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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, unsolicited communications and certain online content. The ACMA’s purpose is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia. ACMA does this by:

* maintaining, enforcing, and improving regulation to drive industry performance and protect consumers
* managing public resources to enable industry to deliver services to the community.

Australians rely on communications networks, broadcasting and online media, and digital technologies to access information and essential services. This reliance does, however, increase the risks that Australians are exposed to, such as the impact of exposure to mis and disinformation online and threats of identity theft.

Interconnectivity and communications mobility are integral to the lives of all Australians and there is growing demand for larger amounts of data and faster, more reliable internet connections, requiring significant, ongoing infrastructure investments by telecommunications companies.

The ongoing growth in consumer use of digital platforms continues to cause

disruption to consumption of traditional broadcast media. Boundaries between digital platforms and traditional broadcast media are increasingly blurred and there is a greater focus on the appropriate regulatory framework for content delivered over all platforms.

To achieve the 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 two key activities that are outlined in its Corporate Plan:

* support an efficient and reliable communications infrastructure
* build consumer trust in the use of communications content and services.

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The eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety. eSafety fosters online safety by exercising its powers under Australian Government legislation, primarily the *Online Safety Act 2021*, to protect Australians from serious online harms.

eSafety achieves its purpose through three key pillars: prevention; protection; and promoting proactive and systemic change.

* **Prevention**: Using a solid evidence base, eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience through training programs, awareness raising and referrals.
* **Protection**: eSafety remediates online harms through investigations and regulatory schemes, working with industry to build accountability and compliance in response to reported and identified harms.
* **Promoting proactive and systemic change:** eSafety promotes proactive and systemic change, working with online industries, users, educators, governments and their agencies to reduce the threat surface for online harms, lift overall standards of online safety across industry and to deliver more positive online experiences for Australians.

**1.2 Entity resource statement**

The Entity Resource Statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

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**Table 1.1: ACMA resource statement — Additional Estimates for 2023–24 as at February 2024**

**Departmental**

Annual appropriations - ordinary annual services(a)

Prior year appropriations available

Departmental appropriation(b)

s74 External Revenue(c)

Departmental capital budget(d)

Equity injection(e)

Total departmental annual appropriations

Special accounts(f)

Opening balance

Appropriation receipts(g)

Total special accounts

less departmental appropriations drawn from

annual/special appropriations and credited to

special accounts

**Total departmental resourcing**

**Administered**

Annual appropriations - ordinary annual services(a)

Prior year appropriations available

Outcome 1

Total administered annual appropriations

Administered special appropriations Outcome 1(h)

Total administered special appropriations

**Total administered resourcing**

**Total resourcing for the ACMA**

|  |  |  |  |
| --- | --- | --- | --- |
| Actual available appropriation | Estimateas at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
| 2022-23 | 2023-24 | 2023-24 | 2023-24 |
| $'000 | $'000 | $'000 | $'000 |
| 48,384 | 48,384 | - | 48,384 |
| 128,581 | 137,223 | 5,199 | 142,422 |
| 3,457 | 100 | - | 100 |
| 8,102 | 15,491 | 1,475 | 16,966 |
| - | 2,000 | - | 2,000 |
| 188,524 | 203,198 | 6,674 | 209,872 |
| 12,513 | 7,222 | - | 7,222 |
| 43,713 | 37,340 | 1,757 | 39,097 |
| 56,226 | 44,562 | 1,757 | 46,319 |
| 49,004 | 37,340 | 1,757 | 39,097 |
| **195,746** | **210,420** | **6,674** | **217,094** |
| - | 500 | - | 500 |
| 8,214 | 6,020 | - | 6,020 |
| 8,214 | 6,520 | - | 6,520 |
| 18,384 | 8,300 | 8,000 | 16,300 |
| 18,384 | 8,300 | 8,000 | 16,300 |
| **26,598** | **14,820** | **8,000** | **22,820** |
| **222,344** | **225,240** | **14,674** | **239,914** |

|  |  |  |
| --- | --- | --- |
|  | Actual2022-23 | 2023-24 |
| **Average staffing level (number)** 492 | 608 |
|  |

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

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

1. Appropriation Act (No. 1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.
2. Excludes Departmental Capital Budget (DCB) and Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
5. Appropriation Act (No. 2) 2023–2024.
6. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1. 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.
7. Amounts credited to the special accounts from the ACMA's annual and special appropriations.
8. Includes section 77 refunds under the PGPA Act which are not included as expenditure.

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**1.3 Entity measures**

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: ACMA 2023–24 measures since the Budget**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Program | 2023-24$'000 | 2024-25$'000 | 2025-26$'000 | 2026-27$'000 |
| 1.1, 1.2 | .. | nfp | nfp | (5,400) |
|   | **..** | **nfp** | **nfp** | **(5,400)** |
|   | .. | nfp | nfp | (5,400) |
|   | **..** | **nfp** | **nfp** | **(5,400)** |
| 1.3 | - | 3,968 | 4,034 | 4,082 |
|   | **-** | **3,968** | **4,034** | **4,082** |
| 1.3 | 1,757 | 1,607 | 1,633 | 1,653 |
|   | **1,757** | **1,607** | **1,633** | **1,653** |
| 1.2 | 2,187 | 3,741 | 2,426 | 2,109 |
|   | **2,187** | **3,741** | **2,426** | **2,109** |
|   | 3,944 | 9,316 | 8,093 | 7,844 |
|   | **3,944** | **9,316** | **8,093** | **7,844** |

**Receipt measures**

Supporting Connectivity, Media and

Communications

Administered receipts(a)

**Total**

**Total receipt measures**

Administered

**Total**

**Payment measures**

Be Connected – digital skills for older

Australians

Departmental payments(b)

**Total**

Supporting Australian Communities

Affected by the Hamas-Israel Conflict

Departmental payments(c)

**Total**

Supporting Connectivity, Media and

Communications

Departmental payments(d)

**Total**

**Total payment measures**

Departmental

**Total**

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. Measure relates to a decision made in 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO). Part of the funding in 2024-25 and 2025-26 is to undertake trials to test alternative technology options for legacy voice services to support the design of modern Universal Service Obligation (USO) services. The financial implication is not for publication (nfp) due to commercial sensitivities and not included in totals.
2. The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the MYEFO Appendix A under the Social Services portfolio.
3. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the MYEFO Appendix A under the Home Affairs portfolio. This measure includes capital funding of $0.3 million in 2023-24.
4. This measure includes capital funding of $1.2 million in 2023-24, $1.7 million in 2024-25 and $0.3 million
in 2025-26.

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

The following tables detail the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

**Table 1.3: Additional estimates and other variations to outcomes since the 2023-24 Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Program impacted | 2023-24$'000 | 2024-25$'000 | 2025-26$'000 | 2026-27$'000 |
| **Outcome 1** |   |   |   |   |   |
| **Administered** |   |   |   |   |   |
| **Special appropriations** |   |   |   |   |   |
| **Other Variations** |   |   |   |   |   |
| Special Appropriation - Public |   |   |   |   |   |
| Governance, Performance and Accountability Act 2013 - s77 Repayments ACMA | 1.1 | 8,000 | - | - | - |
| **Net impact on appropriations for** |   |   |   |   |   |
| **Outcome 1 (administered)** |   | **8,000** | **-** | **-** | **-** |
| **Departmental** |   |   |   |   |   |
| **Annual appropriations** |   |   |   |   |   |
| Be Connected – digital skills for older AustraliansSupporting Australian Communities Affected by the Hamas-Israel Conflict | 1.31.3 | -1,757 | 3,9681,607 | 4,0341,633 | 4,0821,653 |
| Supporting Connectivity, Media and Communications | 1.2 | 2,187 | 3,741 | 2,426 | 2,109 |
| **Changes in Parameters** |   |   |   |   |   |
| Net increase | All | - | 326 | 630 | 590 |
| **Other Variations**National Self-Exclusion Register | 1.2 | 2,730 | 2,050 | 2,180 | 2,380 |
| **Net impact on appropriations for** |   |   |   |   |   |
| **Outcome 1 (departmental)** |   | **6,674** | **11,692** | **10,903** | **10,814** |
| **Total net impact on appropriations for** |   |   |   |   |   |
| **Outcome 1** |   | **14,674** | **11,692** | **10,903** | **10,814** |

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

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**1.5 Breakdown of additional estimates by appropriation bill**

The following tables detail the Additional Estimates sought for the ACMA through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

|  |  |  |  |
| --- | --- | --- | --- |
| 2022-23 Available$'000 | 2023-24 Budget$'000 | 2023-24 Revised$'000 |  Additional Reduced Estimates Estimates $'000 $'000 |
| 8,214 | 6,020 | 6,020 | - - |
| **8,214** | **6,020** | **6,020** | **- -** |
| 136,683 | 152,714 | 159,388 | 6,674 - |
| **136,683** | **152,714** | **159,388** | **6,674 -** |
| **144,897** | **158,734** | **165,408** | **6,674 -** |

**Administered items**

Outcome 1 - A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice

**Total administered**

**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

**Total departmental**

**Total administered and departmental**

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

ACMA is not seeking any additional appropriation through Appropriation Bill (No.4).

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**Section 2: Revisions to outcomes and planned performance**

**2.1 Changes to outcome and program structures**

There has been no revision to the outcome or program structure of ACMA as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**2.2 Budgeted expenses and performance for Outcome 1**

|  |
| --- |
| **Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice** |

**Linked programs**

There has been no change to linked programs for Outcome 1 resulting from decisions made since the 2023-24 Budget. Details of the ACMA’s linked programs can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**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 2.2.1 Budgeted expenses for Outcome 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated expenses | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |

**Program 1.1: Communications regulation, planning and licensing**

Administered expenses

Ordinary annual services

(Appropriation Act No. 1 and Bill No.

3)

Expenses not requiring appropriation

in the Budget year(a)

**Administered total**

Departmental expenses

Departmental appropriation

s74 External Revenue(b)

Expenses not requiring appropriation

in the Budget year(a)

**Departmental total**

**Total expenses for program 1.1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| - | 50 | 50 | 50 | 50 |
| 2,103 | - | - | - | - |
| **2,103** | **50** | **50** | **50** | **50** |
| 42,382 | 47,852 | 48,080 | 48,680 | 48,512 |
| 276 | 52 | 52 | 52 | 52 |
| 3,019 | 2,231 | 2,231 | 2,231 | 2,231 |
| **45,676** | **50,135** | **50,363** | **50,963** | **50,795** |
| **47,779** | **50,185** | **50,413** | **51,013** | **50,845** |

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**Table 2.2.1 Budgeted expenses for Outcome 1 (Continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated expenses | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |

**Program 1.2:Consumer safeguards, education and information**

Administered expenses

Special appropriations

Telecommunications *Act 1997*(c)

Expenses not requiring appropriation in

the Budget year(a)

**Administered total**

Departmental expenses

Departmental appropriation

s74 External Revenue(b)

Expenses not requiring appropriation in

the Budget year(a)

**Departmental total**

**Total expenses for program 1.2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| - | 300 | 300 | 300 | 300 |
| 8 | - | - | - | - |
| **8** | **300** | **300** | **300** | **300** |
| 39,121 | 47,864 | 48,482 | 49,201 | 49,269 |
| 254 | 48 | 48 | 48 | 48 |
| 2,786 | 2,059 | 2,059 | 2,059 | 2,060 |
| **42,162** | **49,971** | **50,589** | **51,308** | **51,377** |
| **42,170** | **50,271** | **50,889** | **51,608** | **51,677** |

**Program 1.3: Office of the eSafety Commissioner**

Administered expenses

Ordinary annual services (Appropriation

Act No. 1 and Bill No. 3)

**Administered total**

Departmental expenses

Departmental appropriation

s74 External Revenue(b)

Special accounts

Appropriation receipts(d)

less expenses made from appropriations

credited to special accounts(e)

Expenses not requiring appropriation in

the Budget year(a)

**Departmental total**

**Total expenses for program 1.3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 6,209 | 6,520 | 2,500 | 2,500 | 2,500 |
| **6,209** | **6,520** | **2,500** | **2,500** | **2,500** |
| 41,494 | 45,878 | 51,976 | 53,215 | 48,530 |
| 2,927 | - | - | - | - |
| 42,522 | 38,746 | 44,870 | 46,127 | 41,458 |
| (42,522) | (38,746) | (44,870) | (46,127) | (41,458) |
| 645 | 290 | 290 | 290 | 290 |
| **45,066** | **46,168** | **52,266** | **53,505** | **48,820** |
| **51,275** | **52,688** | **54,766** | **56,005** | **51,320** |

**Outcome 1 Totals by appropriation type**

Administered expenses

Ordinary annual services (Appropriation

Act No. 1 and Bill No. 3)

Special appropriations(c)

Expenses not requiring appropriation in

the Budget year(a)

**Total Administered expenses**

Departmental expenses

Departmental appropriation

s74 External Revenue(b)

Special accounts

Appropriation receipts(d)

less expenses made from appropriations

credited to special accounts(e)

Expenses not requiring appropriation in

the Budget year(a)

**Total Departmental expenses**

**Total expenses for Outcome 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 6,209 | 6,570 | 2,550 | 2,550 | 2,550 |
| - | 300 | 300 | 300 | 300 |
| 2,111 | - | - | - | - |
| **8,320** | **6,870** | **2,850** | **2,850** | **2,850** |
| 122,997 | 141,594 | 148,538 | 151,096 | 146,311 |
| 3,457 | 100 | 100 | 100 | 100 |
| 42,522 | 38,746 | 44,870 | 46,127 | 41,458 |
| (42,522) | (38,746) | (44,870) | (46,127) | (41,458) |
| 6,450 | 4,580 | 4,580 | 4,580 | 4,581 |
| **132,904** | **146,274** | **153,218** | **155,776** | **150,992** |
| **141,224** | **153,144** | **156,068** | **158,626** | **153,842** |

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**Table 2.2.1 Budgeted expenses for Outcome 1 (Continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 2022-23 Actual expenses | 2023-24 Revised estimated expenses | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
|   | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Movement of administered funds between years** |   |   |   |   |   |
| Outcome 1: |   |   |   |   |   |
| Program 1.3: Office of the eSafety Commissioner | (2,000) | 500 | 500 | 500 | 500 |
| **Total movement of administered funds** | **(2,000)** | **500** | **500** | **500** | **500** |
|   |   |   |   |   |
|   | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 492 | 608 |   |   |   |

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and write-down and impairment of assets.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
3. 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.
4. Appropriation receipts to the Online Safety Special Account excludes s74 revenue and the Departmental Capital Budget (DCB). The Appropriation receipts include Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
5. Appropriations credited to the Online Safety Special Account excludes expenses met directly by the ACMA and those covered by s74 revenue and the DCB.

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

**Performance measure for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2023-24 Budget. Details of the ACMA’s performance measures can be found in the 2023-24 Infrastructure, Transport, Regional

Development, Communications and the Arts PB Statements.

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**Section 3: Special account flows and budgeted financial statements**

**3.1 Special account flows and balances
Estimates of special account flows and balances**

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by ACMA.

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

|  |  |  |  |
| --- | --- | --- | --- |
| Opening balance | Receipts | Payments | Closing balance |
| $'000 | $'000 | $'000 | $'000 |
| **248** | **50** | **(50)** | **248** |
| *211* | *236* | *(199)* | *248* |
| **7,222** | **39,097** | **(39,097)** | **7,222** |
| *12,513* | *43,713* | *(49,004)* | *7,222* |
| **7,470** | **39,147** | **(39,147)** | **7,470** |
| *12,724* | *43,949* | *(49,203)* | *7,470* |

Outcome

Special Account by Determination - Australian Communications and Media Authority SOETM Special Account 2022 -s78 PGPA Act (A)

**2023-24**

*2022-23*

Special Account by Act - Online Safety Special Account - s190 *Online Safety Act 2021* (D)

**2023-24**

*2022-23*

**Total special accounts 2023-24**

**Budget estimate**

*Total special accounts 2022-23*

*actual*

1

1

(A)= Administered
(D) = Departmental

**3.2 Budgeted financial statements**

**3.2.1 Analysis of budgeted financial statements**

The ACMA is budgeting for a break-even position in 2023-24 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard. The ACMA has been appropriated an additional $6.7 million in departmental operating funding and capital funding in 2023-24 for Measures and other estimates variations since 2023-24 Budget.

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**3.2.2 Budgeted financial statements**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 71,499 | 95,464 | 101,339 | 102,378 | 103,388 |
| 48,024 | 38,093 | 40,176 | 43,027 | 38,550 |
| 13,036 | 12,306 | 11,318 | 10,065 | 8,812 |
| 332 | 411 | 385 | 306 | 242 |
| 13 | - | - | - | - |
| **132,904** | **146,274** | **153,218** | **155,776** | **150,992** |
| 3,301 | 100 | 100 | 100 | 100 |
| 75 | - | - | - | - |
| **3,376** | **100** | **100** | **100** | **100** |
| 81 | - | - | - | - |
| **81** | **-** | **-** | **-** | **-** |
| **3,457** | **100** | **100** | **100** | **100** |
| **(129,447)** | **(146,174)** | **(153,118)** | **(155,676)** | **(150,892)** |
| 128,581 | 142,422 | 149,179 | 151,877 | 147,162 |
| **(866)** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** |
| 751 | - | - | - | - |
| 2,207 | - | - | - | - |
| **2,958** | **-** | **-** | **-** | **-** |
| **2,092** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** |

**EXPENSES**

Employee benefits

Suppliers

Depreciation and amortisation

Finance costs

Write-down and impairment of assets

**Total expenses**

**LESS:**

**OWN-SOURCE INCOME**

**Own-source revenue**

Sale of goods and rendering of services

Other revenue

**Total own-source revenue**

**Gains**

Other gains

**Total gains**

**Total own-source income**

**Net (cost of)/contribution by services**

Revenue from Government

**Surplus/(deficit) attributable to the**

**Australian Government**

**OTHER COMPREHENSIVE INCOME**

Changes in asset revaluation surplus

Other Movements(a)

**Total other comprehensive income**

**Total comprehensive income/(loss)**

**attributable to the Australian**

**Government**

**Note: Impact of net cash appropriation arrangements**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Total comprehensive income/(loss) - as per statement of Comprehensive** |   |   |   |   |   |
| **Income**plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)(b) plus: depreciation/amortisation expenses for ROU assets(c)  | **2,092**6,4506,586 | **(3,752)**4,5807,726 | **(3,939)**4,5806,738 | **(3,799)**4,5805,485 | **(3,730)**4,5804,231 |
| less: lease principal repayments(c)  | (8,494) | (8,554) | (7,379) | (6,266) | (5,081) |
| **Net Cash Operating Surplus/ (Deficit)** | **6,634** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. Other movements represent Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
2. From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
3. Applies to Right of Use (ROU) lease arrangements under AASB 16 Leases.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 7,340 | 7,340 | 7,340 | 7,340 | 7,340 |
| 55,086 | 55,086 | 55,086 | 55,086 | 55,086 |
| ***62,426*** | ***62,426*** | ***62,426*** | ***62,426*** | ***62,426*** |
| 26,008 | 29,265 | 25,337 | 20,205 | 16,330 |
| 3,871 | 4,157 | 4,182 | 4,207 | 4,263 |
| 29,391 | 40,847 | 49,837 | 56,931 | 61,099 |
| 4,426 | 4,426 | 4,426 | 4,426 | 4,426 |
| ***63,696*** | ***78,695*** | ***83,782*** | ***85,769*** | ***86,118*** |
| **126,122** | **141,121** | **146,208** | **148,195** | **148,544** |
| 5,742 | 5,742 | 5,742 | 5,742 | 5,742 |
| 2,682 | 2,682 | 2,682 | 2,682 | 2,682 |
| ***8,424*** | ***8,424*** | ***8,424*** | ***8,424*** | ***8,424*** |
| 25,778 | 25,563 | 18,184 | 11,918 | 6,837 |
| ***25,778*** | ***25,563*** | ***18,184*** | ***11,918*** | ***6,837*** |
| 22,723 | 22,723 | 22,723 | 22,723 | 22,723 |
| 2,890 | 2,890 | 2,890 | 2,890 | 2,890 |
| ***25,613*** | ***25,613*** | ***25,613*** | ***25,613*** | ***25,613*** |
| **59,815** | **59,600** | **52,221** | **45,955** | **40,874** |
| **66,307** | **81,521** | **93,987** | **102,240** | **107,670** |
| 165,126 | 184,092 | 200,497 | 212,549 | 221,710 |
| 2,926 | 2,926 | 2,926 | 2,926 | 2,925 |
| (101,745) | (105,497) | (109,436) | (113,235) | (116,965) |
| **66,307** | **81,521** | **93,987** | **102,240** | **107,670** |

**ASSETS**

**Financial assets**

Cash and cash equivalents

Trade and other receivables

***Total financial assets***

**Non-financial assets**

Land and buildings

Property, plant and equipment

Intangibles

Other non-financial assets

***Total non-financial assets***

**Total assets**

**LIABILITIES**

**Payables**

Suppliers

Other payables

***Total payables***

**Interest bearing liabilities**

Leases

***Total interest bearing liabilities***

**Provisions**

Employee provisions

Other provisions

***Total provisions***

**Total liabilities**

**Net assets**

**EQUITY**

Contributed equity

Reserves

Retained surplus/(accumulated deficit)

**Total Equity**

Prepared on Australian Accounting Standards basis.

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**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Retained earnings | Asset revaluation reserve | Contributedequity/ capital | Total equity |
|   | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023**Balance carried forward from previous period | (101,745) | 2,926 | 165,126 | 66,307 |
| ***Adjusted opening balance*** | ***(101,745)*** | ***2,926*** | ***165,126*** | ***66,307*** |
| **Comprehensive income** Surplus/(deficit) for the period | (3,752) | - | - | (3,752) |
| ***Total comprehensive income*** | ***(3,752)*** | ***-*** | ***-*** | ***(3,752)*** |
| ***Contributions by owners*** |   |   |   |   |
| Equity Injection - Appropriation | - | - | 2,000 | 2,000 |
| Departmental Capital Budget (DCB) | - | - | 16,966 | 16,966 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***18,966*** | ***18,966*** |
| **Estimated closing balance as at** |   |   |   |   |
| **30 June 2024** | **(105,497)** | **2,926** | **184,092** | **81,521** |
| **Closing balance attributable to the** |   |   |   |   |
| **Australian Government** | **(105,497)** | **2,926** | **184,092** | **81,521** |
| Prepared on Australian Accounting Standards basis. |   |   |   |   |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 123,284 | 142,422 | 149,179 | 151,877 | 147,162 |
| 2,813 | 100 | 100 | 100 | 100 |
| 6,333 | 3,169 | 3,169 | 3,169 | 3,169 |
| 73 | - | - | - | - |
| **132,503** | **145,691** | **152,448** | **155,146** | **150,431** |
| 67,687 | 95,464 | 101,339 | 102,378 | 103,389 |
| 56,600 | 41,262 | 43,345 | 46,196 | 41,719 |
| 200 | 411 | 385 | 306 | 242 |
| **124,487** | **137,137** | **145,069** | **148,880** | **145,350** |
| **8,016** | **8,554** | **7,379** | **6,266** | **5,081** |
| 12,989 | 18,966 | 16,405 | 12,052 | 9,161 |
| **12,989** | **18,966** | **16,405** | **12,052** | **9,161** |
| **(12,989)** | **(18,966)** | **(16,405)** | **(12,052)** | **(9,161)** |
| 8,102 | 18,966 | 16,405 | 12,052 | 9,161 |
| **8,102** | **18,966** | **16,405** | **12,052** | **9,161** |
| 8,494 | 8,554 | 7,379 | 6,266 | 5,081 |
| **8,494** | **8,554** | **7,379** | **6,266** | **5,081** |
| **(392)** | **10,412** | **9,026** | **5,786** | **4,080** |
| **(5,365)** | **-** | **-** | **-** | **-** |
| 12,705 | 7,340 | 7,340 | 7,340 | 7,340 |
| **7,340** | **7,340** | **7,340** | **7,340** | **7,340** |

**OPERATING ACTIVITIES**

**Cash received**

Appropriations

Sale of goods and rendering of

services

Net GST received

Other

**Total cash received**

**Cash used**

Employees

Suppliers

Interest payments on lease liability

**Total cash used**

**Net cash from/(used by) operating**

**activities**

**INVESTING ACTIVITIES**

**Cash used**

Purchase of property, plant, and

equipment and intangibles

**Total cash used**

**Net cash from/(used by) investing**

**activities**

**FINANCING ACTIVITIES**

**Cash received**

Contributed equity

**Total cash received**

**Cash used**

Principal payments on lease liability

**Total cash used**

**Net cash from/(used by) financing**

**activities**

**Net increase/(decrease) in cash held**

Cash and cash equivalents at the

beginning of the reporting period

**Cash and cash equivalents at the end**

**of the reporting period**

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 8,102 | 16,966 | 16,405 | 12,052 | 9,161 |
| - | 2,000 | - | - | - |
| **8,102** | **18,966** | **16,405** | **12,052** | **9,161** |
| 8,102 | 18,966 | 16,405 | 12,052 | 9,161 |
| **8,102** | **18,966** | **16,405** | **12,052** | **9,161** |
| 12,989 | 16,966 | 16,405 | 12,052 | 9,161 |
| - | 2,000 | - | - | - |
| **12,989** | **18,966** | **16,405** | **12,052** | **9,161** |
| 12,989 | 18,966 | 16,405 | 12,052 | 9,161 |
| **12,989** | **18,966** | **16,405** | **12,052** | **9,161** |

**NEW CAPITAL APPROPRIATIONS**

Capital budget - Act No. 1 and Bill 3 (DCB)

Equity injections - Act No. 2 and Bill 4

**Total new capital appropriations**

**Provided for:**

Purchase of non-financial assets

**Total Items**

**PURCHASE OF NON-FINANCIAL ASSETS** Funded by capital appropriation - DCB(a) Funded by capital appropriation - equity injection(b)

**TOTAL**

**RECONCILIATION OF CASH USED TO**

**ACQUIRE ASSETS TO ASSET MOVEMENT**

**TABLE**

Total purchases

**Total cash used to acquire assets**

Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
2. Does not include annual finance lease costs. Includes purchases from current and previous years' Equity
Injection.

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**Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   |   |   | **Asset Category** |   |   |
| Land$'000 | Buildings$'000 |  Other Computer property, software plant and and equipment intangibles $'000 $'000 | Total$'000 |
| **As at 1 July 2023** |   |   |   |   |   |
| Gross book value | 1,595 | 9,467 | 5,961 | 69,767 | 86,790 |
| Gross book value - ROU assets | - | 48,357 | - | - | 48,357 |
| Accumulated depreciation/amortisation and impairment | - | (6,946) | (2,090) | (40,376) | (49,412) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (26,465) | - | - | (26,465) |
| **Opening net book balance** | **1,595** | **24,413** | **3,871** | **29,391** | **59,270** |
| **CAPITAL ASSET ADDITIONS Estimated expenditure on new or replacement assets** |   |   |   |   |   |
| By purchase - appropriation equity(a)  | - | - | - | 2,000 | 2,000 |
| By purchase - appropriation ordinary annual services(b)  | - | 2,661 | 1,775 | 12,530 | 16,966 |
| By purchase - appropriation ordinary annual services - ROU assets | - | 8,339 | - | - | 8,339 |
| **Total additions** | **-** | **11,000** | **1,775** | **14,530** | **27,305** |
| **Other movements** |   |   |   |   |   |
| Depreciation/amortisation expense | - | (17) | (1,489) | (3,074) | (4,580) |
| Depreciation/amortisation on ROU assets | - | (7,726) | - | - | (7,726) |
| **Total other movements** | **-** | **(7,743)** | **(1,489)** | **(3,074)** | **(12,306)** |
| **As at 30 June 2024** |   |   |   |   |   |
| Gross book value | 1,595 | 12,128 | 7,736 | 84,297 | 105,756 |
| Gross book value - ROU assets | - | 56,696 | - | - | 56,696 |
| Accumulated depreciation/amortisation and impairment | - | (6,963) | (3,579) | (43,450) | (53,992) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (34,191) | - | - | (34,191) |
| **Closing net book balance** | **1,595** | **27,670** | **4,157** | **40,847** | **74,269** |

Prepared on Australian Accounting Standards basis.

1. “Appropriation equity” refers to equity injections provided through Appropriation Bill (No. 2) 2023-24.
2. “Appropriation ordinary annual services” refers to funding provided through Annual Appropriation Act (No.
1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Bill (No. 3) 2022–2023 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 4,043 | 4,320 | 300 | 300 | 300 |
| 2,174 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,103 | - | - | - | - |
| - | 50 | 50 | 50 | 50 |
| **8,320** | **6,870** | **2,850** | **2,850** | **2,850** |
| 1,276,230 | 1,284,881 | 1,303,301 | 1,342,580 | 1,359,700 |
| ***1,276,230*** | ***1,284,881*** | ***1,303,301*** | ***1,342,580*** | ***1,359,700*** |
| 5,755 | 21,704 | 21,989 | 22,129 | 15,302 |
| 37,983 | 37,413 | 37,324 | 37,324 | 35,513 |
| 1,570 | 1,179 | 787 | 396 | - |
| ***45,308*** | ***60,296*** | ***60,100*** | ***59,849*** | ***50,815*** |
| **1,321,538** | **1,345,177** | **1,363,401** | **1,402,429** | **1,410,515** |
| - | 721,766 | 2,091,618 | - | - |
| **-** | **721,766** | **2,091,618** | **-** | **-** |
| **1,321,538** | **2,066,943** | **3,455,019** | **1,402,429** | **1,410,515** |
| **1,313,218** | **2,060,073** | **3,452,169** | **1,399,579** | **1,407,665** |

**EXPENSES ADMINISTERED ON**

**BEHALF OF GOVERNMENT**

Suppliers

Grants

Write-down and impairment of assets

Other expenses

**Total expenses administered on behalf**

**of Government**

**LESS:**

**OWN-SOURCE INCOME**

**Own-source revenue**

**Taxation revenue**

Other taxes

***Total taxation revenue***

**Non-taxation revenue**

Sale of goods and rendering of services

Fees and fines

Interest

***Total non-taxation revenue***

**Total own-source revenue administered**

**on behalf of Government**

**Gains**

Resource received free of charge(a)(b)

**Total gains administered on behalf of**

**Government**

**Total own-source income administered**

**on behalf of Government**

**Total comprehensive income (loss)**

**attributable to the Australian**

**Government**

Prepared on Australian Accounting Standards basis.

1. The 2023-24 gain is a result of the commencement of 3.4/3.7GHz spectrum licences. The winning bidders
are expected to pay the full amount of the auction price in 2023-24 before the licences commence.
2. The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 742 | 742 | 742 | 742 | 742 |
| 783,062 | 813,478 | 844,475 | 884,072 | 884,072 |
| 421,150 | 290,728 | 159,914 | 28,709 | 28,709 |
| 21 | 21 | 21 | 21 | 21 |
| ***1,204,975*** | ***1,104,969*** | ***1,005,152*** | ***913,544*** | ***913,544*** |
| **1,204,975** | **1,104,969** | **1,005,152** | **913,544** | **913,544** |
| - | 2,091,618 | - | - | - |
| 124,372 | 124,372 | 124,372 | 124,372 | 124,372 |
| ***124,372*** | ***2,215,990*** | ***124,372*** | ***124,372*** | ***124,372*** |
| **124,372** | **2,215,990** | **124,372** | **124,372** | **124,372** |
| **1,080,603** | **(1,111,021)** | **880,780** | **789,172** | **789,172** |

**ASSETS**

**Financial assets**

Cash and cash equivalents

Taxation receivables

Trade and other receivables(a)

Other financial assets

***Total financial assets***

**Total assets administered on**

**behalf of Government**

**LIABILITIES**

**Payables**

Unearned revenue(b)

Other payables

***Total payables***

**Total liabilities administered on**

**behalf of Government**

**Net assets/(liabilities)**

Prepared on Australian Accounting Standards basis.

1. The sale of the 26 GHz spectrum results in the recognition of a finance lease receivable, which is reduced through the expected instalment payments made by the winning auction bidders, the last instalment payment to be made in 2025-26.
2. The unearned revenue in 2023-24 relates to the cash expected to receive ahead of the commencement of the 850/900MHz licence sold at the auction held in December 2021.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2022-23 Actual | 2023-24 Revised budget | 2024-25 Forward estimate | 2025-26 Forward estimate | 2026-27 Forward estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 5,654 | 41,652 | 41,563 | 41,563 | 39,752 |
| 131,601 | 2,943,806 | 130,814 | 131,205 | - |
| - | 1,179 | 787 | 396 | - |
| 607,296 | 520,082 | 507,505 | 507,187 | 524,307 |
| 94 | - | - | - | - |
| 8,741 | 17,465 | 17,750 | 17,890 | 11,063 |
| ***753,386*** | ***3,524,184*** | ***698,419*** | ***698,241*** | ***575,122*** |
| 2,174 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4,084 | 4,320 | 300 | 300 | 300 |
| - | 50 | 50 | 50 | 50 |
| ***6,258*** | ***6,870*** | ***2,850*** | ***2,850*** | ***2,850*** |
| **747,128** | **3,517,314** | **695,569** | **695,391** | **572,272** |
| ***747,128*** | ***3,517,314*** | ***695,569*** | ***695,391*** | ***572,272*** |
| 618 | 742 | 742 | 742 | 742 |
| 977 | 6,820 | 2,800 | 2,800 | 2,800 |
| 236 | 50 | 50 | 50 | 50 |
| *1,213* | *6,870* | *2,850* | *2,850* | *2,850* |
| (748,018) | (3,524,134) | (698,369) | (698,191) | (575,072) |
| (199) | (50) | (50) | (50) | (50) |
| *(748,217)* | *(3,524,184)* | *(698,419)* | *(698,241)* | *(575,122)* |
| **742** | **742** | **742** | **742** | **742** |

**OPERATING ACTIVITIES**

**Cash received**

Sale of goods and rendering of

services

Rental Income(a)(b)

Interest(a)

Taxes

Net GST received

Other

***Total cash received***

**Cash used**

Grants

Suppliers

Other

***Total cash used***

**Net cash from / (used by)**

**operating activities**

***Net increase/(decrease) in cash***

***held***

Cash and cash equivalents at

beginning of reporting period

Cash from Official Public Account

for:

- Appropriations

- Special Accounts

*Total cash from Official Public*

*Account*

Cash to Official Public Account for:

- Appropriations

- Special Accounts

*Total cash to Official Public Account*

**Cash and cash equivalents at end**

**of reporting period**

Prepared on Australian Accounting Standards basis.

1. Approximately $130m per annum relates to sale of the 26GHz spectrum, reflecting the accounting treatment under AASB 16 Leases. The winning bidders pay a premium to the auction price to make five annual cash instalments. The first instalment was paid in June 2021, the second instalment was made in July 2022, and the remaining three instalments are expected annually by 1 August in each relevant year.
2. The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licences on 1 July 2024.

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