

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 maximise the economic and social benefits of communications infrastructure, services and content for all Australia through:

- maintaining, enforcing and improving regulation to drive industry performance and protect consumers
- managing public resources to enable industry to deliver existing and new services
- understanding the changing communications sector to inform decision-making.

The communications and media sectors continue to be critical to the Australian economy and society during the COVID-19 recovery phase. 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 three 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

- use research, data and stakeholder feedback to inform, develop and deliver effective, risk-based regulation.

To deliver this outcome, the ACMA will actively engage with consumers, industry and government on shaping and applying the regulatory framework to maximise the benefits for all Australians.

The Office of the eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety and is committed to helping Australians have safer, more positive online experiences in accordance with the *Online Safety Act 2021*.

eSafety’s remit includes administering regulatory schemes, mandatory industry codes, the Basic Online Safety Expectations, educational and promotional content and programs relevant to online safety and coordinating activities of Commonwealth Departments, authorities and agencies relating to online safety 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 Budget March 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	40,959	40,959
Departmental appropriation ^{(b) (c)}	119,869	127,566
s74 External Revenue ^(d)	100	100
Departmental capital budget ^(e)	15,788	7,865
Total Departmental annual appropriations	<u>176,716</u>	<u>176,490</u>
Special accounts ^(f)		
Opening balance	4,453	4,453
Appropriation receipts ^(g)	44,636	42,761
Total special accounts	<u>49,089</u>	<u>47,214</u>
less Departmental appropriations drawn from annual/special appropriations and credited to special accounts	<u>44,636</u>	<u>42,761</u>
Total Departmental resourcing	<u>181,169</u>	<u>180,943</u>

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

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	2,250	-
Outcome 1	6,694	8,214
Total administered annual appropriations	8,944	8,214
Administered special appropriations		
Outcome 1 ^(h)	8,300	8,300
Total administered special appropriations	8,300	8,300
Total administered resourcing	17,244	16,514
Total resourcing for the ACMA	198,413	197,457
	2021-22	2022-23
Average staffing level (number)	518	520

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) 2022-23.

(b) Excludes Departmental capital budget (DCB).

(c) The 2021-22 amount does not include \$1.513 million that will be received through Appropriation Bill (No. 3) 2021-22. The annual appropriations received from this Bill will be recognised in a future PB statement after the Bill has received Royal Assent.

(d) Estimated external revenue receipts under section 74 of the PGPA Act.

(e) 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'.

(f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

(g) Amounts credited to the special accounts from the ACMA's annual and special appropriations.

(h) Includes section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Budget measures

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

Table 1.2: ACMA 2022-23 Budget measures
Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Receipt measures					
Media Sector Reforms ^(a)	1.1				
Administered receipt	-	-	-	-	-
Total	-	-	-	-	-
Total receipt measures					
Administered	-	-	-	-	-
Total	-	-	-	-	-
Payment measures					
Media Sector Reforms ^(b)	1.1, 1.2				
Departmental payment	-	-	-	-	-
Total	-	-	-	-	-
Women's Safety ^(c)	1.3				
Administered payment	-	2,000	2,000	2,000	2,000
Departmental payment	-	3,100	3,600	4,600	5,700
Total	-	5,100	5,600	6,600	7,700
Total payment measures					
Administered	-	2,000	2,000	2,000	2,000
Departmental	-	3,100	3,600	4,600	5,700
Total	-	5,100	5,600	6,600	7,700

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 measure was previously published under the title *Extending the Commercial Broadcasting Tax Transitional Support Payments* in the 2021-22 Infrastructure, Transport, Regional Development and Communications Portfolio Additional Estimates Statements. Provision for this measure has already been provided for by the Government.
- (b) This measure was previously published in the 2021-22 Infrastructure, Transport, Regional Development and Communications Portfolio Additional Estimates Statements. Funding for this measure has already been provided for by the Government.
- (c) Includes \$0.140 million in capital funding 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/2021-08/plan/acmas-corporate-plan-2021-22>

The most recent annual performance statement can be found at:

<https://www.acma.gov.au/publications/2021-10/report/australian-communications-and-media-authority-and-office-esafety-commissioner-annual-report-2020-21>

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 and Communications

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 and Communications (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*
- the administration of the Regional Broadband Scheme under the *Telecommunications (Consumer Protection and Service Standards) Act 1999*.

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	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	50	50	50	50	50
Administered total	50	50	50	50	50
Departmental expenses					
Departmental appropriation	42,954	43,134	41,261	41,254	41,440
s74 External Revenue ^(a)	52	52	52	52	52
Expenses not requiring appropriation in the Budget year ^(b)	4,570	4,436	4,436	4,436	4,436
Departmental total	47,576	47,622	45,749	45,742	45,927
Total expenses for program 1.1	47,626	47,672	45,799	45,792	45,977
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations <i>Telecommunications Act 1997</i> ^(c)	300	300	300	300	300
Administered total	300	300	300	300	300
Departmental expenses					
Departmental appropriation	40,893	41,186	39,963	39,506	39,683
s74 External Revenue ^(a)	48	48	48	48	48
Expenses not requiring appropriation in the Budget year ^(b)	4,219	4,094	4,094	4,094	4,094
Departmental total	45,160	45,328	44,105	43,648	43,826
Total expenses for program 1.2	45,460	45,628	44,405	43,948	44,126

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,944	8,214	6,020	2,000	2,000
Administered total	8,944	8,214	6,020	2,000	2,000
Departmental expenses					
Departmental appropriation	39,127	42,522	14,371	15,415	15,928
Special accounts					
Appropriation receipts ^(d) less expenses made from appropriations credited to special accounts ^(e)	44,636 (44,636)	42,761 (42,761)	14,470 (14,470)	15,515 (15,515)	16,028 (16,028)
Expenses not requiring appropriation in the Budget year ^(b)	425	425	425	425	336
Departmental total	39,552	42,947	14,796	15,840	16,264
Total expenses for program 1.3	48,496	51,161	20,816	17,840	18,264
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,994	8,264	6,070	2,050	2,050
Special appropriations ^(c)	300	300	300	300	300
Total Administered expenses	9,294	8,564	6,370	2,350	2,350
Departmental expenses					
Departmental appropriation	122,974	126,842	95,595	96,175	97,051
s74 External Revenue ^(a)	100	100	100	100	100
Special accounts					
Appropriation receipts ^(d) less expenses made from appropriations credited to special accounts ^(e)	44,636 (44,636)	42,761 (42,761)	14,470 (14,470)	15,515 (15,515)	16,028 (16,028)
Expenses not requiring appropriation in the Budget year ^(b)	9,214	8,955	8,955	8,955	8,866
Total Departmental expenses	132,288	135,897	104,650	105,230	106,017
Total expenses for Outcome 1	141,582	144,461	111,020	107,580	108,367

	2021-22	2022-23
Average staffing level (number)	518	520

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 Budget 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 measure 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. Key activity 3 - Use research, data and stakeholder feedback to inform, develop and deliver effective, contemporary risk-based regulation. ^(a)	
Year	Performance measures	Expected Performance Results
Current year 2021-22 ^(b)	Plan and allocate communications infrastructure resources	Target expected to be met
	Efficient numbering allocation	Target expected to be met
	Authorisation and licensing of communications infrastructure providers and individuals	Target expected to be met
	Compliance and enforcement with communications infrastructure rules	Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2022-23	Plan and allocate communications infrastructure resources	Spectrum planning and allocation activities are delivered in accordance with the FYSO and annual work program. Australia's interests are considered in World Radiocommunication Conference (WRC) and preparatory meeting attendance and delegation briefs.
	Efficient numbering allocation	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds.

Year	Performance measures	Planned Performance Results
Budget year 2022-23 (cont.)	Authorisation and licensing of communications infrastructure providers and individuals	Licensing and authorisation policies are updated to support technology and service innovation. Radiocommunications and telecommunications licences: 90% actioned within 30 days of application. The spectrum licensing system is enhanced to improve the licensees' experience.
	Compliance and enforcement with communications infrastructure rules	Investigations are informed by risk assessments and are completed within an average of 90 days. Enforcement action is commensurate with realised or potential harm and incentivises improved compliance.
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

(a) Key Activity 3 supports the delivery of both Program 1.1 and 1.2. The associated performance measures are provided in the ACMA's Corporate plan and will be reported against in the 2021-22 Annual Performance Statement.

(b) The ACMA has updated the performance measures to those reported in the 2021-22 Corporate plan.

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. Key activity 3 - Use research, data and stakeholder feedback to inform, develop and deliver effective, contemporary risk-based regulation. ^(a)	
Year	Performance measures	Expected Performance Results
Current year 2021-22 ^(b)	Compliance and enforcement of communications content and services rules	Target expected to be met
	Establish and maintain the National Self Exclusion Register	Target expected to be met
	Maintain the Do Not Call Register	Target expected to be met
	Educate consumers on content and service protections and industry on their obligations	Target expected to be met

Year	Performance measures	Planned Performance Results
Budget year 2022-23	Compliance and enforcement of communications content and services rules	Decisions to open investigations are informed by risk assessments and consideration of potential harm to consumers. Enforcement action is commensurate with realised or potential harm and incentivises improved compliance. 95% or more of investigations are completed within 6 months and all investigations within an average of 4 months.
	Establish and maintain the National Self Exclusion Register	The NSER data checking service is available to the wagering industry 99.95% of the time during each month. Other components of the NSER solution are available 99.5% of the time during each month.
	Maintain the Do Not Call Register	The Do Not Call Register (DNCR) service centre and website are available to the Australian public 99.5% of the time. 80% of calls to the DNCR are answered within 20 seconds.
	Educate consumers on content and service protections and industry on their obligations	Updated information on consumer rights and protections is available on our website to coincide with the commencement of any changes in those rights and protections. Updated information on content and service obligations is available on our website to coincide with the commencement of any changes in those obligations. 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.
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

- (a) Key Activity 3 supports the delivery of both Program 1.1 and 1.2. The associated performance measures are provided in the ACMA's Corporate plan and will be reported against in the 2021-22 Annual Performance Statement.
- (b) The ACMA has updated the performance measures to those reported in the 2021-22 Corporate plan.

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 ^(a)	Improve and promote online safety for Australians.	
Year	Performance measures	Expected Performance Results
Current year 2021-22	Operation of a complaints scheme to deal with serious cyberbullying affecting Australian children	Target expected to be met
	Operation of a complaints scheme to deal with image based abuse affecting Australians	Target expected to be met
	Operation of a complaints scheme for the removal of online content that breaches legislative standards	Target expected to be met
	Operation of a response capability to block terrorist and extreme violent material in online crisis events	Target expected to be met
	Promote online safety for all Australians	Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2022-23	Operation of statutory schemes	Effectively administer the following schemes and powers: <ul style="list-style-type: none"> • Complaints scheme for Cyberbullying material targeted at Australian children • Complaints scheme for cyber abuse material targeted at Australian adults • Complaints scheme for non consensual sharing of intimate images • Online Content Scheme to address the posting of illegal and restricted online content. • Abhorrent Violent Conduct material blocking powers.
	Basic Online Basic Expectations	Effectively administer the Basic Online Safety Expectations.
	Industry Codes	Registration and administration of Industry Codes.
	Promote online safety for all Australians	Provide research and evidence based, advice, programs, and resources to empower all Australians to have a safer online experience.
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

(a) eSafety is currently developing a corporate plan for 2022-23, which will include reviewing all performance measures.

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 Budget, the ACMA has been appropriated for one additional measure relating to a national plan to prevent and respond to online violence against women and children.

The ACMA completed the 850/900MHz spectrum auction in December 2021. This auction will raise \$2.092 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	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	72,850	74,478	57,568	57,569	57,250
Suppliers	41,108	43,417	29,152	29,807	32,277
Depreciation and amortisation ^(a)	17,713	17,454	17,454	17,454	16,155
Finance costs	617	548	476	400	335
Total expenses	132,288	135,897	104,650	105,230	106,017
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	100	100	100	100	100
Total own-source revenue	100	100	100	100	100
Net (cost of)/contribution by services	(132,188)	(135,797)	(104,550)	(105,130)	(105,917)
Revenue from Government	120,596	127,110	96,189	97,107	98,104
Surplus/(deficit) attributable to the Australian Government	(11,592)	(8,687)	(8,361)	(8,023)	(7,813)
Total comprehensive income/(loss) attributable to the Australian Government	(11,592)	(8,687)	(8,361)	(8,023)	(7,813)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(11,592)	(8,687)	(8,361)	(8,023)	(7,813)
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a)	9,214	8,955	8,955	8,955	8,866
plus: depreciation/amortisation expenses for ROU assets ^(b)	8,499	8,499	8,499	8,499	7,289
less: lease principal repayments ^(b)	(6,121)	(8,767)	(9,093)	(9,431)	(8,342)
Net cash operating surplus/ (deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,922	6,378	6,378	6,378	6,378
Trade and other receivables	40,806	40,350	40,350	40,350	40,350
Total financial assets	46,728	46,728	46,728	46,728	46,728
Non-financial assets					
Land and buildings	63,657	56,401	47,245	35,789	25,632
Property, plant and equipment	10,297	9,591	8,560	8,268	7,976
Intangibles	16,214	14,587	14,142	15,188	16,280
Other non-financial assets	2,920	2,920	2,920	2,920	2,920
Total non-financial assets	93,088	83,499	72,867	62,165	52,808
Total assets	139,816	130,227	119,595	108,893	99,536
LIABILITIES					
Payables					
Suppliers	3,740	3,740	3,740	3,740	3,740
Other payables	4,126	4,126	4,126	4,126	4,126
Total payables	7,866	7,866	7,866	7,866	7,866
Interest bearing liabilities					
Leases	63,460	54,693	45,600	36,169	27,827
Total interest bearing liabilities	63,460	54,693	45,600	36,169	27,827
Provisions					
Employee provisions	22,765	22,765	22,765	22,765	22,765
Other provisions	2,813	2,813	2,813	2,813	2,813
Total provisions	25,578	25,578	25,578	25,578	25,578
Total liabilities	96,904	88,137	79,044	69,613	61,271
Net assets	42,912	42,090	40,551	39,280	38,265
EQUITY					
Contributed equity	157,488	165,353	172,175	178,927	185,725
Reserves	2,175	2,175	2,175	2,175	2,175
Retained surplus (accumulated deficit)	(116,751)	(125,438)	(133,799)	(141,822)	(149,635)
Total equity	42,912	42,090	40,551	39,280	38,265

Prepared on Australian Accounting Standards basis.

- (a) The increase in cash and cash equivalents between 2021-22 and 2022-23 relates to the usage of cash reserves to meet expenditure related to the Consumer Safeguards. The ACMA will receive a Departmental Supplementation in Appropriation Bill No. 1 in 2022-23 to replenish the utilised cash reserves.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(116,751)	2,175	157,488	42,912
Adjusted opening balance	(116,751)	2,175	157,488	42,912
Comprehensive income				
Surplus/(deficit) for the period	(8,687)	-	-	(8,687)
Total comprehensive income	(8,687)	-	-	(8,687)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	7,865	7,865
Sub-total transactions with owners	-	-	7,865	7,865
Closing balance attributable to the Australian Government	(125,438)	2,175	165,353	42,090

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	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	121,382	127,566	96,189	97,107	98,104
Sale of goods and rendering of services	100	100	100	100	100
Net GST received	3,169	3,169	3,169	3,169	3,169
Total cash received	124,651	130,835	99,458	100,376	101,373
Cash used					
Employees	72,410	74,478	57,568	57,569	57,250
Suppliers	44,717	46,586	32,321	32,976	35,446
Interest payments on lease liability	617	548	476	400	335
Total cash used	117,744	121,612	90,365	90,945	93,031
Net cash from/(used by) operating activities	6,907	9,223	9,093	9,431	8,342
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,260	7,865	6,822	6,752	6,798
Total cash used	15,260	7,865	6,822	6,752	6,798
Net cash from/(used by) investing activities	(15,260)	(7,865)	(6,822)	(6,752)	(6,798)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,788	7,865	6,822	6,752	6,798
Total cash received	15,788	7,865	6,822	6,752	6,798
Cash used					
Principal payments on lease liability	6,121	8,767	9,093	9,431	8,342
Total cash used	6,121	8,767	9,093	9,431	8,342
Net cash from/(used by) financing activities	9,667	(902)	(2,271)	(2,679)	(1,544)
Net increase/(decrease) in cash held	1,314	456	-	-	-
Cash and cash equivalents at the beginning of the reporting period	4,608	5,922	6,378	6,378	6,378
Cash and cash equivalents at the end of the reporting period	5,922	6,378	6,378	6,378	6,378

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB) ^(a)	15,788	7,865	6,822	6,752	6,798
Total new capital appropriations	15,788	7,865	6,822	6,752	6,798
Provided for:					
Purchase of non-financial assets	15,260	7,865	6,822	6,752	6,798
Total items	15,260	7,865	6,822	6,752	6,798
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(b)	15,260	7,865	6,822	6,752	6,798
TOTAL	15,260	7,865	6,822	6,752	6,798
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,260	7,865	6,822	6,752	6,798
Total cash used to acquire assets	15,260	7,865	6,822	6,752	6,798

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) 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 2022-23)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	1,595	13,176	13,822	61,717	90,310
Gross book value - ROU assets	-	78,413	-	-	78,413
Accumulated depreciation/amortisation and impairment	-	(9,593)	(3,525)	(45,503)	(58,621)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(19,934)	-	-	(19,934)
Opening net book balance	1,595	62,062	10,297	16,214	90,168
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	4,200	1,000	2,665	7,865
Total additions	-	4,200	1,000	2,665	7,865
Other movements					
Depreciation/amortisation expense	-	(2,957)	(1,806)	(4,192)	(8,955)
Depreciation/amortisation on ROU assets	-	(8,499)	-	-	(8,499)
Reclassification	-	-	100	(100)	-
Total other movements	-	(11,456)	(1,706)	(4,292)	(17,454)
As at 30 June 2023					
Gross book value	1,595	17,376	14,922	64,282	98,175
Gross book value - ROU assets	-	78,413	-	-	78,413
Accumulated depreciation/amortisation and impairment	-	(12,550)	(5,331)	(49,695)	(67,576)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(28,433)	-	-	(28,433)
Closing net book balance	1,595	54,806	9,591	14,587	80,579

Prepared on Australian Accounting Standards basis.

(a) 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	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Suppliers	5,099	4,432	4,320	573	300
Grants	4,623	4,250	2,000	2,000	2,000
Other expenses	50	50	50	50	50
Total expenses administered on behalf of Government	9,772	8,732	6,370	2,623	2,350
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	1,200,612	1,257,073	1,262,323	1,283,492	1,322,695
Total taxation revenue	1,200,612	1,257,073	1,262,323	1,283,492	1,322,695
Non-taxation revenue					
Sale of goods and rendering of services	5,033	5,033	5,033	5,033	5,033
Fees and fines	35,513	37,659	37,413	37,324	37,324
Interest	790	593	395	199	-
Other revenue	4,530	12,948	11,952	12,017	12,018
Total non-taxation revenue	45,866	56,233	54,793	54,573	54,375
Total own-source revenue administered on behalf of Government	1,246,478	1,313,306	1,317,116	1,338,065	1,377,070
Gains					
Resource received free of charge ^{(a) (b)}	656,028	-	-	2,091,618	-
Total gains administered on behalf of Government	656,028	-	-	2,091,618	-
Total own-sourced income administered on behalf of Government	1,902,506	1,313,306	1,317,116	3,429,683	1,377,070
Net (cost of)/contribution by services	1,892,734	1,304,574	1,310,746	3,427,060	1,374,720

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	815	815	815	815	815
Taxation receivables	750,630	797,154	826,700	856,812	895,277
Trade and other receivables ^(a)	586,555	499,429	368,223	236,821	105,220
Other financial assets	18	18	18	18	18
Total financial assets	1,338,018	1,297,416	1,195,756	1,094,466	1,001,330
Total assets administered on behalf of Government	1,338,018	1,297,416	1,195,756	1,094,466	1,001,330
LIABILITIES					
Payables					
Grants	158	158	158	158	158
Unearned revenue ^(b)	-	-	2,091,618	-	-
Other payables	124,835	124,835	124,835	124,835	124,835
Total payables	124,993	124,993	2,216,611	124,993	124,993
Total liabilities administered on behalf of Government	124,993	124,993	2,216,611	124,993	124,993
Net assets/(liabilities)	1,213,025	1,172,423	(1,020,855)	969,473	876,337

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) The unearned revenue in 2023-24 relates to the cash expected to be received ahead of the commencement of the 850/900MHz licences sold in 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	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	38,962	41,898	41,652	41,563	41,563
Rental Income ^(a) ^(b)	-	131,008	2,222,824	131,402	131,601
Interest ^(a)	790	593	395	199	-
Taxes	532,249	489,369	519,377	510,434	511,172
Other	5,324	13,742	12,746	12,811	12,812
Total cash received	577,325	676,610	2,796,994	696,409	697,148
Cash used					
Grant	4,623	4,250	2,000	2,000	2,000
Suppliers	5,099	4,432	4,320	573	300
Other	50	50	50	50	50
Total cash used	9,772	8,732	6,370	2,623	2,350
Net cash from/(used by) operating activities	567,553	667,878	2,790,624	693,786	694,798
Net increase/(decrease) in cash held					
Net increase/(decrease) in cash held	567,553	667,878	2,790,624	693,786	694,798
Cash and cash equivalents at beginning of reporting period	815	815	815	815	815
Cash from Official Public Account for:					
- Appropriations	9,244	8,564	6,370	2,300	2,300
- Special accounts	50	50	50	50	50
Total cash from Official Public Account	9,294	8,614	6,420	2,350	2,350
Cash to Official Public Account for:					
- Appropriations	(576,797)	(676,442)	(2,796,994)	(696,086)	(697,098)
- Special accounts	(50)	(50)	(50)	(50)	(50)
Total cash to Official Public Account	(576,847)	(676,492)	(2,797,044)	(696,136)	(697,148)
Cash and cash equivalents at end of reporting period	815	815	815	815	815

Prepared on Australian Accounting Standards basis.

- (a) 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 is expected to be made by 1 August 2022 and the remaining three instalments are expected annually by 1 August in each relevant year.
- (b) The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licences on 1 July 2024.