Australian Communications and Media Authority

Entity resources and planned performance

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. The ACMA does this 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

Table 1.1 shows the total resourcing from all sources available to the ACMA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the ACMA’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the Budget Paper No. 4 – Agency Resourcing.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: ACMA resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|  |  |  |
| --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Estimate  $'000 |
| **Departmental** |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |
| Prior year appropriations available | 53,680 | 53,680 |
| Departmental appropriation(b) | 142,422 | 151,830 |
| s74 External Revenue(c) | 100 | 100 |
| Departmental capital budget(d) | 16,966 | 18,867 |
| Equity injection(e) | 2,000 | - |
| Total departmental annual appropriations | 215,168 | 224,477 |
| Special accounts(f) |  |  |
| Opening balance | 7,222 | 7,222 |
| Appropriation receipts(g) | 39,097 | 45,420 |
| Total special accounts | 46,319 | 52,642 |
| less departmental appropriations drawn from annual/special appropriations and credited to special accounts | 39,097 | 45,420 |
| **Total departmental resourcing** | **222,390** | **231,699** |

**Table 1.1: ACMA resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | | | 2024-25 Estimate  $'000 | |
| **Administered** | |  |  | |
| Annual appropriations - ordinary annual services(a) | |  |  | |
| Prior year appropriations available | | 500 | 500 | |
| Outcome 1 | | 6,020 | 2,000 | |
| Total administered annual appropriations | | 6,520 | 2,500 | |
| Administered special appropriations Outcome 1(h) | | 26,600 | 8,300 | |
| Total administered special appropriations | | 26,600 | 8,300 | |
| **Total administered resourcing** | | **33,120** | **10,800** | |
| **Total resourcing for the ACMA** | | **255,510** | **242,499** | |

|  |  |  |
| --- | --- | --- |
|  | 2023-24 | 2024-25 |
| **Average staffing level (number)** | 608 | 654 |

Prepared on a resourcing (that is, appropriations available) basis.

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

1. Appropriation Bill (No. 1) 2024–2025.
2. Excludes Departmental Capital Budget (DCB).
3. Estimated External Revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
5. Appropriation Bill (No. 2) 2024–2025.
6. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the Budget Paper No. 4 – Agency Resourcing. 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 account(s) from ACMA’s annual and special appropriations.
8. Includes section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Budget measures

Budget measures relating to the ACMA are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: ACMA 2024–25 Budget measures

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 | 2027-28 $'000 |
| **Receipt measures** |  |  |  |  |  |  |
| Fighting Scams(a) | 1.2 |  |  |  |  |  |
| Administered receipts |  | - | - | (4,900) | (2,456) | (2,486) |
| **Total** |  | **-** | **-** | **(4,900)** | **(2,456)** | **(2,486)** |
| **Total receipt measures** |  |  |  |  |  |  |
| Administered |  | - | - | (4,900) | (2,456) | (2,486) |
| **Total** |  | **-** | **-** | **(4,900)** | **(2,456)** | **(2,486)** |
| **Payment measures** |  |  |  |  |  |  |
| Fighting Scams(a) | 1.2 |  |  |  |  |  |
| Departmental payments |  | - | 4,900 | 2,456 | 2,486 | 2,514 |
| **Total** |  | **-** | **4,900** | **2,456** | **2,486** | **2,514** |
| Supporting Connectivity,  Media and Communications | 1.2 |  |  |  |  |  |
| Departmental payments |  | - | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** | **-** |
| Savings from External Labour – extension(b) | 1.1, 1.2, 1.3 |  |  |  |  |  |
| Departmental payments |  | - | (244) | (288) | (264) | (1,864) |
| **Total** |  | **-** | **(244)** | **(288)** | **(264)** | **(1,864)** |
| Online Safety | 1.3 |  |  |  |  |  |
| Departmental payments |  | - | 609 | 782 | - | - |
| **Total** |  | **-** | **609** | **782** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |  |
| Departmental |  | - | 5,265 | 2,950 | 2,222 | 650 |
| **Total** |  | **-** | **5,265** | **2,950** | **2,222** | **650** |

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

* + - * 1. The lead entity for this measure is the Department of the Treasury and the payment impact includes $2.5m in capital funding in 2024-25. The full measure description and package details appear in the Budget Paper No. 2 under the Treasury portfolio.
        2. This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as ‘various agencies’ under the cross portfolio section.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the ACMA can be found at:  <https://www.acma.gov.au/sites/default/files/2023-07/ACMA%20Corporate%20plan%202023-24.pdf>  The most recent corporate plan for eSafety can be found at:  <https://www.esafety.gov.au/sites/default/files/2023-07/Corporate%20plan%202023-24.pdf?v=1714792539545>  The most recent annual performance statement can be found at:  <https://www.acma.gov.au/sites/default/files/2023-10/ACMA%20and%20eSafety%20Commissioner%20annual%20report%202022-23.pdf> |

2.1 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**

| Department of Infrastructure, Transport, Regional Development, Communications and the Arts |
| --- |
| **Programs**   * Program 5.1*:*Digital Technologies and Communications Services Program |
| **Contribution to Outcome 1 made by linked program**  The Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) has responsibility for policy development and advice to promote an innovative and competitive communications sector including administering Portfolio legislation efficiently and effectively.  As the regulator of the media and communications sector, the ACMA ensures compliance with the Government’s policies and legislation, including:   * the administration of the Telecommunications Industry Levy under *Telecommunications (Consumer Protection and Service Standards) Act 1999* and the *Telecommunications (Industry Levy) Act 2012* for the funding of public interest telecommunications services * recouping costs of the Consumer Representation Grants Program allocated to the Australian Communications Consumer Action Network (ACCAN) under section 593 of the *Telecommunications Act 1997* and costs related to the management of Australia’s membership and engagement with the International Telecommunications Union (ITU), from licensed carriers under the *Telecommunications (Carrier Licence Charges) Act 1997* * the administration of the Regional Broadband Scheme under the *Telecommunications (Consumer Protection and Service Standards) Act 1999* and *Telecommunications (Regional Broadband Scheme) Charge Act 2020* |

**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 2.1.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **Program 1.1: Communications regulation, planning and licensing** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 50 | 50 | 50 | 50 | 50 |
| **Administered total** | **50** | **50** | **50** | **50** | **50** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 47,852 | 47,967 | 48,408 | 48,296 | 48,873 |
| s74 External Revenue(a) | 52 | 52 | 52 | 52 | 52 |
| Expenses not requiring appropriation in the Budget year(b) | 2,231 | 2,231 | 2,231 | 2,231 | 2,231 |
| **Departmental total** | **50,135** | **50,250** | **50,691** | **50,579** | **51,156** |
| **Total expenses for program 1.1** | **50,185** | **50,300** | **50,741** | **50,629** | **51,206** |
| **Program 1.2: Consumer safeguards, education and information** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Telecommunications Act 1997*(c) | 300 | 300 | 300 | 300 | 300 |
| **Administered total** | **300** | **300** | **300** | **300** | **300** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 47,864 | 50,800 | 51,405 | 51,556 | 49,764 |
| s74 External Revenue(a) | 48 | 48 | 48 | 48 | 48 |
| Expenses not requiring appropriation in the Budget year(b) | 2,059 | 2,059 | 2,059 | 2,060 | 2,059 |
| **Departmental total** | **49,971** | **52,907** | **53,512** | **53,664** | **51,871** |
| **Total expenses for program 1.2** | **50,271** | **53,207** | **53,812** | **53,964** | **52,171** |
| **Program 1.3: Office of the eSafety Commissioner** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 6,520 | 2,500 | 2,500 | 2,500 | - |
| **Administered total** | **6,520** | **2,500** | **2,500** | **2,500** | **-** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 45,878 | 52,422 | 53,678 | 48,280 | 46,806 |
| Special accounts |  |  |  |  |  |
| Appropriation receipts(d) | 38,746 | 45,316 | 46,590 | 41,208 | 39,734 |
| less expenses made from appropriations credited to special accounts(e) | (38,746) | (45,316) | (46,590) | (41,208) | (39,734) |
| Expenses not requiring appropriation in the Budget year(b) | 290 | 290 | 290 | 290 | 290 |
| **Departmental total** | **46,168** | **52,712** | **53,968** | **48,570** | **47,096** |
| **Total expenses for program 1.3** | **52,688** | **55,212** | **56,468** | **51,070** | **47,096** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 6,570 | 2,550 | 2,550 | 2,550 | 50 |
| Special appropriations(c) | 300 | 300 | 300 | 300 | 300 |
| **Total Administered expenses** | **6,870** | **2,850** | **2,850** | **2,850** | **350** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 141,594 | 151,189 | 153,491 | 148,132 | 145,443 |
| s74 External Revenue(a) | 100 | 100 | 100 | 100 | 100 |
| Special accounts |  |  |  |  |  |
| Appropriation receipts(d) | 38,746 | 45,316 | 46,590 | 41,208 | 39,734 |
| less expenses made from appropriations credited to special accounts(e) | (38,746) | (45,316) | (46,590) | (41,208) | (39,734) |
| Expenses not requiring appropriation in the Budget year(b) | 4,580 | 4,580 | 4,580 | 4,581 | 4,580 |
| **Total Departmental expenses** | **146,274** | **155,869** | **158,171** | **152,813** | **150,123** |
| **Total expenses for Outcome 1** | **153,144** | **158,719** | **161,021** | **155,663** | **150,473** |

|  |  |  |
| --- | --- | --- |
|  | 2023-24 | 2024-25 |
| **Average staffing level (number)** | 608 | 654 |

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.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.
3. 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.
4. Appropriation receipts to the Online Safety Special Account excludes section 74 revenue and Departmental Capital Budget (DCB).
5. 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.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by ACMA to describe the results it plans to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| Outcome 1 – A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice | | |
| --- | --- | --- |
| **Program 1.1 – Communications regulation, planning and licensing**  This program contributes to the outcome by the allocation and use of Australia’s critical public resources, radiofrequency spectrum and telephone numbers, to maximise their value to the Australian community. | | |
| Key Activities | Support an efficient and reliable communications infrastructure. | |
| Year | Performance measures | Expected Performance Results |
| Current Year 2023–24 | The ACMA’s spectrum planning, allocation and licensing activity meets the needs of the communications industry | Targets achieved |
| The ACMA’s contribution to the international spectrum framework supports the needs of the Australian communications industry | Targets achieved |
| The ACMA’s activities contribute to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communication services | Targets achieved |
| Year | Performance measures(a) | Planned Performance Results |
| Budget Year 2024–25 | The spectrum management work program is informed by ACMA's consultation with spectrum users, industry, and government | Stakeholder consultation milestones achieved  Progress reports published |
| Apparatus licensing issue and renewal decisions meet the statutory requirements | 100% of apparatus licensing decisions meet statutory requirements |
| The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm | 100% ACMA compliance priorities informed by risk-based assessment of harm |
| Major spectrum allocations are held effectively | Policy objectives and timeframes achieved |
| *Australia’s international engagement strategies are informed by the ACMA's consultation with industry and government* | Australian positions informed by consultation |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures(a) | Planned Performance Results |
| Budget Year 2024–25 cont. | Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements | 100% of permit decisions meet statutory requirements |
| Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks | Regulatory requirements met |
| Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds | Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds |
| Forward Estimates  2025–28 | As per 2024–25 | As per 2024–25 |

1. While there have not been any changes to the ACMA’s Program 1.1, our performance measures and targets for 2024-25 and across the forward estimates have been revised from our 2023-24 PBS and Corporate Plan which used composite measures to assess performance. The targets from previous years have been retained as stand-alone performance measures. Performance measures that have undergone more significant changes are shown in italics. The 2024-25 Corporate Plan provides a detailed explanation of the changes that have been made.

| **Program 1.2 – Consumer safeguards, education and information**  This program contributes to the outcome by ensuring efficient, effective and contemporary safeguards protect users of media and communication services so that the Australian community can confidently use those services. | | |
| --- | --- | --- |
| Key Activities | Build consumer trust in the use of communications content and services. | |
| Year | Performance measures | Expected Performance Results |
| Current Year 2023–24 | The ACMA’s activities contribute to Australian consumers having confidence in the content and services available to them | Targets expected to be partially met |
| The ACMA’s activities contribute to Australian consumers having access to diverse media content and services | Targets achieved |
| The ACMA’s activities contribute to Australians’ access to a competitive telecommunications market | Targets achieved |
| Year | Performance measures(a) | Planned Performance Results |
| Budget Year 2024–25 | *Australian adults are connected and informed* | 95% of surveyed Australian adults are connected and informed |
| The National Self Exclusion Register (NSER) data checking service is available to the wagering industry 99.5% or more of the time for the year | The NSER data checking service is available to the wagering industry 99.5% or more of the time for the year |
| The Do Not Call Register (DNCR) is available to the Australian public 99.5% or more of the time | The DNCR is available to the Australian public 99.5% or more of the time |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures(a) | Planned Performance Results |
| Budget Year 2024–25 cont. | *Investigations undertaken are completed within the target timeframe* | 90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement |
| Enforcement decisions to accept or give agreed measures, enforceable undertakings (EUs), remedial directions or injunctions deliver improved compliance by the relevant regulated entity | 90% of deadlines met |
| Community broadcasting licence renewal decisions are made within the statutory timeframes | 100% decisions made within statutory timeframes |
| Media control notifications and captioning order applications are processed within statutory timeframes | 100% notifications and applications processed within statutory timeframes |
| Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received | Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |

1. While there have not been any changes to the ACMA’s Program 1.2, our performance measures and targets for 2024-25 and across the forward estimates have been revised from our 2023-24 PBS and Corporate Plan which used composite measures to assess performance. The targets from previous years have been retained as stand-alone performance measures. Performance measures that have undergone more significant changes are shown in italics. To ensure meaningful performance information, some targets have been discontinued or merged with other targets. The 2024-25 Corporate Plan provides a detailed explanation of the changes that have been made.

| **Program 1.3 – The eSafety Commissioner**  This program contributes to the outcome by helping safeguard all Australians from online harms and to promote safer, more positive online experiences. | | |
| --- | --- | --- |
| Key Activities 1(a) | eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience. | |
| Year | Performance measures | Expected Performance Results |
| Current Year 2023–24 | At least 10,100 participants in front-line and professional learning training sessions | Target expected to be met |
| At least 1.5m unique visitors to eSafety websites | Target has been met |
| At least 90% of Be Connected learners are satisfied with training courses | Target expected to be met |
| All resources informed by research and insights and involved co-design or collaboration with targeted cohorts and/or advocates | Target expected to be met |
| Publication of 6 research reports and papers that build the evidence base relating to online safety for Australians | Target expected to be met |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected Performance Results |
| Current Year 2023–24 cont. | At least 90% of participants in front-line professional learning training sessions rating eSafety’s educational material and training as relevant or very relevant to their role | Target expected to be met |
| Year | Performance measures(b) | Planned Performance Results |
| Budget Year 2024–25 | Number of adult participants in eSafety training and awareness sessions | At least 23,000 adult participants in eSafety training and awareness sessions |
| Number of unique visitors to eSafety websites | At least 2.0m unique visitors to eSafety websites |
| Proportion of Be Connected learners satisfied with training courses | At least 90% of Be Connected learners satisfied with training courses |
| Number of surveyed Australians who have an awareness of the eSafety Commissioner | We will establish a baseline as it is the first year we will report on this measure |
| *Progress the implementation of the Technology Facilitated Abuse (TFA) Support Service program* | Implement the TFA Support Service pilot program |
| Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates | Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates |
| Publication of research reports and papers that build the evidence base relating to online safety for Australians | 6 reports or papers published |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |
| Key Activities 2(a) | eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms | |
| Year | Performance measures | Expected Performance Results |
| Current Year 2023–24 | At least 70% of child Cyberbullying (CB) and Adult Cyber Abuse (ACA) complaints or reports received, triaged and assigned to an investigator within 3-hour timeframe | Target expected to be met |
| At least 90% of Image-Based Abuse (IBA) complaints or reports responded to within two business days | Target expected to be met |
| At least 90% of critical Online Content Scheme (OCS) investigations finalised within two business days | Target expected to be met |
| At least 80% of total IBA, ACA and CB complaints where material is removed | Target expected to be met |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures(b) | Planned Performance Results |
| Budget Year 2024–25 | Proportion of adult cyber abuse complaints where successful action is taken | At least 80% |
| Proportion of cyberbullying complaints where successful action is taken | At least 80% |
| Proportion of image-based abuse complaints where successful action is taken | At least 80% |
| Proportion of critical Online Content Scheme investigations finalised within two business days | At least 90% |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |
| Key Activities 3(a) | eSafety implements and enforces industry regulatory measures and expectations to drive proactive and systemic change in online safety. | |
| Year | Performance measures | Expected Performance Results |
| Current Year 2023–24 | All 8 industry sections have industry codes registered, or industry standards determined, for Class 1 material | Target expected to be met |
| Issue 10 non-periodic reporting notices | Target expected to be mostly met(c) |
| Issue 1 set of 5 periodic reporting notices across a 24-month period | Target expected to be met |
| Year | Performance measures | Planned Performance Results |
| Budget Year 2024–25 | Proportion of industry sections with industry codes registered, or industry standards determined, for Phase 2 of the industry codes development | All 8 industry sections have codes or standards registered for Phase 2 of the industry codes development |
| Australians are protected from illegal and restricted online content through compliance with industry codes or standards | At least 10 compliance activities undertaken |
| Issuing of non-periodic reporting notices | Issue 10 non-periodic notices |
| Publication of transparency summaries in relation to responses received to periodic reporting notices | At least one transparency summary published in relation to periodic reporting notice responses |
| Positive safety interventions have been taken by online safety providers in response to eSafety’s regulatory activities | Positive safety interventions have been taken by online safety providers in response to eSafety’s regulatory activities |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |

The ACMA has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023-24 Portfolio Budget Statements. Selected 2023-24 performance information has been amended/removed for the 2024-25 PBS. Further explanation will be provided in the agency’s 2023-24 annual report.

1. Refers to updated key activities that will be reflected in the 2024-25 Corporate Plan.
2. New or modified performance measures that reflect new or materially changed programs are shown in italics.
3. Progress in issuing non-periodic reporting notices has been delayed by X Corp. and Google non-compliance with previously issued reporting notices.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ACMA’s finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and 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 the financial year 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 2023–24 Portfolio Additional Estimates Statements (PAES) due to new measures in the 2024–25 Budget (including indexation).

The comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.1) reflects the impacts of these changes.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 95,464 | 103,766 | 105,006 | 105,257 | 107,002 |
| Suppliers | 38,093 | 40,400 | 42,794 | 38,502 | 35,184 |
| Depreciation and amortisation(a) | 12,306 | 11,318 | 10,065 | 8,812 | 7,752 |
| Finance costs | 411 | 385 | 306 | 242 | 185 |
| **Total expenses** | **146,274** | **155,869** | **158,171** | **152,813** | **150,123** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 100 | 100 | 100 | 100 | 100 |
| **Total own-source revenue** | **100** | **100** | **100** | **100** | **100** |
| **Total own-source income** | **100** | **100** | **100** | **100** | **100** |
| **Net (cost of)/contribution by services** | **(146,174)** | **(155,769)** | **(158,071)** | **(152,713)** | **(150,023)** |
| Revenue from Government | 142,422 | 151,830 | 154,272 | 148,983 | 146,165 |
| **Surplus/(deficit) attributable to the Australian Government** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** | **(3,858)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** | **(3,858)** |
| **Note: Impact of net cash appropriation arrangements** | |  |  |  |  |
| **Total comprehensive income/(loss) as per statement of Comprehensive Income** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** | **(3,858)** |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)(a) | 4,580 | 4,580 | 4,580 | 4,580 | 4,580 |
| plus: depreciation/amortisation expenses for ROU assets(b) | 7,726 | 6,738 | 5,485 | 4,231 | 3,172 |
| less: lease principal repayments(b) | (8,554) | (7,379) | (6,266) | (5,081) | (3,894) |
| **Net Cash Operating Surplus/ (Deficit)** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. 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 3.5 Departmental Capital Budget Statement.
2. Applies to Right of Use (ROU) leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 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 | 29,265 | 25,337 | 20,205 | 16,330 | 13,515 |
| Property, plant and equipment | 4,157 | 4,182 | 4,207 | 4,263 | 4,349 |
| Intangibles | 40,847 | 52,299 | 59,347 | 63,488 | 67,698 |
| Other non-financial assets | 4,426 | 4,426 | 4,426 | 4,426 | 4,426 |
| ***Total non-financial assets*** | ***78,695*** | ***86,244*** | ***88,185*** | ***88,507*** | ***89,988*** |
| **Total assets** | **141,121** | **148,670** | **150,611** | **150,933** | **152,414** |
| **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 | 25,563 | 18,184 | 11,918 | 6,837 | 2,943 |
| ***Total interest bearing liabilities*** | ***25,563*** | ***18,184*** | ***11,918*** | ***6,837*** | ***2,943*** |
| **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** | **59,600** | **52,221** | **45,955** | **40,874** | **36,980** |
| **Net assets** | **81,521** | **96,449** | **104,656** | **110,059** | **115,434** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 184,092 | 202,959 | 214,965 | 224,099 | 233,332 |
| Reserves | 2,926 | 2,926 | 2,926 | 2,925 | 2,925 |
| Retained surplus (accumulated deficit) | (105,497) | (109,436) | (113,235) | (116,965) | (120,823) |
| **Total equity** | **81,521** | **96,449** | **104,656** | **110,059** | **115,434** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2024** |  |  |  |  |
| Balance carried forward from previous period | (105,497) | 2,926 | 184,092 | 81,521 |
| ***Adjusted opening balance*** | ***(105,497)*** | ***2,926*** | ***184,092*** | ***81,521*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (3,939) | - | - | (3,939) |
| ***Total comprehensive income*** | ***(3,939)*** | ***-*** | ***-*** | ***(3,939)*** |
| ***Contributions by owners*** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 18,867 | 18,867 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***18,867*** | ***18,867*** |
| **Estimated closing balance as at 30 June 2025** | **(109,436)** | **2,926** | **202,959** | **96,449** |
| **Closing balance attributable to the Australian Government** | **(109,436)** | **2,926** | **202,959** | **96,449** |

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 142,422 | 151,830 | 154,272 | 148,983 | 146,165 |
| Sale of goods and rendering of services | 100 | 100 | 100 | 100 | 100 |
| Net GST received | 3,169 | 3,169 | 3,169 | 3,169 | 3,169 |
| ***Total cash received*** | ***145,691*** | ***155,099*** | ***157,541*** | ***152,252*** | ***149,434*** |
| **Cash used** |  |  |  |  |  |
| Employees | 95,464 | 103,766 | 105,006 | 105,257 | 107,002 |
| Suppliers | 41,262 | 43,569 | 45,963 | 41,671 | 38,353 |
| Interest payments on lease liability | 411 | 385 | 306 | 242 | 185 |
| ***Total cash used*** | ***137,137*** | ***147,720*** | ***151,275*** | ***147,170*** | ***145,540*** |
| **Net cash from/(used by) operating activities** | **8,554** | **7,379** | **6,266** | **5,082** | **3,894** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 18,966 | 18,867 | 12,006 | 9,134 | 9,233 |
| ***Total cash used*** | ***18,966*** | ***18,867*** | ***12,006*** | ***9,134*** | ***9,233*** |
| **Net cash from/(used by) investing activities** | **(18,966)** | **(18,867)** | **(12,006)** | **(9,134)** | **(9,233)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 18,966 | 18,867 | 12,006 | 9,134 | 9,233 |
| ***Total cash received*** | ***18,966*** | ***18,867*** | ***12,006*** | ***9,134*** | ***9,233*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 8,554 | 7,379 | 6,266 | 5,082 | 3,894 |
| ***Total cash used*** | ***8,554*** | ***7,379*** | ***6,266*** | ***5,082*** | ***3,894*** |
| **Net cash from/(used by) financing activities** | **10,412** | **11,488** | **5,740** | **4,052** | **5,339** |
| **Net increase/(decrease) in cash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 7,340 | 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 3.5: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** | |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 16,966 | 18,867 | 12,006 | 9,134 | 9,233 |
| Equity injections - Bill 2 | 2,000 | - | - | - | - |
| **Total new capital appropriations** | **18,966** | **18,867** | **12,006** | **9,134** | **9,233** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 18,966 | 18,867 | 12,006 | 9,134 | 9,233 |
| **Total items** | **18,966** | **18,867** | **12,006** | **9,134** | **9,233** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation - DCB(a) | 16,966 | 18,867 | 12,006 | 9,134 | 9,233 |
| Funded by capital appropriation - equity injection(b) | 2,000 | - | - | - | - |
| **TOTAL** | **18,966** | **18,867** | **12,006** | **9,134** | **9,233** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 18,966 | 18,867 | 12,006 | 9,134 | 9,233 |
| **Total cash used to acquire assets** | **18,966** | **18,867** | **12,006** | **9,134** | **9,233** |

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.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 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) |
| **Opening net book balance** | **1,595** | **27,670** | **4,157** | **40,847** | **74,269** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation ordinary annual services(a) | - | 365 | 1,514 | 16,988 | 18,867 |
| **Total additions** | **-** | **365** | **1,514** | **16,988** | **18,867** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (17) | (1,489) | (3,074) | (4,580) |
| Depreciation/amortisation on ROU assets | - | (6,738) | - | - | (6,738) |
| Reclassification | - | 2,462 | - | (2,462) | - |
| **Total other movements** | **-** | **(4,293)** | **(1,489)** | **(5,536)** | **(11,318)** |
| **As at 30 June 2025** |  |  |  |  |  |
| Gross book value | 1,595 | 14,955 | 9,250 | 98,823 | 124,623 |
| Gross book value - ROU assets | - | 56,696 | - | - | 56,696 |
| Accumulated depreciation/amortisation and impairment | - | (6,980) | (5,068) | (46,524) | (58,572) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (40,929) | - | - | (40,929) |
| **Closing net book balance** | **1,595** | **23,742** | **4,182** | **52,299** | **81,818** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Suppliers | 4,320 | 300 | 300 | 300 | 300 |
| Grants | 2,500 | 2,500 | 2,500 | 2,500 | - |
| Other expenses | 50 | 50 | 50 | 50 | 50 |
| **Total expenses administered on behalf of Government** | **6,870** | **2,850** | **2,850** | **2,850** | **350** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 1,315,767 | 1,353,911 | 1,409,321 | 1,447,552 | 1,487,663 |
| ***Total taxation revenue*** | ***1,315,767*** | ***1,353,911*** | ***1,409,321*** | ***1,447,552*** | ***1,487,663*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 21,704 | 21,989 | 22,129 | 15,302 | 12,922 |
| Fees and fines | 37,413 | 37,324 | 42,224 | 37,969 | 37,999 |
| Interest | 1,179 | 787 | 396 | - | - |
| ***Total non-taxation revenue*** | ***60,296*** | ***60,100*** | ***64,749*** | ***53,271*** | ***50,921*** |
| **Total own-source revenue administered on behalf of Government** | **1,376,063** | **1,414,011** | **1,474,070** | **1,500,823** | **1,538,584** |
| **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-sourced income administered on behalf of Government** | **2,097,829** | **3,505,629** | **1,474,070** | **1,500,823** | **1,538,584** |
| **Total comprehensive income/(loss)** | **2,090,959** | **3,502,779** | **1,471,220** | **1,497,973** | **1,538,234** |

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.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 742 | 742 | 742 | 742 | 742 |
| Taxation receivables | 814,210 | 846,286 | 901,094 | 937,091 | 975,308 |
| Trade and other receivables(a) | 290,728 | 159,914 | 28,709 | 28,709 | 28,709 |
| Other financial assets | 21 | 21 | 21 | 21 | 21 |
| ***Total financial assets*** | ***1,105,701*** | ***1,006,963*** | ***930,566*** | ***966,563*** | ***1,004,780*** |
| **Total assets administered on behalf of Government** | **1,105,701** | **1,006,963** | **930,566** | **966,563** | **1,004,780** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Unearned revenue(b) | 2,091,618 | - | - | - | - |
| Other payables | 124,372 | 124,372 | 124,372 | 124,372 | 124,372 |
| ***Total payables*** | ***2,215,990*** | ***124,372*** | ***124,372*** | ***124,372*** | ***124,372*** |
| **Total liabilities administered on behalf of Government** | **2,215,990** | **124,372** | **124,372** | **124,372** | **124,372** |
| **Net assets/(liabilities)** | **(1,110,289)** | **882,591** | **806,194** | **842,191** | **880,408** |

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.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Estimated actual $'000 | 2024-25 Budget  $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 | 2027-28 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Sales of goods and rendering of services | 41,653 | 41,563 | 46,463 | 42,208 | 42,238 |
| Rental Income(a)(b) | 2,943,805 | 130,814 | 131,205 | - | - |
| Interest(a) | 1,179 | 787 | 396 | - | - |
| Taxes | 517,488 | 523,556 | 524,158 | 526,392 | 528,286 |
| Other | 17,465 | 17,750 | 17,890 | 11,063 | 8,683 |
| ***Total cash received*** | ***3,521,590*** | ***714,470*** | ***720,112*** | ***579,663*** | ***579,207*** |
| **Cash used** |  |  |  |  |  |
| Grant | 2,500 | 2,500 | 2,500 | 2,500 | - |
| Suppliers | 4,320 | 300 | 300 | 300 | 300 |
| Other | 50 | 50 | 50 | 50 | 50 |
| ***Total cash used*** | ***6,870*** | ***2,850*** | ***2,850*** | ***2,850*** | ***350*** |
| **Net cash from/(used by) operating activities** | **3,514,720** | **711,620** | **717,262** | **576,813** | **578,857** |
| ***Net increase/(decrease) in cash held*** | ***3,514,720*** | ***711,620*** | ***717,262*** | ***576,813*** | ***578,857*** |
| Cash and cash equivalents at beginning of reporting period | 742 | 742 | 742 | 742 | 742 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations(c) | 6,820 | 2,800 | 2,800 | 2,800 | 300 |
| - Special accounts | 50 | 50 | 50 | 50 | 50 |
| *Total cash from Official Public Account* | *6,870* | *2,850* | *2,850* | *2,850* | *350* |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations(c) | (3,521,540) | (714,420) | (720,062) | (579,613) | (579,157) |
| - Special accounts | (50) | (50) | (50) | (50) | (50) |
| *Total cash to Official Public Account* | *(3,521,590)* | *(714,470)* | *(720,112)* | *(579,663)* | *(579,207)* |
| **Cash and cash equivalents at end of reporting period** | **742** | **742** | **742** | **742** | **742** |

Prepared on Australian Accounting Standards basis.

1. Approximately $130 million 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 with the last instalment in July 2025.
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.
3. Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.