

**Australian Communications
and Media Authority**

**Additional Estimates
Statements**

Australian Communications and Media Authority

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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.

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.

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

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2023-24
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available	48,384	48,384	-	48,384
Departmental appropriation ^(b)	128,581	137,223	5,199	142,422
s74 External Revenue ^(c)	3,457	100	-	100
Departmental capital budget ^(d)	8,102	15,491	1,475	16,966
Equity injection ^(e)	-	2,000	-	2,000
Total departmental annual appropriations	188,524	203,198	6,674	209,872
Special accounts ^(f)				
Opening balance	12,513	7,222	-	7,222
Appropriation receipts ^(g)	43,713	37,340	1,757	39,097
Total special accounts	56,226	44,562	1,757	46,319
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	49,004	37,340	1,757	39,097
Total departmental resourcing	195,746	210,420	6,674	217,094
Administered				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available	-	500	-	500
Outcome 1	8,214	6,020	-	6,020
Total administered annual appropriations	8,214	6,520	-	6,520
Administered special appropriations Outcome 1 ^(h)	18,384	8,300	8,000	16,300
Total administered special appropriations	18,384	8,300	8,000	16,300
Total administered resourcing	26,598	14,820	8,000	22,820
Total resourcing for the ACMA	222,344	225,240	14,674	239,914
			Actual 2022-23	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.

- (a) 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.
- (b) Excludes Departmental Capital Budget (DCB) and Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) 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'.
- (e) Appropriation Act (No. 2) 2023–2024.
- (f) 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.
- (g) Amounts credited to the special accounts from the ACMA's annual and special appropriations.
- (h) Includes section 77 refunds under the PGPA Act which are not included as expenditure.

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
Receipt measures					
Supporting Connectivity, Media and Communications	1.1, 1.2				
Administered receipts ^(a)		..	nfp	nfp	(5,400)
Total		..	nfp	nfp	(5,400)
Total receipt measures					
Administered		..	nfp	nfp	(5,400)
Total		..	nfp	nfp	(5,400)
Payment measures					
Be Connected – digital skills for older Australians	1.3				
Departmental payments ^(b)		-	3,968	4,034	4,082
Total		-	3,968	4,034	4,082
Supporting Australian Communities Affected by the Hamas-Israel Conflict	1.3				
Departmental payments ^(c)		1,757	1,607	1,633	1,653
Total		1,757	1,607	1,633	1,653
Supporting Connectivity, Media and Communications	1.2				
Departmental payments ^(d)		2,187	3,741	2,426	2,109
Total		2,187	3,741	2,426	2,109
Total payment measures					
Departmental		3,944	9,316	8,093	7,844
Total		3,944	9,316	8,093	7,844

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.

- (a) 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.
- (b) 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.
- (c) 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.
- (d) 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.

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 Australians	1.3	-	3,968	4,034	4,082
Supporting Australian Communities Affected by the Hamas-Israel Conflict	1.3	1,757	1,607	1,633	1,653
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.

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 Estimates \$'000	Reduced Estimates \$'000
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	8,214	6,020	6,020	-	-
Total administered	8,214	6,020	6,020	-	-
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	136,683	152,714	159,388	6,674	-
Total departmental	136,683	152,714	159,388	6,674	-
Total administered and departmental	144,897	158,734	165,408	6,674	-

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

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

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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	50	50	50	50
Expenses not requiring appropriation in the Budget year ^(a)	2,103	-	-	-	-
Administered total	2,103	50	50	50	50
Departmental expenses					
Departmental appropriation	42,382	47,852	48,080	48,680	48,512
s74 External Revenue ^(b)	276	52	52	52	52
Expenses not requiring appropriation in the Budget year ^(a)	3,019	2,231	2,231	2,231	2,231
Departmental total	45,676	50,135	50,363	50,963	50,795
Total expenses for program 1.1	47,779	50,185	50,413	51,013	50,845

Table 2.2.1 Budgeted expenses for Outcome 1 (Continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations					
Telecommunications Act 1997 ^(c)	-	300	300	300	300
Expenses not requiring appropriation in the Budget year ^(a)	8	-	-	-	-
Administered total	8	300	300	300	300
Departmental expenses					
Departmental appropriations	39,121	47,864	48,482	49,201	49,269
s74 External Revenue ^(b)	254	48	48	48	48
Expenses not requiring appropriation in the Budget year ^(a)	2,786	2,059	2,059	2,059	2,060
Departmental total	42,162	49,971	50,589	51,308	51,377
Total expenses for program 1.2	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)	6,209	6,520	2,500	2,500	2,500
Administered total	6,209	6,520	2,500	2,500	2,500
Departmental expenses					
Departmental appropriations	41,494	45,878	51,976	53,215	48,530
s74 External Revenue ^(b)	2,927	-	-	-	-
Special accounts					
Appropriation receipts ^(d)	42,522	38,746	44,870	46,127	41,458
less expenses made from appropriations credited to special accounts ^(e)	(42,522)	(38,746)	(44,870)	(46,127)	(41,458)
Expenses not requiring appropriation in the Budget year ^(a)	645	290	290	290	290
Departmental total	45,066	46,168	52,266	53,505	48,820
Total expenses for program 1.3	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)	6,209	6,570	2,550	2,550	2,550
Special appropriations ^(c)	-	300	300	300	300
Expenses not requiring appropriation in the Budget year ^(a)	2,111	-	-	-	-
Total Administered expenses	8,320	6,870	2,850	2,850	2,850
Departmental expenses					
Departmental appropriations	122,997	141,594	148,538	151,096	146,311
s74 External Revenue ^(b)	3,457	100	100	100	100
Special accounts					
Appropriation receipts ^(d)	42,522	38,746	44,870	46,127	41,458
less expenses made from appropriations credited to special accounts ^(e)	(42,522)	(38,746)	(44,870)	(46,127)	(41,458)
Expenses not requiring appropriation in the Budget year ^(a)	6,450	4,580	4,580	4,580	4,581
Total Departmental expenses	132,904	146,274	153,218	155,776	150,992
Total expenses for Outcome 1	141,224	153,144	156,068	158,626	153,842

Table 2.2.1 Budgeted expenses for Outcome 1 (Continued)

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

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and write-down and impairment of assets.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (c) 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.
- (d) 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.
- (e) 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.

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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Special Account by Determination - Australian Communications and Media Authority SOETM Special Account 2022 -s78 PGPA Act (A)	1				
2023-24		248	50	(50)	248
2022-23		211	236	(199)	248
Special Account by Act - Online Safety Special Account - s190 Online Safety Act 2021 (D)	1				
2023-24		7,222	39,097	(39,097)	7,222
2022-23		12,513	43,713	(49,004)	7,222
Total special accounts 2023-24 Budget estimate		7,470	39,147	(39,147)	7,470
<i>Total special accounts 2022-23 actual</i>		12,724	43,949	(49,203)	7,470

(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.

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 \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	71,499	95,464	101,339	102,378	103,388
Suppliers	48,024	38,093	40,176	43,027	38,550
Depreciation and amortisation	13,036	12,306	11,318	10,065	8,812
Finance costs	332	411	385	306	242
Write-down and impairment of assets	13	-	-	-	-
Total expenses	132,904	146,274	153,218	155,776	150,992
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,301	100	100	100	100
Other revenue	75	-	-	-	-
Total own-source revenue	3,376	100	100	100	100
Gains					
Other gains	81	-	-	-	-
Total gains	81	-	-	-	-
Total own-source income	3,457	100	100	100	100
Net (cost of)/contribution by services	(129,447)	(146,174)	(153,118)	(155,676)	(150,892)
Revenue from Government	128,581	142,422	149,179	151,877	147,162
Surplus/(deficit) attributable to the Australian Government	(866)	(3,752)	(3,939)	(3,799)	(3,730)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	751	-	-	-	-
Other Movements ^(a)	2,207	-	-	-	-
Total other comprehensive income	2,958	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	2,092	(3,752)	(3,939)	(3,799)	(3,730)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	2,092	(3,752)	(3,939)	(3,799)	(3,730)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(b)	6,450	4,580	4,580	4,580	4,580
plus: depreciation/amortisation expenses for ROU assets ^(c)	6,586	7,726	6,738	5,485	4,231
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.

(a) Other movements represent Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.

(b) 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.

(c) Applies to Right of Use (ROU) lease arrangements under AASB 16 Leases.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,340	7,340	7,340	7,340	7,340
Trade and other receivables	55,086	55,086	55,086	55,086	55,086
Total financial assets	62,426	62,426	62,426	62,426	62,426
Non-financial assets					
Land and buildings	26,008	29,265	25,337	20,205	16,330
Property, plant and equipment	3,871	4,157	4,182	4,207	4,263
Intangibles	29,391	40,847	49,837	56,931	61,099
Other non-financial assets	4,426	4,426	4,426	4,426	4,426
Total non-financial assets	63,696	78,695	83,782	85,769	86,118
Total assets	126,122	141,121	146,208	148,195	148,544
LIABILITIES					
Payables					
Suppliers	5,742	5,742	5,742	5,742	5,742
Other payables	2,682	2,682	2,682	2,682	2,682
Total payables	8,424	8,424	8,424	8,424	8,424
Interest bearing liabilities					
Leases	25,778	25,563	18,184	11,918	6,837
Total interest bearing liabilities	25,778	25,563	18,184	11,918	6,837
Provisions					
Employee provisions	22,723	22,723	22,723	22,723	22,723
Other provisions	2,890	2,890	2,890	2,890	2,890
Total provisions	25,613	25,613	25,613	25,613	25,613
Total liabilities	59,815	59,600	52,221	45,955	40,874
Net assets	66,307	81,521	93,987	102,240	107,670
EQUITY					
Contributed equity	165,126	184,092	200,497	212,549	221,710
Reserves	2,926	2,926	2,926	2,926	2,925
Retained surplus/(accumulated deficit)	(101,745)	(105,497)	(109,436)	(113,235)	(116,965)
Total Equity	66,307	81,521	93,987	102,240	107,670

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ 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.

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
OPERATING ACTIVITIES					
Cash received					
Appropriations	123,284	142,422	149,179	151,877	147,162
Sale of goods and rendering of services	2,813	100	100	100	100
Net GST received	6,333	3,169	3,169	3,169	3,169
Other	73	-	-	-	-
Total cash received	132,503	145,691	152,448	155,146	150,431
Cash used					
Employees	67,687	95,464	101,339	102,378	103,389
Suppliers	56,600	41,262	43,345	46,196	41,719
Interest payments on lease liability	200	411	385	306	242
Total cash used	124,487	137,137	145,069	148,880	145,350
Net cash from/(used by) operating activities	8,016	8,554	7,379	6,266	5,081
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	12,989	18,966	16,405	12,052	9,161
Total cash used	12,989	18,966	16,405	12,052	9,161
Net cash from/(used by) investing activities	(12,989)	(18,966)	(16,405)	(12,052)	(9,161)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	8,102	18,966	16,405	12,052	9,161
Total cash received	8,102	18,966	16,405	12,052	9,161
Cash used					
Principal payments on lease liability	8,494	8,554	7,379	6,266	5,081
Total cash used	8,494	8,554	7,379	6,266	5,081
Net cash from/(used by) financing activities	(392)	10,412	9,026	5,786	4,080
Net increase/(decrease) in cash held	(5,365)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	12,705	7,340	7,340	7,340	7,340
Cash and cash equivalents at the end of the reporting period	7,340	7,340	7,340	7,340	7,340

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	8,102	16,966	16,405	12,052	9,161
Equity injections - Act No. 2 and Bill 4	-	2,000	-	-	-
Total new capital appropriations	8,102	18,966	16,405	12,052	9,161
Provided for:					
Purchase of non-financial assets	8,102	18,966	16,405	12,052	9,161
Total Items	8,102	18,966	16,405	12,052	9,161
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	12,989	16,966	16,405	12,052	9,161
Funded by capital appropriation - equity injection ^(b)	-	2,000	-	-	-
TOTAL	12,989	18,966	16,405	12,052	9,161
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	12,989	18,966	16,405	12,052	9,161
Total cash used to acquire assets	12,989	18,966	16,405	12,052	9,161

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) "Appropriation equity" refers to equity injections provided through Appropriation Bill (No. 2) 2023-24.
- (b) "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.

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
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	4,043	4,320	300	300	300
Grants	2,174	2,500	2,500	2,500	2,500
Write-down and impairment of assets	2,103	-	-	-	-
Other expenses	-	50	50	50	50
Total expenses administered on behalf of Government	8,320	6,870	2,850	2,850	2,850
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	1,276,230	1,284,881	1,303,301	1,342,580	1,359,700
Total taxation revenue	1,276,230	1,284,881	1,303,301	1,342,580	1,359,700
Non-taxation revenue					
Sale of goods and rendering of services	5,755	21,704	21,989	22,129	15,302
Fees and fines	37,983	37,413	37,324	37,324	35,513
Interest	1,570	1,179	787	396	-
Total non-taxation revenue	45,308	60,296	60,100	59,849	50,815
Total own-source revenue administered on behalf of Government	1,321,538	1,345,177	1,363,401	1,402,429	1,410,515
Gains					
Resource received free of charge ^{(a)(b)}	-	721,766	2,091,618	-	-
Total gains administered on behalf of Government	-	721,766	2,091,618	-	-
Total own-source income administered on behalf of Government	1,321,538	2,066,943	3,455,019	1,402,429	1,410,515
Total comprehensive income (loss) attributable to the Australian Government	1,313,218	2,060,073	3,452,169	1,399,579	1,407,665

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) 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.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	742	742	742	742	742
Taxation receivables	783,062	813,478	844,475	884,072	884,072
Trade and other receivables ^(a)	421,150	290,728	159,914	28,709	28,709
Other financial assets	21	21	21	21	21
Total financial assets	1,204,975	1,104,969	1,005,152	913,544	913,544
Total assets administered on behalf of Government	1,204,975	1,104,969	1,005,152	913,544	913,544
LIABILITIES					
Payables					
Unearned revenue ^(b)	-	2,091,618	-	-	-
Other payables	124,372	124,372	124,372	124,372	124,372
Total payables	124,372	2,215,990	124,372	124,372	124,372
Total liabilities administered on behalf of Government	124,372	2,215,990	124,372	124,372	124,372
Net assets/(liabilities)	1,080,603	(1,111,021)	880,780	789,172	789,172

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) 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.

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
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	5,654	41,652	41,563	41,563	39,752
Rental Income ^{(a)(b)}	131,601	2,943,806	130,814	131,205	-
Interest ^(a)	-	1,179	787	396	-
Taxes	607,296	520,082	507,505	507,187	524,307
Net GST received	94	-	-	-	-
Other	8,741	17,465	17,750	17,890	11,063
Total cash received	753,386	3,524,184	698,419	698,241	575,122
Cash used					
Grants	2,174	2,500	2,500	2,500	2,500
Suppliers	4,084	4,320	300	300	300
Other	-	50	50	50	50
Total cash used	6,258	6,870	2,850	2,850	2,850
Net cash from / (used by) operating activities	747,128	3,517,314	695,569	695,391	572,272
Net increase/(decrease) in cash held	747,128	3,517,314	695,569	695,391	572,272
Cash and cash equivalents at beginning of reporting period	618	742	742	742	742
Cash from Official Public Account for:					
- Appropriations	977	6,820	2,800	2,800	2,800
- Special Accounts	236	50	50	50	50
Total cash from Official Public Account	1,213	6,870	2,850	2,850	2,850
Cash to Official Public Account for:					
- Appropriations	(748,018)	(3,524,134)	(698,369)	(698,191)	(575,072)
- Special Accounts	(199)	(50)	(50)	(50)	(50)
Total cash to Official Public Account	(748,217)	(3,524,184)	(698,419)	(698,241)	(575,122)
Cash and cash equivalents at end of reporting period	742	742	742	742	742

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) 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.

