

Australian Communications and Media Authority

Entity resources and planned performance

Australian Communications and Media Authority

SECTION 1: ENTITY OVERVIEW AND RESOURCES	113
1.1 Strategic direction statement.....	113
1.2 Entity resource statement.....	115
1.3 Budget measures.....	117
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	118
2.1 Budgeted expenses and performance for Outcome 1.....	119
SECTION 3: BUDGETED FINANCIAL STATEMENTS	128
3.1 Budgeted financial statements	128
3.2 Budgeted financial statements tables.....	129

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 2025–26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	61,426	61,426
Departmental appropriation ^(b)	155,640	167,782
s74 External Revenue ^(c)	1,542	290
Departmental capital budget ^(d)	18,867	14,979
Total Departmental annual appropriations	237,475	244,477
Special accounts ^(e)		
Opening balance	6,475	1,597
Appropriation receipts ^(f)	49,230	63,396
Total special accounts	55,705	64,993
less Departmental appropriations drawn from annual/special appropriations and credited to special accounts	54,108	63,396
Total Departmental resourcing	239,072	246,074

Table 1.1: ACMA resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	500	-
Outcome 1	2,000	2,500
Total administered annual appropriations	2,500	2,500
Administered special appropriations Outcome 1 ^(g)	8,300	8,300
Total administered special appropriations	8,300	8,300
Total administered resourcing	10,800	10,800
Total resourcing for the ACMA	249,872	256,874
	2024-25	2025-26
Average staffing level (number)	665	696

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) 2025–2026 and Supply Bill (No. 1) 2025-2026.
- (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 Supply 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) 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.
- (f) Amounts credited to the special account(s) from ACMA's annual and special appropriations.
- (g) 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 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Receipt measures						
Supporting Connectivity	1.1					
Administered receipts		-	-	1,847	-	-
Total		-	-	1,847	-	-
Total receipt measures						
Administered		-	-	1,847	-	-
Total		-	-	1,847	-	-
Payment measures						
National Strategy to Prevent and Respond to Child Sexual Abuse	1.3					
Departmental payments		-	644	-	-	-
Total		-	644	-	-	-
Savings from External Labour – extension ^(a)	1.1, 1.2, 1.3					
Departmental payments		-	-	-	-	(1,864)
Total		-	-	-	-	(1,864)
Total payment measures						
Departmental		-	644	-	-	(1,864)
Total		-	644	-	-	(1,864)

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) 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/2024-07/ACMA%20and%20eSafety%20corporate%20plan%202024-25.pdf>

The most recent annual performance statement can be found at:

<https://www.acma.gov.au/sites/default/files/2024-10/ACMA%20and%20eSafety%20annual%20report%202023%E2%80%9324.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 programs

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 Telecommunication 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

	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: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	50	50	50	50	50
Administered total	50	50	50	50	50
Departmental expenses					
Departmental appropriation	47,758	48,117	48,197	48,770	49,026
s74 External Revenue ^(a)	52	52	52	52	52
Expenses not requiring appropriation in the Budget year ^(b)	4,083	4,083	4,083	4,064	4,062
Departmental total	51,892	52,251	52,332	52,886	53,140
Total expenses for program 1.1	51,942	52,301	52,382	52,936	53,190
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	50,607	51,136	51,465	49,669	49,905
s74 External Revenue ^(a)	48	48	48	48	48
Expenses not requiring appropriation in the Budget year ^(b)	3,768	3,768	3,769	3,751	3,750
Departmental total	54,424	54,953	55,282	53,468	53,703
Total expenses for program 1.2	54,724	55,253	55,582	53,768	54,003
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
	2,500	2,500	2,500	-	-
Administered total	2,500	2,500	2,500	-	-
Departmental expenses					
Departmental appropriation	61,110	67,382	61,608	59,313	54,914
s74 External Revenue ^(a)	1,442	190	150	-	-
Special accounts					
Appropriation receipts ^(d)	49,126	60,294	54,536	52,241	47,842
less expenses made from appropriations credited to special accounts ^(e)	(49,126)	(60,294)	(54,536)	(52,241)	(47,842)
Expenses not requiring appropriation in the Budget year ^(b)	1,724	1,677	1,536	1,264	1,126
Departmental total	64,276	69,249	63,294	60,577	56,040
Total expenses for program 1.3	66,776	71,749	65,794	60,577	56,040

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	2,550	2,550	2,550	50	50
Special appropriations ^(c)	300	300	300	300	300
Total Administered expenses	2,850	2,850	2,850	350	350
Departmental expenses					
Departmental appropriations	159,475	166,635	161,270	157,752	153,845
74 External Revenue ^(a)	1,542	290	250	100	100
Special accounts					
Appropriation receipts ^(d)	49,126	60,294	54,536	52,241	47,842
less expenses made from appropriations credited to special accounts ^(e)	(49,126)	(60,294)	(54,536)	(52,241)	(47,842)
Expenses not requiring appropriation in the Budget year ^(b)	9,575	9,528	9,388	9,079	8,938
Total Departmental expenses	170,592	176,453	170,908	166,931	162,883
Total expenses for Outcome 1	173,442	179,303	173,758	167,281	163,233

	2024-25	2025-26
Average staffing level (number)	665	696

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 2025–26 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 Activity	Support an efficient and reliable communications infrastructure	
Year	Performance Measures	Expected Performance Results^(a)
Current Year 2024–25	The spectrum management work program is informed by ACMA’s consultation with spectrum users, industry, and government	Target achieved
	Apparatus licensing issue and renewal decisions meet the statutory requirements	Target achieved
	The ACMA’s communications infrastructure compliance activities are informed by a risk-based assessment of harm	Target achieved
	Major spectrum allocations are held effectively	N/A
	Australia’s international engagement strategies are informed by the ACMA’s consultation with industry and government	Target achieved
	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	Target achieved
	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	Target achieved
	Numbering services are available 99% of the time and 99.9% of transactions are processed within 5 seconds	Target achieved

Year	Performance measures	Planned Performance Results
Budget Year 2025–26	The spectrum management work program is informed by ACMA's consultation with spectrum users, industry, and government	Stakeholder consultation milestones achieved, and progress reports published
	Apparatus licensing issue and renewal decisions meet the statutory requirements	100% of apparatus licensing issue and renewal decisions meet the statutory requirements
	The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm	Compliance priorities are informed by a 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 are informed by consultation
	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 transactions are processed within 5 seconds	Numbering services are available 99% of the time and 99.9% of transactions are processed within 5 seconds
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

(a) The performance measure of 'Major spectrum allocations are held effectively' will not be assessed for the current reporting period as there are no major spectrum allocations (auctions) planned for 2024-25.

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 Activity	Build consumer trust in the use of communications content and services	
Year	Performance Measures	Expected Performance Results
Current Year 2024–25	Australians' usage of communications services	Target achieved
	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the year	Target achieved
	The DNCR is available to the Australian public 99.5% or more of the time	Target achieved
	Investigations undertaken are completed within the target timeframe	Target partially met

Year	Performance Measures	Expected Performance Results
Current Year 2024–25 cont.	Enforcement decisions to accept or give agreed measures, enforceable undertakings (EUs) or remedial directions, or to seek injunctions deliver improved compliance by the relevant regulated entity	Target achieved
	Community broadcasting licence renewal decisions are made within the statutory timeframes	Target achieved
	Media control notifications and captioning order applications are processed within statutory timeframes	Target achieved
	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Target achieved
Year	Performance Measures ^(a)	Planned Performance Results
Budget Year 2025–26	Australians' usage of communications services	95% of Australian adults are connected
	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the years	The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year
	The 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
	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
	<i>The ACMA's communications content and services compliance activities are informed by a risk-based assessment of harm</i>	Compliance priorities are informed by a risk-based assessment of harm
	Enforcement decisions to accept or give agreed measures, enforceable undertakings (EUs) or remedial directions, or to seek 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% of decisions made within statutory timeframes
	Media control notifications and captioning order applications are processed within statutory timeframes	100% of 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 2026–29	As per 2025–26	As per 2025–26
---------------------------	----------------	----------------

(a) While there have been no changes to the ACMA’s current suite of performance measures under Program 1.2, a new measure related to the ACMA’s compliance priorities has been included for the 2025-26 reporting period and is shown in italics, which will be detailed in the 2025-26 Corporate Plan.

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 Activity 1	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 2024–25	Number of young people and adult participants in eSafety training and awareness sessions	Target achieved
	Number of unique visitors to eSafety websites	Target achieved
	Proportion of Be Connected learners satisfied with training courses	Target achieved
	Number of surveyed Australians who have an awareness of the eSafety Commissioner	Target achieved
	Progress the implementation of the Technology Facilitated Abuse (TFA) Support Service program	Target achieved
	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates	Target achieved
	Publication of research reports and papers that build the evidence base relating to online safety for Australians	Target achieved
Year	Performance Measures^(a)	Planned Performance Results
Budget Year 2025–26	Number of young people and adult participants in eSafety training and awareness sessions	At least 25,000 adult participants in eSafety training and awareness sessions
	Number of unique visitors to eSafety websites	At least 5.0m unique visitors to eSafety websites
	<i>Number of Be Connected learners who meaningfully engage with resources on beconnected.esafety.gov.au^(b)</i>	At least 185,000 people have engaged with resources on beconnected.gov.au
	Number of surveyed Australians who have an awareness of the eSafety Commissioner	An increase in surveyed awareness from 2024-25
	<i>Proportion of users satisfied with the assistance received through the Technology Facilitated Abuse (TFA) support service^(c)</i>	Establish baseline

	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 2026–29	As per 2025–26	As per 2025–26
Key Activity 2	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 2024–25	Proportion of adult cyber abuse complaints where successful action is taken	Target achieved
	Proportion of cyberbullying complaints where successful action is taken	Target achieved
	Proportion of image-based abuse complaints where successful action is taken	Target achieved
	Proportion of critical Online Content Scheme investigations finalised within two business days	Target achieved
Year	Performance Measures^(a)	Planned Performance Results
Budget Year 2025–26	<i>Proportion of adult cyber abuse complaints where action is taken^(d)</i>	At least 80%
	<i>Proportion of cyberbullying complaints where action is taken^(d)</i>	At least 80%
	<i>Proportion of image-based abuse complaints where action is taken^(d)</i>	At least 80%
	<i>Proportion of critical Online Content Scheme investigations actioned within two business days^(d)</i>	At least 90%
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Key Activity 3	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 2024–25	Proportion of industry sections with industry codes registered, or industry standards determined, for Phase 2 of the industry codes development	Target partially achieved
	Australians are protected from illegal and restricted online content through compliance with industry codes or standards	Target achieved
	Issuing of non-periodic reporting notices	Target not met

	Publication of transparency summaries in relation to responses received to periodic reporting notices	Target achieved
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Target achieved
Year	Performance Measures^(a)	Planned Performance Results
Budget Year 2025–26	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
	<i>Publication of transparency summaries in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations^(e)</i>	At least two transparency summaries published in relation to responses
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Achieved
	<i>Implementation of the social media minimum age requirements for Australian children under the age of 16.</i>	Formulation and promotion of guidelines for the taking of reasonable steps to prevent age-restricted users having accounts
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

- (a) New or modified performance measures that reflect new or materially changed programs are shown in italics.
- (b) The performance measure has been amended from the 2024-25 Corporate Plan to provide a more meaningful measure of engagement. Further information will be provided in the 2025-26 Corporate Plan.
- (c) The performance measure has been amended from the 2024-25 Corporate Plan to reflect operational changes in the program. Further information will be provided in the 2025-26 Corporate Plan.
- (d) The performance measure has been amended from the 2024-25 Corporate Plan to better reflect operational efforts. Further information will be provided in the 2025-26 Corporate Plan.
- (e) The performance measure has been amended from the 2024-25 Corporate Plan to better reflect operational changes. Further information will be provided in the 2025-26 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ACMA'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 ACMA is budgeting for an operational loss of \$4.9 million in 2024–25, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard. Expenses and revenue from the government have changed since the 2024–25 Portfolio Additional Estimates Statements (PAES) due to new measures in the 2025–26 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

	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	92,904	99,219	98,498	98,765	97,662
Suppliers	61,007	60,506	55,788	53,066	52,558
Depreciation and amortisation ^(a)	16,296	15,985	15,579	14,211	11,967
Finance costs	385	743	1,043	889	696
Total expenses	170,592	176,453	170,908	166,931	162,883
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,542	290	250	100	100
Total own-source revenue	1,542	290	250	100	100
Total own-source income	1,542	290	250	100	100
Net (cost of)/contribution by services	(169,050)	(176,163)	(170,658)	(166,831)	(162,783)
Revenue from Government	155,640	167,782	162,502	158,866	154,384
Surplus/(deficit) attributable to the Australian Government	(13,410)	(8,381)	(8,156)	(7,965)	(8,399)
Total comprehensive income/(loss) attributable to the Australian Government	(13,410)	(8,381)	(8,156)	(7,965)	(8,399)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) as per statement of Comprehensive Income	(13,410)	(8,381)	(8,156)	(7,965)	(8,399)
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a)	9,575	9,528	9,387	9,079	8,938
plus: depreciation/amortisation expenses for ROU assets ^(b)	6,721	6,457	6,191	5,132	3,029
less: lease principal repayments ^(b)	(7,764)	(7,604)	(7,422)	(6,246)	(3,568)
Net Cash Operating Surplus/(Deficit)	(4,878)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. 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)

	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	4,149	4,149	4,149	4,149	4,149
Trade and other receivables	54,048	54,048	54,048	54,048	54,048
Total financial assets	58,197	58,197	58,197	58,197	58,197
Non-financial assets					
Land and buildings	28,293	40,831	33,489	27,092	22,801
Property, plant and equipment	4,294	5,025	5,813	6,680	7,715
Intangibles	46,375	52,364	52,491	53,061	53,719
Other non-financial assets	4,847	4,847	4,847	4,847	4,847
Total non-financial assets	83,809	103,067	96,640	91,680	89,082
Total assets	142,006	161,264	154,837	149,877	147,279
LIABILITIES					
Payables					
Suppliers	7,017	7,017	7,017	7,017	7,017
Other payables	2,171	2,171	2,171	2,171	2,171
Total payables	9,188	9,188	9,188	9,188	9,188
Interest bearing liabilities					
Leases	17,800	30,460	23,038	16,792	13,224
Total interest bearing liabilities	17,800	30,460	23,038	16,792	13,224
Provisions					
Employee provisions	23,662	23,662	23,662	23,662	23,662
Other provisions	1,462	1,462	1,462	1,462	1,462
Total provisions	25,124	25,124	25,124	25,124	25,124
Total liabilities	52,112	64,772	57,350	51,104	47,536
Net assets	89,894	96,492	97,487	98,773	99,743
EQUITY					
Contributed equity	202,959	217,938	227,090	236,341	245,710
Reserves	3,018	3,018	3,017	3,017	3,017
Retained surplus (accumulated deficit)	(116,083)	(124,464)	(132,620)	(140,585)	(148,984)
Total equity	89,894	96,492	97,487	98,773	99,743

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	(116,083)	3,018	202,959	89,894
Adjusted opening balance	(116,083)	3,018	202,959	89,894
Comprehensive income				
Surplus/(deficit) for the period	(8,381)	-	-	(8,381)
Total comprehensive income	(8,381)	-	-	(8,381)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	14,979	14,979
Sub-total transactions with owners	-	-	14,979	14,979
Estimated closing balance as at 30 June 2026	(124,464)	3,018	217,938	96,492
Closing balance attributable to the Australian Government	(124,464)	3,018	217,938	96,492

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	155,640	167,782	162,502	158,866	154,384
Sale of goods and rendering of services	1,542	290	250	100	100
Net GST received	3,000	3,000	3,000	3,000	3,000
Total cash received	160,182	171,072	165,752	161,966	157,484
Cash used					
Employees	92,904	99,219	98,498	98,765	97,662
Suppliers	64,007	63,506	58,788	56,066	55,558
Interest payments on lease liability	385	743	1,043	889	696
Total cash used	157,296	163,468	158,329	155,720	153,916
Net cash from/(used by) operating activities	2,886	7,604	7,423	6,246	3,568
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	18,867	14,979	9,152	9,251	9,369
Total cash used	18,867	14,979	9,152	9,251	9,369
Net cash from/(used by) investing activities	(18,867)	(14,979)	(9,152)	(9,251)	(9,369)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,867	14,979	9,152	9,251	9,369
Total cash received	18,867	14,979	9,152	9,251	9,369
Cash used					
Principal payments on lease liability	7,764	7,604	7,422	6,246	3,568
Total cash used	7,764	7,604	7,422	6,246	3,568
Net cash from/(used by) financing activities	11,103	7,375	1,729	3,005	5,801
Net increase/(decrease) in cash held	(4,878)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	9,027	4,149	4,149	4,149	4,149
Cash and cash equivalents at the end of the reporting period	4,149	4,149	4,149	4,149	4,149

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
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	18,867	14,979	9,152	9,251	9,369
Total new capital appropriations	18,867	14,979	9,152	9,251	9,369
Provided for:					
Purchase of non-financial assets	18,867	14,979	9,152	9,251	9,369
Total items	18,867	14,979	9,152	9,251	9,369
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	18,867	14,979	9,152	9,251	9,369
TOTAL	18,867	14,979	9,152	9,251	9,369
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	18,867	14,979	9,152	9,251	9,369
Total cash used to acquire assets	18,867	14,979	9,152	9,251	9,369

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).

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	1,595	33,442	7,771	98,695	141,503
Gross book value - ROU assets	-	51,150	-	-	51,150
Accumulated depreciation/amortisation and impairment	-	(22,030)	(3,477)	(52,320)	(77,827)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(15,600)	-	-	(15,600)
Opening net book balance	1,595	46,962	4,294	46,375	99,226
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	370	1,514	13,095	14,979
Total additions	-	370	1,514	13,095	14,979
Other movements					
Depreciation/amortisation expense	-	(1,639)	(783)	(7,106)	(9,528)
Depreciation/amortisation on ROU assets	-	(6,457)	-	-	(6,457)
Total other movements	-	(8,096)	(783)	(7,106)	(15,985)
As at 30 June 2026					
Gross book value	1,595	33,812	9,285	111,790	156,482
Gross book value - ROU assets	-	51,150	-	-	51,150
Accumulated depreciation/amortisation and impairment	-	(23,669)	(4,260)	(59,426)	(87,355)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(22,057)	-	-	(22,057)
Closing net book balance	1,595	39,236	5,025	52,364	98,220

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026 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)

	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					
Suppliers	300	300	300	300	300
Grants	2,500	2,500	2,500	-	-
Other expenses	50	50	50	50	50
Total expenses administered on behalf of Government	2,850	2,850	2,850	350	350
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	1,350,522	1,358,816	1,445,808	1,487,359	1,537,717
Total taxation revenue	1,350,522	1,358,816	1,445,808	1,487,359	1,537,717
Non-taxation revenue					
Sale of goods and rendering of services	21,979	22,129	15,302	12,922	12,922
Fees and fines	37,324	42,224	39,816	37,999	38,027
Interest	787	396	-	-	-
Total non-taxation revenue	60,090	64,749	55,118	50,921	50,949
Total own-source revenue administered on behalf of Government	1,410,612	1,423,565	1,500,926	1,538,280	1,588,666
Gains					
Resource received free of charge ^(a)	2,091,628	-	-	-	-
Total gains administered on behalf of Government	2,091,628	-	-	-	-
Total own-sourced income administered on behalf of Government	3,502,240	1,423,565	1,500,926	1,538,280	1,588,666
Total comprehensive income/(loss)	3,499,390	1,420,715	1,498,076	1,537,930	1,588,316

Prepared on Australian Accounting Standards basis.

(a) The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders paid the full amount of the auction price in 2023-24 before the licences commence.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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	942	942	942	942	942
Taxation receivables	852,507	907,057	943,426	982,963	1,025,840
Trade and other receivables ^(a)	162,381	31,176	31,176	31,176	31,176
Total financial assets	1,015,830	939,175	975,544	1,015,081	1,057,958
Total assets administered on behalf of Government	1,015,830	939,175	975,544	1,015,081	1,057,958
LIABILITIES					
Payables					
Other payables	48,917	48,917	48,917	48,917	48,917
Total payables	48,917	48,917	48,917	48,917	48,917
Total liabilities administered on behalf of Government	48,917	48,917	48,917	48,917	48,917
Net assets/(liabilities)	966,913	890,258	926,627	966,164	1,009,041

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.

Table 3.9: Schedule of budgeted administered 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					
Sales of goods and rendering of services	41,100	46,000	43,592	41,775	41,803
Rental Income ^(a)	130,814	131,205	-	-	-
Interest ^(a)	787	396	-	-	-
Taxes ^(b)	521,824	475,568	526,191	528,205	535,686
Fees	17,419	17,559	10,732	8,352	8,352
Fines	794	794	794	794	794
Total cash received	712,738	671,522	581,309	579,126	586,635
Cash used					
Grant	2,500	2,500	2,500	-	-
Suppliers	300	300	300	300	300
Other	50	50	50	50	50
Total cash used	2,850	2,850	2,850	350	350
Net cash from/(used by) operating activities	709,888	668,672	578,459	578,776	586,285
Net increase/(decrease) in cash held	709,888	668,672	578,459	578,776	586,285
Cash and cash equivalents at beginning of reporting period	942	942	942	942	942
Cash from Official Public Account for:					
- Appropriations ^(c)	2,800	2,800	2,800	300	300
- Special accounts	50	50	50	50	50
Total cash from Official Public Account	2,850	2,850	2,850	350	350
Cash to Official Public Account for:					
- Appropriations ^(c)	(712,688)	(671,472)	(581,259)	(579,076)	(586,585)
- Special accounts	(50)	(50)	(50)	(50)	(50)
Total cash to Official Public Account	(712,738)	(671,522)	(581,309)	(579,126)	(586,635)
Cash and cash equivalents at end of reporting period	942	942	942	942	942

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 on the auction price where they have elected to pay by instalments.
- (b) The decrease in 2025-26 relates to the suspension of the Commercial Broadcasting Tax for one year, from 9 June 2025 to 8 June 2026, to provide temporary relief for commercial television and radio broadcasters.
- (c) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.