



Budget

2019-20

Portfolio Budget Statements 2019-20

Budget Related Paper No. 1.3

Communications and the Arts Portfolio

Budget Initiatives and Explanations of
Appropriations Specified by Outcomes
and Programs by Entity

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AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY

SECTION 1: ENTITY OVERVIEW AND RESOURCES

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Communications and Media Authority (ACMA) is Australia's regulator for telecommunications, broadcasting, radiocommunications, and certain online content. Our purpose is to maximise the economic and social benefits of communications and media for Australia.

The communications sector is critical to the lives of Australians who rely on communications networks, media channels and digital technologies and services to access information, entertainment, essential services, and to connect with each other. Unprecedented innovation in the global communications and media environment continues to be driven by accelerating advances in technology. This has the potential to deliver great benefits to the community while posing unique challenges as new technologies and platforms test the boundaries of our regulatory frameworks.

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

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

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

Work that the ACMA will be pursuing under these programs is outlined in Table 2.1.2. This year the ACMA is focused on delivering results in the following priority areas:

- Investigating how best to meet increased demand for spectrum for 5G services
- Supporting Australia's participation in the International Telecommunication Union (ITU) World Radiocommunication Conference 2019 (WRC-19)
- Monitoring compliance with new rules to improve the experience of consumers moving to the National Broadband Network (NBN)
- Administering grants under the Government's Regional and Small Publishers Innovation Fund
- Continuing the work on preventing access to illegal offshore wagering sites on the internet

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- Monitoring compliance with new broadcasting and online gambling advertising rules
- Providing authoritative advice to reviews of media and communications regulatory frameworks.

The eSafety Commissioner is an independent statutory officer. The Office of the eSafety Commissioner (the Office) is committed to empowering all Australians to have safer, more positive experiences online. In accordance with the Enhancing Online Safety Act 2015, the Office aims to support positive online experiences through national leadership, administration of statutory schemes, and education and awareness activities that promote online safety for all Australians.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to Budget Paper No. 4 – Agency Resourcing.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ACMA resource statement — Budget estimates for 2019–20 as at Budget April 2019

	2018–19 Estimated actual \$'000	2019–20 Estimate \$'000
Departmental		
Annual appropriations — ordinary annual services ^(a)		
Prior year appropriations available	23,292	23,008
Departmental appropriation ^(b)	88,874	96,529
Departmental appropriation ^(c)	1,283	-
s74 External Revenue ^(d)	900	900
Departmental capital budget ^(e)	6,913	7,387
Annual appropriations — other services — non-operating		
Equity injection	535	-
Total departmental annual appropriations	121,797	127,824
Special accounts ^(f)		
Opening balance	1,953	953
Appropriation receipts ^(g)	14,441	17,441
Total special accounts	16,394	18,394
less departmental appropriations drawn from annual appropriations and credited to special accounts	14,441	17,441
Total departmental resourcing	123,750	128,777

Table 1.1: ACMA resource statement — Budget estimates for 2019–20 as at Budget April 2019 (continued)

	2018–19 Estimated actual \$'000	2019–20 Estimate \$'000
Administered		
Annual appropriations — ordinary annual services ^(a)		
Outcome 1	22,921	23,749
Total administered annual appropriations	22,921	23,749
Special accounts ^(f)		
Opening balance	40	40
Appropriation receipts ^(g)	50	50
Total special accounts	90	90
less departmental appropriations drawn from annual appropriations and credited to special accounts	50	50
Administered special appropriations		
Outcome 1 ^(h)	5,100	5,100
Total administered special appropriations	5,100	5,100
Total administered resourcing	28,061	28,889
Total resourcing for ACMA	151,811	157,666
	2018–19	2019–20
Average staffing level (number) ⁽ⁱ⁾	436	456

(a) Appropriation Bill (No. 1) 2019–20.

(b) Excludes departmental capital budget (DCB).

(c) Includes amounts in Appropriation Bill (No. 3) 2018–19, which are yet to receive Royal Assent — for further information, please see 2018–19 Portfolio Additional Estimates Statements for the Communications and the Arts Portfolio.

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) For further information on special accounts, please refer to Budget Paper No. 4 — Agency Resourcing. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

(g) Amounts credited to the special accounts from the ACMA's annual and special appropriations.

(h) Includes section 77 refunds under the PGPA Act which are not included as expenditure.

(i) Average staffing level has increased in 2019–20 due to additional staff provided for the measures related to the National Self-Exclusion Register for Online Wagering and Consumer Safeguards — targeted measures.

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

Prepared on a resourcing (that is, appropriations available) basis.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the ACMA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: ACMA 2019–20 Budget measures
Measures announced since the 2018–19 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Program	2018– 19 \$'000	2019– 20 \$'000	2020– 21 \$'000	2021– 22 \$'000	2022– 23 \$'000
Revenue measures					
Consumer Safeguards — targeted measures	1.2				
Administered revenues	-	-	3,121	2,685	1,361
Total	-	-	3,121	2,685	1,361
Regional Broadband Scheme — amendments	1.1				
Administered revenues	-	(2,557)	(2,611)	(2,671)	(2,741)
Total	-	(2,557)	(2,611)	(2,671)	(2,741)
Total revenue measures					
Administered	-	(2,557)	510	14	(1,380)
Total	-	(2,557)	510	14	(1,380)
Expense measures					
Consumer Safeguards — targeted measures	1.2				
Departmental expenses	-	1,801	1,659	1,341	1,330
Total	-	1,801	1,659	1,341	1,330
Fourth Action Plan (2019-22) to reduce violence against women and their children ^(a)	1.3				
Administered expenses	-	123	123	123	-
Departmental expenses	-	1,277	1,185	1,202	-
Total	-	1,400	1,308	1,325	-
Office of the eSafety Commissioner — Online Safety Grants Program	1.3				
Administered expenses	-	2,250	2,250	2,250	2,250
Departmental expenses	-	268	228	230	231
Total	-	2,518	2,478	2,480	2,481
Total expense measures					
Administered	-	2,373	2,373	2,373	2,250
Departmental	-	3,346	3,072	2,773	1,561
Total	-	5,719	5,445	5,146	3,811
Capital measures					
Consumer Safeguards — targeted measures	1.2				
Departmental capital	-	734	195	76	31
Total	-	734	195	76	31
Total capital measures					
Departmental	-	734	195	76	31
Total	-	734	195	76	31

(a) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio. Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

SECTION 2: OUTCOMES AND PLANNED PERFORMANCE

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the Public Governance, Performance and Accountability Act 2013. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide an entity's complete performance story.

The most recent corporate plan for the ACMA can be found at:
www.acma.gov.au/theACMA/Library/Corporate-library/Corporate-publications/acma-corporate-plan.

The most recent annual performance statement can be found at:
www.acma.gov.au/theACMA/annual-report.

2.1 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

Department of Communications and the Arts

Program

Program 1.1 – Digital Technologies and Communications Services

Contribution to Outcome 1 made by linked programs

Universal Service Obligation (USO), which ensures that standard telephone services and payphones are to be reasonably accessible to all people in Australia on an equitable basis, wherever they reside or carry on business.

National Relay Service (NRS), which assists people who are deaf, or have a hearing and/or speech impairment, to access a telephone service equivalent to the standard telephone service available to all Australians.

Budgeted expenses for Outcome 1

This table shows how much the ACMA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Program 1.1: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	50	50	50	50	50
Public Governance, Performance and Accountability Act 2013 — s77 ^(a)	-	-	-	-	-
Administered total	50	50	50	50	50
Departmental expenses					
Departmental appropriation	39,296	39,301	37,735	37,672	38,364
s74 External Revenue ^(b)	471	471	471	52	52
Expenses not requiring appropriation in the Budget year ^(c)	5,332	5,332	5,332	5,332	5,332
Departmental total	45,099	45,104	43,538	43,056	43,748
Total expenses for program 1.1	45,149	45,154	43,588	43,106	43,798
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	16,000	16,000	16,000	-	-
Special appropriations					
Telecommunications Act 1997 ^(a)	300	300	300	300	300
Administered total	16,300	16,300	16,300	300	300
Departmental expenses					
Departmental appropriation	36,520	39,887	37,321	36,956	36,743
s74 External Revenue ^(b)	429	429	429	48	48
Expenses not requiring appropriation in the Budget year ^(c)	4,922	4,922	4,922	4,922	4,922
Departmental total	41,871	45,238	42,672	41,926	41,713
Total expenses for program 1.2	58,171	61,538	58,972	42,226	42,013
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	6,921	7,749	7,749	7,754	7,668
Administered total	6,921	7,749	7,749	7,754	7,668
Departmental expenses					
Departmental appropriation	14,341	17,341	15,115	15,028	13,920
Special accounts					
Appropriation receipts less expenses made from appropriations credited to special accounts	14,341	17,341	15,115	15,028	13,920
	(14,341)	(17,341)	(15,115)	(15,028)	(13,920)
Expenses not requiring appropriation in the Budget year ^(c)	1,000	-	-	-	-
Departmental total	15,341	17,341	15,115	15,028	13,920
Total expenses for program 1.3	22,262	25,090	22,864	22,782	21,588

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	22,971	23,799	23,799	7,804	7,718
Special appropriations ^(a)	300	300	300	300	300
Administered total	23,271	24,099	24,099	8,104	8,018
Departmental expenses					
Departmental appropriation	90,157	96,529	90,171	89,656	89,027
s74 External Revenue ^(b)	900	900	900	100	100
Special accounts					
Appropriation Receipts	14,341	17,341	15,115	15,028	13,920
less expenses made from appropriations credited to special accounts	(14,341)	(17,341)	(15,115)	(15,028)	(13,920)
Expenses not requiring appropriation in the Budget year ^(c)	11,254	10,254	10,254	10,254	10,254
Departmental total	102,311	107,683	101,325	100,010	99,381
Total expenses for Outcome 1	125,582	131,782	125,424	108,114	107,399

(a) The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — s77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.

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

(c) Expenses not requiring appropriation in the Budget year are made up of the use of prior year cash reserves from the Office of the eSafety Commissioner, depreciation expenses, and amortisation expenses.

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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2019–20 Budget measures have created new programs or materially changed existing programs.

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice		
Program 1.1 — Communications regulation, planning and licensing		
This program contributes to the outcome by the allocation and use of Australia's critical public resources, radiofrequency spectrum and telephone numbers, to maximise their value to the Australian community.		
Purpose		
To maximise the economic and social benefits of communications and media for Australia.		
Delivery		
<ul style="list-style-type: none"> • Planning, licensing and allocating Australia's spectrum to optimise its value to the Australian community including ensuring adequate provision for Defence, public safety and community purposes. • Managing the risk of spectrum interference and other harms through education programs and mandating technical standards for radiocommunications devices. • Promoting compliance with communications and media laws and regulations and undertaking investigations and enforcement when necessary. • Administering communications and media arrangements to promote efficiency, innovation and competition in the Australian communications and media industries. 		
Performance information		
Year	Performance criteria	Targets
2018–19	<p>Spectrum is planned, licensed and allocated so that its value and utility to industry and the community is maximised.</p> <p>Spectrum regulation is updated and improved in response to evolving technologies, markets and international developments, and is delivered efficiently. Compliance and enforcement is targeted and commensurate with risk.</p> <p>Telecommunications number allocation arrangements promote efficiency, innovation and competition in the Australian telecommunications industry.</p>	<p>Expected to meet criterion</p> <p>Annual spectrum work programs identify potential bands for changes in highest value use or other reform.</p> <p>Licences are allocated within statutory timeframes.</p> <p>Expected to meet criterion</p> <p>Commence consultation on reforms to spectrum pricing in accordance with the 2018 Spectrum Pricing Review.</p> <p>Implement identified improvements and reforms to spectrum management.</p> <p>Enhanced user and third-party involvement in spectrum management.</p> <p>Expected to meet criterion</p> <p>Administration of a responsive and effective numbering program with contractual milestones met.</p>

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Performance information		
Year	Performance criteria	Targets
2019–20	<p>Planning arrangements enable spectrum to be used for the greatest possible benefit to Australians.</p> <p>Australia's needs are addressed in international spectrum harmonisation processes.</p> <p>Access to spectrum is on terms and conditions that encourage its use to be optimised including for Defence, public safety and community users.</p> <p>Access to spectrum is managed efficiently.</p> <p>Credible compliance and enforcement supports and underpins the value of spectrum allocation and licensing arrangements.</p>	<p>The five-year spectrum outlook (FYSO) and annual spectrum work program align with current spectrum uses that will maximise the overall benefits for the Australian community.</p> <p>Australian participation in the International Telecommunication Union- World Radiocommunication Conference 2019 (WRC-19) and regional spectrum management forums for the WRC-23 cycle are supported.</p> <p>The annual spectrum work program is informed by stakeholder consultation and progress reports on milestones.</p> <p>Licence administration and allocation arrangements are efficient and meet published performance indicators.</p> <p>Annual priority compliance areas are developed, published and acted upon.</p>
2020–21 and beyond	As per 2019–20	As per 2019–20

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<p>Program 1.2 — Consumer safeguards, education and information</p> <p>This program contributes to the outcome by ensuring efficient, effective and contemporary safeguards protect users of media and communication services so that the Australian community can confidently use those services.</p>		
<p>Purpose</p> <p>To maximise the economic and social benefits of communications and media for Australia.</p>		
<p>Delivery</p> <ul style="list-style-type: none"> • Making rules and supporting the development of regulatory frameworks that balance the interests of consumers, audiences and citizens and industry in an evolving media and communications environment. • Promoting industry compliance with communications and media laws and regulations and undertaking investigations and enforcement when necessary. • Protecting and safeguarding the interests of consumers and audiences in a contemporary communications and media environment. 		
<p>Performance information</p>		
Year	Performance criteria	Targets
2018–19	<p>Understand the contemporary media and communications environment and regulate responsively.</p> <p>Industry compliance with regulations is fostered through consultation, education, and, where necessary, investigation and enforcement.</p> <p>Citizens and consumers are informed about available safeguards and protections improving their communications and media experience.</p> <p>Programs are delivered to support public interest outcomes and our stakeholders.</p>	<p>Expected to meet criterion</p> <p>Regulatory instruments and co-regulatory industry codes meet contemporary industry and user needs.</p> <p>Expected to meet criterion</p> <p>Information about industry obligations and compliance priorities is relevant and accessible and potential industry non-compliance is identified and promptly addressed.</p> <p>Expected to meet criterion</p> <p>Relevant and accessible information about consumer protections and avenues for complaints and enquiries is made available.</p> <p>Expected to meet criterion</p> <p>Do Not Call Register is available to citizens and the telemarketing industry.</p>
2019–20	<p>Appropriate and relevant safeguards are available to Australians consuming content and using communications and media services.</p>	<p>Effectiveness of the NBN rules are monitored.</p> <p>Effectiveness of the broadcasting and online content rules for gambling advertising is monitored.</p> <p>Consultative and stakeholder forums, as well as focus and working groups, are used to gather evidence and inform rule-making.</p> <p>Potential regulatory changes are developed based on evidence informed by research, and appropriate stakeholder consultation.</p>

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Performance information		
Year	Performance criteria	Targets
2019–20 continued	<p>Compliant businesses, confident consumers and assured audiences.</p> <p>Confident use and responsible provision of communications and media services.</p> <p>The ACMA informs and advises the government and the community about developments in communications markets, including implications for relevant public interest objectives.</p> <p>Programs deliver public interest outcomes.</p>	<p>Annual priority compliance areas for online gambling, broadcasting, telecommunications, spam, Integrated Public Number Database and Do Not Call regulatory frameworks are developed, published and acted upon.</p> <p>Investigations and enforcement outcomes are delivered within target timeframes and according to the ACMA's compliance and enforcement policy.</p> <p>Avenues for making complaints are available and accessible to consumers and audiences and complaints are handled within published timeframes.</p> <p>Accessible and timely information is available about:</p> <ul style="list-style-type: none"> • rights of consumers and audiences • safeguards available to consumers and audiences • responsibilities of businesses. <p>Investigation and enforcement outcomes are transparent.</p> <p>Planned program of research is delivered and relevant findings are published, including about the efficiency and effectiveness of existing regulation.</p> <p>Authoritative advice to reviews of media and communications regulatory frameworks is provided, including the Consumer Safeguards Review and the Digital Platform Inquiry.</p> <p>The Regional and Small Publishers Innovation Fund grants program is implemented, with grants made within published timeframes.</p> <p>Contractual service levels for Do Not Call Register are met.</p>
2020–21 and beyond	As per 2019–20	As per 2019–20

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<p>Program 1.3 — Office of the eSafety Commissioner</p> <p>Support positive online experiences through national leadership and administration of statutory schemes and educational and awareness activities that promote online safety for all Australians.</p>		
<p>Purpose</p> <p>To provide a national leadership role in online safety for all Australians.</p>		
<p>Delivery</p> <p>The Office of the eSafety Commissioner will focus on the following in delivering this outcome:</p> <ul style="list-style-type: none"> • Service delivery — delivering efficient and effective services to achieve the Government’s program objectives • Statutory operations — administering statutory schemes efficiently and effectively • Strategic leadership, advice and research — providing Government, industry, the not for profit sector and the Australian community with leadership, advice and research into online safety • Collaborative stakeholder engagement — working with Government, industry, the not for profit sector, and all Australians to ensure services are effective and meets the needs of the community. 		
<p>Performance information</p>		
Year	Performance criteria	Targets
2018–19	<p>Operation of a complaints scheme to deal with serious cyberbullying affecting Australian children.</p> <p>Operation of a complaints portal to deal with image based abuse affecting Australians.</p> <p>Operation of a complaints scheme for the removal of online content that breaches legislative standards.</p> <p>Promote online safety for all Australians.</p>	<p>Expected to meet criterion</p> <p>Delivery of a cyberbullying complaints based scheme and educational resources.</p> <p>Expected to meet criterion</p> <p>Delivery of an image base abuse portal and educational resources.</p> <p>Expected to meet criterion</p> <p>Delivery of a complaints based scheme for the removal of illegal online content.</p> <p>Expected to meet criterion</p> <p>Effective leadership and promotion of online safety for all Australians.</p>
2019–20	<p>Operation of a complaints scheme to deal with serious cyberbullying affecting Australian children.</p> <p>Operation of a complaints scheme to deal with image based abuse affecting Australians</p> <p>Operation of a complaints scheme for the removal of online content that breaches legislative standards.</p>	<p>Effectively and efficiently administer a complaint based scheme to deal with serious cyberbullying by providing a safety net, high quality advice, support pathways and targeted evidence based educational resources.</p> <p>Effectively and efficiently administer a scheme to address image based abuse complaints including the provision of high quality advice, support pathways and targeted evidence based educational resources.</p> <p>Effectively and efficiently deliver a complaints scheme to take down illegal online content including referral to Australian and international enforcement mechanisms.</p>

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Performance information		
Year	Performance criteria	Targets
2019–20 continued	Promote online safety for all Australians.	Provide leadership and audience-specific and research based advice, content, and programs to raise awareness about online safety issues and empower all Australians to have safer online experiences.
2020–21 and beyond	As per 2019–20	As per 2019–20

SECTION 3: BUDGETED FINANCIAL STATEMENTS

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2019–20 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Explanatory notes and analysis of budgeted financial statements

The ACMA is budgeting for a break-even position in 2019–20, excluding depreciation and amortisation expenses. Through the 2019–20 Budget, the ACMA has been impacted by four additional measures, including an amendment to the Regional Broadband Scheme, and Consumer Safeguards with expenditure for this measure to be cost recovered from the communications and media industry. Two other measures relate to Office of the eSafety Commissioner initiatives for the Fourth Action Plan to reduce violence against women and their children, and the Online Safety Grants Program.

In 2018–19, the ACMA is budgeting for an approved operating loss of \$1.0 million, which relates to expenditure from the Online Safety Special Account.

During 2018–19, the ACMA concluded an auction of 3.6GHz spectrum, which commenced on 20 November 2018 and saw a total of 350 spectrum lots offered for sale in six metropolitan and eight regional areas. All the available spectrum in this auction sold for a total amount of \$852.9 million, and is expected to be collected in 2019–20 resulting in significant cash receipts and revenue recognised in this year.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
EXPENSES					
Employee benefits	59,123	62,211	58,330	58,116	58,014
Suppliers	32,934	35,218	32,741	31,640	31,113
Depreciation and amortisation	10,254	10,254	10,254	10,254	10,254
Total expenses	102,311	107,683	101,325	100,010	99,381
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	900	900	900	100	100
Total own-source revenue	900	900	900	100	100
Total own-source income	900	900	900	100	100
Net (cost of)/contribution by services	(101,411)	(106,783)	(100,425)	(99,910)	(99,281)
Revenue from Government	90,157	96,529	90,171	89,656	89,027
Surplus/(deficit) attributable to the Australian Government	(11,254)	(10,254)	(10,254)	(10,254)	(10,254)
Total comprehensive income/(loss) attributable to the Australian Government	(11,254)	(10,254)	(10,254)	(10,254)	(10,254)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	(1,000)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(b)	10,254	10,254	10,254	10,254	10,254
Total comprehensive income/(loss) — as per the statement of comprehensive income	(11,254)	(10,254)	(10,254)	(10,254)	(10,254)

(a) Loss reflects the utilisation of unused revenue from prior years for the Office of the eSafety Commissioner. These funds are available through the Online Safety Special Account established in the Enhancing Online Safety Act 2015. Expenditure of these funds in subsequent years can result in expenditure exceeding revenue and hence a 'technical loss' is reported. The 2018–19 budgeted loss has been approved by the Minister for Finance and the Public Service.

(b) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,100	2,100	2,100	2,100	2,100
Trade and other receivables	24,539	24,539	24,539	24,539	24,539
Total financial assets	26,639	26,639	26,639	26,639	26,639
Non-financial assets					
Land and buildings	20,593	20,177	19,729	19,287	13,187
Property, plant and equipment	7,135	9,244	10,707	6,748	10,666
Intangibles	10,376	5,816	1,456	2,439	1,203
Other non-financial assets	2,331	2,331	2,331	2,331	2,331
Total non-financial assets	40,435	37,568	34,223	30,805	27,387
Total assets	67,074	64,207	60,862	57,444	54,026
LIABILITIES					
Payables					
Suppliers	4,377	4,377	4,377	4,377	4,377
Other payables	441	441	441	441	441
Total payables	4,818	4,818	4,818	4,818	4,818
Interest bearing liabilities					
Other interest bearing liabilities	3,077	3,077	3,077	3,077	3,077
Total interest bearing liabilities	3,077	3,077	3,077	3,077	3,077
Provisions					
Employee provisions	17,391	17,391	17,391	17,391	17,391
Other provisions	2,575	2,575	2,575	2,575	2,575
Total provisions	19,966	19,966	19,966	19,966	19,966
Total liabilities	27,861	27,861	27,861	27,861	27,861
Net assets	39,213	36,346	33,001	29,583	26,165
EQUITY					
Contributed equity	120,617	128,004	134,913	141,749	148,585
Reserves	1,985	1,985	1,985	1,985	1,985
Retained surplus (accumulated deficit)	(83,389)	(93,643)	(103,897)	(114,151)	(124,405)
Total equity	39,213	36,346	33,001	29,583	26,165

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2019–20)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2019				
Balance carried forward from previous period	(83,389)	1,985	120,617	39,213
Adjusted opening balance	(83,389)	1,985	120,617	39,213
Comprehensive income				
Surplus/(deficit) for the period	(10,254)	-	-	(10,254)
Total comprehensive income	(10,254)	-	-	(10,254)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	7,387	7,387
Sub-total transactions with owners	-	-	7,387	7,387
Closing balance attributable to the Australian Government	(93,643)	1,985	128,004	36,346

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	90,157	96,529	90,171	89,656	89,027
Sale of goods and rendering of services	900	900	900	100	100
Other	181	191	166	147	-
Total cash received	91,238	97,620	91,237	89,903	89,127
Cash used					
Employees	59,123	62,211	58,330	58,116	58,014
Suppliers	33,115	35,409	32,907	31,787	31,113
Total cash used	92,238	97,620	91,237	89,903	89,127
Net cash from/(used by) operating activities	(1,000)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	7,448	7,387	6,909	6,836	6,836
Total cash used	7,448	7,387	6,909	6,836	6,836
Net cash from/(used by) investing activities	(7,448)	(7,387)	(6,909)	(6,836)	(6,836)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,448	7,387	6,909	6,836	6,836
Total cash received	7,448	7,387	6,909	6,836	6,836
Net cash from/(used by) financing activities	7,448	7,387	6,909	6,836	6,836
Net increase/(decrease) in cash held	(1,000)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,100	2,100	2,100	2,100	2,100
Cash and cash equivalents at the end of the reporting period	2,100	2,100	2,100	2,100	2,100

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget — Bill 1 (DCB)	6,913	7,387	6,909	6,836	6,836
Equity injections — Bill 2	535	-	-	-	-
Total new capital appropriations	7,448	7,387	6,909	6,836	6,836
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>7,448</i>	<i>7,387</i>	<i>6,909</i>	<i>6,836</i>	<i>6,836</i>
Total items	7,448	7,387	6,909	6,836	6,836
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	535	-	-	-	-
Funded by capital appropriation — DCB ^(b)	6,913	7,387	6,909	6,836	6,836
TOTAL	7,448	7,387	6,909	6,836	6,836
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,448	7,387	6,909	6,836	6,836
Total cash used to acquire assets	7,448	7,387	6,909	6,836	6,836

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

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

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2019–20)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2019					
Gross book value	7,250	16,514	11,802	71,293	106,859
Accumulated depreciation/ amortisation and impairment	-	(3,171)	(4,667)	(60,917)	(68,755)
Opening net book balance	7,250	13,343	7,135	10,376	38,104
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase — appropriation ordinary annual services ^(a)	-	1,068	4,318	2,001	7,387
Total additions	-	1,068	4,318	2,001	7,387
Other movements					
Depreciation/amortisation expense	-	(1,484)	(2,209)	(6,561)	(10,254)
Total other movements	-	(1,484)	(2,209)	(6,561)	(10,254)
As at 30 June 2020					
Gross book value	7,250	17,582	16,120	73,294	114,246
Accumulated depreciation/ amortisation and impairment	-	(4,655)	(6,876)	(67,478)	(79,009)
Closing net book balance	7,250	12,927	9,244	5,816	35,237

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2019–20 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
EXPENSES					
Suppliers	7,221	5,799	5,799	5,804	5,368
Grants	16,000	18,250	18,250	2,250	2,250
Other expenses	50	50	50	50	50
Total expenses administered on behalf of Government	23,271	24,099	24,099	8,104	7,668
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes ^(a)	528,824	1,214,098	1,255,919	1,263,203	1,268,533
Total taxation revenue	528,824	1,214,098	1,255,919	1,263,203	1,268,533
Non-taxation revenue					
Sale of goods and rendering of services	5,033	5,033	5,033	5,033	5,033
Fees and fines	38,089	40,018	38,820	34,719	34,719
Other revenue	4,130	4,130	6,984	6,992	5,457
Total non-taxation revenue	47,252	49,181	50,837	46,744	45,209
Total own-source revenue administered on behalf of Government	576,076	1,263,279	1,306,756	1,309,947	1,313,742
Gains					
Sale of assets ^(b)	2,500	855,353	2,500	-	-
Total gains administered on behalf of Government	2,500	855,353	2,500	-	-
Total own-sourced income administered on behalf of Government	578,576	2,118,632	1,309,256	1,309,947	1,313,742
Net (cost of)/contribution by services	555,305	2,094,533	1,285,157	1,301,843	1,306,074

(a) The significant increase in 2019–20 relates to the commencement of the Regional Broadband Scheme.

(b) Revenue from the sale of spectrum is recognised at the commencement of each licence. The cash payments from licensees may not be received in line with the revenue recognition.

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	868	868	868	868	868
Taxation receivables	9,186	711,201	778,897	800,508	799,156
Trade and other receivables	31,399	31,399	31,399	31,399	75,281
Other financial assets	432,329	-	-	-	-
Total financial assets	473,782	743,468	811,164	832,775	875,305
Total assets administered on behalf of Government	473,782	743,468	811,164	832,775	875,305
LIABILITIES					
Payables					
Other payables	130,728	130,728	130,728	130,728	130,728
Total payables	130,728	130,728	130,728	130,728	130,728
Total liabilities administered on behalf of Government	130,728	130,728	130,728	130,728	130,728
Net assets/(liabilities)	343,054	612,740	680,436	702,047	744,577

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	43,122	45,051	43,853	39,752	43,855
Taxes	578,583	512,083	535,373	529,512	530,064
Other	4,173	4,130	6,984	6,992	5,457
Total cash received	625,878	561,264	586,210	576,256	579,376
Cash used					
Grant	16,000	18,250	18,250	2,250	2,250
Suppliers	7,221	5,799	5,799	5,804	5,368
Other	50	50	50	50	50
Total cash used	23,271	24,099	24,099	8,104	7,668
Net cash from/(used by) operating activities	602,607	537,165	562,111	568,152	571,708
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment ^(a)	434,828	1,287,682	2,500	-	-
Total cash received	434,828	1,287,682	2,500	-	-
Net cash from/(used by) investing activities	434,828	1,287,682	2,500	-	-
Net increase/(decrease) in cash held	1,037,435	1,824,847	564,611	568,152	571,708
Cash and cash equivalents at beginning of reporting period	868	868	868	868	868
Cash from Official Public Account for:					
- Appropriations	28,021	28,849	28,849	12,854	12,726
Total cash from Official Public Account	28,021	28,849	28,849	12,854	12,726
Cash to Official Public Account for:					
- Appropriations	1,065,456	1,853,696	593,460	581,006	584,434
Total cash to Official Public Account	1,065,456	1,853,696	593,460	581,006	584,434
Cash and cash equivalents at end of reporting period	868	868	868	868	868

(a) Revenue from the sale of spectrum is recognised at the commencement of each licence. The cash payments from licensees may not be received in line with the revenue recognition.
Prepared on Australian Accounting Standards basis.

