b>	<b>(10,254)</b>	<b>(10,254)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>892</b>	<b>960</b>	<b>0</b>	<b>0</b>	<b>0</b>
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	12,068	10,254	10,254	10,254	10,254
<b>Total comprehensive income/(loss) —as per the statement of comprehensive income</b>	<b>(11,176)</b>	<b>(9,294)</b>	<b>(10,254)</b>	<b>(10,254)</b>	<b>(10,254)</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>28,767</b>	<b>28,767</b>	<b>28,767</b>	<b>28,767</b>	<b>28,767</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>49,936</b>	<b>48,592</b>	<b>45,286</b>	<b>41,692</b>	<b>38,152</b>
<b>Total assets</b>	<b>78,703</b>	<b>77,359</b>	<b>74,053</b>	<b>70,459</b>	<b>66,919</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
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
<b>Total payables</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>
<b>Interest bearing liabilities</b>					
Other interest bearing liabilities	2,398	2,398	2,398	2,398	2,398
<b>Total interest bearing liabilities</b>	<b>2,398</b>	<b>2,398</b>	<b>2,398</b>	<b>2,398</b>	<b>2,398</b>
<b>Provisions</b>					
Employee provisions	16,872	16,872	16,872	16,872	16,872
Other provisions	2,575	2,575	2,575	2,575	2,575
<b>Total provisions</b>	<b>19,447</b>	<b>19,447</b>	<b>19,447</b>	<b>19,447</b>	<b>19,447</b>
<b>Total liabilities</b>	<b>28,682</b>	<b>28,682</b>	<b>28,682</b>	<b>28,682</b>	<b>28,682</b>
<b>Net assets</b>	<b>50,021</b>	<b>48,677</b>	<b>45,371</b>	<b>41,777</b>	<b>38,237</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
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)
<b>Total parent entity interest</b>	<b>50,021</b>	<b>48,677</b>	<b>45,371</b>	<b>41,777</b>	<b>38,237</b>
<b>Total Equity</b>	<b>50,021</b>	<b>48,677</b>	<b>45,371</b>	<b>41,777</b>	<b>38,237</b>

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

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>79,406</b>	<b>85,546</b>	<b>86,269</b>	<b>86,297</b>	<b>83,541</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>84,374</b>	<b>84,586</b>	<b>86,269</b>	<b>86,297</b>	<b>83,541</b>
<b>Net cash from / (used by) operating activities</b>	<b>(4,968)</b>	<b>960</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
	0	0	0	0	0
<b>Total cash received</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	5,240	7,670	6,948	6,660	6,714
<b>Total cash used</b>	<b>5,240</b>	<b>7,670</b>	<b>6,948</b>	<b>6,660</b>	<b>6,714</b>
<b>Net cash from / (used by) investing activities</b>	<b>(5,240)</b>	<b>(7,670)</b>	<b>(6,948)</b>	<b>(6,660)</b>	<b>(6,714)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	7,662	6,710	6,948	6,660	6,714
<b>Total cash received</b>	<b>7,662</b>	<b>6,710</b>	<b>6,948</b>	<b>6,660</b>	<b>6,714</b>
<b>Cash used</b>					
Repayments of borrowings	(2,398)	0	0	0	0
Other	(24)	0	0	0	0
<b>Total cash used</b>	<b>(2,422)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net cash from / (used by) financing activities</b>	<b>10,084</b>	<b>6,710</b>	<b>6,948</b>	<b>6,660</b>	<b>6,714</b>
<b>Net increase/(decrease) in cash held</b>	<b>(240)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cash and cash equivalents at the beginning of the reporting period	1,708	1,468	1,468	1,468	1,468
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
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
<b>Total new capital appropriations</b>	<b>7,537</b>	<b>7,950</b>	<b>6,948</b>	<b>6,660</b>	<b>6,714</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
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
<b>TOTAL AMOUNT SPENT</b>	<b>9,739</b>	<b>7,670</b>	<b>6,948</b>	<b>6,660</b>	<b>6,714</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	9,739	7,670	6,948	6,660	6,714
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>9,739</b>	<b>7,670</b>	<b>6,948</b>	<b>6,660</b>	<b>6,714</b>

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
<b>As at 1 July 2017</b>					
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)
<b>Opening net book balance</b>	<b>7,190</b>	<b>15,068</b>	<b>4,362</b>	<b>21,656</b>	<b>48,276</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase—appropriation ordinary annual services (a)	0	1,069	5,211	1,390	7,670
<b>Total additions</b>	<b>0</b>	<b>1,069</b>	<b>5,211</b>	<b>1,390</b>	<b>7,670</b>
<b>Other movements</b>					
Depreciation/amortisation expense	0	(1,484)	(2,177)	(6,593)	(10,254)
<b>Total other movements</b>	<b>0</b>	<b>(1,484)</b>	<b>(2,177)</b>	<b>(6,593)</b>	<b>(10,254)</b>
<b>As at 30 June 2018</b>					
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)
<b>Closing net book balance</b>	<b>7,190</b>	<b>14,653</b>	<b>7,396</b>	<b>16,453</b>	<b>45,692</b>

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	2017–18 Revised budget	2018–19 Forward estimate	2019–20 Forward estimate	2020–21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
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
<b>Total expenses administered on behalf of Government</b>	<b>2,163</b>	<b>8,912</b>	<b>23,271</b>	<b>50,720</b>	<b>51,566</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	438,502	516,544	1,071,544	1,206,544	1,266,544
<b>Total taxation revenue</b>	<b>438,502</b>	<b>516,544</b>	<b>1,071,544</b>	<b>1,206,544</b>	<b>1,266,544</b>
<b>Non-taxation revenue</b>					
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
<b>Total non-taxation revenue</b>	<b>42,020</b>	<b>42,009</b>	<b>47,252</b>	<b>49,181</b>	<b>47,983</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>480,522</b>	<b>558,553</b>	<b>1,118,796</b>	<b>1,255,725</b>	<b>1,314,527</b>
Gains—on sale of assets	527,692	3,142,608	2,500	2,500	2,500
<b>Total gains administered on behalf of Government</b>	<b>527,692</b>	<b>3,142,608</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Total own-source income administered on behalf of Government</b>	<b>1,008,214</b>	<b>3,701,161</b>	<b>1,121,296</b>	<b>1,258,225</b>	<b>1,317,027</b>
<b>Net cost of/(contribution by) services</b>	<b>(1,006,051)</b>	<b>(3,692,249)</b>	<b>(1,098,025)</b>	<b>(1,207,505)</b>	<b>(1,265,461)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>1,006,051</b>	<b>3,692,249</b>	<b>1,098,025</b>	<b>1,207,505</b>	<b>1,265,461</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>84,601</b>	<b>948,070</b>	<b>545,699</b>	<b>113,370</b>	<b>113,370</b>
<b>Total assets administered on behalf of Government</b>	<b>84,601</b>	<b>948,070</b>	<b>545,699</b>	<b>113,370</b>	<b>113,370</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	1,580,802	129,985	129,985	129,985	129,985
<b>Total payables</b>	<b>1,580,802</b>	<b>129,985</b>	<b>129,985</b>	<b>129,985</b>	<b>129,985</b>
<b>Total liabilities administered on behalf of Government</b>	<b>1,580,802</b>	<b>129,985</b>	<b>129,985</b>	<b>129,985</b>	<b>129,985</b>
<b>Net assets/(liabilities)</b>	<b>(1,496,201)</b>	<b>818,085</b>	<b>415,714</b>	<b>(16,615)</b>	<b>(16,615)</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>608,770</b>	<b>559,742</b>	<b>553,839</b>	<b>585,725</b>	<b>584,527</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>1,192</b>	<b>8,912</b>	<b>62,539</b>	<b>61,591</b>	<b>61,731</b>
<b>Net cash from / (used by) operating activities</b>	<b>607,578</b>	<b>550,830</b>	<b>491,300</b>	<b>524,134</b>	<b>522,796</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant and equipment	2,011,696	827,133	434,828	434,829	2,500
<b>Total cash received</b>	<b>527,692</b>	<b>827,133</b>	<b>434,828</b>	<b>434,829</b>	<b>2,500</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	93	0	39,268	10,871	10,165
<b>Total cash received</b>	<b>93</b>	<b>0</b>	<b>39,268</b>	<b>10,871</b>	<b>10,165</b>
<b>Net cash from/(used by) financing activities</b>	<b>93</b>	<b>0</b>	<b>39,268</b>	<b>10,871</b>	<b>10,165</b>
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	<b>7,136</b>	<b>13,756</b>	<b>28,521</b>	<b>26,981</b>	<b>26,981</b>
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	<b>2,626,003</b>	<b>1,391,219</b>	<b>993,417</b>	<b>996,315</b>	<b>561,942</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>

Prepared on Australian Accounting Standards basis.

## Portfolio glossary

Term	Meaning
Accrual Accounting	The system of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered Items	The expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates process. The parliamentary departments have their own appropriations.
Capital Expenditure	Expenditure by an agency on capital projects, for example, purchasing a building.
Consolidated Revenue Fund	Section 81 of the <i>Constitution</i> stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental Items	Assets, liabilities, revenues and expenses which are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.

*Portfolio Glossary and Acronyms*

<b>Term</b>	<b>Meaning</b>
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair Value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Commonwealth. Actual outcomes are assessments of the results or impacts actually achieved.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the CRF that are supported by standing appropriations s.78 and 80 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.78 PGPA Act) or through an Act of Parliament (referred to in s.80 of the PGPA Act).

<b>Term</b>	<b>Meaning</b>
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>

## Acronyms

<b>Acronym</b>	<b>Meaning</b>
ABC	Australian Broadcasting Corporation
ACB	Administered Capital Budget
ACMA	Australian Communications and Media Authority
AFTRS	Australian Film, Television and Radio School
ANMM	Australian National Maritime Museum
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
GHz	Gigahertz
GST	Goods and Services Tax
ISBN	International Standard Book Number
MHz	Megahertz
MYEFO	Mid-Year Economic and Fiscal Outlook
NFSA	National Film and Sound Archive of Australia
NGA	National Gallery of Australia
NLA	National Library of Australia
NMA	National Museum of Australia
NPGA	National Portrait Gallery of Australia
nbn	NBN Co Limited
OPA	Official Public Account
OPH	Old Parliament House
PAES	Portfolio Additional Estimates Statements
PB Statements	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
SBS	Special Broadcasting Service Corporation