

**AUSTRALIAN
BROADCASTING
AUTHORITY**

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AUSTRALIAN BROADCASTING AUTHORITY

Section 1: Overview, appropriations and budget measures summary

OVERVIEW

The Australian Broadcasting Authority (ABA) is the broadcasting regulator for radio and television in Australia. It is also the regulator of Internet content and datacasting services.

In terms of broadcasting regulation, the ABA plans the availability of segments of the broadcasting services bands (VHF/UHF and digital television, FM and AM radio) and has the power to allocate, renew, suspend, and cancel licences and collect any fees payable.

The ABA is also empowered to develop program standards relating to broadcasting in Australia, assist broadcasting services providers (licensees) develop codes of practice, monitor compliance with licence conditions, investigate complaints about services and conduct research into community attitudes on programming matters.

The ABA has similar responsibilities in relation to datacasting services.

The ABA ensures compliance with the ownership and control provisions of the *Broadcasting Services Act 1992* (BSA). In addition, the ABA is required to inform itself and the Minister about advances and trends in broadcasting technology.

In terms of Internet content regulation, the ABA investigates complaints in relation to prohibited content (illegal content and content that is unsuitable for children). It also registers and monitors the operation of codes of practice developed and implemented by industry. In addition, the ABA has a number of other functions relating to community education, research and international liaison.

Planned outcomes are related to Government priorities.

APPROPRIATIONS

Total appropriations for the Australian Broadcasting Authority in the 2001-2002 Budget is \$15.750m.

Australian Broadcasting Authority — Appropriations 2001-02

Table 1.1: Appropriations and Other Revenue (\$'000)

Outcome	Departmental (price of outputs)					Administered				
	Revenue from Government (appropriations)			Revenue from other source ^{s(3)}	Price of output ^{s(2)}	Annual appropriations		Special approps	Total administered appropriations	Total appropriations
	Bill No. 1	Special approps	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs) ⁽¹⁾			
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)
1. An accessible, diverse and responsible broadcasting industry	15,750	-	15,750	399	16,149	-	-	-	-	15,750
					97.5%(4)					
Total	15,750	-	15,750	399	16,149	-	-	-	-	15,750
					Departmental capital (equity injections and loans)					-
					Administered capital					-
					Total appropriations					15,750

- Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPP's), New ABA Outcomes (NAO's), administered capital and departmental capital via departmental injections and loans.
- Refer to Budgeted Statement of Financial Performance (Operating Statement) for application of ABA revenue.
- Revenue from other sources includes other revenue from government (eg resources free of charge) and revenue from other sources. Non-appropriated departmental and administered revenues are shown in Appendix 1.
- Percentage figure indicates the percentage contribution of Revenue from Government (Departmental Appropriations) to the Total Price of Outputs, by outcome.

ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The ABA will not be appropriated any capital in 2001-02 nor will it be funded by way of an equity injection or loan in 2001-02.

Section 2: Outcomes and outputs information

OUTCOMES AND OUTPUT GROUPS

Chart 1 and 2 show the Outcome and Output Structure of the ABA.

Chart 1: Outcome Structure

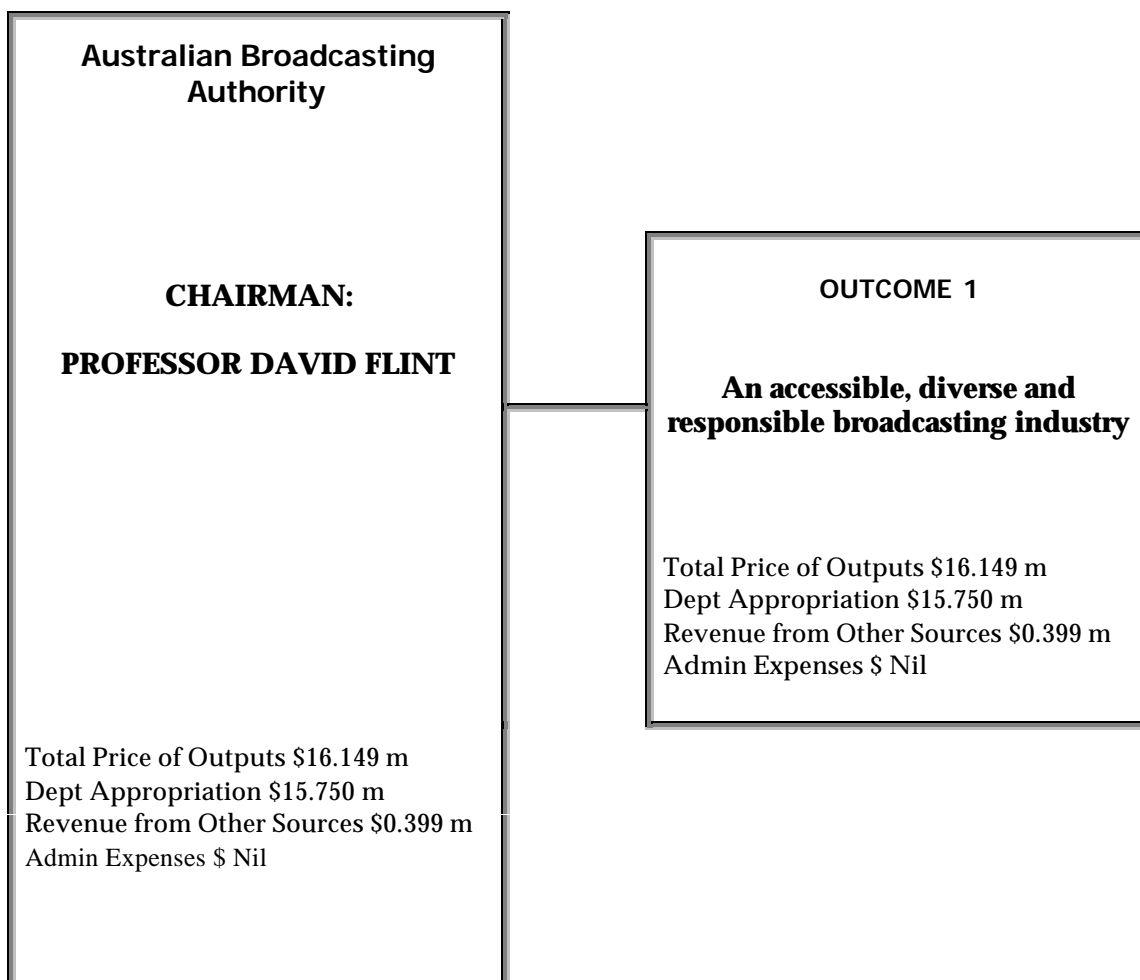
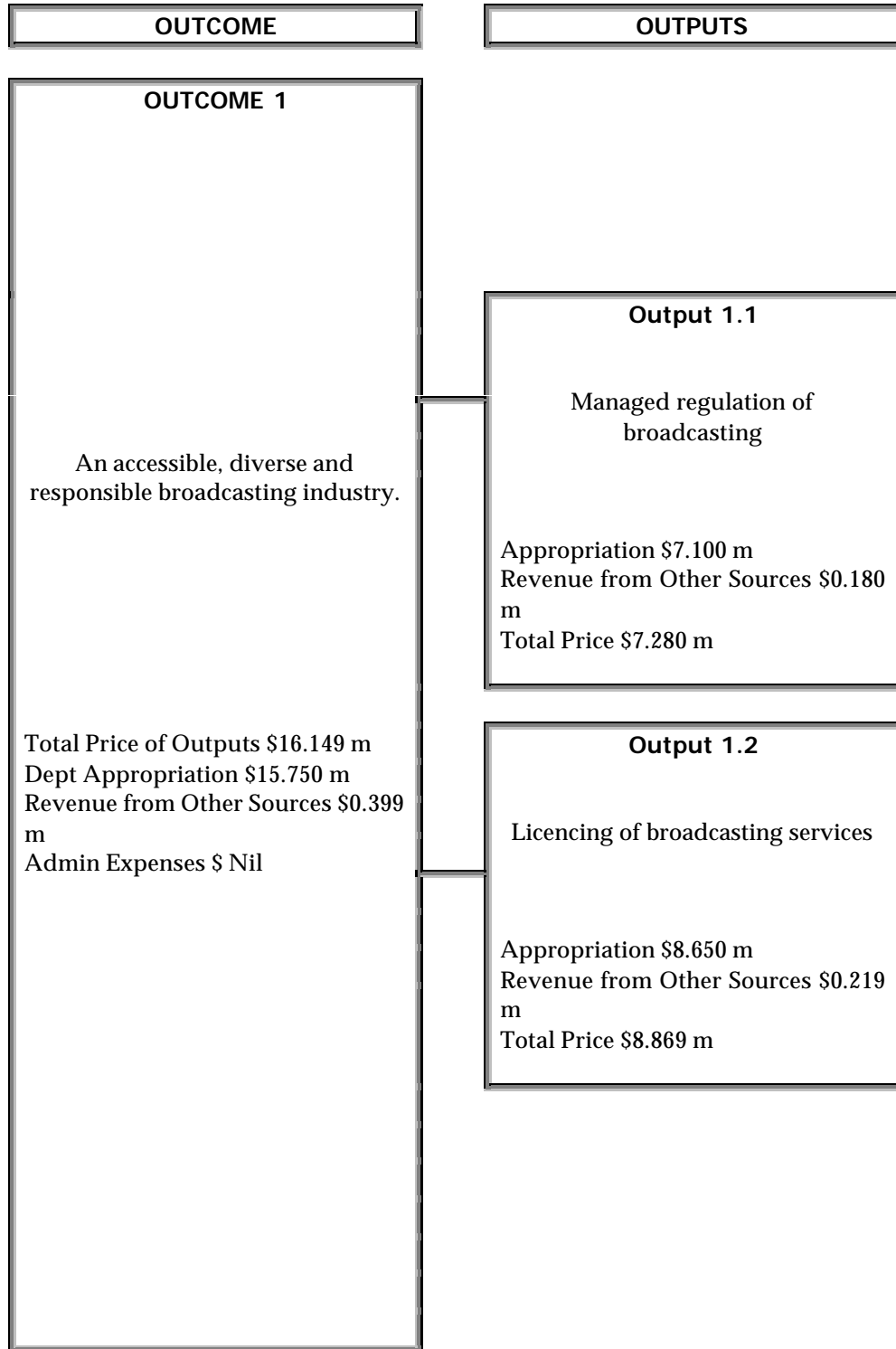


Chart 2: Outcome 1 — Contributing Outputs



Note: Revenue from Government (Appropriations) contributes 97.5 cent to the Total Price of Output for Outcome 1 for 2001-02.

CHANGES TO OUTCOME AND OUTPUTS

There has been no change to the ABA's outcome and two outputs since last financial year.

OUTCOME 1 — DESCRIPTION

An accessible, diverse and responsible broadcasting industry.

Promoting the availability of a diverse range of broadcasting services to audiences throughout Australia is one of the objects of the *Broadcasting Services Act 1992* (BSA). These objects also include the fostering of a broadcasting industry that is responsive to audience needs, respectful of community standards and diligent in responding to audience complaints. The promotion of the role of broadcasters in reflecting a sense of Australian identity, character and cultural diversity and ensuring that Australians have control of the more influential broadcasting services, are other objects mentioned.

The ABA is expanding the broadcasting industry by making new services available. The ABA plans and licences a range of broadcasting services that use traditional and new technologies.

While ensuring broadcasters comply with the BSA, licence conditions, program standards and codes of practice, the ABA encourages broadcasters to be aware of community standards and take as much responsibility for the regulation of their own operations and programming as possible.

Measures affecting Outcome 1

There are no measures affecting outcome 1.

OUTCOME 1 — RESOURCING**Table 2.1.1: Total Resources for Outcome 1 (\$'000)**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-2002 \$'000
Administered appropriations ABA has no administered expenses	-	-
Total administered appropriations	-	-
Departmental appropriations		
Output 1.1 - Managed regulation of broadcasting	7,101	7,100
Output 1.2 - Licensing of broadcasting services	8,651	8,650
Total revenue from government (appropriations)	15,752	15,750
Contributing to price of departmental outputs	97.4%	97.5%
Revenue from other sources		
Output 1.1 - Managed regulation of broadcasting	187	175
Output 1.2 - Licensing of broadcasting services	241	224
Total revenue from other sources	428	399
Total price from departmental outputs <i>(Total revenue from Government and from other sources)</i>	16,180	16,149
Total estimated resourcing for outcome 1 <i>(Total price of outputs and admin expenses)</i>	16,180	16,149
	2000-01	2001-02
Average staffing level (number)	150	150

OUTCOME 1 — CONTRIBUTION OF OUTPUTS

The ABA's outputs, managed regulation of broadcasting and licensing of broadcasting services, reflect the objects and regulatory policy set out in the BSA and Ministerial Directions as to Government policy. The ABA licences new broadcasting services and plans and licenses services using the broadcasting services bands of the radiofrequency spectrum. It is also the broadcasting regulatory authority, developing and monitoring compliance with program standards and enforcing licence conditions.

Much content regulation of broadcasting services is co-regulatory in nature. Broadcasters develop and implement codes of practice, while the ABA is responsible for ensuring that broadcasters comply with the codes and that the codes adequately reflect community concerns. In the area of Internet content regulation, a similar scheme of co-regulation through industry-developed codes of practice applies.

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Table 2.2.1 Performance Information for Outcome 1

Effectiveness - Overall achievement of the outcome	
Expansion of industry	Number and type of new services made available.
Industry compliance	Levels of compliance with BSA, licence conditions, program standards and codes of practice.
Community and consumer satisfaction	Level of awareness and satisfaction with regulatory mechanisms to be gauged by research into community attitudes.

Performance information for departmental outputs	
Output 1.1 Managed Regulation of Broadcasting, Online and Datacasting.	Quality. High level of industry compliance with standards and codes of practice and the ownership and control rules of the BSA; research and trend analysis on program content which reflects community standards, interests and values.
	Quantity. Lack of recurring breaches by licensees of licence conditions and codes of practice; completion of 75% of codes investigations within 4 months of receipt of complaint or further information; processing of all applications lodged for opinions on control or temporary approval of breach of the BSA within one month of receiving an application or further information; provision of opinions as to category of service within timeframes in the BSA; 95% of programs submitted for classification as children's C and P programs assessed within 60 days of receipt of complete applications; decision on appropriate action in relation to Internet content complaints within one week of receipt.
	Price: \$7.275m
Output 1.2 Licencing of Broadcasting Services	Quality. Planned services which are spectrum efficient and useable; licences allocated within one to two years of being planned; temporary community licences allocated within 12 weeks of application; datacasting licences allocated efficiently.
	Quantity. 20 final licence area plans for the seven Group 5 regional radio markets and 10 variations to existing radio plans; digital channel plans for 6 regional markets; plans commenced for analog television for one metropolitan market and additional analog television services (38A) planned for four regional markets; licences allocated: 4 commercial, 10-12 narrowcasting, 12-17community and 150-190 temporary community licences and datacasting licences as required.
	Price: \$8.874m

Evaluations

Information on planned evaluation activity that relates to this outcome is included in the table above and the results will be shown in the Annual Report.

Competitive tendering and contracting

Following a competitive tendering process the ABA in June 2000 entered into a five year contract with Ipex ITG for the provision of outsourced information technology services. Additionally in December 2000 the ABA renewed a three-year contract with the accounting firm Deloitte Touche Tohmatsu for the provision of outsourced internal audit services. The ABA will be market testing its corporate functions in 2001-02.

Section 3: Budgeted Financial Statements

DEPARTMENTAL STATEMENTS

Budgeted Departmental Statement of Financial Performance (Operating Statement)

This statement provides a picture of the expected financial results for the ABA by identifying full accrual expenses, accrual revenues and capital use charge, which highlights whether the ABA is operating at a sustainable level.

Budgeted Departmental Statement of Financial Position (Balance Sheet)

This statement shows the financial position of the ABA. It helps decision-makers to track the management of the ABA's assets and liabilities.

Budgeted Departmental Statement of Cash Flows

Budgeted cash flows, as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental Capital Budget Statement

Shows all planned departmental capital expenditure (capital expenditure on non financial assets), whether funded either through capital appropriations for additional equity or borrowings, or from funds from internal sources.

Departmental Non-financial Assets – Summary of Movement

Shows budgeted acquisitions and disposals of non-financial assets during the budget year.

ADMINISTERED NOTES

Details of transactions administered by the ABA on behalf of the Commonwealth are to be shown in the following notes to the financial statements.

Note of Budgeted Administered Financial Performance (Operating Statement)

This note identifies the main revenues and expenses administered on behalf of the Government. It also discloses administered revenues from Government and Transfers to the Public Account.

Note of Budgeted Administered Financial Position (Balance Sheet)

This note shows the assets and liabilities administered on behalf of the Government.

Note of Budgeted Administered Cash Flows

This note shows cash flows administered on behalf of the Government.

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**Table 3.1: Budgeted Departmental Statement of Financial Performance
(Operating Statement) for the period ended 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
Revenues from ordinary activities					
Revenue from government	15,752	15,750	15,065	15,504	15,394
Sales of goods and services	320	291	320	220	220
Interest	108	108	113	115	115
Dividends	-	-	-	-	-
Net gains from sales of assets	-	-	-	-	-
Other	-	-	-	-	-
Total revenues from ordinary activities	16,180	16,149	15,498	15,839	15,729
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	9,988	10,189	9,442	9,485	9,515
Suppliers	6,962	5,621	5,671	5,909	5,722
Grants	-	-	-	-	-
Depreciation and amortisation	206	339	385	445	492
Write down of assets	-	-	-	-	-
Net losses from sales of assets	-	-	-	-	-
Other	-	-	-	-	-
Total expenses from ordinary activities (excluding borrowing costs expense)	17,156	16,149	15,498	15,839	15,729
Borrowing cost expense (Interest expense)	-	-	-	-	-
Net surplus or deficit from ordinary activities	(976)	-	-	-	-
Gain or loss on extraordinary items	-	-	-	-	-
Net surplus or deficit	(976)	-	-	-	-
Capital use charge	-	-	-	-	-
Net surplus or deficit after capital use charge	(976)	-	-	-	-

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**Table 3.2: Budgeted Departmental Statement of Financial Position
(Balance Sheet) as at 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
ASSETS					
Financial assets					
Cash	878	599	671	417	651
Receivables	172	176	175	173	168
Investments	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	1,050	775	846	590	819
Non-financial assets					
Land and buildings	-	-	-	540	480
Infrastructure, plant and equipment	349	311	280	244	358
Inventories	-	-	-	-	-
Intangibles	315	777	793	604	398
Other	272	226	233	253	256
Total non-financial assets	936	1,314	1,306	1,641	1,492
Total assets	1,986	2,089	2,152	2,231	2,311
LIABILITIES					
Debt					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
Total debt	-	-	-	-	-
Provisions and payables					
Employees	3,058	3,161	3,224	3,304	3,384
Suppliers	213	213	213	212	212
Grants	-	-	-	-	-
Other	-	-	-	-	-
Total provisions and payables	3,271	3,374	3,437	3,516	3,596
Total liabilities	3,271	3,374	3,437	3,516	3,596
EQUITY					
Capital	-	-	-	-	-
Reserves	152	152	152	152	152
Accumulated surpluses or deficits	(1,437)	(1,437)	(1,437)	(1,437)	(1,437)
Total equity	(1,285)	(1,285)	(1,285)	(1,285)	(1,285)
Current liabilities	1,659	1,745	1,806	1,884	1,961
Non-current liabilities	1,612	1,629	1,631	1,632	1,635
Current assets	1,322	1,001	1,079	843	1,075
Non-current assets	664	1,088	1,073	1,388	1,236

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**Table 3.3: Budgeted Departmental Statement of Cash Flows
for the period ended 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	15,752	15,750	15,065	15,504	15,394
Sales of goods and services	343	347	378	277	285
Interest	100	98	107	108	105
Other	370	425	400	400	400
Total cash received	16,565	16,620	15,950	16,289	16,184
Cash used					
Employees	10,170	10,086	9,379	9,406	9,435
Suppliers	7,431	6,000	6,079	6,327	6,125
Grants	-	-	-	-	-
Interest	-	-	-	-	-
Other	40	50	50	50	50
Total cash used	17,641	16,136	15,508	15,783	15,610
Net cash from operating activities	(1,076)	484	442	506	574
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	307	-	-	-	-
Repayments of loans made	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	307	-	-	-	-
Cash used					
Purchase of property, plant and equipment	93	70	70	660	240
Loans made	-	-	-	-	-
Other	325	693	300	100	100
Total cash used	418	763	370	760	340
Net cash from investing activities	(111)	(763)	(370)	(760)	(340)
FINANCIAL ACTIVITIES					
Cash received					
Proceeds from issuing equity instruments	-	-	-	-	-
Proceeds from debt	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-

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**Table 3.3: Budgeted Departmental Statement of Cash Flows (continued)
for the period ended 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
Cash used					
Repayments of debt	-	-	-	-	-
Capital use and dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from financing activities	-	-	-	-	-
Net increase in cash held	(1,187)	(279)	72	(254)	234
Cash at the beginning of the reporting period	2,065	878	599	671	417
Cash at the end of the reporting period	878	599	671	417	651

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Table 3.4: Departmental Capital Budget Statement

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Represented by:					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriations	-	-	-	-	-
Funded internally by Departmental resources	418	763	370	760	340
Total	418	763	370	760	340

Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget Year 2001-02)

	Land	Buildings	Total Land and Buildings	Infrastructure Plant and Equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
GROSS VALUE						
<i>As at 1 July 2001 (opening)</i>	-	-	-	461	679	1,140
Additions	-	-	-	70	693	763
Disposals	-	-	-	-	-	-
Other movements	-	-	-	-	-	-
<i>As at 30 June 2002 (closing)</i>	-	-	-	531	1,372	1,903
ACCUMULATED DEPRECIATION						
<i>As at 1 July 2001 (opening)</i>	-	-	-	112	364	476
Disposals	-	-	-	-	-	-
Charge for the reporting period	-	-	-	108	231	339
Other movements	-	-	-	-	-	-
<i>As at 30 June 2002 (closing)</i>	-	-	-	220	595	815
Net book value						
As at 30 June 2002	-	-	-	311	777	1,088
(closing book value)						
Net book value						
as at 1 July 2001	-	-	-	349	315	664
opening book value)						
TOTAL ADDITIONS						
Self funded	-	-	-	70	693	763
Appropriations	-	-	-	-	-	-
Total	-	-	-	70	693	763

**Table 3.6: Note of Budgeted Administered Financial Performance
(Operating Statement) for the period ended 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
REVENUES					
Taxation					
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	210,700	223,000	233,031	243,852	254,983
Total taxation	210,700	223,000	233,031	243,852	254,983
Non-taxation					
Appropriations	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Net gains from sales of assets	235,000	-	-	-	-
Other sources of non-taxation revenues	-	-	-	-	-
Total non-taxation	235,000	-	-	-	-
Total revenues administered on behalf of the Government	445,700	223,000	233,031	243,852	254,983
EXPENSES					
Subsidies	-	-	-	-	-
Personal benefits	-	-	-	-	-
Grants	-	-	-	-	-
Suppliers	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-
Net losses from sales of assets	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total expenses administered on behalf of the Government	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Net contribution or (cost) to the budget outcome	445,700	223,000	233,031	243,852	254,983
Cash transfer to / from OPA	431,276	214,973	223,000	233,031	243,852
Net surplus or (deficit)	14,424	8,027	10,031	10,821	11,131

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**Table 3.7: Note of Budgeted Administered Financial Position
(Balance Sheet) as at 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
ASSETS					
Financial assets					
Cash	-	-	-	-	-
Receivables	-	-	-	-	-
Investments	-	-	-	-	-
Accrued revenues	214,973	223,000	233,031	243,852	254,983
Other	-	-	-	-	-
Total financial assets	214,973	223,000	233,031	243,852	254,983
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Other	-	-	-	-	-
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of the Government	214,973	223,000	233,031	243,852	254,983
LIABILITIES					
Debt					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
Total debt	-	-	-	-	-
Provisions and payables					
Employees	-	-	-	-	-
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Total provisions and payables	-	-	-	-	-
Total liabilities administered on behalf of the Government	-	-	-	-	-
EQUITY					
Capital	-	-	-	-	-
Reserves	-	-	-	-	-
Accumulated surpluses or deficits	214,973	223,000	233,031	243,852	254,983
Total equity administered on behalf of the Government	214,973	223,000	233,031	243,852	254,983
Current liabilities					
Non-current liabilities					
Current assets	214,973	223,000	233,031	243,852	254,983
Non-current assets					

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**Table 3.8: Note of Budgeted Administered Cash Flows
for the period ended 30 June**

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
OPERATING ACTIVITIES					
Cash received					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	196,276	214,973	223,000	233,031	243,852
Appropriations	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	196,276	214,973	223,000	233,031	243,852
Cash used					
Subsidies	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Interest	-	-	-	-	-
Cash to Official Public Account	196,276	214,973	223,000	233,031	243,852
Other	-	-	-	-	-
Total cash used	196,276	214,973	223,000	233,031	243,852
Net cash from operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	-	-	-	-	-
Cash from Official Public Account	-	-	-	-	-
Other	235,000	-	-	-	-
Total cash received	235,000	-	-	-	-
Cash used					
Purchase of property, plant and equipment	-	-	-	-	-
Cash to Official Public Account	235,000	-	-	-	-
Other	-	-	-	-	-
Total cash used	235,000	-	-	-	-
Net cash from investing activities	-	-	-	-	-

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Table 3.8: Note of Budgeted Administered Cash Flows (continued)
for the period ended 30 June

	Estimated actual 2000-01 \$'000	Budget estimate 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
FINANCING ACTIVITIES					
Cash received					
Proceeds from borrowing	-	-	-	-	-
Cash from Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Repayments of debt	-	-	-	-	-
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from financing activities	-	-	-	-	-
Net increase in cash held					
Cash at beginning of reporting period	-	-	-	-	-
Administered cash at end of reporting period	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

DEPARTMENTAL

Budgeted Departmental Statement of Financial Performance

Revenue from Government

The amount appropriated is fairly fixed until 2002-03 when there is a decline of \$0.7m because funding ceases for initiatives associated with Digital.

Other Revenue

The budget for other revenue does not include two significant amounts which are both expected to be received from DoCITA. The first amount is in relation to the Black Spots Program and is estimated to be \$0.5m in 2000-01 with a further \$1.0m expected to be received in 2001-02. In summary, the ABA will undertake work relating to the Government's Black Spots program on behalf of DoCITA. The second amount not included in the other revenue budget equals \$1.6m and is expected to be received in 2000-01. The ABA will expend this entire \$1.6m for the purchase of broadcast planning tool software. Upgrading the ABA's planning tools will increase the efficiency and quality of ABA planning by providing better modelling of coverage and interference, and increased flexibility and speed in assessing alternative planning options which will improve spectrum productivity. Additionally, between 2001-02 and 2005-06, \$0.3m funding will be received annually from DoCITA to enable the broadcast planning tool software to be adequately maintained and replaced at the end of its useful life. The funding for both of these matters was not included in the other revenue budget because at the time these budgeted financial statements were being finalised, the funding had not been confirmed with DoCITA.

Expenses from Ordinary Activities

Employees

Employee expenses increase between 2000-01 and 2001-02 to take into account a 2% increase under the ABA's Certified Agreement. There is no change in current staff numbers over this reporting period. However in 2002-03, there is a reduction in staff numbers equating to around \$0.7m because funding ceases for initiatives associated with Digital.

Suppliers

These expenses decline between 2000-01 and 2001-02 reflecting the completion of a number of projects spanning across several financial years. Refer to the Other Revenue note for details of Black Spots Program expenditure not included in the budget for suppliers.

Depreciation and Amortisation

There is an increase in depreciation over the reporting period due mainly to the acquisition of computer software such as an information management system, technical equipment and leasehold improvements. In regard to leasehold improvements, the budget makes provision for a possible fitout in 2003-04 arising from the expiry of the ABA's current Sydney property lease. Refer to the Other Revenue note for details of broadcast planning tool software depreciation not included in the departmental budget.

Budgeted Departmental Statement of Financial Position

Assets

Intangibles

The net book value of intangibles is increasing over the reporting period due mainly to the acquisition of computer software such as an electronic document management system. Refer to the Other Revenue note for details of broadcast planning tool software capital expenditure and associated depreciation not included in the intangibles budget.

Land and Buildings

In regard to leasehold improvements, the budget makes provision for a possible fitout arising from the expiry of the ABA's current Sydney property lease.

Liabilities

Employee Provisions

The liability for employee entitlements represents accrued salaries, annual leave and long service leave.

Accumulated deficits

Accumulated deficits predominantly include employee liabilities which were not funded at the time of the conversion from cash accounting to accrual accounting.

ADMINISTERED

Budgeted Administered Statement of Financial Performance

Taxation Revenue

Other taxes, fees and fines

This balance represents revenue collected by the ABA under the *Broadcasting Services Act 1992* on behalf of the Commonwealth. The ABA can allocate, renew, suspend and cancel broadcasting licences and collect any fees payable for those licences. Revenue

Part C: Agency Budget Statements — ABA

from these licence fees is not available to the ABA for its own purposes and is remitted to the Commonwealth's Official Public Account.

Net gains from sales of assets

This balance represents amounts received by the ABA for the sale of commercial licences by auction.

Budgeted Administered Statement of Financial Position

Assets

Accrued Revenue

This balance represents amounts receivable for radio and television broadcasting licences. The due date for licences is 31 December of each financial year.

Part C: Agency Budget Statements — ABA

Appendix 1

Non-Appropriation Departmental and Administered Revenue

	Estimated Revenue 2000-01 \$'000	Estimated Revenue 2001-02 \$'000
Departmental Revenue		
Sales of goods and services	320	291
Interest	108	108
Other non-appropriation revenue	-	-
Total Non-Appropriation departmental revenue	428	399
Administered Revenue		
Licence fees, fines and charges	210,700	223,000
Other non-appropriation revenue	235,000	-
Total Non-Appropriation administered revenue	445,700	223,000