

# **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, which the ACMA does by:

- maintaining, enforcing, and improving regulation to drive industry performance and protect consumers, and
- 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.

Online harms are actions that take place wholly, or partially, online that can damage an individual’s social, emotional, psychological, financial or even physical safety. These harms can occur because of content, conduct or contact.

Advances in technologies, such as the expanding capabilities of machine learning, artificial intelligence (AI) – including generative AI – and immersive technologies will continue to escalate online connections, communications, entertainment, sharing and learning, which bring the prospect of new possibilities for abuse.

eSafety achieves its purpose through three key activities outlined in its Corporate Plan:

- **Prevention:** eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.
- **Protection:** eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms.
- **Promoting proactive and systemic change:** eSafety implements and enforces industry regulatory measures and expectations to drive proactive and systemic change in online safety.

## 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 2024–25 Budget year, including variations through Appropriation Bills No. 3 and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

**Table 1.1: ACMA resource statement — Additional Estimates for 2024–25 as at February 2025**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Prior year appropriations available	53,680	53,680	7,746	61,426
Departmental appropriation <sup>(b)</sup>	142,422	151,830	3,810	155,640
s74 External Revenue <sup>(c)</sup>	2,621	100	1,442	1,542
Departmental capital budget <sup>(d)</sup>	16,966	18,867	-	18,867
Annual appropriations - other services - non-operating				
Equity injection <sup>(e)</sup>	2,000	-	-	-
<b>Total departmental annual appropriations</b>	<b>217,689</b>	<b>224,477</b>	<b>12,998</b>	<b>237,475</b>
Special accounts <sup>(f)</sup>				
Opening balance	7,222	7,222	(747)	6,475
Appropriation receipts <sup>(g)</sup>	39,752	45,420	2,810	48,230
<b>Total special accounts</b>	<b>46,974</b>	<b>52,642</b>	<b>2,063</b>	<b>54,705</b>
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	40,499	45,420	2,810	48,230
<b>Total departmental resourcing</b>	<b>224,164</b>	<b>231,699</b>	<b>12,251</b>	<b>243,950</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Prior year appropriations available	500	500	-	500
Outcome 1	6,020	2,000	-	2,000
<b>Total administered annual appropriations</b>	<b>6,520</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
Administered special appropriations Outcome 1 <sup>(h)</sup>	19,513	8,300	-	8,300
<b>Total administered special appropriations</b>	<b>19,513</b>	<b>8,300</b>	<b>-</b>	<b>8,300</b>
<b>Total administered resourcing</b>	<b>26,033</b>	<b>10,800</b>	<b>-</b>	<b>10,800</b>
<b>Total resourcing for the ACMA</b>	<b>250,197</b>	<b>242,499</b>	<b>12,251</b>	<b>254,750</b>
			<i>Actual</i>	
			2023-24	2024-25
<b>Average staffing level (number)</b>			552	665

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) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual

report and encompasses *Appropriation Act (No. 1) 2023–2024*, *Supply Act (No.1) 2023–2024*, *Supply Act (No.3) 2023–2024* and *Appropriation Act (No. 3) 2023–2024*.

- (b) Excludes Departmental Capital Budget (DCB).
- (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) 2024-2025*.
- (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 account(s) 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 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: ACMA 2024–25 measures since the Budget**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Receipt measures</b>					
Supporting News and Media Diversity	1.1				
Administered receipts		-	(50,200)	(100)	-
<b>Total</b>		-	<b>(50,200)</b>	<b>(100)</b>	-
<b>Total receipt measures</b>					
Administered		-	(50,200)	(100)	-
<b>Total</b>		-	<b>(50,200)</b>	<b>(100)</b>	-
<b>Payment measures</b>					
Social Media Age Limits <sup>(a)</sup>	All				
Departmental payments		3,810	16,163	13,260	12,418
<b>Total</b>		<b>3,810</b>	<b>16,163</b>	<b>13,260</b>	<b>12,418</b>
<b>Total payment measures</b>					
Departmental		3,810	16,163	13,260	12,418
<b>Total</b>		<b>3,810</b>	<b>16,163</b>	<b>13,260</b>	<b>12,418</b>

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) This measure includes capital funding of \$3.0 million to cover the period 2025-26 to 2029-30.

### 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 2024–25 Budget in Appropriation Bill No. 3.

**Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget**

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Social Media Age Limits	All	3,810	16,163	13,260	12,418
<b>Changes in Parameters</b>					
Net increase	All	-	-	436	143
(Net decrease)	All	-	(154)	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>					
		<b>3,810</b>	<b>16,009</b>	<b>13,696</b>	<b>12,561</b>
<b>Total net impact on appropriations for Outcome 1</b>					
		<b>3,810</b>	<b>16,009</b>	<b>13,696</b>	<b>12,561</b>

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) 2024–2025**

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1 - A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	6,020	2,000	2,000	-	-
<b>Total administered</b>	<b>6,020</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
<b>Departmental programs</b>					
Outcome 1 - A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	159,388	170,697	174,507	3,810	-
<b>Total departmental</b>	<b>159,388</b>	<b>170,697</b>	<b>174,507</b>	<b>3,810</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>165,408</b>	<b>172,697</b>	<b>176,507</b>	<b>3,810</b>	<b>-</b>

**Table 1.5: Appropriation Bill (No. 4) 2024–2025**

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 2024-25 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 2024-25 Budget. Details of the ACMA's linked programs can be found in the 2024-25 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**

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Communications regulation, planning and licensing</b>					
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 <sup>(a)</sup>	397	-	-	-	-
<b>Administered total</b>	<b>397</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
Departmental expenses					
Departmental appropriation	44,812	47,758	48,167	48,248	48,719
s74 External Revenue <sup>(b)</sup>	384	52	52	52	52
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	3,380	3,101	3,101	3,102	3,101
<b>Departmental total</b>	<b>48,576</b>	<b>50,911</b>	<b>51,320</b>	<b>51,402</b>	<b>51,872</b>
<b>Total expenses for program 1.1</b>	<b>48,973</b>	<b>50,961</b>	<b>51,370</b>	<b>51,452</b>	<b>51,922</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.2: Consumer safeguards, education and information</b>					
Administered expenses					
Special appropriations					
Telecommunications Act 1997 <sup>(c)</sup>	-	300	300	300	300
<b>Administered total</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Departmental expenses					
Departmental appropriation	45,057	50,607	51,183	51,511	49,622
s74 External Revenue <sup>(b)</sup>	355	48	48	48	48
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	3,120	2,863	2,863	2,863	2,863
<b>Departmental total</b>	<b>48,532</b>	<b>53,518</b>	<b>54,094</b>	<b>54,422</b>	<b>52,533</b>
<b>Total expenses for program 1.2</b>	<b>48,532</b>	<b>53,818</b>	<b>54,394</b>	<b>54,722</b>	<b>52,833</b>
<b>Program 1.3: Office of the eSafety Commissioner</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6,097	2,500	2,500	2,500	-
<b>Administered total</b>	<b>6,097</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	45,217	56,232	66,796	61,661	59,262
s74 External Revenue <sup>(b)</sup>	1,882	1,442	190	150	-
Special accounts					
Appropriation receipts <sup>(d)</sup>	38,746	49,126	59,708	54,589	52,190
less expenses made from appropriations credited to special accounts <sup>(e)</sup>	(38,746)	(49,126)	(59,708)	(54,589)	(52,190)
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	1,764	725	725	725	725
<b>Departmental total</b>	<b>48,863</b>	<b>58,399</b>	<b>67,711</b>	<b>62,536</b>	<b>59,987</b>
<b>Total expenses for program 1.3</b>	<b>54,960</b>	<b>60,899</b>	<b>70,211</b>	<b>65,036</b>	<b>59,987</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6,097	2,550	2,550	2,550	50
Special appropriations <sup>(c)</sup>	-	300	300	300	300
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	397	-	-	-	-
<b>Total Administered expenses</b>	<b>6,494</b>	<b>2,850</b>	<b>2,850</b>	<b>2,850</b>	<b>350</b>
Departmental expenses					
Departmental appropriation	135,086	154,597	166,146	161,420	157,603
s74 External Revenue <sup>(b)</sup>	2,621	1,542	290	250	100
Special accounts					
Appropriation receipts <sup>(d)</sup>	38,746	49,126	59,708	54,589	52,190
less expenses made from appropriations credited to special accounts <sup>(e)</sup>	(38,746)	(49,126)	(59,708)	(54,589)	(52,190)
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	8,264	6,689	6,689	6,690	6,689
<b>Total Departmental expenses</b>	<b>145,971</b>	<b>162,828</b>	<b>173,125</b>	<b>168,360</b>	<b>164,392</b>
<b>Total expenses for Outcome 1</b>	<b>152,465</b>	<b>165,678</b>	<b>175,975</b>	<b>171,210</b>	<b>164,742</b>

	2023-24	2024-25
<b>Average staffing level (number)</b>	552	665

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

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 — section 77* 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 section 74 revenue and Departmental Capital Budget (DCB).

(e) Expenses made from appropriation to the Online Safety Special Account excludes expenses met directly by the ACMA, and those covered by section 74 revenue and DCB.

### Performance measure for Outcome 1

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2024-25 Budget. Details of the ACMA's performance measures can be found in the 2024-25 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				
<b>2024-25</b>		<b>634</b>	<b>50</b>	<b>(50)</b>	<b>634</b>
2023-24		248	551	(165)	634
Special Account by Act - Online Safety Special Account - s190 Online Safety Act 2021 (D)	1				
<b>2024-25</b>		<b>6,475</b>	<b>48,230</b>	<b>(48,230)</b>	<b>6,475</b>
2023-24		7,222	39,752	(40,499)	6,475
<b>Total special accounts 2024-25 Budget estimate</b>		<b>7,109</b>	<b>48,280</b>	<b>(48,280)</b>	<b>7,109</b>
<i>Total special accounts 2023-24 actual</i>		7,470	40,303	(40,664)	7,109

(A)= Administered

(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The entity resource statement is prepared on a cash basis and provides a view of cash/appropriations resources available to the ACMA, whilst the financial statements are prepared on an accrual basis.

The ACMA is budgeting for a break-even position in 2024-25 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

Expenses and revenue from the government have increased since the 2024–25 Budget due to new measures in the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) (including indexation).

The comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.2) reflects the impacts of these changes.

### 3.2.2 Budgeted financial statements

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

	2023-24 Actual	2024-25 Revised budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	81,881	92,904	98,717	98,498	98,765
Suppliers	47,450	56,129	60,519	55,938	52,917
Depreciation and amortisation	15,990	13,410	13,146	12,881	11,821
Finance costs	437	385	743	1,043	889
Impairment loss on financial instruments	50	-	-	-	-
Write-down and impairment of assets	163	-	-	-	-
<b>Total expenses</b>	<b>145,971</b>	<b>162,828</b>	<b>173,125</b>	<b>168,360</b>	<b>164,392</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,324	1,542	290	250	100
Other revenue	216	-	-	-	-
<b>Total own-source revenue</b>	<b>2,540</b>	<b>1,542</b>	<b>290</b>	<b>250</b>	<b>100</b>
<b>Gains</b>					
Other gains	81	-	-	-	-
<b>Total gains</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>2,621</b>	<b>1,542</b>	<b>290</b>	<b>250</b>	<b>100</b>
<b>Net (cost of)/contribution by services</b>	<b>(143,350)</b>	<b>(161,286)</b>	<b>(172,835)</b>	<b>(168,110)</b>	<b>(164,292)</b>
Revenue from Government	142,422	155,640	167,293	162,652	158,717
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(928)</b>	<b>(5,646)</b>	<b>(5,542)</b>	<b>(5,458)</b>	<b>(5,575)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	92	-	-	-	-
<b>Total other comprehensive income</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(836)</b>	<b>(5,646)</b>	<b>(5,542)</b>	<b>(5,458)</b>	<b>(5,575)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(836)</b>	<b>(5,646)</b>	<b>(5,542)</b>	<b>(5,458)</b>	<b>(5,575)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>(a)</sup>	8,264	6,689	6,689	6,689	6,689
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	7,726	6,721	6,457	6,191	5,132
less: lease principal repayments <sup>(b)</sup>	(8,554)	(7,764)	(7,604)	(7,422)	(6,246)
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>6,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of Non-Corporate Commonwealth Entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to Right of Use (ROU) leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	9,027	9,027	9,027	9,027	9,027
Trade and other receivables	54,048	54,048	54,048	54,048	54,048
<b>Total financial assets</b>	<b>63,075</b>	<b>63,075</b>	<b>63,075</b>	<b>63,075</b>	<b>63,075</b>
<b>Non-financial assets</b>					
Land and buildings	33,826	29,755	43,755	37,760	32,451
Property, plant and equipment	3,563	3,505	3,447	3,420	3,423
Intangibles	39,002	48,588	56,758	59,060	61,787
Other non-financial assets	4,847	4,847	4,847	4,847	4,847
<b>Total non-financial assets</b>	<b>81,238</b>	<b>86,695</b>	<b>108,807</b>	<b>105,087</b>	<b>102,508</b>
<b>Total assets</b>	<b>144,313</b>	<b>149,770</b>	<b>171,882</b>	<b>168,162</b>	<b>165,583</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	7,017	7,017	7,017	7,017	7,017
Other payables	2,171	2,171	2,171	2,171	2,171
<b>Total payables</b>	<b>9,188</b>	<b>9,188</b>	<b>9,188</b>	<b>9,188</b>	<b>9,188</b>
<b>Interest bearing liabilities</b>					
Leases	25,564	17,800	30,460	23,038	16,792
<b>Total interest bearing liabilities</b>	<b>25,564</b>	<b>17,800</b>	<b>30,460</b>	<b>23,038</b>	<b>16,792</b>
<b>Provisions</b>					
Employee provisions	23,662	23,662	23,662	23,662	23,662
Other provisions	1,462	1,462	1,462	1,462	1,462
<b>Total provisions</b>	<b>25,124</b>	<b>25,124</b>	<b>25,124</b>	<b>25,124</b>	<b>25,124</b>
<b>Total liabilities</b>	<b>59,876</b>	<b>52,112</b>	<b>64,772</b>	<b>57,350</b>	<b>51,104</b>
<b>Net assets</b>	<b>84,437</b>	<b>97,658</b>	<b>107,110</b>	<b>110,812</b>	<b>114,479</b>
<b>EQUITY</b>					
Contributed equity	184,092	202,959	217,953	227,114	236,356
Reserves	3,018	3,018	3,018	3,017	3,017
Retained surplus/(accumulated deficit)	(102,673)	(108,319)	(113,861)	(119,319)	(124,894)
<b>Total Equity</b>	<b>84,437</b>	<b>97,658</b>	<b>107,110</b>	<b>110,812</b>	<b>114,479</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(102,673)	3,018	184,092	84,437
<b>Adjusted opening balance</b>	<b>(102,673)</b>	<b>3,018</b>	<b>184,092</b>	<b>84,437</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(5,646)	-	-	(5,646)
<b>Total comprehensive income</b>	<b>(5,646)</b>	<b>-</b>	<b>-</b>	<b>(5,646)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	18,867	18,867
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>18,867</b>	<b>18,867</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(108,319)</b>	<b>3,018</b>	<b>202,959</b>	<b>97,658</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(108,319)</b>	<b>3,018</b>	<b>202,959</b>	<b>97,658</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	143,705	155,640	167,293	162,652	158,717
Sale of goods and rendering of services	1,766	1,542	290	250	100
Net GST received	7,806	3,000	3,000	3,000	3,000
Other	214	-	-	-	-
<b>Total cash received</b>	<b>153,491</b>	<b>160,182</b>	<b>170,583</b>	<b>165,902</b>	<b>161,817</b>
<b>Cash used</b>					
Employees	81,943	92,904	98,717	98,498	98,765
Suppliers	56,865	59,129	63,519	58,938	55,917
Interest payments on lease liability	411	385	743	1,043	889
<b>Total cash used</b>	<b>139,219</b>	<b>152,418</b>	<b>162,979</b>	<b>158,479</b>	<b>155,571</b>
<b>Net cash from/(used by) operating activities</b>	<b>14,272</b>	<b>7,764</b>	<b>7,604</b>	<b>7,423</b>	<b>6,246</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	22,997	18,867	14,994	9,162	9,242
<b>Total cash used</b>	<b>22,997</b>	<b>18,867</b>	<b>14,994</b>	<b>9,162</b>	<b>9,242</b>
<b>Net cash from/(used by) investing activities</b>	<b>(22,997)</b>	<b>(18,867)</b>	<b>(14,994)</b>	<b>(9,162)</b>	<b>(9,242)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	18,966	18,867	14,994	9,161	9,242
<b>Total cash received</b>	<b>18,966</b>	<b>18,867</b>	<b>14,994</b>	<b>9,161</b>	<b>9,242</b>
<b>Cash used</b>					
Principal payments on lease liability	8,554	7,764	7,604	7,422	6,246
<b>Total cash used</b>	<b>8,554</b>	<b>7,764</b>	<b>7,604</b>	<b>7,422</b>	<b>6,246</b>
<b>Net cash from/(used by) financing activities</b>	<b>10,412</b>	<b>11,103</b>	<b>7,390</b>	<b>1,739</b>	<b>2,996</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	7,340	9,027	9,027	9,027	9,027
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,027</b>	<b>9,027</b>	<b>9,027</b>	<b>9,027</b>	<b>9,027</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	16,966	18,867	14,994	9,161	9,242
Equity injections - Act No. 2 and Bill 4	2,000	-	-	-	-
<b>Total new capital appropriations</b>	<b>18,966</b>	<b>18,867</b>	<b>14,994</b>	<b>9,161</b>	<b>9,242</b>
<b>Provided for:</b>					
Purchase of non-financial assets	18,966	18,867	14,994	9,161	9,242
<b>Total Items</b>	<b>18,966</b>	<b>18,867</b>	<b>14,994</b>	<b>9,161</b>	<b>9,242</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	22,264	18,867	14,994	9,161	9,242
Funded by capital appropriation - equity injection <sup>(b)</sup>	733	-	-	-	-
<b>TOTAL</b>	<b>22,997</b>	<b>18,867</b>	<b>14,994</b>	<b>9,161</b>	<b>9,242</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	22,997	18,867	14,994	9,161	9,242
<b>Total cash used to acquire assets</b>	<b>22,997</b>	<b>18,867</b>	<b>14,994</b>	<b>9,161</b>	<b>9,242</b>

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 2024–25)**

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>					
Gross book value	1,595	30,615	6,257	84,169	122,636
Gross book value - ROU assets	-	30,886	-	-	30,886
Accumulated depreciation/amortisation and impairment	-	(28,117)	(2,694)	(45,167)	(75,978)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(1,153)	-	-	(1,153)
<b>Opening net book balance</b>	<b>1,595</b>	<b>32,231</b>	<b>3,563</b>	<b>39,002</b>	<b>76,391</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services - ROU assets <sup>(a)</sup>	-	365	1,514	16,988	18,867
<b>Total additions</b>	<b>-</b>	<b>365</b>	<b>1,514</b>	<b>16,988</b>	<b>18,867</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(177)	(1,572)	(4,940)	(6,689)
Depreciation/amortisation on ROU assets	-	(6,721)	-	-	(6,721)
Reclassification	-	2,462	-	(2,462)	-
<b>Total other movements</b>	<b>-</b>	<b>(4,436)</b>	<b>(1,572)</b>	<b>(7,402)</b>	<b>(13,410)</b>
<b>As at 30 June 2025</b>					
Gross book value	1,595	33,442	7,771	98,695	141,503
Gross book value - ROU assets	-	30,886	-	-	30,886
Accumulated depreciation/amortisation and impairment	-	(28,294)	(4,266)	(50,107)	(82,667)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,874)	-	-	(7,874)
<b>Closing net book balance</b>	<b>1,595</b>	<b>28,160</b>	<b>3,505</b>	<b>48,588</b>	<b>81,848</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025* for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	3,761	300	300	300	300
Grants	2,335	2,500	2,500	2,500	-
Write-down and impairment of assets	397	-	-	-	-
Other expenses	-	50	50	50	50
<b>Total expenses administered on behalf of Government</b>	<b>6,493</b>	<b>2,850</b>	<b>2,850</b>	<b>2,850</b>	<b>350</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	1,315,288	1,350,522	1,358,816	1,445,808	1,487,359
<b>Total taxation revenue</b>	<b>1,315,288</b>	<b>1,350,522</b>	<b>1,358,816</b>	<b>1,445,808</b>	<b>1,487,359</b>
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	5,111	21,979	22,129	15,302	12,922
Fees and fines	46,701	37,324	42,224	37,969	37,999
Interest	1,179	787	396	-	-
<b>Total non-taxation revenue</b>	<b>52,991</b>	<b>60,090</b>	<b>64,749</b>	<b>53,271</b>	<b>50,921</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>1,368,943</b>	<b>1,410,612</b>	<b>1,423,565</b>	<b>1,499,079</b>	<b>1,538,280</b>
<b>Gains</b>					
Resource received free of charge <sup>(a)(b)</sup>	721,766	2,091,628	-	-	-
Reversal of impairment of receivables	664	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>722,430</b>	<b>2,091,628</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>2,090,709</b>	<b>3,502,240</b>	<b>1,423,565</b>	<b>1,499,079</b>	<b>1,538,280</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>2,084,216</b>	<b>3,499,390</b>	<b>1,420,715</b>	<b>1,496,229</b>	<b>1,537,930</b>

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 paid 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 paid 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)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	941	941	941	941	941
Taxation receivables	821,437	852,508	907,058	943,427	982,964
Trade and other receivables <sup>(a)</sup>	293,195	162,381	31,176	31,176	31,176
<b>Total financial assets</b>	<b>1,115,573</b>	<b>1,015,830</b>	<b>939,175</b>	<b>975,544</b>	<b>1,015,081</b>
<b>Total assets administered on behalf of Government</b>	<b>1,115,573</b>	<b>1,015,830</b>	<b>939,175</b>	<b>975,544</b>	<b>1,015,081</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Unearned revenue <sup>(b)</sup>	2,139,766	48,148	48,148	48,148	48,148
Other payables	769	769	769	769	769
<b>Total payables</b>	<b>2,140,535</b>	<b>48,917</b>	<b>48,917</b>	<b>48,917</b>	<b>48,917</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,140,535</b>	<b>48,917</b>	<b>48,917</b>	<b>48,917</b>	<b>48,917</b>
<b>Net assets/(liabilities)</b>	<b>(1,024,962)</b>	<b>966,913</b>	<b>890,258</b>	<b>926,627</b>	<b>966,164</b>

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 predominately 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)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	5,115	41,100	46,000	41,745	41,775
Rental Income <sup>(a)(b)</sup>	2,943,806	130,814	131,205	-	-
Interest <sup>(a)</sup>	1,179	787	396	-	-
Taxes	423,423	521,824	475,568	526,191	528,205
Fees	29,601	17,419	17,559	10,732	8,352
Fines	15,293	794	794	794	794
Net GST received	684	-	-	-	-
<b>Total cash received</b>	<b>3,419,101</b>	<b>712,738</b>	<b>671,522</b>	<b>579,462</b>	<b>579,126</b>
<b>Cash used</b>					
Grants	2,613	2,500	2,500	2,500	-
Suppliers	4,099	300	300	300	300
Other	-	50	50	50	50
<b>Total cash used</b>	<b>6,712</b>	<b>2,850</b>	<b>2,850</b>	<b>2,850</b>	<b>350</b>
<b>Net cash from / (used by) operating activities</b>	<b>3,412,389</b>	<b>709,888</b>	<b>668,672</b>	<b>576,612</b>	<b>578,776</b>
<b>Net increase/(decrease) in cash held</b>	<b>3,412,389</b>	<b>709,888</b>	<b>668,672</b>	<b>576,612</b>	<b>578,776</b>
Cash and cash equivalents at beginning of reporting period	742	941	941	941	941
Cash from Official Public Account for:					
- Appropriations <sup>(c)</sup>	1,897	2,800	2,800	2,800	300
- Special Accounts	165	50	50	50	50
<b>Total cash from Official Public Account</b>	<b>2,062</b>	<b>2,850</b>	<b>2,850</b>	<b>2,850</b>	<b>350</b>
Cash to Official Public Account for:					
- Appropriations	(3,413,701)	(712,688)	(671,472)	(579,412)	(579,076)
- Special Accounts	(551)	(50)	(50)	(50)	(50)
<b>Total cash to Official Public Account</b>	<b>(3,414,252)</b>	<b>(712,738)</b>	<b>(671,522)</b>	<b>(579,462)</b>	<b>(579,126)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>941</b>	<b>941</b>	<b>941</b>	<b>941</b>	<b>941</b>

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. Each instalment is paid annually by 1 August in each relevant year with the last instalment payment in July 2025.
- (b) Rental income in 2023-24 includes the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders made a full payment of the auction price ahead of the commencement of the licences on 1 July 2024.
- (c) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.