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, we do this by:

* maintaining, enforcing, and improving regulation to drive industry performance and protect consumers
* 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 Office of the eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety. Its purpose is to help safeguard Australians at risk from online harms and to promote safer, more positive online experiences, in accordance with the *Online Safety Act 2021*.

eSafety achieves its purpose through three key pillars: prevention; protection; and proactive and systemic change.

* **Prevention**: Using a solid evidence base, eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience through training programs, awareness raising and referrals.
* **Protection**: eSafety remediates online harms through investigations and regulatory schemes, working with industry to build accountability and compliance in response to reported and identified harms.
* **Proactive and systemic change**: eSafety promotes proactive and systemic change, working with online industries, users, educators, governments and their agencies to reduce the threat surface for online harms, lift overall standards of online safety across industry and to deliver more positive online experiences for Australians.

1.2 Entity resource statement

Table 1.1 shows the total funding 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 *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.

Table 1.1: ACMA resource statement — Budget estimates for 2022-23 as at October Budget 2022

|  |  |  |
| --- | --- | --- |
|   | 2021-22 Estimated actual$'000 | 2022-23 Estimate$'000 |
| **Departmental** |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |
| Prior year appropriations available | 40,959 | 48,384 |
| Departmental appropriation (b)  | 121,382 | 130,788 |
| s74 External Revenue (c) | 398 | 100 |
| Departmental capital budget (d) | 15,788 | 8,102 |
| Total departmental annual appropriations | 178,527 | 187,374 |
| Special accounts (e) |  |  |
| Opening balance | 4,453 | 12,513 |
| Appropriation receipts (f) | 44,636 | 42,761 |
| Non-appropriation receipts | 410 | - |
| Total special accounts | 49,499 | 55,274 |
| less departmental appropriations drawn from annual/special appropriations and credited to special accounts | 36,986 | 42,761 |
| **Total departmental resourcing** | **191,040** | **199,887** |

Table 1.1: ACMA resource statement — Budget estimates for 2022-23 as at October Budget 2022 (continued)

|  |  |  |
| --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23 Estimate$'000 |
| **Administered** |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |
| Prior year appropriations available (b) | 2,250 | - |
| Outcome 1 | 6,694 | 8,214 |
| Total administered annual appropriations | 8,944 | 8,214 |
| Administered special appropriations  |  |  |
| Outcome 1 (g) | 8,636 | 8,300 |
| Total administered special appropriations | 8,636 | 8,300 |
| **Total administered resourcing** | **17,580** | **16,514** |
| **Total resourcing for the ACMA** | **208,620** | **216,401** |

|  |  |  |
| --- | --- | --- |
|   | 2021-22 | 2022-23 |
| **Average staffing level (number)** | 518 | 523 |

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

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

1. Appropriation Bill (No. 1) 2022-23, Supply Bill (No. 3) 2022-23 and Supply Act (No. 1) 2022-23.
2. Excludes Departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. 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 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.
6. Amounts credited to the special accounts from the ACMA’s annual and special appropriations.
7. 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 Budget Paper No. 2 and are summarised below.

Table 1.2: ACMA October 2022-23 Budget measures

Part 1: Measures announced since the 2022-23 March Budget

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Program | 2021-22$'000 | 2022-23$'000 | 2023-24$'000 | 2024-25$'000 | 2025-26$'000 |
| **Payment measures** |  |  |  |  |  |  |
| Australian Communications and Media Authority - spectrum management (a) | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | 2,050 | 9,559 | 8,856 | 5,814 |
| **Total**  |  | **-** | **2,050** | **9,559** | **8,856** | **5,814** |
| Responsible Investment to Grow Our Regions (b)  | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | 350 | 108 | - | - |
| **Total**  |  | **-** | **350** | **108** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |  |
| Departmental |  | - | 2,400 | 9,667 | 8,856 | 5,814 |
| **Total** |  | **-** | **2,400** | **9,667** | **8,856** | **5,814** |

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

1. Including capital funding of $0.637 million in 2022-23, $6.312 million in 2023-24, $5.718 million in 2024‑25, and $2.600 million in 2025-26.
2. This is a cross-agency measure and includes capital funding of $0.058 million in 2022-23.

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 measures 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/publications/2022-08/plan/corporate-plan-2022-23The most recent annual performance statement can be found at: https://acma.gov.au/annualreportThe most recent corporate plan for eSafety can be found at: https://www.esafety.gov.au/about-us/who-we-are/corporate-plan-2022-23 |

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 Department’s policies and legislation, including:* enforcing compliance with 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*
* carrying out the ACMA’s role in the administration of the Regional Broadband Scheme under the *Telecommunications (Consumer Protection and Service Standards) Act 1999*, including the assessment of individual carrier’s levy charge liabilities and collecting the payment of these charges.
 |

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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **Program 1.1: Communications regulation, planning and licensing** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | - | 50 | 50 | 50 | 50 |
| **Administered total** | **-** | **50** | **50** | **50** | **50** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 39,133 | 46,559 | 46,588 | 46,264 | 46,618 |
| s74 External Revenue (a) | 207 | 52 | 52 | 52 | 52 |
| Expenses not requiring appropriation in the Budget year (b) | 3,412 | 3,412 | 3,412 | 3,412 | 3,412 |
| **Departmental total** | **42,752** | **50,023** | **50,053** | **49,728** | **50,082** |
| **Total expenses for program 1.1** | **42,752** | **50,073** | **50,103** | **49,778** | **50,132** |
| **Program 1.2: Consumer safeguards, education and information** |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Telecommunications Act 1997* (c) | 35 | 300 | 300 | 300 | 300 |
| **Administered total** | **35** | **300** | **300** | **300** | **300** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 36,123 | 41,403 | 39,908 | 39,908 | 40,065 |
| s74 External Revenue (a) | 191 | 48 | 48 | 48 | 48 |
| Expenses not requiring appropriation in the Budget year (b) | 3,150 | 3,150 | 3,150 | 3,150 | 3,150 |
| **Departmental total** | **39,464** | **44,601** | **43,105** | **43,006** | **43,263** |
| **Total expenses for program 1.2** | **39,499** | **44,901** | **43,405** | **43,306** | **43,563** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **Program 1.3: Office of the eSafety Commissioner** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 8,854 | 8,214 | 6,020 | 2,000 | 2,000 |
| **Administered total** | **8,854** | **8,214** | **6,020** | **2,000** | **2,000** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 36,701 | 42,522 | 14,725 | 15,857 | 16,417 |
| Special accounts |  |  |  |  |  |
| Non-appropriation receipts | 410 | - | - | - | - |
| Appropriation receipts (d) | 44,636 | 42,761 | 14,826 | 15,960 | 16,520 |
| less expenses made from appropriations credited to special accounts (e) | (36,986) | (42,761) | (14,826) | (15,960) | (16,520) |
| Expenses not requiring appropriation in the Budget year (b) | 290 | 290 | 290 | 290 | 290 |
| **Departmental total** | **45,051** | **42,812** | **15,015** | **16,147** | **16,707** |
| **Total expenses for program 1.3** | **53,905** | **51,026** | **21,035** | **18,147** | **18,707** |
| **Outcome 1 Totals by appropriation type** |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 8,854 | 8,264 | 6,070 | 2,050 | 2,050 |
| Special appropriations (c) | 35 | 300 | 300 | 300 | 300 |
| **Total Administered expenses** | **8,889** | **8,564** | **6,370** | **2,350** | **2,350** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 111,957 | 130,484 | 101,221 | 101,929 | 103,100 |
| s74 External Revenue (a) | 398 | 100 | 100 | 100 | 100 |
| Special accounts |  |  |  |  |  |
| Non-appropriation receipts | 410 | - | - | - | - |
| Appropriation receipts (d) | 44,636 | 42,761 | 14,826 | 15,960 | 16,520 |
| less expenses made from appropriations credited to special accounts (e) | (36,986) | (42,761) | (14,826) | (15,960) | (16,520) |
| Expenses not requiring appropriation in the Budget year (b) | 6,852 | 6,852 | 6,852 | 6,852 | 6,852 |
| **Total Departmental expenses** | **127,267** | **137,436** | **108,173** | **108,881** | **110,052** |
| **Total expenses for Outcome 1** | **136,156** | **146,000** | **114,543** | **111,231** | **112,402** |

|  |  |  |
| --- | --- | --- |
|   | 2021-22 | 2022-23 |
| **Average staffing level (number)** | 518 | 523 |

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 — s77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.

(d) Two measures providing additional funding for the Office of the eSafety Commissioner terminate in 2022-23.

(e) Appropriations credited to the Online Safety Special Account includes Departmental Capital Budget (DCB).

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 also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 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** | Key activity 1 - Support an efficient and reliable communications infrastructure. |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Prior year2021‑22 (a) | Plan and allocate communications infrastructure resources | Target fully met |
|  | Efficient numbering allocation | Target fully met |
|  | Authorisation and licensing of communications infrastructure providers and individuals | Target fully met |
|  | Compliance and enforcement with communications infrastructure rules | Target fully met |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget year 2022‑23 (b) | The ACMA’s spectrum planning, allocation and licensing activity meets the needs of the communications industry | The spectrum management work program is informed by ACMA’s consultation with spectrum users, industry and government.The progress of delivering the spectrum management work program is published every 6 months.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. |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget year 2022‑23 cont.(b) | The ACMA’s contribution to the international spectrum framework supports the needs of the Australian communications industry | Australia’s international engagement activities are informed by the ACMA’s consultation with industry and government.The ACMA’s international engagement activities at International Telecommunication Union Radiocommunication Sector (ITU-R) and regional meetings support Australia’s interests. |
|  | The ACMA’s activities contribute to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communication services | Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements.Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks.Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds. |
| Forward Estimates 2023-26 | As per 2022-23 | As per 2022-23 |
| **Material changes to Program 1.1 resulting from October 2022-23 Budget Measures:** * Australian Communications and Media Authority Spectrum Management Enhancement
* Shortland Terrestrial Television Transmission
 |

1. The actual performance results for the 2021-22 year will be reported in the Annual Performance Statement in the ACMA’s 2021-22 Annual Report.
2. The ACMA updated its performance measures and targets in its 2022-23 Corporate plan to ensure they are directly linked to the ACMA’s purpose, are reliable, verifiable and unbiased.

| **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**  | Key activity 2 - Build consumer trust in the use of communications content and services. |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Prior year 2021‑22 (a) | Compliance and enforcement with communications content and services rules | Target mostly met (b) |
|  | Establish and maintain the National Self Exclusion Register (NSER) | Target not met (c) |
|  | Maintain the Do Not Call Register | Target fully met |
|  | Educate consumers on content and service protections and industry on their obligations | Target mostly met (d) |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget year 2022‑23 **(e)** | The ACMA’s activities contribute to Australian consumers having confidence in the content and services available to them | 80% or more of surveyed consumers report having confidence in the content and services available to them.The national self-exclusion register (NSER) data checking service is available to the wagering industry 99.95% 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.95% or more of investigations undertaken are completed within 6 months of the investigation being opened.The ACMA’s compliance priorities concerning media and content services are on track or implemented on time. |
|  | The ACMA’s activities contribute to Australian consumers having access to diverse media content and services | Enforcement decisions to accept or give agreed measures, enforceable undertakings (EUs), remedial directions or injunctions deliver improved compliance by the relevant regulated entity.Community broadcasting licence renewal decisions are made within the statutory timeframes.Media control notifications and caption order applications are processed within statutory timeframes.Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received. |
| The ACMA’s activities contribute to Australians’ access to a competitive telecommunications market | The ACMA’s compliance priorities concerning telecommunications services are on track.Enforcement decisions to accept or give agreed measures, EUs, remedial directions or injunctions deliver improved compliance by the relevant regulated entity. |
| Forward Estimates2023-26 | As per 2022-23 | As per 2022-23 |

1. The actual performance results for the 2021-22 year will be reported in the Annual Performance Statement in the ACMA’s 2021-22 Annual Report.
2. Two of the three targets were met. The target that was not met relates to target 5.3 which states that95% or more of investigations are completed within 6 months and all investigations within an average of 4 months. 85% of investigations within the 6-month target timeframe were completed and all investigations were completed within an average of 4 months. The impacts of COVID-19 on the ACMA and regulated entities were a key reason the target was not meet.
3. The target states that Australians would be able to register on the NSER by the end of 2021–22. The register, now known as BetStop, was not operational by the target date due to a longer procurement process along with delays to ensure the register would meet the stringent security requirements following completion of the Information Security Registered Assessors Program report.
4. Two of the three targets were met. The target that was not met relates to target 8.3 which states that finalised investigation or enforcement outcomes are published on the ACMA website within 45 days unless it is not in the public interest to do so. Of the 140 outcomes published, 101 were published within 45 days. The impact of COVID-19 on the ACMA and regulated entities was a key reason it did not meet this target. A change in the way interactive gambling investigations and enforcement actions were published also affected achieving this measure.
5. The ACMA updated its performance measures and targets in the 2022‑23 Corporate plan to ensure they are directly linked to the ACMA’s purpose, are reliable, verifiable and unbiased.

| **Program 1.3 – Office of the eSafety Commissioner** Support positive online experiences through national leadership and administration of statutory schemes and educational and awareness activities that promote online safety for all Australians. |
| --- |
| **Key Activities** | Improve and promote online safety for Australians. |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Prior year 2021‑22 | Operation of a complaints scheme to deal with serious cyberbullying affecting Australian children | Target fully met |
|  | Operation of a complaints scheme to deal with image based abuse affecting Australians | Target fully met |
|  | Operation of a complaints scheme for the removal of online content that breaches legislative standards | Target fully met |
|  | Operation of a response capability to block terrorist and extreme violent material in online crisis events | Target fully met |
|  | Promote online safety for all Australians | Target fully met |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget year 2022‑23 **(a)** | Australians are enabled by education, training and resources to prevent online harms. | More than 8,500 participants in front-line and professional learning training sessions.More than 1.4million unique visitors to eSafety websites.Over 90% of Be Connected learners satisfied with training courses |
|  | Educational programs, strategies and tools are based on an understanding of the specific needs of groups most at risk of online harm. | 100% of resources informed by research and insights and involve codesign or collaboration with targeted cohorts and/or advocates.Inaugural publication of eSafety online harms assessment.Over 90% of participants in front-line professional learning training sessions rating eSafety’s educational and training as relevant or very relevant to their role. |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |

|  |  |  |
| --- | --- | --- |
| Budget year 2022‑23 cont. | eSafety’s regulatory decision-making across the four reporting schemes is proportionate, consistent, fair and informed by evidence. | Over 70% of Cyberbullying and Adult Cyber Abuse complaints or reports received, triaged and assigned to an investigator within 3-hour timeframe.Over 90% of Image Based Abuse complaints or reports responded to within two business days.Over 90% of critical Online Content Scheme investigations finalised within two business days. |
|  | eSafety takes effective action to remove material causing online harms. | Over 80% of actionable material from Image Based Abuse, Cyberbullying and Adult Cyber Abuse complaints removed. |
|  | Industry codes are registered, or industry standards are determined. | 100% of industry sections have codes registered, or industry standards in place. |
|  | The Basic Online Safety Expectations are operationalised. | Publication of regulatory guidance for relevant industry on the Basic Online Safety Expectations.Initial set of non-periodic reporting notices issued.  |
| Forward Estimates 2023-26 | As per 2022-23 | As per 2022-23 |

1. eSafety has developed a corporate plan for 2022-23 and has updated the performance measures to those reported.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ACMA’s finances for the 2022-23 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 a break-even position in 2022-23 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

Through the 2022-23 October Budget, the ACMA has been appropriated for two additional measures relating to Spectrum Management Enhancement and Shortland Terrestrial Television transmission. These measures provide an additional $1.7 million in departmental operating funding, and $0.7 million in capital to the ACMA in 2022‑23.

The ACMA completed the 850/900MHz spectrum auction in December 2021. This auction will raise $2.1 billion in cash receipts to Consolidated Revenue in 2023-24, with the administered revenue recognised the following year on the commencement of these 20-year licences on 1 July 2024. The outcome of the auction is initially recognised as a gain in accordance with AASB 138 Intangible Assets, and subsequently treated as a finance lease from the commencement of the licence under AASB 16 Leases. All proceeds from auctions are returned to consolidated revenue by the ACMA.

###

**3.2 Budgeted financial statements tables**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 62,882 | 75,488 | 59,059 | 59,092 | 58,800 |
| Suppliers | 40,302 | 46,104 | 33,342 | 34,093 | 36,831 |
| Depreciation and amortisation (a) | 15,296 | 15,296 | 15,296 | 15,296 | 14,086 |
| Finance costs | 629 | 548 | 476 | 400 | 335 |
| Write-down and impairment of assets | 93 | - | - | - | - |
| Losses from asset sales | 5 | - | - | - | - |
| **Total expenses** | **119,207** | **137,436** | **108,173** | **108,881** | **110,052** |
| **LESS:**  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 1,514 | 100 | 100 | 100 | 100 |
| Other | 23 | - | - | - | - |
| **Total own-source revenue** | **1,537** | **100** | **100** | **100** | **100** |
| **Gains** |  |  |  |  |  |
| Other | 90 | - | - | - | - |
| **Total Gains** | **90** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **1,627** | **100** | **100** | **100** | **100** |
| **Net (cost of)/contribution by services** | **(117,580)** | **(137,336)** | **(108,073)** | **(108,781)** | **(109,952)** |
| Revenue from Government | 121,382 | 130,788 | 101,850 | 102,896 | 104,187 |
| **Surplus/(deficit) attributable to the Australian Government** | **3,802** | **(6,548)** | **(6,223)** | **(5,885)** | **(5,765)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **3,802** | **(6,548)** | **(6,223)** | **(5,885)** | **(5,765)** |
| **Note: Impact of net cash appropriation arrangements** |  |  |  |
| **Total comprehensive income/(loss) - as per statement of comprehensive income** | **3,802** | **(6,548)** | **(6,223)** | **(5,885)** | **(5,765)** |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 6,852 | 6,852 | 6,852 | 6,852 | 6,852 |
| plus: depreciation/amortisation expenses for ROU assets (b) | 8,444 | 8,444 | 8,444 | 8,444 | 7,234 |
| less: lease principal repayments (b) | (5,252) | (8,748) | (9,073) | (9,411) | (8,321) |
| **Net cash operating surplus/ (deficit)** | **13,846** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.
2. Applies to lease arrangements under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 12,705 | 12,705 | 12,705 | 12,705 | 12,705 |
| Trade and other receivables | 49,329 | 49,329 | 49,329 | 49,329 | 49,329 |
| ***Total financial assets*** | ***62,034*** | ***62,034*** | ***62,034*** | ***62,034*** | ***62,034*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 64,815 | 58,282 | 49,849 | 39,116 | 29,593 |
| Property, plant and equipment | 3,693 | 3,304 | 2,590 | 2,615 | 2,640 |
| Intangibles | 20,248 | 19,976 | 27,528 | 35,604 | 40,623 |
| Other non-financial assets | 3,973 | 3,973 | 3,973 | 3,973 | 3,973 |
| ***Total non-financial assets*** | ***92,729*** | ***85,535*** | ***83,940*** | ***81,308*** | ***76,829*** |
| **Total assets** | **154,763** | **147,569** | **145,974** | **143,342** | **138,863** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 5,554 | 5,554 | 5,554 | 5,554 | 5,554 |
| Other payables | 2,773 | 2,773 | 2,773 | 2,773 | 2,773 |
| ***Total payables*** | ***8,327*** | ***8,327*** | ***8,327*** | ***8,327*** | ***8,327*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 64,458 | 55,710 | 46,637 | 37,226 | 28,905 |
| ***Total interest bearing liabilities*** | ***64,458*** | ***55,710*** | ***46,637*** | ***37,226*** | ***28,905*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 |
| Other provisions | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 |
| ***Total provisions*** | ***23,658*** | ***23,658*** | ***23,658*** | ***23,658*** | ***23,658*** |
| **Total liabilities** | **96,443** | **87,695** | **78,622** | **69,211** | **60,890** |
| **Net assets** | **58,320** | **59,874** | **67,352** | **74,131** | **77,973** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 157,024 | 165,126 | 178,827 | 191,491 | 201,098 |
| Reserves | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| Retained surplus (accumulated deficit) | (100,879) | (107,427) | (113,650) | (119,535) | (125,300) |
| **Total equity** | **58,320** | **59,874** | **67,352** | **74,131** | **77,973** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Retainedearnings$'000 | Assetrevaluationreserve$'000 | Contributedequity/capital$'000 | Totalequity $'000 |
| **Opening balance as at 1 July 2022** |  |  |  |  |
| Balance carried forward from previous period | (100,879) | 2,175 | 157,024 | 58,320 |
| ***Adjusted opening balance*** | ***(100,879)*** | ***2,175*** | ***157,024*** | ***58,320*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (6,548) | - | - | (6,548) |
| ***Total comprehensive income*** | ***(6,548)*** | ***-*** | ***-*** | ***(6,548)*** |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Departmental capital budget (DCB) | - | - | 8,102 | 8,102 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***8,102*** | ***8,102*** |
| **Closing balance attributable to the Australian Government** | **(107,427)** | **2,175** | **165,126** | **59,874** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 114,421 | 130,788 | 101,850 | 102,896 | 104,187 |
| Sale of goods and rendering of services | 808 | 100 | 100 | 100 | 100 |
| Net GST received | 5,845 | 3,169 | 3,169 | 3,169 | 3,169 |
| Other | 5 | - | - | - | - |
| ***Total cash received*** | ***121,079*** | ***134,057*** | ***105,119*** | ***106,165*** | ***107,456*** |
| **Cash used** |  |  |  |  |  |
| Employees | 64,776 | 75,488 | 59,059 | 59,092 | 58,800 |
| Suppliers | 47,868 | 49,273 | 36,511 | 37,262 | 40,000 |
| Interest payments on lease liability | 616 | 548 | 476 | 400 | 335 |
| ***Total cash used*** | ***113,260*** | ***125,309*** | ***96,046*** | ***96,754*** | ***99,135*** |
| **Net cash from/(used by) operating activities** | **7,819** | **8,748** | **9,073** | **9,411** | **8,321** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 9,791 | 8,102 | 13,701 | 12,664 | 9,607 |
| ***Total cash used*** | ***9,791*** | ***8,102*** | ***13,701*** | ***12,664*** | ***9,607*** |
| **Net cash from/(used by) investing activities** | **(9,791)** | **(8,102)** | **(13,701)** | **(12,664)** | **(9,607)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 15,788 | 8,102 | 13,701 | 12,664 | 9,607 |
| ***Total cash received*** | ***15,788*** | ***8,102*** | ***13,701*** | ***12,664*** | ***9,607*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 5,255 | 8,748 | 9,073 | 9,411 | 8,321 |
| Other | 464 | - | - | - | - |
| ***Total cash used*** | ***5,719*** | ***8,748*** | ***9,073*** | ***9,411*** | ***8,321*** |
| **Net cash from/(used by) financing activities** | **10,069** | **(646)** | **4,628** | **3,253** | **1,286** |
| **Net increase/(decrease) in cash held** | **8,097** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 4,608 | 12,705 | 12,705 | 12,705 | 12,705 |
| **Cash and cash equivalents at the end of the reporting period** | **12,705** | **12,705** | **12,705** | **12,705** | **12,705** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) (a) | 15,788 | 8,102 | 13,701 | 12,664 | 9,607 |
| **Total new capital appropriations** | **15,788** | **8,102** | **13,701** | **12,664** | **9,607** |
| ***Provided for:*** |  |  |  |  |  |
| Purchase of non-financial assets | 9,790 | 8,102 | 13,701 | 12,664 | 9,607 |
| ***Total items*** | **9,790** | **8,102** | **13,701** | **12,664** | **9,607** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation - DCB (b) | 9,790 | 8,102 | 13,701 | 12,664 | 9,607 |
| **TOTAL** | **9,790** | **8,102** | **13,701** | **12,664** | **9,607** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 9,790 | 8,102 | 13,701 | 12,664 | 9,607 |
| **Total cash used to acquire assets** | **9,790** | **8,102** | **13,701** | **12,664** | **9,607** |

Prepared on Australian Accounting Standards basis.

1. Departmental capital budget (DCB) received in 2021-22 includes $0.528 million to reimburse the ACMA for capital payments in 2020-21 relating to the Media Sector Support measure.
2. Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

|  |  |
| --- | --- |
|  | **Asset Category**  |
|  | Land$'000 | Buildings$'000 | Otherproperty,plant andequipment$'000 | Computersoftware andintangibles$'000 | Total$'000 |
| **As at 1 July 2022** |  |  |  |  |  |
| Gross book value  | 1,595 | 13,220 | 6,901 | 64,633 | 86,349 |
| Gross book value - ROU assets | - | 78,545 | - | - | 78,545 |
| Accumulated depreciation/ amortisation and impairment | - | (16,943) | (3,208) | (44,385) | (64,536) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | - | (11,602) | - | - | (11,602) |
| **Opening net book balance** | **1,595** | **63,220** | **3,693** | **20,248** | **88,756** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation ordinary annual services (a) | - | 4,200 | 1,000 | 2,902 | 8,102 |
| **Total additions** | **-** | **4,200** | **1,000** | **2,902** | **8,102** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (2,289) | (1,489) | (3,074) | (6,852) |
| Depreciation/amortisation on ROU assets | - | (8,444) | - | - | (8,444) |
| Reclassification | - | - | 100 | (100) | - |
| **Total other movements** | **-** | **(10,733)** | **(1,389)** | **(3,174)** | **(15,296)** |
| **As at 30 June 2023** |  |  |  |  |  |
| Gross book value | 1,595 | 17,420 | 8,001 | 67,435 | 94,451 |
| Gross book value - ROU assets | - | 78,545 | - | - | 78,545 |
| Accumulated depreciation/amortisation and impairment | - | (19,232) | (4,697) | (47,459) | (71,388) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (20,046) | - | - | (20,046) |
| **Closing net book balance** | **1,595** | **56,687** | **3,304** | **19,976** | **81,562** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022‑23 for depreciation/amortisation expenses, Departmental capital budget or other operational expenses.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **EXPENSES** |  |  |  |  |  |
| Suppliers | 4,224 | 4,264 | 4,320 | 300 | 300 |
| Grants | 5,254 | 4,250 | 2,000 | 2,000 | 2,000 |
| Write-down and impairment of assets | 2,341 | - | - | - | - |
| Other expenses | - | 50 | 50 | 50 | 50 |
| **Total expenses administered on behalf of Government** | **11,819** | **8,564** | **6,370** | **2,350** | **2,350** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 1,248,358 | 1,278,953 | 1,284,881 | 1,306,964 | 1,347,329 |
| ***Total taxation revenue*** | ***1,248,358*** | ***1,278,953*** | ***1,284,881*** | ***1,306,964*** | ***1,347,329*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 6,288 | 17,259 | 17,804 | 17,479 | 17,479 |
| Fees and fines | 36,777 | 37,659 | 37,413 | 37,324 | 37,324 |
| Interest | 1,565 | 1,570 | 1,179 | 787 | 396 |
| ***Total non-taxation revenue*** | ***44,630*** | ***56,488*** | ***56,396*** | ***55,590*** | ***55,199*** |
| **Total own-source revenue administered on behalf of Government** | **1,292,988** | **1,335,441** | **1,341,277** | **1,362,554** | **1,402,528** |
| **Gains** |  |  |  |  |  |
| Resource received free of charge (a) (b) | 652,508 | - | - | 2,091,618 | - |
| **Total gains administered on behalf of Government** | **652,508** | **-** | **-** | **2,091,618** | **-** |
| **Total own-sourced income administered on behalf of Government** | **1,945,496** | **1,335,441** | **1,341,277** | **3,454,172** | **1,402,528** |
| **Net (cost of)/contribution by services** | **1,933,677** | **1,326,877** | **1,334,907** | **3,451,822** | **1,400,178** |

Prepared on Australian Accounting Standards basis.

1. Resources received free of charge from the sale of spectrum is recognised at the commencement of each licence. The 2021-22 gain is a result of the commencement of 26GHz spectrum licences. The winning bidders pay a premium to the auction price to make five annual cash instalments with the first instalment in June 2021. No estimates are made for the outcome of future spectrum auctions.
2. The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **ASSETS**  |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 618 | 618 | 618 | 618 | 618 |
| Taxation receivables | 742,507 | 783,289 | 813,705 | 844,702 | 884,299 |
| Trade and other receivables (a) | 584,444 | 498,295 | 367,873 | 237,059 | 105,854 |
| Other financial assets | 23 | 23 | 23 | 23 | 23 |
| ***Total financial assets*** | ***1,327,592*** | ***1,282,225*** | ***1,182,219*** | ***1,082,402*** | ***990,794*** |
| **Total assets administered on behalf of Government** | **1,327,592** | **1,282,225** | **1,182,219** | **1,082,402** | **990,794** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Unearned revenue (b)  | - | - | 2,091,618 | - | - |
| Other payables | 98,906 | 98,906 | 98,906 | 98,906 | 98,906 |
| ***Total payables*** | ***98,906*** | ***98,906*** | ***2,190,524*** | ***98,906*** | ***98,906*** |
| **Total liabilities administered on behalf of Government** | **98,906** | **98,906** | **2,190,524** | **98,906** | **98,906** |
| **Net assets/(liabilities)** | **1,228,686** | **1,183,319** | **(1,008,305)** | **983,496** | **891,888** |

Prepared on Australian Accounting Standards basis.

1. The sale of the 26 GHz spectrum results in the recognition of a finance lease receivable in 2021-22, which is reduced through the expected instalment payments made by the winning auction bidders.
2. The unearned revenue in 2023-24 relates to the cash expected to be received ahead of the commencement of the 850/900MHz licences sold at auction held in December 2021.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual$'000 | 2022-23Budget$'000 | 2023-24 Forward estimate$'000 | 2024-25 Forward estimate$'000 | 2025-26Forward estimate$'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Sales of goods and rendering of services | 6,287 | 41,898 | 41,652 | 41,563 | 41,563 |
| Rental Income (a) (b) | - | 130,031 | 2,222,040 | 130,814 | 131,205 |
| Interest (a) | - | 1,570 | 1,179 | 787 | 396 |
| Taxes | 571,998 | 490,266 | 520,082 | 511,168 | 511,936 |
| Other | 6,640 | 13,020 | 13,565 | 13,240 | 13,240 |
| ***Total cash received*** | ***584,925*** | ***676,785*** | ***2,798,518*** | ***697,572*** | ***698,340*** |
| **Cash used** |  |  |  |  |  |
| Grant | 5,608 | 4,250 | 2,000 | 2,000 | 2,000 |
| Suppliers | 4,503 | 4,264 | 4,320 | 300 | 300 |
| Other | - | 50 | 50 | 50 | 50 |
| ***Total cash used*** | ***10,111*** | ***8,564*** | ***6,370*** | ***2,350*** | ***2,350*** |
| **Net cash from/(used by) operating activities** | **574,814** | **668,221** | **2,792,148** | **695,222** | **695,990** |
| ***Net increase/(decrease) in cash held*** | ***574,814*** | ***668,221*** | ***2,792,148*** | ***695,222*** | ***695,990*** |
| Cash and cash equivalents at beginning of reporting period | 815 | 618 | 618 | 618 | 618 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 11,276 | 8,564 | 6,370 | 2,300 | 2,300 |
| - Special accounts | - | 50 | 50 | 50 | 50 |
| *Total cash from Official Public Account* | *11,276* | *8,614* | *6,420* | *2,350* | *2,350* |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | (586,287) | (676,785) | (2,798,518) | (697,522) | (698,290) |
| - Special accounts | - | (50) | (50) | (50) | (50) |
| *Total cash to Official Public Account* | *(586,287)* | *(676,835)* | *(2,798,568)* | *(697,572)* | *(698,340)* |
| **Cash and cash equivalents at end of reporting period** | **618** | **618** | **618** | **618** | **618** |

Prepared on Australian Accounting Standards basis.

1. Approximately $130m per annum relates to sale of the 26GHz spectrum, reflecting the accounting treatment under AASB 16 Leases. The winning bidders pay a premium to the auction price to make five annual cash instalments. 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.
2. The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licences on 1 July 202