

Australian Communications and Media Authority

**Entity resources and planned
performance**

Australian Communications and Media Authority

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Australian Communications and Media Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

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

The Office of the eSafety Commissioner (eSafety) is Australia's independent regulator for online safety. Its purpose is to help safeguard Australians at risk from online harms and to promote safer, more positive online experiences, in accordance with the *Online Safety Act 2021*.

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

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

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the ACMA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the ACMA's operations) classification.

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

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

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

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

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	2,250	-
Outcome 1	6,694	8,214
Total administered annual appropriations	8,944	8,214
Administered special appropriations		
Outcome 1 ^(g)	8,636	8,300
Total administered special appropriations	8,636	8,300
Total administered resourcing	17,580	16,514
Total resourcing for the ACMA	208,620	216,401
Average staffing level (number)	518	523

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

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

(a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No. 3) 2022-23 and Supply Act (No. 1) 2022-23.

(b) Excludes Departmental capital budget (DCB).

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

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

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

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

1.3 Budget measures

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

Table 1.2: ACMA October 2022-23 Budget measures

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

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

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

(a) Including capital funding of \$0.637 million in 2022-23, \$6.312 million in 2023-24, \$5.718 million in 2024-25, and \$2.600 million in 2025-26.

(b) This is a cross-agency measure and includes capital funding of \$0.058 million in 2022-23.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

<https://www.acma.gov.au/publications/2022-08/plan/corporate-plan-2022-23>

The most recent annual performance statement can be found at:

<https://acma.gov.au/annualreport>

The most recent corporate plan for eSafety can be found at:

<https://www.esafety.gov.au/about-us/who-we-are/corporate-plan-2022-23>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications and the Arts

Programs

- Program 5.1 – Digital Technologies and Communications Services Program

Contribution to Outcome 1 made by linked programs

The Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) has responsibility for policy development and advice to promote an innovative and competitive communications sector including administering Portfolio legislation efficiently and effectively. As the regulator of the media and communications sector, the ACMA ensures compliance with the Department's policies and legislation, including:

- enforcing compliance with the *Telecommunications (Industry Levy) Act 2012* for the funding of public interest telecommunications services
- recouping costs of the Consumer Representation Grants Program allocated to the Australian Communications Consumer Action Network (ACCAN) under section 593 of the *Telecommunications Act 1997* and costs related to the management of Australia's membership and engagement with the International Telecommunications Union (ITU), from licensed carriers under the *Telecommunications (Carrier Licence Charges) Act 1997*
- carrying out the ACMA's role in the administration of the Regional Broadband Scheme under the *Telecommunications (Consumer Protection and Service Standards) Act 1999*, including the assessment of individual carrier's levy charge liabilities and collecting the payment of these charges.

Budgeted expenses for Outcome 1

This table shows how much the ACMA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 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
Administered total	-	50	50	50	50
Departmental expenses					
Departmental appropriation	39,133	46,559	46,588	46,264	46,618
s74 External Revenue ^(a)	207	52	52	52	52
Expenses not requiring appropriation in the Budget year ^(b)	3,412	3,412	3,412	3,412	3,412
Departmental total	42,752	50,023	50,053	49,728	50,082
Total expenses for program 1.1	42,752	50,073	50,103	49,778	50,132
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations <i>Telecommunications Act 1997</i> ^(c)	35	300	300	300	300
Administered total	35	300	300	300	300
Departmental expenses					
Departmental appropriation	36,123	41,403	39,908	39,908	40,065
s74 External Revenue ^(a)	191	48	48	48	48
Expenses not requiring appropriation in the Budget year ^(b)	3,150	3,150	3,150	3,150	3,150
Departmental total	39,464	44,601	43,105	43,006	43,263
Total expenses for program 1.2	39,499	44,901	43,405	43,306	43,563

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2022-23 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)	8,854	8,214	6,020	2,000	2,000
Administered total	8,854	8,214	6,020	2,000	2,000
Departmental expenses					
Departmental appropriation	36,701	42,522	14,725	15,857	16,417
Special accounts					
Non-appropriation receipts	410	-	-	-	-
Appropriation receipts ^(d)	44,636	42,761	14,826	15,960	16,520
less expenses made from appropriations credited to special accounts ^(e)	(36,986)	(42,761)	(14,826)	(15,960)	(16,520)
Expenses not requiring appropriation in the Budget year ^(b)	290	290	290	290	290
Departmental total	45,051	42,812	15,015	16,147	16,707
Total expenses for program 1.3	53,905	51,026	21,035	18,147	18,707
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,854	8,264	6,070	2,050	2,050
Special appropriations ^(c)	35	300	300	300	300
Total Administered expenses	8,889	8,564	6,370	2,350	2,350
Departmental expenses					
Departmental appropriation	111,957	130,484	101,221	101,929	103,100
s74 External Revenue ^(a)	398	100	100	100	100
Special accounts					
Non-appropriation receipts	410	-	-	-	-
Appropriation receipts ^(d)	44,636	42,761	14,826	15,960	16,520
less expenses made from appropriations credited to special accounts ^(e)	(36,986)	(42,761)	(14,826)	(15,960)	(16,520)
Expenses not requiring appropriation in the Budget year ^(b)	6,852	6,852	6,852	6,852	6,852
Total Departmental expenses	127,267	137,436	108,173	108,881	110,052
Total expenses for Outcome 1	136,156	146,000	114,543	111,231	112,402
	2021-22	2022-23			
Average staffing level (number)	518	523			

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and amortisation expenses.
- (c) The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — s77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.
- (d) Two measures providing additional funding for the Office of the eSafety Commissioner terminate in 2022-23.
- (e) Appropriations credited to the Online Safety Special Account includes Departmental Capital Budget (DCB).

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice		
Program 1.1 – Communications regulation, planning and licensing		
This program contributes to the outcome by the allocation and use of Australia's critical public resources, radiofrequency spectrum and telephone numbers, to maximise their value to the Australian community.		
Key Activities	Key activity 1 - Support an efficient and reliable communications infrastructure.	
Year	Performance measures	Expected Performance Results
Prior year 2021-22 ^(a)	Plan and allocate communications infrastructure resources	Target fully met
	Efficient numbering allocation	Target fully met
	Authorisation and licensing of communications infrastructure providers and individuals	Target fully met
	Compliance and enforcement with communications infrastructure rules	Target fully met
Year	Performance measures	Planned Performance Results
Budget year 2022-23 ^(b)	The ACMA's spectrum planning, allocation and licensing activity meets the needs of the communications industry	<p>The spectrum management work program is informed by ACMA's consultation with spectrum users, industry and government.</p> <p>The progress of delivering the spectrum management work program is published every 6 months.</p> <p>Apparatus licensing issue and renewal decisions meet the statutory requirements.</p> <p>The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm.</p>

Year	Performance measures	Planned Performance Results
Budget year 2022-23 cont. ^(b)	The ACMA's contribution to the international spectrum framework supports the needs of the Australian communications industry	Australia's international engagement activities are informed by the ACMA's consultation with industry and government. The ACMA's international engagement activities at International Telecommunication Union Radiocommunication Sector (ITU-R) and regional meetings support Australia's interests.
	The ACMA's activities contribute to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communication services	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements. Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks. Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds.
Forward Estimates 2023-26	As per 2022-23	As per 2022-23
Material changes to Program 1.1 resulting from October 2022-23 Budget Measures: <ul style="list-style-type: none"> Australian Communications and Media Authority Spectrum Management Enhancement Shortland Terrestrial Television Transmission 		

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

Program 1.2 – Consumer safeguards, education and information This program contributes to the outcome by ensuring efficient, effective and contemporary safeguards protect users of media and communication services so that the Australian community can confidently use those services.		
Key Activities	Key activity 2 - Build consumer trust in the use of communications content and services.	
Year	Performance measures	Expected Performance Results
Prior year 2021-22 ^(a)	Compliance and enforcement with communications content and services rules	Target mostly met ^(b)
	Establish and maintain the National Self Exclusion Register (NSER)	Target not met ^(c)
	Maintain the Do Not Call Register	Target fully met
	Educate consumers on content and service protections and industry on their obligations	Target mostly met ^(d)

Year	Performance measures	Planned Performance Results
Budget year 2022-23 ^(e)	The ACMA's activities contribute to Australian consumers having confidence in the content and services available to them	80% or more of surveyed consumers report having confidence in the content and services available to them. The national self-exclusion register (NSER) data checking service is available to the wagering industry 99.95% or more of the time for the year. The Do Not Call Register (DNCR) is available to the Australian public 99.5% or more of the time. 95% or more of investigations undertaken are completed within 6 months of the investigation being opened. The ACMA's compliance priorities concerning media and content services are on track or implemented on time.
	The ACMA's activities contribute to Australian consumers having access to diverse media content and services	Enforcement decisions to accept or give agreed measures, enforceable undertakings (EUs), remedial directions or injunctions deliver improved compliance by the relevant regulated entity. Community broadcasting licence renewal decisions are made within the statutory timeframes. Media control notifications and caption order applications are processed within statutory timeframes. Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received.
	The ACMA's activities contribute to Australians' access to a competitive telecommunications market	The ACMA's compliance priorities concerning telecommunications services are on track. Enforcement decisions to accept or give agreed measures, EUs, remedial directions or injunctions deliver improved compliance by the relevant regulated entity.
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

- (a) The actual performance results for the 2021-22 year will be reported in the Annual Performance Statement in the ACMA's 2021-22 Annual Report.
- (b) Two of the three targets were met. The target that was not met relates to target 5.3 which states that 95% or more of investigations are completed within 6 months and all investigations within an average of 4 months. 85% of investigations within the 6-month target timeframe were completed and all investigations were completed within an average of 4 months. The impacts of COVID-19 on the ACMA and regulated entities were a key reason the target was not met.
- (c) The target states that Australians would be able to register on the NSER by the end of 2021–22. The register, now known as BetStop, was not operational by the target date due to a longer procurement process along with delays to ensure the register would meet the stringent security requirements following completion of the Information Security Registered Assessors Program report.
- (d) Two of the three targets were met. The target that was not met relates to target 8.3 which states that finalised investigation or enforcement outcomes are published on the ACMA website within 45 days

unless it is not in the public interest to do so. Of the 140 outcomes published, 101 were published within 45 days. The impact of COVID-19 on the ACMA and regulated entities was a key reason it did not meet this target. A change in the way interactive gambling investigations and enforcement actions were published also affected achieving this measure.

- (e) The ACMA updated its performance measures and targets in the 2022-23 Corporate plan to ensure they are directly linked to the ACMA's purpose, are reliable, verifiable and unbiased.

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

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

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

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ACMA's finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The ACMA is budgeting for a break-even position in 2022-23 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

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

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

3.2 Budgeted financial statements tables

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

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

Prepared on Australian Accounting Standards basis.

- (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 (DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

- (b) Applies to lease arrangements under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

	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	(100,879)	2,175	157,024	58,320
Adjusted opening balance	(100,879)	2,175	157,024	58,320
Comprehensive income				
Surplus/(deficit) for the period	(6,548)	-	-	(6,548)
Total comprehensive income	(6,548)	-	-	(6,548)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	8,102	8,102
Sub-total transactions with owners	-	-	8,102	8,102
Closing balance attributable to the Australian Government	(107,427)	2,175	165,126	59,874

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 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	8,102	13,701	12,664	9,607
Total new capital appropriations	15,788	8,102	13,701	12,664	9,607
Provided for:					
Purchase of non-financial assets	9,790	8,102	13,701	12,664	9,607
Total items	9,790	8,102	13,701	12,664	9,607
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(b)	9,790	8,102	13,701	12,664	9,607
TOTAL	9,790	8,102	13,701	12,664	9,607
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	9,790	8,102	13,701	12,664	9,607
Total cash used to acquire assets	9,790	8,102	13,701	12,664	9,607

Prepared on Australian Accounting Standards basis.

(a) Departmental capital budget (DCB) received in 2021-22 includes \$0.528 million to reimburse the ACMA for capital payments in 2020-21 relating to the Media Sector Support measure.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

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

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

- (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	618	618	618	618	618
Taxation receivables	742,507	783,289	813,705	844,702	884,299
Trade and other receivables ^(a)	584,444	498,295	367,873	237,059	105,854
Other financial assets	23	23	23	23	23
Total financial assets	1,327,592	1,282,225	1,182,219	1,082,402	990,794
Total assets administered on behalf of Government	1,327,592	1,282,225	1,182,219	1,082,402	990,794
LIABILITIES					
Payables					
Unearned revenue ^(b)	-	-	2,091,618	-	-
Other payables	98,906	98,906	98,906	98,906	98,906
Total payables	98,906	98,906	2,190,524	98,906	98,906
Total liabilities administered on behalf of Government	98,906	98,906	2,190,524	98,906	98,906
Net assets/(liabilities)	1,228,686	1,183,319	(1,008,305)	983,496	891,888

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

- (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 was made in July 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.