

AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY

| | |
|---|-----------|
| Section 1: Agency overview and resources | 71 |
| 1.1 Strategic direction | 71 |
| 1.2 Agency resource statement | 71 |
| 1.3 Agency measures table..... | 73 |
| 1.4 Additional estimates and variations | 74 |
| 1.5 Breakdown of additional estimates by appropriation bill..... | 75 |
| Section 2: Revisions to agency resources and planned performance | 76 |
| 2.1 Resources and performance information..... | 76 |
| Section 3: Explanatory tables and budgeted financial statements | 80 |
| 3.1 Explanatory tables..... | 80 |
| 3.2 Budgeted financial statements | 81 |

AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

A full outline of the Australian Communications and Media Authority's (ACMA's) Strategic Direction can be found in the 2009-10 Portfolio Budget Statements.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009-10 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 2009-10 as at Additional Estimates November 2009

| | Estimate at Budget + | Proposed Additional = | Total estimate at Estimates | Total available appropriatio |
|--|-------------------------|--------------------------|--------------------------------------|------------------------------------|
| | 2009-10 \$'000 | 2009-10 \$'000 | 2009-10 \$'000 | 2008-09 \$'000 |
| Ordinary annual services¹ | | | | |
| Departmental appropriation | | | | |
| Departmental appropriation | 97,742 | 2,000 | 99,742 | 107,761 |
| Section 31 Relevant agency receipts ² | 1,480 | - | 1,480 | 2,329 |
| Total | 99,222 | 2,000 | 101,222 | 110,090 |
| Total ordinary annual services | 99,222 | 2,000 | 101,222 | 110,090 |
| Other services³ | | | | |
| Departmental non-operating | | | | |
| Equity injections | 30,874 | - | 30,874 | 29,468 |
| Previous years' outputs | 2,303 | - | 2,303 | - |
| Total | 33,177 | - | 33,177 | 29,468 |
| Total other services | 33,177 | - | 33,177 | 29,468 |
| Total available annual appropriations | 132,399 | 2,000 | 134,399 | 139,558 |
| Special appropriations | | | | |
| Special appropriations limited by amount | | | | |
| <i>Telecommunications Act 1997</i> | 300 | - | 300 | - |
| Total special appropriations | 300 | - | 300 | - |
| Total appropriations excluding special accounts | 132,699 | 2,000 | 134,699 | 139,558 |
| Special accounts | | | | |
| Opening balance ⁴ | 7,358 | (2,668) | 4,690 | 7,367 |
| Non-appropriation receipts to Special accounts | 66,894 | - | 66,894 | 74,361 |
| Total special account | 74,252 | (2,668) | 71,584 | 81,728 |
| Total resourcing | 206,951 | (668) | 206,283 | 221,286 |
| Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations | (66,894) | - | (66,894) | (77,029) |
| Total net resourcing for ACMA | 140,057 | (668) | 139,389 | 144,257 |

1. Appropriation Bills (No. 1 & 3) 2009-10

2. s31 Relevant Agency receipts - estimate

3. Appropriation Bills (No. 2 & 4) 2009-10

4. Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.1.

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2009-10 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Agency Measures since Budget

| | Program | 2009-10 \$'000 | 2010-11 \$'000 | 2011-12 \$'000 | 2012-13 \$'000 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|
| Revenue measures | | | | | |
| Telecommunications regulatory reform – competition and consumer safeguards | 1.2 | | | | |
| Administered revenues | | 2,454 | 2,058 | 1,208 | 1,166 |
| Total | | 2,454 | 2,058 | 1,208 | 1,166 |
| Total revenue measures | | | | | |
| | Administered | 2,454 | 2,058 | 1,208 | 1,166 |
| Total | | 2,454 | 2,058 | 1,208 | 1,166 |
| Expense measures | | | | | |
| Telecommunications regulatory reform – competition and consumer safeguards | 1.2 | | | | |
| Departmental expenses | | - | 1,154 | 1,208 | 1,166 |
| Total | | - | 1,154 | 1,208 | 1,166 |
| Total expense measures | | | | | |
| | Departmental | - | 1,154 | 1,208 | 1,166 |
| Total | | - | 1,154 | 1,208 | 1,166 |

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2009-10 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2009-10 Budget

| | Program impacted | 2009-10 (\$'000) | 2010-11 (\$'000) | 2011-12 (\$'000) | 2012-13 (\$'000) |
|--|------------------|------------------|------------------|------------------|------------------|
| Outcome 1 | | | | | |
| Revenue measures | | | | | |
| Increase in estimates (administered) | | | | | |
| Telecommunications regulatory reform – competition and consumer safeguards | | | | | |
| | 1.2 | 2,454 | 2,058 | 1,208 | 1,166 |
| Net impact on estimates for Outcome 1 (administered) | | | | | |
| | | 2,454 | 2,058 | 1,208 | 1,166 |
| Expense measures | | | | | |
| Increase in estimates (departmental) | | | | | |
| Telecommunications regulatory reform – competition and consumer safeguards | | | | | |
| | 1.2 | - | 1,154 | 1,208 | 1,166 |
| Net impact on estimates for Outcome 1 (departmental) | | | | | |
| | | - | 1,154 | 1,208 | 1,166 |

Table 1.4: Additional estimates and variations to outcomes from other variations

| | Program impacted | 2009-10 (\$'000) | 2010-11 (\$'000) | 2011-12 (\$'000) | 2012-13 (\$'000) |
|--|------------------|---------------------|---------------------|---------------------|---------------------|
| Outcome 1 | | | | | |
| Decrease in estimates (administered) | | | | | |
| Do Not Call Register revenue | 1.2 | (468) | (487) | (613) | (613) |
| Net impact on estimates for Outcome 1 (administered) | | (468) | (487) | (613) | (613) |
| Increase in estimates (departmental) | | | | | |
| Cyber-safety ¹ | 1.2 | 2,000 | - | - | - |
| Decrease in estimates (departmental) | | | | | |
| Parameter adjustments | 1.1, 1.2 | - | (343) | (600) | (655) |
| Gershon Review Phase 2 | 1.1, 1.2 | - | (415) | (419) | (423) |
| Net impact on estimates for Outcome 1 (departmental) | | 2,000 | (758) | (1,019) | (1,078) |

1. The Cyber-safety funding is offset by a reduction in the Administered Appropriations for the Department of Broadband, Communications and the Digital Economy.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the ACMA through Appropriation Bills No. 3 and No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009-10

| | 2008-09 Available (\$'000) | 2009-10 Budget (\$'000) | 2009-10 Revised (\$'000) | Additional estimates (\$'000) | Reduced estimates (\$'000) |
|--|----------------------------------|-------------------------------|--------------------------------|-------------------------------------|----------------------------------|
| DEPARTMENTAL PROGRAMS | | | | | |
| Outcome 1 | | | | | |
| A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice | 95,316 | 97,742 | 99,742 | 2,000 | - |
| Total | 95,316 | 97,742 | 99,742 | 2,000 | - |
| Total administered and departmental | 95,316 | 97,742 | 99,742 | 2,000 | - |

Table 1.6: Appropriation Bill (No. 4) 2009-10

There are no variations for Appropriation Bill (No. 4).

Section 2: Revisions to agency resources and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

OUTCOME 1

Table 2.1 Budgeted Expenses and Resources for Outcome 1

| Outcome 1: | 2008-09 | 2009-10 |
|--|-----------------|----------------------------|
| A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice | Actual expenses | Revised estimated expenses |
| | \$'000 | \$'000 |
| Program 1.1: Communications regulation, planning and licensing | | |
| Administered expenses | | |
| Special accounts | 176 | 50 |
| Departmental expenses | | |
| Ordinary annual services (Appropriation Bills No. 1 & 3) | 64,751 | 65,487 |
| Revenues from independent sources (section 31) | 1,560 | 1,284 |
| Total for Program 1.1 | 66,487 | 66,821 |
| Program 1.2: Consumer safeguards, education and information | | |
| Administered expenses | | |
| Special appropriations | - | 300 |
| Special accounts | 76,721 | 66,894 |
| Departmental expenses | | |
| Ordinary annual services (Appropriation Bills No. 1 & 3) | 31,891 | 34,255 |
| Revenues from Independent sources (section 31) | 769 | 200 |
| Total for Program 1.2 | 109,381 | 101,649 |
| Outcome 1 Totals by appropriation type | | |
| Administered Expenses | | |
| Special appropriations | - | 300 |
| Special accounts | 76,897 | 66,944 |
| Departmental expenses | | |
| Ordinary annual services (Appropriation Bills No. 1 & 3) | 96,642 | 99,742 |
| Revenues from independent sources (section 31) | 2,329 | 1,484 |
| Total expenses for Outcome 1 | 175,868 | 168,470 |
| | 2008-09 | 2009-10 |
| Average Staffing Level (number) | 530 | 540 |

| |
|--|
| Program 1. 1: Communications regulation, planning and licensing |
|--|

Program Expenses 1.1

| | 2008-09 Budget | 2009-10 Revised budget | 2010-11 Forw ard year 1 | 2011-12 Forw ard year 2 | 2012-13 Forw ard year 3 |
|-------------------------------|-------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| ('000) | | | | | |
| Program component name | | | | | |
| Annual departmental expenses: | | | | | |
| Program expenses | 50,397 | 50,746 | 49,401 | 49,304 | 45,849 |
| Annual administered expenses: | | | | | |
| Special account expenses: | | | | | |
| Other Trust Monies | 176 | 50 | 50 | 50 | 50 |
| Program support | 15,914 | 16,025 | 15,600 | 15,570 | 14,478 |
| Total program expenses | 66,487 | 66,821 | 65,051 | 64,924 | 60,377 |

Program 1.1 Deliverables

Government revenue targets met in the collection of annual numbering charges.

Applications for an opinion on control or temporary approval of a breach of the *Broadcasting Services Act 1992* (BSA) dealt with within applicable timeframes.

Annual identification and publication of primary issues facing key radiocommunications services, and methods ACMA proposes to use to manage these issues.

Greater marketplace contestability in frequency assignments.

Increased proportion of spectrum licensed through class and spectrum licensing.

The proportion of licensing and numbering transaction applications dealt with within applicable timeframes.

The proportion of online content, Do Not Call Register and broadcasting code complaints dealt with within applicable timeframes.

Price-based allocations of spectrum completed within statutory timeframes.

Evaluate digital transmission reception to assess whether digital television has the same coverage as current analog services.

Review community broadcasting licence allocation and renewal processes.

| | 2008-09 Budget | 2009-10 Revised budget | 2010-11 Forw ard year 1 | 2011-12 Forw ard year 2 | 2012-13 Forw ard year 3 |
|---|-------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Deliverables | | | | | |
| Communications regulation, planning and licensing | 66,487 | 66,821 | 65,051 | 64,924 | 60,377 |
| Total | 66,487 | 66,821 | 65,051 | 64,924 | 60,377 |

Program 1.1 Key Performance Indicators

An effective regulatory environment that supports a dynamic communications sector and enables industry to meet the communications needs of the community.

Efficient planning, allocation and use of national resources such as radiofrequency spectrum, telecommunications numbering and telecommunications infrastructure.

Industry contributes to, and complies with, the regulatory framework without being subject to undue financial or administrative burden.

Levels of industry compliance with the regulatory framework as assessed by breaches and recurrent breaches of legislation, codes, standards and licence conditions.

The cost of ACMA's regulatory activities is minimised to the extent possible.

| Key Performance Indicators | 2008-09 Budget | 2009-10 Revised budget target | 2010-11 Forw ard year 1 | 2011-12 Forw ard year 2 | 2012-13 Forw ard year 3 |
|---|-------------------|--|-------------------------------|-------------------------------|-------------------------------|
| Communications regulation, planning and licensing | 66,487 | 66,821 | 65,051 | 64,924 | 60,377 |
| Total | 66,487 | 66,821 | 65,051 | 64,924 | 60,377 |

Program 1.2: Consumer safeguards, education and information

Program Expenses 1.2

| (‘000) | 2008-09 Budget | 2009-10 Revised budget | 2010-11 Forw ard year 1 | 2011-12 Forw ard year 2 | 2012-13 Forw ard year 3 |
|-------------------------------------|-------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Program component name | | | | | |
| Annual departmental expenses: | | | | | |
| Program expenses | 24,821 | 26,186 | 24,878 | 24,869 | 25,317 |
| Special appropriations: | | | | | |
| Telecommunications - Consumer Codes | - | 300 | 300 | 300 | 300 |
| Special account expenses: | | | | | |
| Universal Service Levy | 56,968 | 49,394 | 49,394 | 49,394 | 49,394 |
| National Relay Service | 19,753 | 17,500 | 17,500 | 17,500 | 17,500 |
| Program support | 7,839 | 8,269 | 7,856 | 7,853 | 7,995 |
| Total program expenses | 109,381 | 101,649 | 99,928 | 99,916 | 100,506 |

Program 1.2 Deliverables

Information programs delivered in order to raise awareness of rights, obligations and safety issues.

Online content, telemarketing, anti-spam and broadcasting code complaints dealt with within applicable timeframes.

Reports on industry compliance with statutory consumer safeguards made available within required timeframes.

Develop educational and research initiatives to underpin Cybersafety program.

Undertake consultation at regular intervals to receive information and advice on matters affecting consumers of communications services.

In cooperation with industry, undertake reviews of communications standards, codes and determinations within appropriate timeframes.

Raise awareness of Australia's spam legislation among consumers, businesses and the e-marketing industry through education programs and publications.

| Deliverables | 2008-09 Budget | 2009-10 Revised budget | 2010-11 Forw ard year 1 | 2011-12 Forw ard year 2 | 2012-13 Forw ard year 3 |
|--|-------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Consumer safeguards, education and information | 109,381 | 101,649 | 99,928 | 99,916 | 100,506 |
| Total | 109,381 | 101,649 | 99,928 | 99,916 | 100,506 |

Program 1.2 Key Performance Indicators

The community has access to sufficient information to enable it to make informed decisions about communications products and services.

Effective community safeguards are implemented and maintained.

Research is undertaken, and stakeholders engaged, to maximise the extent to which information, standards and safeguards address the broad concerns of the community.

| Key Performance Indicators | 2008-09 Budget | 2009-10 Revised budget target | 2010-11 Forw ard year 1 | 2011-12 Forw ard year 2 | 2012-13 Forw ard year 3 |
|--|-------------------|--|-------------------------------|-------------------------------|-------------------------------|
| Consumer safeguards, education and information | 109,381 | 101,649 | 99,928 | 99,916 | 100,506 |
| Total | 109,381 | 101,649 | 99,928 | 99,916 | 100,506 |

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ACMA. The corresponding table in the 2009-10 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

| | | Opening balance 2009-10 2008-09 | Receipts 2009-10 2008-09 | Payments 2009-10 2008-09 | Adjustments 2009-10 2008-09 | Closing balance 2009-10 2008-09 |
|---|---------|---|---------------------------------------|---------------------------------------|--|---|
| | Outcome | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Universal Service Account (A) | | 908 | 49,394 | 49,394 | - | 908 |
| <i>FMA Act 1997</i> ¹ s21 and | 1 | 806 | 57,070 | 56,968 | - | 908 |
| <i>TCPSS Act 1999</i> ² s21(2) | | | | | | |
| National Relay Service Account (A) | | 3,568 | 17,500 | 17,500 | - | 3,568 |
| <i>FMA Act 1997</i> s21 and | 1 | 6,552 | 16,769 | 19,753 | - | 3,568 |
| <i>TCPSS Act 1999</i> s102(2) | | | | | | |
| Other Trust Moneys (A) | 1 | 202 | 50 | 50 | - | 202 |
| <i>FMA Act 1997</i> s21 | | - | 378 | 176 | - | 202 |
| Comcare Trust Account (A) | 1 | 21 | - | - | - | 21 |
| <i>FMA Act 1997</i> s21 | | 9 | 144 | 132 | - | 21 |
| Total special accounts | | | | | | |
| 2009-10 Budget estimate | | 4,699 | 66,944 | 66,944 | - | 4,699 |
| Total special accounts | | | | | | |
| 2008-09 estimate actual | | 7,367 | 74,361 | 77,029 | - | 4,699 |

(A) = Administered

(D) = Departmental

1 FMA Act – *Financial Management and Accountability Act 1997*

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

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Departmental Revenues

Departmental appropriation revenue has increased by \$2.0m since the 2009-10 Portfolio Budget Statements, due to an increase in funding for the Cyber-safety program.

Administered Revenues

The ACMA will recover additional income through the Annual Carrier Licence Charge as a result of the new measure - Telecommunications regulatory reform - competition and consumer safeguards. Do Not Call Register income has been revised to align with the current Cost Recovery Impact Statement.

3.2.2 Budgeted financial statements

Departmental financial statements

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (showing Net Cost of Services) for the period ended 30 June

| | Actual | Revised budget | Forw ard estimate | Forw ard estimate | Forw ard estimate |
|--|----------------|----------------|-------------------|-------------------|-------------------|
| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| EXPENSES | | | | | |
| Employee benefits | 57,334 | 60,367 | 62,167 | 62,073 | 58,246 |
| Supplier | 37,204 | 33,304 | 27,250 | 27,158 | 27,036 |
| Depreciation and amortisation | 4,221 | 7,510 | 8,273 | 8,320 | 8,312 |
| Write-down and impairment of assets | 202 | - | - | - | - |
| Losses from asset sales | 3 | - | - | - | - |
| Finance costs | 7 | 45 | 45 | 45 | 45 |
| Total expenses | 98,971 | 101,226 | 97,735 | 97,596 | 93,639 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Revenue | | | | | |
| Sale of goods and rendering of services | 508 | 1,484 | 1,484 | 1,484 | 1,484 |
| Other revenue | 1,710 | - | - | - | - |
| Total revenue | 2,218 | 1,484 | 1,484 | 1,484 | 1,484 |
| Gains | | | | | |
| Other gains | 111 | - | - | - | - |
| Total gains | 111 | - | - | - | - |
| Total own-source income | 2,329 | 1,484 | 1,484 | 1,484 | 1,484 |
| Net cost of (contribution by) services | 96,642 | 99,742 | 96,251 | 96,112 | 92,155 |
| Appropriation revenue | 95,316 | 99,742 | 96,251 | 96,112 | 92,155 |
| Surplus (Deficit) | (1,326) | - | - | - | - |
| Surplus (Deficit) attributable to the Australian Government | (1,326) | - | - | - | - |

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

| | Actual 2008-09 \$'000 | Revised budget 2009-10 \$'000 | Forw ard estimate 2010-11 \$'000 | Forw ard estimate 2011-12 \$'000 | Forw ard estimate 2012-13 \$'000 |
|---|-----------------------------|--|---|---|---|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and equivalents | 903 | 3,850 | 3,850 | 3,850 | 3,850 |
| Trade and other receivables | 38,004 | 26,272 | 23,741 | 23,501 | 22,287 |
| Other | 755 | 755 | 755 | 755 | 755 |
| Total financial assets | 39,662 | 30,877 | 28,346 | 28,106 | 26,892 |
| Non-financial assets | | | | | |
| Land and buildings | 10,600 | 10,195 | 11,671 | 13,147 | 14,623 |
| Infrastructure, plant and equipment | 8,079 | 8,499 | 8,290 | 8,283 | 8,919 |
| Intangibles | 4,986 | 15,830 | 18,064 | 16,985 | 16,087 |
| Other | 1,642 | 1,642 | 1,642 | 1,642 | 1,642 |
| Total non-financial assets | 25,307 | 36,166 | 39,667 | 40,057 | 41,271 |
| Total assets | 64,969 | 67,043 | 68,013 | 68,163 | 68,163 |
| LIABILITIES | | | | | |
| Provisions | | | | | |
| Employees | 15,265 | 15,933 | 16,628 | 16,628 | 16,628 |
| Other | 1,592 | 1,592 | 1,592 | 1,592 | 1,592 |
| Total provisions | 16,857 | 17,525 | 18,220 | 18,220 | 18,220 |
| Payables | | | | | |
| Suppliers | 7,787 | 7,787 | 7,787 | 7,787 | 7,787 |
| Other | 4,194 | 4,194 | 4,194 | 4,194 | 4,194 |
| Total payables | 11,981 | 11,981 | 11,981 | 11,981 | 11,981 |
| Total liabilities | 28,838 | 29,506 | 30,201 | 30,201 | 30,201 |
| Net assets | 36,131 | 37,537 | 37,812 | 37,962 | 37,962 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 27,216 | 28,622 | 28,897 | 29,047 | 29,047 |
| Reserves | 938 | 938 | 938 | 938 | 938 |
| Retained surpluses or accumulated deficits | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 |
| Total parent entity interest | 36,131 | 37,537 | 37,812 | 37,962 | 37,962 |
| Total equity | 36,131 | 37,537 | 37,812 | 37,962 | 37,962 |
| Current assets | 41,304 | 32,519 | 29,988 | 29,748 | 28,534 |
| Non-current assets | 23,665 | 34,524 | 38,025 | 38,415 | 39,629 |
| Current liabilities | 24,869 | 25,918 | 26,526 | 26,526 | 26,526 |
| Non-current liabilities | 3,969 | 3,588 | 3,675 | 3,675 | 3,675 |

Prepared on Australian Accounting Standards basis.

*Note: 'equity' is the residual interest in assets after deduction of liabilities.

Table 3.2.3: Budgeted Departmental Statement of Cash Flows (as at 30 June)

| | Actual 2008-09 \$'000 | Revised budget 2009-10 \$'000 | Forw ard estimate 2010-11 \$'000 | Forw ard estimate 2011-12 \$'000 | Forw ard estimate 2012-13 \$'000 |
|--|-----------------------------|--|---|---|---|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Goods and services | 202 | 1,480 | 1,484 | 1,484 | 1,484 |
| Appropriations | 91,130 | 108,074 | 98,377 | 95,947 | 93,369 |
| Other | 6,089 | 3,094 | 2,711 | 2,752 | 2,526 |
| Total cash received | 97,421 | 112,648 | 102,572 | 100,183 | 97,379 |
| Cash used | | | | | |
| Employees | 56,573 | 60,406 | 62,179 | 62,778 | 58,246 |
| Suppliers | 35,700 | 32,598 | 26,543 | 26,453 | 27,036 |
| Borrowing costs | | 45 | 45 | 45 | 45 |
| Other | 4,537 | 3,094 | 2,711 | 2,752 | 2,526 |
| Total cash used | 96,810 | 96,143 | 91,478 | 92,028 | 87,853 |
| Net cash from or (used by) operating activities | 611 | 16,505 | 11,094 | 8,155 | 9,526 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 2 | - | - | - | - |
| Total cash received | 2 | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment | 8,094 | 17,964 | 11,369 | 8,305 | 9,526 |
| Total cash used | 8,094 | 17,964 | 11,369 | 8,305 | 9,526 |
| Net cash from or (used by) investing activities | (8,092) | (17,964) | (11,369) | (8,305) | (9,526) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations - contributed equity | 4,577 | 4,406 | 275 | 150 | - |
| Total cash received | 4,577 | 4,406 | 275 | 150 | - |
| Cash used | | | | | |
| Other | 249 | - | - | - | - |
| Total cash used | 249 | - | - | - | - |
| Net cash from or (used by) financing activities | 4,328 | 4,406 | 275 | 150 | - |
| Net increase or (decrease) in cash held | (3,153) | 2,947 | - | - | - |
| Cash at the beginning of the reporting period | 4,056 | 903 | 3,850 | 3,850 | 3,850 |
| Cash at the end of the reporting period | 903 | 3,850 | 3,850 | 3,850 | 3,850 |

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental Statement of Changes in Equity — Summary of Movement (Budget year 2009-10)

| | Retained earnings \$'000 | Asset revaluation reserve \$'000 | Contributed equity/capital \$'000 | Total equity \$'000 |
|---|-----------------------------|-------------------------------------|--------------------------------------|------------------------|
| Opening balance as at 1 July 2009 | | | | |
| Balance carried forward from previous period | 7,977 | 938 | 27,216 | 36,131 |
| Adjusted opening balance | 7,977 | 938 | 27,216 | 36,131 |
| Transactions with owners | | | | |
| <i>Contribution by owners</i> | | | | |
| Appropriation (equity injection) | - | - | 1,406 | 1,406 |
| Sub-total transactions with owners | - | - | 1,406 | 1,406 |
| Estimated closing balance as at 30 June 2010 | 7,977 | 938 | 28,622 | 37,537 |

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement - Departmental

| | Actual 2008-09 \$'000 | Revised budget 2009-10 \$'000 | Forward estimate 2010-11 \$'000 | Forward estimate 2011-12 \$'000 | Forward estimate 2012-13 \$'000 |
|--|-----------------------------|-------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| CAPITAL APPROPRIATIONS | | | | | |
| Total equity injections | 4,577 | 1,406 | 275 | 150 | - |
| Total capital appropriations | 4,577 | 1,406 | 275 | 150 | - |
| Represented by: | | | | | |
| Purchase of non-financial assets | 4,577 | 1,406 | 275 | 150 | - |
| Other | - | 2,303 | - | - | - |
| Total represented by | 4,577 | 3,709 | 275 | 150 | - |
| ACQUISITION OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations | 4,577 | 1,406 | 275 | 150 | - |
| Funded internally from departmental resources ¹ | 4,505 | 16,963 | 11,499 | 8,560 | 9,526 |
| TOTAL | 9,082 | 18,369 | 11,774 | 8,710 | 9,526 |

Prepared on Australian Accounting Standards basis.

1 Includes the following sources of funding: annual and prior year appropriations; donations and contributions; gifts; finance leases; internally developed assets; s31 relevant agency receipts; and proceeds from the sale of assets

3.2.6: Statement of Asset Movements (2009-10)

| | Land | Buildings | Other infrastructure, plant and equipment | Intangibles | Total |
|--|--------------|--------------|--|---------------|---------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2009 | | | | | |
| Gross book value | 7,740 | 5,479 | 9,837 | 20,444 | 43,500 |
| Accumulated depreciation/amortisation | - | (2,619) | (1,758) | (15,458) | (19,835) |
| Opening net book balance | 7,740 | 2,860 | 8,079 | 4,986 | 23,665 |
| CAPITAL ASSET ADDITIONS | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase or internally developed | - | 545 | 1,451 | 15,968 | 17,964 |
| By finance lease | - | - | 405 | - | 405 |
| Acquisition of entities or operations (including restructuring) sub-total | - | 545 | 1,856 | 15,968 | 18,369 |
| Other movements | | | | | |
| Depreciation/amortisation expense | - | (950) | (1,436) | (5,124) | (7,510) |
| As at 30 June 2010 | | | | | |
| Gross book value | 7,740 | 6,024 | 11,693 | 36,412 | 61,869 |
| Accumulated depreciation/amortisation | - | (3,569) | (3,194) | (20,582) | (27,345) |
| Closing net book balance | 7,740 | 2,455 | 8,499 | 15,830 | 34,524 |

Prepared on Australian Accounting Standards basis.

Schedule of administered activity

Table 3.2.8: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

| | Actual 2008-09 \$'000 | Revised budget 2009-10 \$'000 | Forw ard estimate 2010-11 \$'000 | Forw ard estimate 2011-12 \$'000 | Forw ard estimate 2012-13 \$'000 |
|--|-----------------------------|--|---|---|---|
| INCOME ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Revenue | | | | | |
| Taxation | | | | | |
| Other taxes, fees and fines | 551,224 | 506,658 | 514,712 | 522,176 | 533,807 |
| Total taxation | 551,224 | 506,658 | 514,712 | 522,176 | 533,807 |
| Non-taxation | | | | | |
| Other sources of non-taxation revenues | 202,730 | 211,682 | 211,566 | 210,964 | 209,643 |
| Total non-taxation | 202,730 | 211,682 | 211,566 | 210,964 | 209,643 |
| Total revenues administered on behalf of government | 753,954 | 718,340 | 726,278 | 733,140 | 743,450 |
| Gains | | | | | |
| Sale of assets | 3,188 | 4,500 | 4,500 | 4,500 | 4,500 |
| Total gains administered on behalf of government | 3,188 | 4,500 | 4,500 | 4,500 | 4,500 |
| Total income administered on behalf of government | 757,142 | 722,840 | 730,778 | 737,640 | 747,950 |
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Subsidies | 160,187 | 145,076 | 145,076 | 145,076 | 145,076 |
| Suppliers | 221 | 17,850 | 17,850 | 17,850 | 17,850 |
| Total expenses administered on behalf of government | 160,408 | 162,926 | 162,926 | 162,926 | 162,926 |

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

| | Actual 2008-09 \$'000 | Revised budget 2009-10 \$'000 | Forw ard estimate 2010-11 \$'000 | Forw ard estimate 2011-12 \$'000 | Forw ard estimate 2012-13 \$'000 |
|---|-----------------------------|--|---|---|---|
| ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 5,089 | 5,089 | 5,089 | 5,089 | 5,089 |
| Receivables | 36,571 | 40,876 | 41,312 | 40,493 | 40,497 |
| Taxation receivables | 313,867 | 291,216 | 291,482 | 290,693 | 290,693 |
| Total financial assets | 355,527 | 337,181 | 337,883 | 336,275 | 336,279 |
| Total assets administered on behalf of government | 355,527 | 337,181 | 337,883 | 336,275 | 336,279 |
| LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Payables | | | | | |
| Subsidies | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 |
| Other payables | 2,794 | 2,794 | 2,794 | 2,794 | 2,794 |
| Total payables | 6,654 | 6,654 | 6,654 | 6,654 | 6,654 |
| Total liabilities administered on behalf of government | 6,654 | 6,654 | 6,654 | 6,654 | 6,654 |

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

| | Actual 2008-09 \$'000 | Revised budget 2009-10 \$'000 | Forw ard estimate 2010-11 \$'000 | Forw ard estimate 2011-12 \$'000 | Forw ard estimate 2012-13 \$'000 |
|--|-----------------------------|--|---|---|---|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Taxes | 582,915 | 529,309 | 514,446 | 522,965 | 533,807 |
| Sales of goods and rendering of services | 43,258 | 41,530 | 45,263 | 45,895 | 43,727 |
| Net GST received | 6,290 | 6,719 | 6,719 | 6,719 | 6,719 |
| Other | 63,461 | 77,184 | 77,204 | 77,225 | 77,249 |
| Total cash received | 695,924 | 654,742 | 643,632 | 652,804 | 661,502 |
| Cash used | | | | | |
| Subsidies paid | 67,521 | 49,394 | 49,394 | 49,394 | 49,394 |
| Suppliers | 112 | 17,850 | 17,850 | 17,850 | 17,850 |
| Other | 70,969 | 6,719 | 6,719 | 6,719 | 6,719 |
| Total cash used | 138,602 | 73,963 | 73,963 | 73,963 | 73,963 |
| Net cash from or (used by) operating activities | 557,322 | 580,779 | 569,669 | 578,841 | 587,539 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment and intangibles | 3,308 | 4,500 | 4,500 | 4,500 | 4,500 |
| Total cash received | 3,308 | 4,500 | 4,500 | 4,500 | 4,500 |
| Net increase or (decrease) in cash held | | | | | |
| Cash at beginning of reporting period | 560,630 | 585,279 | 574,169 | 583,341 | 592,039 |
| Cash at beginning of reporting period | 7,366 | 5,089 | 5,089 | 5,089 | 5,089 |
| Cash from Official Public Account for: | | | | | |
| - appropriations | - | 7,019 | 7,019 | 7,019 | 7,019 |
| - special accounts | 77,029 | 66,944 | 66,944 | 66,944 | 66,944 |
| Cash to Official Public Account for: | | | | | |
| - administered income | (565,575) | (592,298) | (581,188) | (590,360) | (599,058) |
| - special accounts | (74,361) | (66,944) | (66,944) | (66,944) | (66,944) |
| Cash at end of reporting period | 5,089 | 5,089 | 5,089 | 5,089 | 5,089 |

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Budgeted Financial Statements

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

Administered Financial Statements

Taxation Revenue

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

Non-taxation Revenue

Represents revenue collected from activities including the Telecommunication Licence Charges, Universal Service Obligation (USO) levies, non-taxation Radiocommunications charges and the Do Not Call Register access fees.

Sale of Assets Revenue

Represents revenue collected from telephone numbering auctions.