

Australian Broadcasting Corporation

Entity resources and planned performance

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Australian Broadcasting Corporation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Broadcasting Corporation (ABC) is one of the country's largest and most important cultural institutions. As the primary national public broadcaster, it reflects Australia's national identity and cultural diversity, informs and educates, facilitates public debate and fosters the performing arts.

The ABC plays a significant role in the lives of all Australians, not only through the broadcasting and digital media services it delivers, but also through direct engagement with local communities around the country. It also underpins the creative industries and Australia's wider economy by buying services from writers, directors, actors, production companies and the businesses that serve them. Through its international services, it projects Australia's national values and identity to a wider world.

The ABC's place in the Australian media environment is distinctive because of its Charter (section 6 of the *Australian Broadcasting Corporation Act 1983* (the ABC Act)). The Charter and other provisions of the ABC Act give the ABC particular responsibilities, such as providing independent news and information. The ABC Act guarantees the editorial and administrative independence of the ABC from the Government. The ABC Board is charged with a number of duties, including 'to ensure the functions of the Corporation are performed efficiently and with maximum benefit to the people of Australia', and 'to maintain the independence and integrity of the Corporation'.

The functions of the ABC, set out in subsection 6(1) of the ABC Act, are:

- to provide, within Australia, innovative and comprehensive broadcasting services of a high standard as part of the Australian broadcasting system, consisting of national, commercial and community sectors and to provide:
 - broadcasting programs that contribute to a sense of national identity and inform and entertain, and reflect the cultural diversity of, the Australian community
 - broadcasting programs of an educational nature.
- to transmit to countries outside Australia, broadcasting programs of news, current affairs, entertainment and cultural enrichment that will:
 - encourage awareness of Australia and an international understanding of Australian attitudes on world affairs
 - enable Australian citizens living or travelling outside Australia to obtain information about Australian affairs and Australian attitudes on world affairs.
- to provide digital media services

- to encourage and promote the musical, dramatic and other performing arts in Australia.

The ABC provides unique and critically important points of connection and support for communities throughout Australia. These include arrangements with Federal and State and Territory authorities for the provision of emergency services information when local communities are affected by natural disasters.

The ABC is guided by its Five-Year Plan, which was released in June 2023.

As part of the Plan, the ABC is undergoing a significant transition from maintaining both traditional broadcast and digital processes towards becoming an integrated digital operation. While traditional broadcasting will remain important, this Five-Year Plan is a first step to build an ABC that is prepared for a digital-majority audience.

The ABC will continue to enhance its primary digital products, ABC News, ABC iview and ABC listen, to provide a seamless, personalised service that enables audiences to more easily discover content that is relevant to them.

The Five-Year Plan sets out a vision for the ABC to be an essential part of everyday life for all Australians through news and entertainment that appeals to different ages and interests. It is a strategy that prioritises strengthening the trust of our audiences and commits the ABC to being more local.

The Five-Year Plan also reaffirms the ABC's commitment to a culture of inclusion and diversity, and the imperative to better reflect contemporary Australia.

Through this evolution, the ABC's commitment to inform, educate, and entertain will be as strong as ever. It will continue to tell the stories that reflect, shape, and enrich the lives of Australians. It will serve and strengthen Australian communities with impartial and independent news. It will continue to produce specialist and children's content that contributes to Australian culture and education. Guided by the Five-Year Plan, the ABC will continue to respond to the societal, technological and economic changes that the nation is experiencing, including the challenges confronting the media sector and the opportunities to better serve all Australians.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ABC 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 Departmental (for the ABC's operations) classification.

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: ABC resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	6,603	6,603
Funds from Government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	1,196,101	1,229,214
Total annual appropriations	1,196,101	1,229,214
Total funds from Government	1,196,101	1,229,214
Funds from other sources		
Interest	40,814	32,713
Sale of goods and services	68,074	68,973
Other	6,100	6,100
Total funds from other sources	114,988	107,786
Total net resourcing for ABC	1,317,692	1,343,603
Average staffing level (number)	4,413	4,413

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) 2025-26 and Supply Bill (No. 1) 2025-2026.

The ABC is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a non-corporate Commonwealth entity), which are then paid to the ABC and are considered 'Departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the ABC for the 2025–26 Budget.

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 ABC can be found at:
<https://www.abc.net.au/about/corporate-plans/103532324>

The most recent annual performance statement is included in the most recent annual report, which can be found at: <https://www.abc.net.au/about/plans-reports-and-submissions/annual-reports/abc-annual-report-2023-24/104533582>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services

Budgeted expenses for Outcome 1

This table shows how much the ABC intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: ABC General Operation Activities					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1) and Supply Bill (No. 1))	989,529	1,016,527	1,047,400	1,075,691	1,098,033
Expenses not requiring appropriation in the budget year	1,291	1,230	307	-	-
Revenues from other independent sources	114,988	107,786	100,769	97,267	97,581
Total expenses for Program 1.1	1,105,808	1,125,543	1,148,476	1,172,958	1,195,614
Program 1.2: ABC Transmission and Distribution Services					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1) and Supply Bill (No. 1))	206,572	212,687	216,676	223,093	228,170
Expenses not requiring appropriation in the budget year	631	-	-	-	-
Total expenses for Program 1.2	207,203	212,687	216,676	223,093	228,170
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1) and Supply Bill (No. 1))	1,196,101	1,229,214	1,264,076	1,298,784	1,326,203
Expenses not requiring appropriation in the budget year	1,922	1,230	307	-	-
Revenues from other independent sources	114,988	107,786	100,769	97,267	97,581
Total expenses for Outcome 1	1,313,011	1,338,230	1,365,152	1,396,051	1,423,784
	2024-25	2025-26			
Average staffing level (number)	4,413	4,413			

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

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 entities to describe the results they plan 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 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services		
Program 1.1 – ABC General Operational Activities		
The ABC will provide Australian and international audiences with innovative and high-quality radio, television and digital media services.		
Key Activity	Content creation, curation and distribution.	
Year	Performance Measures^(a)	Expected Performance Results
Current Year 2024–25	Value of the ABC to the Australian Community	Target: 82% Expected actual: 82% Target expected to be met
	The ABC is more trusted by Australians than any other media	Target: =/>19% above commercial media / newspapers Expected actual: =/>19% above commercial media / newspapers Target expected to be met
	Combined Weekly Reach	Target: 62% Expected actual: 62% Target expected to be met
Year	Performance Measures^(a)	Planned Performance Results
Budget Year 2025–26	Value of the ABC to the Australian Community	82%
	The ABC is more trusted by Australians than any other media	=/>19% above commercial media/newspapers
	Combined Weekly Reach	62%
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

(a) Refers to performance measures/targets reflected in the 2024-25 Corporate Plan, some of which may be subsequently revised once the 2025-26 Corporate Plan is finalised.

Program 1.2 – ABC Transmission and Distribution Services		
The ABC will manage the broadcast and transmission of its radio and television services within Australia to maximise availability to audiences.		
Key Activity	The broadcast and transmission of the ABC's radio and television services.	
Year	Performance Measures	Expected Performance Results
Current Year 2024–25	Percentage of the Australian population who are able to receive ABC analog radio transmissions	Target: At least 99% Expected actual: At least 99% Target expected to be met
	Degree to which the eight state and territory capital cities have access to ABC digital radio transmissions	Target: 100% Expected actual: 100% Target expected to be met
	Percentage of Australian homes able to receive ABC digital television transmissions ^(a)	Target: 100% Expected actual: 100% Target expected to be met
Year	Performance Measures	Planned Performance Results
Budget Year 2025–26	Percentage of the Australian population who are able to receive ABC analog radio transmissions	At least 99%
	Degree to which the eight state and territory capital cities have access to ABC digital radio transmissions	100%
	Percentage of Australian homes able to receive ABC digital television transmissions ^(a)	100%
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

(a) Reporting of actuals will include the percentage reach for ABC digital television using terrestrial services (excluding satellite).

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ABC's finances for the 2025–26 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 ABC's forward budgeted financial statements have been prepared to reflect the ABC's operational business outlook as it continues to focus on achieving the goals and objectives set out in the ABC Five-Year Plan.

The ABC is budgeting for an operating deficit of \$1.2 million in 2025-26 including the impact of accounting standard AASB 16 on leasing. The operating result excluding leasing transactions is a net break-even position, as reflected in the net cash appropriation arrangements note to Table 3.1.

Total revenue from Government is budgeted at \$1.2 billion in 2025-26, an increase of \$33.1 million from 2024-25. This mainly reflects the net impact of government indexation parameter adjustments.

Own-source budgeted revenues of \$107.8 million in 2025-26 are principally comprised of revenues from ABC commercial activities, interest, as well as other minor amounts from co-production arrangements, facilities hire, services provided, and commissions. These revenues are largely offset by related costs of sales or represent recoveries of costs incurred or are invested in content.

Total expenses are budgeted at \$1.3 billion in 2025-26, a net increase of \$25.2 million from 2024-25. This includes the net impact of salary and wages increases, additional operational expenditure due to contractual increases and expenditure on content, leasing transactions, savings initiatives and program amortisation costs.

The ABC's budgeted net asset position for 2025-26 of \$1.2 billion represents a decrease of \$1.2 million from the estimated actual for 2024-25, reflecting the budgeted operating deficit for 2025-26, which includes the impact of leasing transactions.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	608,346	632,428	652,894	670,569	685,296
Suppliers	534,285	533,198	538,398	553,143	567,720
Depreciation and amortisation	164,046	167,050	169,095	168,353	167,576
Finance costs	6,334	5,554	4,765	3,986	3,192
Total expenses	1,313,011	1,338,230	1,365,152	1,396,051	1,423,784
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	68,074	68,973	61,894	58,836	59,914
Interest	40,814	32,713	32,775	32,865	32,975
Other	6,100	6,100	6,100	6,100	6,100
Total own-source revenue	114,988	107,786	100,769	97,801	98,989
Total own-source income	114,988	107,786	100,769	97,801	98,989
Net (cost of)/contribution by services	(1,198,023)	(1,230,444)	(1,264,383)	(1,298,250)	(1,324,795)
Revenue from Government	1,196,101	1,229,214	1,264,076	1,298,784	1,326,203
Surplus/(deficit) attributable to the Australian Government	(1,922)	(1,230)	(307)	534	1,408
Total comprehensive income/(loss)	(1,922)	(1,230)	(307)	534	1,408
Total comprehensive income/(loss) attributable to the Australian Government	(1,922)	(1,230)	(307)	534	1,408
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,922)	(1,230)	(307)	534	1,408
plus: depreciation/amortisation expenses for ROU assets ^(a)	70,946	70,250	69,695	68,753	68,286
less: lease principal repayments ^(a)	68,925	69,020	69,388	69,287	69,694
Net Cash Operating Surplus/(Deficit)	99	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,603	6,603	6,603	6,603	6,603
Trade and other receivables	16,641	16,641	16,641	16,641	16,641
Other investments	242,849	255,549	273,430	291,011	304,614
Other financial assets	6,756	6,756	6,756	6,756	6,756
Total financial assets	272,849	285,549	303,430	321,011	334,614
Non-financial assets					
Land and buildings	747,582	730,800	712,417	694,851	677,548
Property, plant and equipment	573,560	498,662	425,420	353,772	282,718
Intangibles	148,754	159,984	163,033	167,913	172,881
Inventories	123,671	121,171	122,171	120,171	121,671
Tax assets	3,592	3,592	3,592	3,592	3,592
Other non-financial assets	27,994	27,994	27,994	27,994	27,994
Total non-financial assets	1,625,153	1,542,203	1,454,627	1,368,293	1,286,404
Total assets	1,898,002	1,827,752	1,758,057	1,689,304	1,621,018
LIABILITIES					
Payables					
Suppliers	89,755	89,755	89,755	89,755	89,755
Other payables	52,943	52,943	52,943	52,943	52,943
Total payables	142,698	142,698	142,698	142,698	142,698
Interest bearing liabilities					
Loans	1,151	1,151	1,151	1,151	1,151
Leases	419,323	350,303	280,915	211,628	141,934
Total interest bearing liabilities	420,474	351,454	282,066	212,779	143,085
Provisions					
Employee provisions	162,206	162,206	162,206	162,206	162,206
Other provisions	4,830	4,830	4,830	4,830	4,830
Total provisions	167,036	167,036	167,036	167,036	167,036
Total liabilities	730,208	661,188	591,800	522,513	452,819
Net assets	1,167,794	1,166,564	1,166,257	1,166,791	1,168,199
EQUITY					
Parent entity interest					
Contributed equity	93,640	93,640	93,640	93,640	93,640
Reserves	898,247	898,247	898,247	898,247	898,247
Retained surplus (accumulated deficit)	93,640	93,640	93,640	93,640	93,640
Total parent entity interest	898,247	898,247	898,247	898,247	898,247
Total equity	1,167,794	1,166,564	1,166,257	1,166,791	1,168,199

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	175,907	898,247	93,640	1,167,794
Adjusted opening balance	175,907	898,247	93,640	1,167,794
Comprehensive income				
Surplus/(deficit) for the period	(1,230)			(1,230)
Total comprehensive income	(1,230)	-	-	(1,230)
Estimated closing balance as at 30 June 2026	174,677	898,247	93,640	1,166,564
Closing balance attributable to the Australian Government	174,677	898,247	93,640	1,166,564

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,196,101	1,229,214	1,264,076	1,298,784	1,326,203
Sale of goods and rendering of services	68,074	68,973	61,894	58,836	59,914
Interest	40,814	32,713	32,775	32,865	32,975
Net GST received	69,798	65,739	65,854	67,360	68,859
Other	6,100	6,100	6,100	6,100	6,100
Total cash received	1,380,887	1,402,739	1,430,699	1,463,945	1,494,051
Cash used					
Employees	608,346	632,428	652,894	670,569	685,296
Suppliers	539,285	530,698	539,398	551,143	569,220
Net GST paid	69,798	65,739	65,854	67,360	68,859
Interest payments on lease liability	6,334	5,554	4,765	3,986	3,192
Total cash used	1,223,763	1,234,419	1,262,911	1,293,058	1,326,567
Net cash from/(used by) operating activities	157,124	168,320	167,788	170,887	167,484
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	116,900	86,600	80,519	84,019	84,187
Investments	(28,701)	12,700	17,881	17,581	13,603
Total cash used	88,199	99,300	98,400	101,600	97,790
Net cash from/(used by) investing activities	(88,199)	(99,300)	(98,400)	(101,600)	(97,790)
Cash used					
Principal payments on lease liability	68,925	69,020	69,388	69,287	69,694
Total cash used	68,925	69,020	69,388	69,287	69,694
Net cash from/(used by) financing activities	(68,925)	(69,020)	(69,388)	(69,287)	(69,694)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,603	6,603	6,603	6,603	6,603
Cash and cash equivalents at the end of the reporting period	6,603	6,603	6,603	6,603	6,603

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from Departmental resources ^(a)	116,900	86,600	80,519	84,019	84,187
TOTAL	116,900	86,600	80,519	84,019	84,187
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	116,900	86,600	80,519	84,019	84,187
Total cash used to acquire assets	116,900	86,600	80,519	84,019	84,187

Prepared on Australian Accounting Standards basis.

(a) Funded from annual appropriations and may include internally developed assets and proceeds from the sale of assets.

Table 3.6: Statement of Departmental asset movements (Budget year 2025–26)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	255,881	489,311	626,736	306,792	1,678,720
Gross book value - ROU assets	22,681	51,453	737,331	-	811,465
Accumulated depreciation/amortisation and impairment	-	(55,768)	(422,542)	(158,038)	(536,348)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,456)	(14,520)	(367,965)	-	(383,941)
Opening net book balance	277,106	470,476	573,560	148,754	1,469,896
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	15,319	25,980	45,301	86,600
Total additions	-	15,319	25,980	45,301	86,600
Other movements					
Depreciation/amortisation expense	-	(29,040)	(33,689)	(34,071)	(96,800)
Depreciation/amortisation on ROU assets	(243)	(2,818)	(67,189)	-	(70,250)
Total other movements	(243)	(31,858)	(100,878)	(34,071)	(167,050)
As at 30 June 2026					
Gross book value	255,881	504,630	622,716	352,093	1,735,320
Gross book value - ROU assets	22,681	51,453	737,331	-	811,465
Accumulated depreciation/amortisation and impairment	-	(84,808)	(426,231)	(192,109)	(703,148)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,699)	(17,338)	(435,154)	-	(454,191)
Closing net book balance	276,863	453,937	498,662	159,984	1,389,446

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses or other operational expenses.

