

**Australian Communications  
and Media Authority**

**Additional  
Estimates Statement**



# Australian Communications and Media Authority

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# Australian Communications and Media Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Communications and Media Authority (ACMA) is Australia's regulator for telecommunications, broadcasting, radiocommunications, unsolicited communications and certain online content. The ACMA's purpose is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia. The ACMA does this by:

- maintaining, enforcing, and improving regulation to drive industry performance and protect consumers, and
- managing public resources to enable industry to deliver services to the community.

Australians rely on communications networks, broadcasting and online media, and digital technologies to access information and essential services. This reliance does, however, increase the risks that Australians are exposed to, such as the impact of exposure to mis and disinformation online and threats of identity theft.

Interconnectivity and communications mobility are integral to the lives of all Australians and there is growing demand for larger amounts of data and faster, more reliable internet connections, requiring significant, ongoing infrastructure investments by telecommunications companies.

The ongoing growth in consumer use of digital platforms continues to cause disruption to consumption of traditional broadcast media. Boundaries between digital platforms and traditional broadcast media are increasingly blurred and there is a greater focus on the appropriate regulatory framework for content delivered over all platforms.

To achieve the outcome of 'a communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice' the ACMA has adopted the following two key activities that are outlined in its Corporate Plan:

- support an efficient and reliable communications infrastructure
- build consumer trust in the use of communications content and services.

The eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety. eSafety fosters online safety by exercising its powers under Australian Government legislation, primarily the *Online Safety Act 2021*, to protect Australians from serious online harms.

Online harms are actions that take place wholly, or partially, online that can damage an individual’s social, emotional, psychological, financial or even physical safety. These harms can occur because of content, conduct or contact.

Advances in technologies, such as the expanding capabilities of machine learning, artificial intelligence (AI) – including generative AI – and immersive technologies will continue to escalate online connections, communications, entertainment, sharing and learning, which bring the prospect of new possibilities for abuse.

eSafety achieves its purpose through three key activities outlined in its Corporate Plan:

- **Prevention:** eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.
- **Protection:** eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms.
- **Promoting proactive and systemic change:** eSafety implements and enforces industry regulatory measures and expectations to drive proactive and systemic change in online safety.

## 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

**Table 1.1: ACMA resource statement – Additional Estimates for 2025–26 as at February 2026**

	<i>Actual available appropriation</i>	Estimate as at Budget <sup>(a)</sup>	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Prior year appropriations available <sup>(c)</sup>	61,426	61,426	2,502	63,928
Departmental appropriation	155,640	167,782	(424)	167,358
s74 External Revenue <sup>(d)</sup>	1,679	290	758	1,048
Departmental capital budget <sup>(e)</sup>	18,867	14,979	500	15,479
Annual appropriations - other services - non-operating				
Prior year appropriations available <sup>(c)</sup>	640	-	640	640
Total departmental annual appropriations	238,252	244,477	3,976	248,453
Special accounts <sup>(f)</sup>				
Opening balance	6,475	1,597	1,387	2,984
Appropriation receipts <sup>(g)</sup>	51,449	63,396	(908)	62,488
Total special accounts	57,924	64,993	479	65,472
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	54,940	63,396	(908)	62,488
<b>Total departmental resourcing</b>	<b>241,236</b>	<b>246,074</b>	<b>5,363</b>	<b>251,437</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Prior year appropriations available <sup>(c)</sup>	500	-	-	-
Outcome 1	2,000	2,500	(750)	1,750
Total administered annual appropriations	2,500	2,500	(750)	1,750
Administered special appropriations				
Outcome 1 <sup>(h)</sup>	3,425	8,300	-	8,300
Total administered special appropriations	3,425	8,300	-	8,300
<b>Total administered resourcing</b>	<b>5,925</b>	<b>10,800</b>	<b>(750)</b>	<b>10,050</b>
<b>Total resourcing for the ACMA</b>	<b>247,161</b>	<b>256,874</b>	<b>4,613</b>	<b>261,487</b>
			<i>Actual</i>	
			2024-25	2025-26
<b>Average staffing level (number)</b>			654	704

Prepared on a resourcing (i.e. appropriations available) basis.

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

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. Excludes amounts subject to administrative quarantine by the Department of Finance or

withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- (b) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- (c) Excludes \$2.207m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Estimated external revenue receipts under section 74 of the *PGPA Act*.
- (e) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (g) Amounts credited to the special account(s) from the ACMA's annual and special appropriations.
- (h) Includes section 77 refunds under the *PGPA Act* which are not included as expenditure.

### 1.3 Entity measures

Table 1.2 summarises new government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: ACMA 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Receipt measures</b>					
Regional Broadband Scheme	1.1				
Administered receipts		-	(34,145)	(35,551)	(37,079)
<b>Total</b>		-	<b>(34,145)</b>	<b>(35,551)</b>	<b>(37,079)</b>
Supporting Connectivity	1.2				
Administered receipts		-	-	2,321	6,691
<b>Total</b>		-	-	<b>2,321</b>	<b>6,691</b>
<b>Total receipt measures</b>					
Administered		-	(34,145)	(33,230)	(30,388)
<b>Total</b>		-	<b>(34,145)</b>	<b>(33,230)</b>	<b>(30,388)</b>
<b>Payment measures</b>					
Supporting Connectivity	1.2				
Departmental payments <sup>(a)</sup>		2,321	6,691	7,153	7,236
<b>Total</b>		<b>2,321</b>	<b>6,691</b>	<b>7,153</b>	<b>7,236</b>
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1; 1.2; 1.3				
Departmental payments <sup>(b)</sup>		(2,245)	(5,702)	(5,423)	(5,220)
<b>Total</b>		<b>(2,245)</b>	<b>(5,702)</b>	<b>(5,423)</b>	<b>(5,220)</b>
<b>Total payment measures</b>					
Departmental		76	989	1,730	2,016
<b>Total</b>		<b>76</b>	<b>989</b>	<b>1,730</b>	<b>2,016</b>

Prepared on a Government Financial 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 includes capital funding of \$1.7million to cover the period 2025-26 to 2028-29.

(b) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio section.

#### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget**

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Movement of Funds</b>					
Net increase	1.3	-	1,000	-	-
(Net decrease)	1.3	(750)	-	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(750)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
Supporting Connectivity	1.2	2,321	6,691	7,153	7,236
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	All	(2,245)	(5,702)	(5,423)	(5,220)
<b>Changes in Parameters</b>					
Net increase	All	-	-	317	156
(Net decrease)	All	-	(158)	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>76</b>	<b>831</b>	<b>2,047</b>	<b>2,172</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(674)</b>	<b>1,831</b>	<b>2,047</b>	<b>2,172</b>

Prepared on a resourcing (i.e. appropriations available) basis.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the ACMA through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2025–2026**

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	2,000	2,500	2,500	-	-
<b>Total administered</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>Departmental programs</b>					
<b>Outcome 1</b>					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	174,507	180,516	182,837	2,321	-
<b>Total departmental <sup>(a)</sup></b>	<b>174,507</b>	<b>180,516</b>	<b>182,837</b>	<b>2,321</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>176,507</b>	<b>183,016</b>	<b>185,337</b>	<b>2,321</b>	<b>-</b>

a) Departmental Capital Budgets are appropriated through *Appropriation Acts (No. 1 and 3)*. They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The *Appropriation Bill No. 3* included a Departmental Capital Budget component of \$15,479 (\$'000) for '2025–26 Revised', and \$500 (\$'000) for 'Additional Estimates' columns.

**Table 1.5: Appropriation Bill (No. 4) 2025–2026**

ACMA is not seeking any additional appropriation through Appropriation Bill (No.4).

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of ACMA as a result of the additional estimates since the publication of the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 2.2 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

There has been no change to linked programs for Outcome 1 resulting from decisions made since the 2025-26 Budget. Details of the ACMA's linked programs can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements.

#### Budgeted expenses for Outcome 1

This table shows how much the entity 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 2.2.1 Budgeted expenses for Outcome 1**

	2024-25 Actual expenses	2025-26 Revised Budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Communications regulation, planning and licensing</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	50	50	50	50
<b>Administered total</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
Departmental expenses					
Departmental appropriation	44,789	48,155	47,313	47,909	48,318
s74 External Revenue <sup>(a)</sup>	234	282	282	282	282
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	5,583	7,153	7,150	7,135	7,125
<b>Departmental total</b>	<b>50,606</b>	<b>55,591</b>	<b>54,746</b>	<b>55,327</b>	<b>55,725</b>
<b>Total expenses for program 1.1</b>	<b>50,606</b>	<b>55,641</b>	<b>54,796</b>	<b>55,377</b>	<b>55,775</b>

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.2: Consumer safeguards, education and information</b>					
Administered expenses					
Special appropriations					
<i>Telecommunications Act 1997</i> <sup>(c)</sup>	-	300	300	300	300
<b>Administered total</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Departmental expenses					
Departmental appropriation	47,867	52,993	56,340	55,928	56,388
s74 External Revenue <sup>(a)</sup>	216	261	261	261	261
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	5,153	6,603	6,600	6,587	6,577
<b>Departmental total</b>	<b>53,236</b>	<b>59,856</b>	<b>63,200</b>	<b>62,775</b>	<b>63,226</b>
<b>Total expenses for Program 1.2</b>	<b>53,236</b>	<b>60,156</b>	<b>63,500</b>	<b>63,075</b>	<b>63,526</b>
<b>Program 1.3: Office of the eSafety Commissioner</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,979	1,750	3,500	-	-
<b>Administered total</b>	<b>1,979</b>	<b>1,750</b>	<b>3,500</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	61,799	66,474	59,565	57,650	54,414
s74 External Revenue <sup>(a)</sup>	1,114	390	300	-	-
Special accounts					
Appropriation receipts <sup>(d)</sup>	49,126	59,386	52,493	50,578	47,342
less expenses made from appropriations credited to special accounts <sup>(e)</sup>	(49,126)	(59,386)	(52,493)	(50,578)	(47,342)
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,749	1,687	514	373	12
<b>Departmental total</b>	<b>64,662</b>	<b>68,551</b>	<b>60,379</b>	<b>58,023</b>	<b>54,426</b>
<b>Total expenses for Program 1.3</b>	<b>66,641</b>	<b>70,301</b>	<b>63,879</b>	<b>58,023</b>	<b>54,426</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,979	1,800	3,550	50	50
Special appropriations <sup>(c)</sup>	-	300	300	300	300
<b>Administered total</b>	<b>1,979</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
Departmental expenses					
Departmental appropriations	154,455	167,622	163,218	161,487	159,120
s74 External Revenue <sup>(a)</sup>	1,564	933	843	543	543
Special accounts					
Appropriation receipts <sup>(d)</sup> less expenses made from appropriations credited to special accounts <sup>(e)</sup>	49,126 (49,126)	59,386 (59,386)	52,493 (52,493)	50,578 (50,578)	47,342 (47,342)
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	12,485	15,443	14,264	14,095	13,714
<b>Departmental total</b>	<b>168,504</b>	<b>183,998</b>	<b>178,325</b>	<b>176,125</b>	<b>173,377</b>
<b>Total expenses for Outcome 1</b>	<b>170,483</b>	<b>186,098</b>	<b>182,175</b>	<b>176,475</b>	<b>173,727</b>
Outcome 1:					
Program 1.3: Office of the eSafety Commissioner	(250)	(750)	1,000	-	-
<b>Total movement of administered funds</b>	<b>(250)</b>	<b>(750)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	654	704			

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 expense.
- (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.

**Performance measure for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2025-26 Budget. Details of the ACMA's performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Statements.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ACMA.

**Table 3.1: Estimates of special account flows and balances**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Special Account by Determination - Australian Communications and Media Authority SOETM Special Account 2022 -s78 PGPA Act (A)	1				
<b>2025-26</b>		<b>879</b>	<b>50</b>	<b>(50)</b>	<b>879</b>
2024-25		634	258	(13)	879
Special Account by Act - Online Safety Special Account - s190 Online Safety Act 2021 (D)	1				
<b>2025-26</b>		<b>2,984</b>	<b>62,488</b>	<b>(62,488)</b>	<b>2,984</b>
2024-25		6,475	51,449	(54,940)	2,984
<b>Total special accounts 2025-26 Budget estimate</b>		<b>3,863</b>	<b>62,538</b>	<b>(62,538)</b>	<b>3,863</b>
<i>Total special accounts 2024-25 actual</i>		<i>7,109</i>	<i>51,707</i>	<i>(54,953)</i>	<i>3,863</i>

(A) = Administered

(D) = Departmental

## 3.2 Budgeted financial statements

### 3.2.1 Analysis of budgeted financial statements

The entity resource statement is prepared on a cash basis and provides a view of cash/appropriations resources available to the ACMA, whilst the financial statements are prepared on an accrual basis.

The ACMA is budgeting for a break-even position in 2025-26 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

Expenses and revenue from the government have increased since the 2025–26 Budget due to new measures in the 2025–26 MYEFO (including indexation).

The comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.2) reflects the impacts of these changes.

### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	95,608	108,942	111,940	113,080	112,355
Suppliers	52,801	51,819	43,841	41,962	42,836
Depreciation and amortisation <sup>(a)</sup>	19,253	22,166	20,923	19,694	17,193
Finance costs	549	1,071	1,621	1,389	993
Impairment loss on financial instruments	203	-	-	-	-
Write-down and impairment of assets	91	-	-	-	-
<b>Total expenses</b>	<b>168,505</b>	<b>183,998</b>	<b>178,325</b>	<b>176,125</b>	<b>173,377</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts with customers	1,422	754	664	364	364
Other revenue	142	179	179	179	179
<b>Total own-source revenue</b>	<b>1,564</b>	<b>933</b>	<b>843</b>	<b>543</b>	<b>543</b>
<b>Gains</b>					
Other gains	115	115	115	115	115
<b>Total gains</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>
<b>Total own-source income</b>	<b>1,679</b>	<b>1,048</b>	<b>958</b>	<b>658</b>	<b>658</b>
<b>Net (cost of)/contribution by services</b>	<b>(166,826)</b>	<b>(182,950)</b>	<b>(177,367)</b>	<b>(175,467)</b>	<b>(172,719)</b>
Revenue from Government	155,640	167,358	162,342	160,795	158,338
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,186)</b>	<b>(15,592)</b>	<b>(15,025)</b>	<b>(14,672)</b>	<b>(14,381)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	5,406				
<b>Total other comprehensive income</b>	<b>5,406</b>	-	-	-	-
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(5,780)</b>	<b>(15,592)</b>	<b>(15,025)</b>	<b>(14,672)</b>	<b>(14,381)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(5,780)</b>	<b>(15,592)</b>	<b>(15,025)</b>	<b>(14,672)</b>	<b>(14,381)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>(a)</sup>	12,485	15,443	14,264	14,095	13,714
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	6,767	6,723	6,659	5,599	3,479
less: lease principal repayments <sup>(b)</sup>	(7,370)	(6,574)	(5,898)	(5,022)	(2,812)
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>6,102</b>	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1) or Bill (No. 3)*. This replaced revenue appropriations provided under *Appropriation Act (No. 1) or Bill (No. 3)* used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to Right of Use (ROU) leases under AASB 16 Leases.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,928	6,928	6,928	6,928	6,928
Trade and other receivables	58,161	58,161	58,161	58,161	58,161
<b>Total financial assets</b>	<b>65,089</b>	<b>65,089</b>	<b>65,089</b>	<b>65,089</b>	<b>65,089</b>
<b>Non-financial assets</b>					
Land and buildings	37,990	51,929	42,063	33,017	26,325
Property, plant and equipment	4,526	4,682	4,869	5,121	5,550
Intangibles	41,390	44,481	43,380	41,849	40,397
Other non-financial assets	3,436	3,436	3,436	3,436	3,436
<b>Total non-financial assets</b>	<b>87,342</b>	<b>104,528</b>	<b>93,748</b>	<b>83,423</b>	<b>75,708</b>
<b>Total assets</b>	<b>152,431</b>	<b>169,617</b>	<b>158,837</b>	<b>148,512</b>	<b>140,797</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,354	5,354	5,354	5,354	5,354
Other payables	2,942	2,942	2,942	2,942	2,942
<b>Total payables</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>
<b>Interest bearing liabilities</b>					
Leases	18,473	35,772	29,875	24,853	22,041
<b>Total interest bearing liabilities</b>	<b>18,473</b>	<b>35,772</b>	<b>29,875</b>	<b>24,853</b>	<b>22,041</b>
<b>Provisions</b>					
Employee provisions	26,523	26,523	26,523	26,523	26,523
Make good provisions	1,615	1,615	1,615	1,615	1,615
<b>Total provisions</b>	<b>28,138</b>	<b>28,138</b>	<b>28,138</b>	<b>28,138</b>	<b>28,138</b>
<b>Total liabilities</b>	<b>54,907</b>	<b>72,206</b>	<b>66,309</b>	<b>61,287</b>	<b>58,475</b>
<b>Net assets</b>	<b>97,524</b>	<b>97,411</b>	<b>92,528</b>	<b>87,225</b>	<b>82,322</b>
<b>EQUITY</b>					
Contributed equity	203,423	218,438	228,581	237,950	247,428
Reserves	8,424	8,425	8,424	8,424	8,424
Accumulated deficit	(114,323)	(129,452)	(144,477)	(159,149)	(173,530)
<b>Total Equity</b>	<b>97,524</b>	<b>97,411</b>	<b>92,528</b>	<b>87,225</b>	<b>82,322</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: 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
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(114,323)	8,424	203,423	97,524
<b>Adjusted opening balance</b>	<b>(114,323)</b>	<b>8,424</b>	<b>203,423</b>	<b>97,524</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(15,129)	-	-	(15,129)
<b>Total comprehensive income</b>	<b>(15,129)</b>	<b>-</b>	<b>-</b>	<b>(15,129)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	15,016	15,016
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>15,016</b>	<b>15,016</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(129,452)</b>	<b>8,424</b>	<b>218,439</b>	<b>97,411</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(129,452)</b>	<b>8,424</b>	<b>218,439</b>	<b>97,411</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	148,486	167,358	162,342	160,795	158,338
Sale of goods and rendering of services	1,658	754	664	364	364
Net GST received	7,353	7,500	7,500	7,500	7,500
Other	142	179	179	179	179
<b>Total cash received</b>	<b>157,639</b>	<b>175,791</b>	<b>170,685</b>	<b>168,838</b>	<b>166,381</b>
<b>Cash used</b>					
Employees	91,491	108,942	111,940	113,080	112,355
Suppliers	60,152	59,204	51,226	49,347	50,221
Section 74 receipts transferred to OPA	450	-	-	-	-
Interest payments on lease liability	396	1,071	1,621	1,389	993
<b>Total cash used</b>	<b>152,489</b>	<b>169,217</b>	<b>164,787</b>	<b>163,816</b>	<b>163,569</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,150</b>	<b>6,574</b>	<b>5,898</b>	<b>5,022</b>	<b>2,812</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	21,108	15,479	10,143	9,369	9,478
<b>Total cash used</b>	<b>21,108</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>Net cash from/(used by) investing activities</b>	<b>(21,108)</b>	<b>(15,479)</b>	<b>(10,143)</b>	<b>(9,369)</b>	<b>(9,478)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Equity Injections	627	-	-	-	-
Departmental Capital Budget	20,602	15,479	10,143	9,369	9,478
<b>Total cash received</b>	<b>21,229</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>Cash used</b>					
Principal payments on lease liability	7,370	6,574	5,898	5,022	2,812
<b>Total cash used</b>	<b>7,370</b>	<b>6,574</b>	<b>5,898</b>	<b>5,022</b>	<b>2,812</b>
<b>Net cash from/(used by) financing activities</b>	<b>13,859</b>	<b>8,905</b>	<b>4,245</b>	<b>4,347</b>	<b>6,666</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,099)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	9,027	6,928	6,928	6,928	6,928
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6,928</b>	<b>6,928</b>	<b>6,928</b>	<b>6,928</b>	<b>6,928</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	18,867	15,479	10,143	9,369	9,478
<b>Total new capital appropriations</b>	<b>18,867</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>Provided for:</b>					
Purchase of non-financial assets	18,867	15,479	10,143	9,369	9,478
<b>Total Items</b>	<b>18,867</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	20,602	15,479	10,143	9,369	9,478
Funded internally from departmental resources <sup>(b)</sup>	627	-	-	-	-
<b>TOTAL</b>	<b>21,229</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	21,229	15,479	10,143	9,369	9,478
<b>Total cash used to acquire assets</b>	<b>21,229</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Equity Injection.

**Table 3.7: 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
<b>As at 1 July 2025</b>					
Gross book value	1,820	35,400	8,520	94,054	139,794
Gross book value - ROU assets	-	31,165	-	-	31,165
Accumulated depreciation/ amortisation and impairment	-	(22,475)	(3,994)	(52,664)	(79,133)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,920)	-	-	(7,920)
<b>Opening net book balance</b>	<b>1,820</b>	<b>36,170</b>	<b>4,526</b>	<b>41,390</b>	<b>83,906</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services (a)	-	370	1,514	13,595	15,479
By purchase - appropriation ordinary annual services - ROU assets	-	23,873	-	-	23,873
<b>Total additions</b>	<b>-</b>	<b>24,243</b>	<b>1,514</b>	<b>13,595</b>	<b>39,352</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(3,581)	(1,358)	(10,504)	(15,443)
Depreciation/amortisation on ROU assets	-	(6,723)	-	-	(6,723)
<b>Total other movements</b>	<b>-</b>	<b>(10,304)</b>	<b>(1,358)</b>	<b>(10,504)</b>	<b>(22,166)</b>
<b>As at 30 June 2026</b>					
Gross book value	<b>1,820</b>	<b>35,770</b>	<b>10,034</b>	<b>107,649</b>	<b>155,273</b>
Gross book value - ROU assets	-	<b>55,038</b>	-	-	<b>55,038</b>
Accumulated depreciation/ amortisation and impairment	-	<b>(26,056)</b>	<b>(5,352)</b>	<b>(63,168)</b>	<b>(94,576)</b>
Accumulated depreciation/amortisation and impairment - ROU assets	-	<b>(14,643)</b>	-	-	<b>(14,643)</b>
<b>Closing net book balance</b>	<b>1,820</b>	<b>50,109</b>	<b>4,682</b>	<b>44,481</b>	<b>101,092</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No.1) 2025-26* and *Appropriation Bill (No.3) 2025-26* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	-	300	300	300	300
Grants	1,979	1,750	3,500	-	-
Other expenses	-	50	50	50	50
<b>Total expenses administered on behalf of Government</b>	<b>1,979</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes <sup>(a)</sup>	1,283,356	679,081	722,105	732,603	749,283
<b>Total taxation revenue</b>	<b>1,283,356</b>	<b>679,081</b>	<b>722,105</b>	<b>732,603</b>	<b>749,283</b>
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	15,895	22,129	15,302	12,922	12,922
Fees and fines	62,392	42,224	39,816	40,320	44,718
Interest	787	396	-	-	-
<b>Total non-taxation revenue</b>	<b>79,074</b>	<b>64,749</b>	<b>55,118</b>	<b>53,242</b>	<b>57,640</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>1,362,430</b>	<b>743,830</b>	<b>777,223</b>	<b>785,845</b>	<b>806,923</b>
<b>Gains</b>					
Resource received free of charge <sup>(b)</sup>	2,091,618	-	-	-	-
Reversal of impairment of receivables	4,431	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>2,096,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>3,458,479</b>	<b>743,830</b>	<b>777,223</b>	<b>785,845</b>	<b>806,923</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>3,456,500</b>	<b>741,730</b>	<b>773,373</b>	<b>785,495</b>	<b>806,573</b>

Prepared on Australian Accounting Standards basis.

(a) The decrease in 2025-26 and onwards reflects the Government decision to reduce the overall Regional Broadband Scheme (RBS) charge from 1 July 2025.

(b) 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 commenced.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,270	1,270	1,270	1,270	1,270
Taxation receivables <sup>(a)</sup>	835,124	227,386	236,485	246,375	257,102
Trade and other receivables <sup>(b)</sup>	162,667	31,462	31,462	31,462	31,462
<b>Total financial assets</b>	<b>999,061</b>	<b>260,118</b>	<b>269,217</b>	<b>279,107</b>	<b>289,834</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	46,388	46,388	46,388	46,388	46,388
<b>Total payables</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>
<b>Total liabilities administered on behalf of Government</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>
<b>Net assets/(liabilities)</b>	<b>952,673</b>	<b>213,730</b>	<b>222,829</b>	<b>232,719</b>	<b>243,446</b>

Prepared on Australian Accounting Standards basis.

- (a) The decrease in 2025-26 and onwards reflects the Government decision to reduce the overall Regional Broadband Scheme (RBS) charge from 1 July 2025.
- (b) 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 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	20,396	46,000	43,592	44,096	48,494
Rental Income <sup>(a)</sup>	130,814	131,205	-	-	-
Interest <sup>(a)</sup>	787	396	-	-	-
Taxes <sup>(b)</sup>	453,466	458,121	492,046	492,654	498,607
Fees	31,514	17,559	10,732	8,352	8,352
Fines	30,508	794	794	794	794
Net GST received	616	-	-	-	-
<b>Total cash received</b>	<b>668,101</b>	<b>654,075</b>	<b>547,164</b>	<b>545,896</b>	<b>556,247</b>
<b>Cash used</b>					
Grants	1,087	1,750	3,500	-	-
Suppliers	-	300	300	300	300
Other	-	50	50	50	50
<b>Total cash used</b>	<b>1,087</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
<b>Net cash from / (used by) operating activities</b>	<b>667,014</b>	<b>651,975</b>	<b>543,314</b>	<b>545,546</b>	<b>555,897</b>
<b>Net increase/(decrease) in cash held</b>					
Cash and cash equivalents at beginning of reporting period	941	1,270	1,270	1,270	1,270
Cash from Official Public Account for:					
- Appropriations <sup>(c)</sup>	4,227	2,050	3,800	300	300
- Special Accounts	13	50	50	50	50
<b>Total cash from Official Public Account</b>	<b>4,240</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
Cash to Official Public Account for:					
- Appropriations <sup>(c)</sup>	(670,667)	(654,025)	(547,114)	(545,846)	(556,197)
- Special Accounts	(258)	(50)	(50)	(50)	(50)
<b>Total cash to Official Public Account</b>	<b>(670,925)</b>	<b>(654,075)</b>	<b>(547,164)</b>	<b>(545,896)</b>	<b>(556,247)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1,270</b>	<b>1,270</b>	<b>1,270</b>	<b>1,270</b>	<b>1,270</b>

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 ongoing decrease reflects the government decision to reduce the overall Regional Broadband Scheme (RBS) charge from 1 July 2025.
- (c) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.

