

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	<u>215,168</u>	<u>224,477</u>
Special accounts ^(f)		
Opening balance	7,222	7,222
Appropriation receipts ^(g)	39,097	45,420
Total special accounts	<u>46,319</u>	<u>52,642</u>
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	<u>39,097</u>	<u>45,420</u>
Total departmental resourcing	<u>222,390</u>	<u>231,699</u>

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.

- (a) Appropriation Bill (No. 1) 2024–2025.
- (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 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'.
- (e) Appropriation Bill (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, 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.
- (g) Amounts credited to the special account(s) from ACMA's annual and special appropriations.
- (h) 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.

- (a) 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.
- (b) 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 appropriations	141,594	151,189	153,491	148,132	145,443
74 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
<hr/>					
	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.

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

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
	<i>Australia’s international engagement strategies are informed by the ACMA’s consultation with industry and government</i>	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

(a) 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	<i>Australian adults are connected and informed</i>	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.	<i>Investigations undertaken are completed within the target timeframe</i>	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

(a) 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
	<i>Progress the implementation of the Technology Facilitated Abuse (TFA) Support Service program</i>	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.

- (a) Refers to updated key activities that will be reflected in the 2024-25 Corporate Plan.
- (b) New or modified performance measures that reflect new or materially changed programs are shown in italics.
- (c) 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.

(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 3.5 Departmental Capital Budget Statement.

(b) 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	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'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.

- (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 3.6: 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
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.

(a) '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.

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

Table 3.8: 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.

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

Table 3.9: 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.

- (a) 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.
- (b) The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licences on 1 July 2024.
- (c) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.