

Australian Communications and Media Authority

Entity resources and planned performance

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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 to which Australians are exposed, requiring regulatory intervention to protect consumers in areas including mis and disinformation online, scams and identity theft, and public safety through the effective operation of the Triple Zero Emergency Call service.

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

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

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

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

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

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

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

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

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

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity 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 entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ACMA resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	64,567	64,567
Departmental appropriation ^(b)	167,358	172,754
s74 External Revenue ^(c)	1,048	958
Departmental capital budget ^(d)	15,479	10,163
Total departmental annual appropriations	248,452	248,442
Special accounts ^(e)		
Opening balance	2,984	2,984
Appropriation receipts ^(f)	62,488	52,700
Total special accounts	65,472	55,684
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	(62,488)	(52,700)
Total departmental resourcing	251,436	251,426
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	1,750	3,500
Total administered annual appropriations	1,750	3,500
Total administered special appropriations Outcome 1 ^(g)	8,300	8,300
Total administered special appropriations	8,300	8,300
Total administered resourcing	10,050	11,800
Total resourcing for ACMA	261,486	263,226
	2025-26	2026-27
Average staffing level (number)	704	731

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.

- Appropriation Bill (No. 1) 2026-2027.
- Excludes Departmental Capital Budget (DCB).
- Estimated External Revenue receipts under section 74 of the PGPA Act.
- 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'.
- Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- Amounts credited to the special account(s) from ACMA's annual and special appropriations.
- Includes section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Budget measures

Budget measures in Part 1 relating to the ACMA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australian Communications Media Authority 2026-27 Budget measures

Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Receipt measures						
Supporting News and Media Sustainability	1.1					
Administered receipt		-	(54,700)	(56,500)	(100)	-
Total		-	(54,700)	(56,500)	(100)	-
Fighting Scams	1.2					
Administered receipt		-	2,100	2,100	2,200	2,200
Total		-	2,100	2,100	2,200	2,200
Addressing Online Gambling Harms	1.2					
Administered receipt		-	-	16,874	5,214	3,400
Total		-	-	16,874	5,214	3,400
Supporting Connectivity	1.2					
Administered receipt		-	-	5,000	5,000	5,000
Total		-	-	5,000	5,000	5,000
Total receipt measures						
Administered		-	(52,600)	(32,526)	12,314	10,600
Total		-	(52,600)	(32,526)	12,314	10,600
Payment measures						
Addressing Online Gambling Harms	1.2					
Departmental payment		-	4,334	5,183	3,395	3,179
Total		-	4,334	5,183	3,395	3,179
Government Response to the Antisemitic Bondi Terrorist Attack ^(a)	1.3					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Women's Safety - Ending Gender-Based Violence	1.3					
Departmental payment		-	5,434	-	-	-
Total		-	5,434	-	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse	1.3					
Departmental payment		-	656	-	-	-
Total		-	656	-	-	-

Budget 2026–27 | Portfolio Budget Statements

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(b)	1.1, 1.2, 1.3					
Departmental payment		-	-	-	-	(6,800)
Total		-	-	-	-	(6,800)
Total payment measures						
Departmental		-	10,424	5,183	3,395	(3,621)
Total		-	10,424	5,183	3,395	(3,621)

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) The lead entity for measure is the Attorney-General's Department. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* under the Attorney-General's portfolio. Funding for this measure is not for publication (nfp) due to commercial sensitivities and is not included in the totals.
- b) This is a cross-portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the ACMA can be found at:

<https://www.acma.gov.au/sites/default/files/2025-08/ACMA%20and%20eSafety%20corporate%20plan%202025-26.pdf>

The most recent annual performance statement can be found at:

<https://www.acma.gov.au/sites/default/files/2025-10/ACMA%20and%20eSafety%20annual%20report%202024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Programs
<ul style="list-style-type: none">• Program 5.1 - Digital Technologies and Communications Services Program
Contribution to Outcome 1 made by linked programs
<p>The Department of Infrastructure, Transport, Regional Development, Communications, Sport 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.</p> <p>As the regulator of the media and communications sector, the ACMA ensures compliance with the government's policies and legislation, including:</p> <ul style="list-style-type: none">• the administration of the Telecommunications Industry Levy under <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i> and the <i>Telecommunications (Industry Levy) Act 2012</i> 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 <i>Telecommunications Act 1997</i> and costs related to the management of Australia's membership and engagement with the International Telecommunication Union (ITU), from licensed carriers under the <i>Telecommunications (Carrier Licence Charges) Act 1997</i>.• the administration of the Regional Broadband Scheme under the <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i> and <i>Telecommunications (Regional Broadband Scheme) Charge Act 2020</i>.

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 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 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	48,095	47,249	47,903	48,296	48,846
s74 External Revenue ^(a)	342	342	342	342	342
Expenses not requiring appropriation in the Budget year ^(b)	7,153	7,150	7,135	7,125	7,059
Departmental total	55,591	54,741	55,381	55,763	56,247
Total expenses for Program 1.1	55,641	54,791	55,431	55,813	56,297
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations					
Telecommunications Act 1997 ^(c)	300	300	300	300	300
Administered total	300	300	300	300	300
Departmental expenses					
Departmental appropriation	52,938	60,614	61,105	59,763	60,153
s74 External Revenue ^(a)	316	316	316	316	316
Expenses not requiring appropriation in the Budget year ^(b)	6,603	6,600	6,587	6,577	6,516
Departmental total	59,856	67,530	68,007	66,656	66,985
Total expenses for Program 1.2	60,156	67,830	68,307	66,956	67,285
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	1,750	3,500	-	-	-
Administered total	1,750	3,500	-	-	-
Departmental expenses					
Departmental appropriation	66,474	65,653	57,708	54,467	55,368
s74 External Revenue ^(a)	390	300	-	-	-
Special Account					
Appropriation receipts ^(d)	59,386	58,580	50,636	47,395	48,296
less expenses made from appropriations credited to special accounts ^(e)	(59,386)	(58,580)	(50,636)	(47,395)	(48,296)
Expenses not requiring appropriation in the Budget year ^(b)	1,687	514	373	12	-
Departmental total	68,551	66,467	58,081	54,479	55,368
Total expenses for Program 1.3	70,301	69,967	58,081	54,479	55,368

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	1,800	3,550	50	50	50
Special appropriations ^(c)	300	300	300	300	300
Total Administered expenses	2,100	3,850	350	350	350
Departmental expenses					
Departmental appropriations					
s74 External Revenue ^(a)	1,048	958	658	658	658
Special accounts					
Appropriation receipts ^(d)	59,386	58,580	50,636	47,395	48,296
less expenses made from appropriations credited to special accounts ^(e)	(59,386)	(58,580)	(50,636)	(47,395)	(48,296)
Expenses not requiring appropriation in the Budget year ^(b)	15,443	14,264	14,095	13,714	13,575
Total Departmental expenses	183,998	188,738	181,469	176,898	178,600
Total expenses for Outcome 1	186,098	192,588	181,819	177,248	178,950

	2025-26	2026-27
Average staffing level (number)	704	731

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.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and amortisation expenses, and exclude right of use assets.
- c) The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — section 77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.
- d) Appropriation receipts to the Online Safety Special Account excludes section 74 revenue and Departmental Capital Budget (DCB).
- e) Expenses made from appropriation to the Online Safety Special Account excludes expenses met directly by the ACMA, and those covered by section 74 revenue and DCB.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by ACMA to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 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	Support an efficient and reliable communications infrastructure	
Year	Performance measures	Expected performance results
Current Year 2025-26	The spectrum management work program is informed by ACMA’s consultation with spectrum users, industry, and government	Target: Stakeholder consultation milestones achieved, and progress reports published The Target is on track Performance measure: On track
	Apparatus licensing issue and renewal decisions meet the statutory requirements	Target: 100% of apparatus licensing issue and renewal decisions meet the statutory requirements The Target is on track Performance measure: On track
	The ACMA’s communications infrastructure compliance activities are informed by a risk-based assessment of harm	Target: Compliance priorities are informed by risk-based assessment of harm The Target is on track Performance measure: On track
	Major spectrum allocations are held effectively	Target: Policy objectives and timeframes achieved The Target is on track Performance measure: On track
	Australia’s international engagement strategies are informed by the ACMA’s consultation with industry and government	Target: Australian positions are informed by consultation The Target is on track Performance measure: On track

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	Target: 100% of permit decisions meet statutory requirements The Target is on track Performance measure: On track
	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	Target: Regulatory requirements met. The Target is on track Performance measure: On track
	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds	Target: Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds The Target is on track Performance measure: On track
Year	Performance measures ^(a)	Planned performance results
Budget Year 2026-27	The spectrum management work program is informed by ACMA's consultation with spectrum users, industry, and government	Stakeholder consultation milestones achieved, and progress reports published
	Apparatus licensing issue and renewal decisions meet the statutory requirements	100% of apparatus licensing issue and renewal decisions meet the statutory requirements
	The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm	Compliance priorities are informed by risk-based assessment of harm
	Major spectrum allocations are held effectively	Policy objectives and timeframes achieved
	Australia's international engagement strategies are informed by the ACMA's consultation with industry and government	Australian positions are informed by consultation
	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	100% of permit decisions meet statutory requirements
	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	Regulatory requirements met.
	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) The ACMA is reviewing its performance measures for 2026-27. ACMA's performance measures and targets will be published in the ACMA and eSafety Corporate Plan 2026-27.

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	Build consumer trust in the use of communications content and services	
Year	Performance measures	Expected performance results
Current Year 2025-26	Australians' usage of communications services	Target: 95% of Australian adults are connected The Target is on track Performance measure: On track
	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the year	Target: The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year The Target is on track Performance measure: On track
	The DNCR is available to the Australian public 99.5% or more of the time	Target: The DNCR is available to the Australian public 99.5% or more of the time The Target is on track Performance measure: On track
	Investigations undertaken are completed within the target timeframe	Target: 90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement The Target is on track Performance measure: On track
	The ACMA's communications content and services compliance activities are informed by a risk-based assessment of harm	Target: Compliance priorities are informed by a risk-based assessment of harm The Target is on track Performance measure: On track
	Enforcement decisions to accept or give agreed measures, enforceable undertakings or remedial directions, or to seek injunctions deliver improved compliance by the relevant regulated entity	Target: 90% of deadlines met The Target is on track Performance measure: On track
	Community broadcasting licence renewal decisions are made within the statutory timeframe	Target: 100% of decisions made within statutory timeframes The Target is on track Performance measure: On track

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Media control notifications and captioning order applications are processed within statutory timeframes	Target: 100% of notifications and applications processed within statutory timeframes The Target is on track Performance measure: On track
	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Target: Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received The Target is on track Performance measure: On track
Year	Performance measures ^(a)	Planned performance results
Budget Year 2026-27	Australians' usage of communications services	95% of Australian adults are connected
	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the years	The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year
	The DNCR is available to the Australian public 99.5% or more of the time.	The DNCR is available to the Australian public 99.5% or more of the time
	Investigations undertaken are completed within the target timeframe	90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement
	The ACMA's communications content and services compliance activities are informed by a risk-based assessment of harm	Compliance priorities are informed by a risk-based assessment of harm
	Enforcement decisions to accept or give agreed measures, enforceable undertakings or remedial directions, or to seek injunctions deliver improved compliance by the relevant regulated entity	90% of deadlines met
	Community broadcasting licence renewal decisions are made within the statutory timeframes	100% of decisions made within statutory timeframes
	Media control notifications and captioning order applications are processed within statutory timeframes	100% of notifications and applications processed within statutory timeframes
Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.2 resulting from 2026-27 Budget Measures: Nil		

a) The ACMA is reviewing its performance measures for 2026-27. ACMA's performance measures and targets will be published in the ACMA and eSafety Corporate Plan 2026-27.

Program 1.3: The eSafety Commissioner		
This program contributes to the outcome by helping safeguard all Australians from online harms and to promote safer, more positive online experiences		
Key activities	1. eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience 2. eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms 3. eSafety implements and enforces industry regulatory measures to drive proactive and systemic change in online safety	
Year	Performance measures	Expected performance results
Current Year 2025-26	Number of young people and adult participants in eSafety training and awareness sessions	Target: At least 25,000 participants The Target is achieved Performance measure: Achieved
	Number of BeConnected learners who meaningfully engage with resources on beconnected.esafety.gov.au	Target: 185,000 The Target is on track Performance measure: On track
	Number of surveyed Australians aged 16 and over who have an awareness of the eSafety Commissioner	Target: 38% The Target is on track Performance measure: On track
	Proportion of users satisfied with the assistance received through the Technology Facilitated Abuse (TFA) support service	Target: Establish baseline The Target is on track Performance measure: On track
	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates	Target: Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates The Target is on track Performance measure: On track
	Publication of research reports and papers that build the evidence base relating to online safety for Australians	Target: 6 reports or papers published The Target is on track Performance measure: On track
	Proportion of adult cyber abuse complaints where action is taken	Target: At least 80% The Target is on track Performance measure: On track

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Proportion of cyberbullying complaints where action is taken	Target: At least 80% The Target is on track Performance measure: On track
	Proportion of image-based abuse complaints where action is taken	Target: At least 80% The Target is on track Performance measure: On track
	Proportion of critical Online Content Scheme investigations actioned within two business days	Target: At least 90% The Target is on track Performance measure: On track
	Australians are protected from illegal and restricted online content through compliance with industry codes or standards	Target: At least 10 compliance activities undertaken The Target is achieved Performance measure: Achieved
	Publication of transparency summaries in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations	Target: At least two transparency summaries published in relation to responses The Target is on track Performance measure: On track
	Implementation of the social media minimum age requirements for Australian children under the age of 16	Target: Formulation and promotion of guidelines for the taking of reasonable steps to prevent age-restricted users having accounts The Target is achieved Performance measure: Achieved
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Target: Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities The Target is on track Performance measure: On track

Year	Performance measures	Planned performance results
Budget Year 2026-27	Number of young people and adult participants in eSafety training and awareness sessions	At least 27,000 participants
	Number of BeConnected learners who meaningfully engage with resources on beconnected.esafety.gov.au	185,000
	Number of surveyed Australians aged 16 and over who have an awareness of the eSafety Commissioner	40%
	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates
	Publication of research reports and papers that build the evidence base relating to online safety for Australians	6 reports or papers published
	Proportion of adult cyber abuse complaints where action is taken	At least 80%
	Proportion of cyberbullying complaints where action is taken	At least 80%
	Proportion of image-based abuse complaints where action is taken	At least 80%
	Proportion of critical illegal and restricted content investigations actioned within two business days	At least 90%
	Australians are protected from illegal and restricted online content through compliance with industry codes or standards	At least 12 compliance activities undertaken
	Publication of transparency summaries in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations	At least 2 transparency summaries published in relation to responses
	Compliance and enforcement activities for the social media minimum age restrictions are proportionate to the identified level and likelihood of risk	Compliance and enforcement activities for the social media minimum age restrictions are proportionate to the identified level and likelihood of risk
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.3 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and 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 2026-27 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	108,942	115,664	115,523	114,724	116,218
Suppliers	51,819	50,530	44,863	43,988	44,669
Depreciation and amortisation ^(a)	22,166	20,923	19,694	17,193	17,054
Finance costs	1,071	1,621	1,389	993	659
Total expenses	183,998	188,738	181,469	176,898	178,600
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	754	664	364	364	364
Other Revenue	179	179	179	179	179
Total own-source revenue	933	843	543	543	543
Gains					
Other	115	115	115	115	115
Total gains	115	115	115	115	115
Total own-source income	1,048	958	658	658	658
Net (cost of)/contribution by services	(182,950)	(187,780)	(180,811)	(176,240)	(177,942)
Revenue from government	167,358	172,754	166,139	161,859	164,226
Surplus/(deficit) attributable to the Australian Government	(15,592)	(15,026)	(14,672)	(14,381)	(13,716)
Total comprehensive income/(loss) attributable to the Australian Government	(15,592)	(15,026)	(14,672)	(14,381)	(13,716)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(15,592)	(15,026)	(14,672)	(14,381)	(13,716)
<i>plus:</i> depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	15,443	14,264	14,095	13,714	13,575
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b)	6,723	6,659	5,599	3,479	3,479
<i>less:</i> lease principal repayments ^(b)	(6,574)	(5,897)	(5,022)	(2,812)	(3,338)
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the government introduced net cash appropriation arrangements that provided Non-Corporate Commonwealth Entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies Right of Use (ROU) leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
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
Total financial assets	65,089	65,089	65,089	65,089	65,089
Non-financial assets					
Land and buildings	51,929	42,063	33,017	26,325	19,760
Property, plant and equipment	4,682	4,869	5,121	5,550	6,015
Intangibles	44,481	43,400	41,896	40,472	39,044
Other non-financial assets	3,436	3,436	3,436	3,436	3,436
Total non-financial assets	104,528	93,768	83,470	75,783	68,255
Total assets	169,617	158,857	148,559	140,872	133,344
LIABILITIES					
Payables					
Suppliers	5,354	5,354	5,354	5,354	5,354
Other payables	2,942	2,942	2,942	2,942	2,942
Total payables	8,296	8,296	8,296	8,296	8,296
Interest bearing liabilities					
Leases	35,772	29,875	24,853	22,041	18,703
Total interest bearing liabilities	35,772	29,875	24,853	22,041	18,703
Provisions					
Employee provisions	26,523	26,523	26,523	26,523	26,523
Other provisions	1,615	1,615	1,615	1,615	1,615
Total provisions	28,138	28,138	28,138	28,138	28,138
Total liabilities	72,206	66,309	61,287	58,475	55,137
Net assets	97,411	92,548	87,272	82,397	78,207
EQUITY					
Contributed equity	218,438	228,601	237,997	247,503	257,029
Reserves	8,425	8,425	8,425	8,425	8,425
Retained surplus (accumulated deficit)	(129,452)	(144,478)	(159,150)	(173,531)	(187,247)
Total equity	97,411	92,548	87,272	82,397	78,207

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(129,452)	8,425	218,438	97,411
Adjusted opening balance	(129,452)	8,425	218,438	97,411
Comprehensive income				
Surplus/(deficit) for the period	(15,026)	-	-	(15,026)
Total comprehensive income	(15,026)	-	-	(15,026)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	10,163	10,163
Sub-total transactions with owners	-	-	10,163	10,163
Estimated closing balance as at 30 June 2027	(144,478)	8,425	228,601	92,548
Closing balance attributable to the Australian Government	(144,478)	8,425	228,601	92,548

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	167,358	172,754	166,139	161,859	164,226
Sale of goods and rendering of services	754	664	364	364	364
Net GST received	7,500	7,500	7,500	7,500	7,500
Other	179	179	179	179	179
Total cash received	175,791	181,097	174,182	169,902	172,269
Cash used					
Employees	108,942	115,664	115,523	114,724	116,218
Suppliers	59,204	57,915	52,248	51,373	52,054
Interest payments on lease liability	1,071	1,621	1,389	993	659
Total cash used	169,217	175,200	169,160	167,090	168,931
Net cash from/(used by) operating activities	6,574	5,897	5,022	2,812	3,338
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,479	10,163	9,396	9,506	9,526
Total cash used	15,479	10,163	9,396	9,506	9,526
Net cash from/(used by) investing activities	(15,479)	(10,163)	(9,396)	(9,506)	(9,526)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,479	10,163	9,396	9,506	9,526
Total cash received	15,479	10,163	9,396	9,506	9,526
Cash used					
Principal payments on lease liability	6,574	5,897	5,022	2,812	3,338
Total cash used	6,574	5,897	5,022	2,812	3,338
Net cash from/(used by) financing activities	8,905	4,266	4,374	6,694	6,188
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,928	6,928	6,928	6,928	6,928
Cash and cash equivalents at the end of the reporting period	6,928	6,928	6,928	6,928	6,928

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	15,479	10,163	9,396	9,506	9,526
Total new capital appropriations	15,479	10,163	9,396	9,506	9,526
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	15,479	10,163	9,396	9,506	9,526
Total items	15,479	10,163	9,396	9,506	9,526
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	15,479	10,163	9,396	9,506	9,526
TOTAL	15,479	10,163	9,396	9,506	9,526
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,479	10,163	9,396	9,506	9,526
Total cash used to acquire assets	15,479	10,163	9,396	9,506	9,526

Prepared on Australian Accounting Standards basis.

- a) 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 2026-27)

	Asset Category				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2026					
Gross book value	1,820	35,770	10,034	107,649	155,273
Gross book value - ROU assets	-	55,038	-	-	55,038
Accumulated depreciation/amortisation and impairment	-	(26,056)	(5,352)	(63,168)	(94,576)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(14,643)	-	-	(14,643)
Opening net book balance	1,820	50,109	4,682	44,481	101,092
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	374	3,187	6,602	10,163
Total additions	-	374	3,187	6,602	10,163
Other movements					
Depreciation/amortisation expense	-	(3,581)	(1,358)	(9,325)	(14,264)
Depreciation/amortisation on ROU assets	-	(6,659)	-	-	(6,659)
Other	-	-	(1,642)	1,642	-
Total other movements	-	(10,240)	(3,000)	(7,683)	(20,923)
As at 30 June 2027					
Gross book value	1,820	36,144	11,579	115,893	165,436
Gross book value - ROU assets	-	55,038	-	-	55,038
Accumulated depreciation/amortisation and impairment	-	(29,637)	(6,710)	(72,493)	(108,840)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(21,302)	-	-	(21,302)
Closing net book balance	1,820	40,243	4,869	43,400	90,332

Prepared on Australian Accounting Standards basis.

a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Suppliers	300	300	300	300	300
Grants	1,750	3,500	-	-	-
Other expenses	50	50	50	50	50
Total expenses administered on behalf of government	2,100	3,850	350	350	350
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	679,081	667,405	681,103	754,183	766,755
Total taxation revenue	679,081	667,405	681,103	754,183	766,755
Non-taxation revenue					
Sale of goods and rendering of services	22,129	15,302	29,796	18,136	16,322
Fees and fines	37,324	44,360	42,390	46,890	47,380
Interest	396	-	-	-	-
Total non-taxation revenue	59,849	59,662	72,186	65,026	63,702
Total own-source revenue administered on behalf of government	738,930	727,067	753,289	819,209	830,457
Total own-sourced income administered on behalf of government	738,930	727,067	753,289	819,209	830,457
Total comprehensive income/(loss)	736,830	723,217	752,939	818,859	830,107

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,270	1,270	1,270	1,270	1,270
Taxation receivables	227,386	236,485	246,375	257,102	268,976
Trade and other receivables	31,462	31,462	31,462	31,462	31,462
Total financial assets	260,118	269,217	279,107	289,834	301,708
Total assets administered on behalf of government	260,118	269,217	279,107	289,834	301,708
LIABILITIES					
Payables					
Other payables	46,388	46,388	46,388	46,388	46,388
Total payables	46,388	46,388	46,388	46,388	46,388
Total liabilities administered on behalf of government	46,388	46,388	46,388	46,388	46,388
Net assets/(liabilities)	213,730	222,829	232,719	243,446	255,320

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	41,100	48,136	46,166	50,666	51,156
Rental Income ^(a)	131,207	-	-	-	-
Interest ^(a)	394	-	-	-	-
Taxes	458,121	437,346	441,154	503,507	504,205
Fees	17,559	10,732	25,226	13,566	11,752
Fines	794	794	794	794	794
Total cash received	649,175	497,008	513,340	568,533	567,907
Cash used					
Grant	1,750	3,500	-	-	-
Suppliers	300	300	300	300	300
Other	50	50	50	50	50
Total cash used	2,100	3,850	350	350	350
Net cash from/(used by) operating activities	647,075	493,158	512,990	568,183	567,557
Net increase/(decrease) in cash held	647,075	493,158	512,990	568,183	567,557
Cash and cash equivalents at beginning of reporting period	1,270	1,270	1,270	1,270	1,270
Cash from Official Public Account for:					
- Appropriations ^(b)	2,050	3,800	300	300	300
- Special accounts	50	50	50	50	50
Total cash from Official Public Account	2,100	3,850	350	350	350
Cash to Official Public Account for:					
- Appropriations ^(b)	(649,125)	(496,958)	(513,290)	(568,483)	(567,857)
- Special accounts	(50)	(50)	(50)	(50)	(50)
Total cash to Official Public Account	(649,175)	(497,008)	(513,340)	(568,533)	(567,907)
Cash and cash equivalents at end of reporting period	1,270	1,270	1,270	1,270	1,270

Prepared on Australian Accounting Standards basis.

- a) Approximately \$131 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) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act - section 77.

