

# **Australian Electoral Commission**

**Agency resources and planned  
performance**



# AUSTRALIAN ELECTORAL COMMISSION

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# AUSTRALIAN ELECTORAL COMMISSION

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Electoral Commission (AEC) is an independent statutory authority established under the *Commonwealth Electoral Act 1918* (the Act).

The AEC provides the Australian people with an independent electoral service that enables their franchise, encourages them to understand and participate in the electoral process.

The AEC's actions impact on the Australian community as stated in its outcome:

*Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programs.*

The main focus of the AEC in 2010-11 will be the delivery of the next federal election, due before April 2011. The AEC will continue to maintain operational capacity to conduct by-elections, referendums or a federal election as required.

The AEC will also implement recommendations from the Report of the Joint Standing Committee on Electoral Matters (JSCEM) '*Report on the conduct of the 2007 federal election and matters related thereto*' that are supported by government and, where required, have the legislative authority of the Parliament. These recommendations will assist the AEC in harnessing technology to modernise processes and engage more effectively with electors. Implementation will cost \$5.7 million, which will be fully offset by savings that will be obtained from work practices that will become more efficient as a result of the changes.

The AEC will continue activities to ensure that the electoral roll is as complete and accurate as possible. In addition, the AEC will continue to seek the most effective ways of informing and educating the Australian public about electoral matters.

## 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Australian Electoral Commission Resource Statement — Budget Estimates for 2010-11 as at Budget May 2010**

	Estimate of prior year amounts available in 2010-11 \$'000	+	Proposed at Budget = 2010-11 \$'000	=	Total estimate 2010-11 \$'000	Actual available appropriation 2009-10 \$'000
<b>Ordinary annual services<sup>1</sup></b>						
<b>Departmental appropriation</b>						
Departmental appropriation <sup>3</sup>	17,932	<sup>2</sup>	182,742		200,674	99,997
s31 Relevant agency receipts <sup>4</sup>	-		13,458		13,458	13,314
<b>Total</b>	<b>17,932</b>		<b>196,200</b>		<b>214,132</b>	<b>113,311</b>
<b>Total ordinary annual services</b>	<b>A 17,932</b>		<b>196,200</b>		<b>214,132</b>	<b>113,311</b>
<b>Departmental non-operating</b>						
Equity injections	7,130		2,241		9,371	1,916
<b>Total</b>	<b>7,130</b>		<b>2,241</b>		<b>9,371</b>	<b>1,916</b>
<b>Total other services</b>	<b>B 7,130</b>		<b>2,241</b>		<b>9,371</b>	<b>1,916</b>
<b>Total available annual appropriations</b>	<b>25,062</b>		<b>198,441</b>		<b>223,503</b>	<b>115,227</b>
<b>Special appropriations</b>						
<b>Special appropriations limited by criteria/entitlement</b>						
Commonwealth Electoral Act 1918 (A)	-		58,000		58,000	373
Commonwealth Electoral Act 1918 (D)	-		9,000		9,000	9,000
<b>Total special appropriations</b>	<b>C -</b>		<b>67,000</b>		<b>67,000</b>	<b>9,373</b>
<b>Total appropriations excluding Special Accounts</b>	<b>25,062</b>		<b>265,441</b>		<b>290,503</b>	<b>124,600</b>

**Table 1.1: Australian Electoral Commission Resource Statement — Budget Estimates for 2010-11 as at Budget May 2010 (continued)**

	Estimate of prior year amounts available in 2010-11 \$'000	+	Proposed at Budget = 2010-11 \$'000	=	Total estimate 2010-11 \$'000	Actual available appropriation 2009-10 \$'000
<b>Special Accounts</b>						
Opening balance <sup>5</sup>	-		-		-	-
Non-appropriation receipts to Special Accounts	-		900		900	16
<b>Total Special Account</b>	<b>D</b>		<b>900</b>		<b>900</b>	<b>16</b>
<b>Total resourcing</b>						
<b>A+B+C+D</b>	25,062		266,341		291,403	124,616
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-		-		-	-
<b>Total net resourcing for Australian Electoral Commission</b>	<b>25,062</b>		<b>266,341</b>		<b>291,403</b>	<b>124,616</b>

1 Appropriation Bill (No.1) 2010-11.

2 Estimated adjusted balance carried forward from previous year for annual appropriations.

3 Includes an amount of \$5.379m in 2010-11 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts – estimate.

5 Estimated opening balance for Special Accounts. For further information on Special Accounts see Table 3.1.2.

**Reader note: All figures are GST exclusive.**

### 1.3 BUDGET MEASURES

Budget measures relating to the Australian Electoral Commission are detailed in Budget Paper No. 2 and are summarised below.

	Program	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000
<b>Expense measures</b>						
Departmental expenses						
Australian Electoral Commission - funding for the forthcoming federal election	1.2	-	9,200	-	-	-
Joint Standing Committee on Electoral Matters - implementation of recommendations	All	-	1,900	740	30	(2,800)
<b>Total expense measures</b>						
Departmental		-	11,100	740	30	(2,800)
<b>Total</b>		-	<b>11,100</b>	<b>740</b>	<b>30</b>	<b>(2,800)</b>
<b>Capital measures</b>						
Departmental capital						
Information and Communication Technology Business-as- Usual Reinvestment Fund <sup>1</sup>		-	-	-	-	-
<b>Total capital measures</b>						
Departmental		-	-	-	-	-
<b>Total</b>		-	-	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

<sup>1</sup> The measure Information and Communication Technology Business-as-Usual Reinvestment Fund crosses a number of portfolios. The full measure description and package details appear in Budget Paper 2 under the "Various Agencies" Portfolio.



## 1.4 TRANSITION TO ONE OUTCOME FROM THREE OUTCOMES

From 1 July 2010, the AEC will move to a single outcome structure. The single outcome will be supported by three programs, which are the AEC's three current outcomes. The AEC's reporting structure will look as follows:

<b>Outcome 1</b>	<b>Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programs.</b>
<b>Program 1.1 (previously Outcome 1)</b>	Voter entitlement for Australians and support for electoral events and redistributions through maintaining an accurate and up-to-date electoral roll
<b>Program 1.2 (previously Outcome 2)</b>	Access to an impartial and independent electoral system for Australians through the provision of election services
<b>Program 1.3 (previously Outcome 3)</b>	Informed Australians through the provision of information services on electoral matters

The resourcing information shown in the following Sections uses the single outcome format. Program information for 2009-10 corresponds to the three outcomes shown in 2009-10 PBS.

## SECTION 2: OUTCOMES AND PLANNED PERFORMANCE

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Agencies deliver programs which are the Government actions taken to deliver the stated outcomes. Agencies 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, specifying the performance indicators and targets used to assess and monitor the performance of the Australian Electoral Commission in achieving government outcomes.

**Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programs.**

#### Strategy

During 2010-11 the AEC will focus on:

- continuing to ensure that the electoral roll is accurate and up-to-date;
- conducting the next federal election; and
- delivering communication, public awareness and electoral education activities.

The AEC will also implement recommendations from the Report of the Joint Standing Committee on Electoral Matters (JSCEM) '*Report on the conduct of the 2007 federal election and matters related thereto*' that are supported by government and, where required, have the legislative authority of the Parliament. These recommendations will assist the AEC in harnessing technology to modernise processes and engage more effectively with electors. Implementation will cost \$5.7 million, which will be fully offset by savings that will be obtained from work practices that will become more efficient as a result of the changes.

These recommendations will assist the AEC in harnessing technology to modernise processes and engage more effectively with electors.

In addition, the AEC will maintain capacity to:

- deliver ongoing funding and disclosure services;

- conduct non-parliamentary elections as required, including protected action ballots, industrial elections and fee for service elections;
- provide electoral assistance to other countries as authorised, particularly in the Asia-Pacific region; and
- investigate innovative ways to increase informed participants in the electoral process.

**Outcome Expense and Resource Statement**

Table 2.1 provides an overview of the total expenses for Outcome 1, by program.

**Table 2.1: Budgeted Expenses and Resources for Outcome 1**

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

<b>Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electrol roll management, efficient delivery of polling services, and targeted education and public awareness programs.</b>	2009-10 Estimated actual expenses \$'000	2010-11 Estimated expenses \$'000
<b>Program 1.1: Electoral Roll Management</b>		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	42,133	40,548
Revenues from independent sources (s31)	10,389	10,739
Special appropriations	9,000	9,000
Expenses not requiring appropriation in the Budget year	36	2,447
<b>Total for Program 1.1</b>	<b>61,558</b>	<b>62,734</b>
<b>Program 1.2: Election Management &amp; Support Services</b>		
Administered expenses		
Special appropriations	373	58,000
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	39,450	96,251
Revenues from independent sources (s31)	2,867	2,657
Expenses not requiring appropriation in the Budget year	34	4,270
<b>Total for Program 1.2</b>	<b>42,724</b>	<b>161,178</b>
<b>Program 1.3: Education and Communication</b>		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	18,414	40,564
Revenues from independent sources (s31)	58	62
Expenses not requiring appropriation in the Budget year	15	1,923
<b>Total for Program 1.3</b>	<b>18,487</b>	<b>42,549</b>
<b>Outcome 1 Totals by appropriation type</b>		
Administered Expenses		
Special appropriations	373	58,000
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	99,997	177,363
Revenues from independent sources (s31)	13,314	13,458
Special appropriations	9,000	9,000
Expenses not requiring appropriation in the Budget year	85	8,640
<b>Total expenses for Outcome 1</b>	<b>122,769</b>	<b>266,461</b>
	2009-10	2010-11
<b>Average Staffing Level (number)</b>	<b>747</b>	<b>747</b>

## Contributions to Outcome 1

### Program 1.1: Electoral Roll Management

#### Program Objective

Voter entitlement for Australians and support for electoral events and redistributions through maintaining an accurate and up-to-date electoral roll.

#### Program 1.1 Deliverables

##### Electoral Roll Management

- Maintain multiple streams of contact with electors to encourage them to enrol and keep their enrolment up-to-date.

##### Support Services for electoral redistributions

- Deliver support for the redistributions culminating in the AEC providing updated electoral boundary redistribution maps and advice to impacted electors.

#### Program 1.1 Key Performance Indicators

##### Electoral Roll management

- 95% of eligible people are on the electoral roll.
- 99.5% of enrolment transactions are correctly processed and 99% are processed within 3 business days.
- At least 98% of roll products are accurate and at least 98% of roll products are delivered by agreed deadline.
- Those eligible to enrol have enhanced capacity to access certain enrolment services electronically where legislative authority exists.
- Continue to implement the Indigenous Electoral Participation Program.

##### Support services for electoral redistributions

- Support services provided by the AEC are appropriate and allow for the effective and timely conduct of redistribution activities, complying with legislative requirements and to the satisfaction of redistribution committees.

## **Program 1.2: Election Management and Support Services**

### **Program Objective**

Access to an impartial and independent electoral system for Australians through the provision of election services.

### **Program 1.2 Deliverables**

#### Federal elections, by-elections and referendums

- Deliver a range of products and services to support the successful conduct of a federal election. These products are both for electors (for example procurement of polling place equipment, identification of polling places, public information campaigns and communication products), and AEC staff (for example computer based systems, training materials, procedural materials, electoral forms).

#### Party registrations

- Maintain the Register of Political Parties in a way that meets the requirements of the Act and assists persons in making applications for party registration.

#### Funding and disclosure services

- Deliver transparency and accountability in the sources of political funding in Australia and the expenditure of those participants involved in the political process at the federal level. A range of products has been produced, and will continue to be maintained, that are designed to assist persons with reporting obligations to lodge accurate and timely returns in accordance with the requirements of the Act.

#### Fee-for-service

- Successfully deliver elections and ballots for authorities and organisations on a full cost recovery basis in accordance with the AEC's minimum standards.
- Deliver effective assistance with the conduct of state, territory and local government elections where requested by the relevant electoral body.
- Deliver an increasing number of elections and ballots each year for authorities and organisations that have accepted a quote for service.

#### Torres Strait Regional Authority (TRSA) elections, Industrial elections and Protected Action Ballots

- Deliver a range of products and services to support the successful conduct of TSRA elections.

- Deliver the election time specific services.
- Conduct industrial elections in a timely and transparent manner that meets the requirements of the Fair Work Act (Registered Organisations) 2009 and each organisation's rules.
- Protected Actions Ballots (PABs) will be conducted in line with the *Fair Work Act 2009* and the Australian Industrial Relations Commission (AIRC) orders.

Advice and assistance in overseas elections

Provide, in cases approved by the Minister for Foreign Affairs, advice and assistance in matters relating to elections and referendums to authorities of foreign countries or to foreign organisations. As part of this process, capacity building materials will be developed.

**Program 1.3 Education and Communication**

**Program Objective**

Informed Australians through the provision of information services on electoral matters.

**Program 1.3 Deliverables**

Electoral education

- Continue to deliver a variety of electoral education services.
- Greater use of on-line technology to deliver supporting resource material.
- Collaborate and partner with other government and non-government instrumentalities in the delivery of quality civics education.

Communication strategies and services

- Develop the AEC's communication strategy to support its conduct of the next federal election.
- Make greater use of contemporary technology to deliver modern products and services in line with community preferences for more on-line services.

Community Strategies

- Implementation of the Indigenous Elector Participation Program.

**Program 1.3 Key Performance Indicators**

Electoral education

- 78,000 visitors to National Electoral Education Centre (NEEC) per annum.
- 2,000 NEEC sessions delivered per annum.
- 100,000 participants in AEC education outreach services.
- 1,200 participants in teacher professional development sessions.
- New service delivery options, including partnerships that promote public awareness of electoral matters.
- New online education resource material that responds to curriculum needs.
- Participant feedback indicates 90% satisfaction with AEC education services.

Communication strategies and services

- Audience feedback is positive for effectiveness of specific advertising campaigns and public awareness activities through surveys, market research, and stakeholder consultation.
- Support materials developed and fieldwork program commenced for the Indigenous electoral participation program.

Community Strategies

- Continue to implement the Indigenous Elector Participation Program, focusing on identifying and overcoming barriers to participation.



## **Section 3: Explanatory tables and budgeted financial statements**

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2010-11 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government indigenous expenditure.

### **3.1 EXPLANATORY TABLES**

#### **Table 3.1.1: Movement of Administered Funds from 2009-10 to 2010-11**

Table 3.1.1 is not included as there is no movement of administered funds between years.

#### **3.1.2 Special Accounts**

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by Australian Electoral Commission.

The Australian Electoral Commission administers one Special Account (Other Trust Monies). This account is typically used for monies received for roll objections and candidate deposits.

**Table 3.1.2: Estimates of Special Account Flows and Balances**

	Opening	Receipts	Payments	Adjustments	Closing
	balance	2010-11	2010-11	2010-11	balance
	2010-11	2009-10	2009-10	2009-10	2009-10
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monties Account (A)	-	900	900	-	-
	-	16	16	-	-
<b>Total Special Accounts</b>					
<b>2010-11 Budget estimate</b>	-	900	900	-	-
<i>Total Special Accounts</i>					
<i>2009-10 estimate actual</i>	-	16	16	-	-

(A) = Administered  
(D) = Departmental

**3.1.3: Australian Government Indigenous Expenditure**

Outcome	Appropriations				Other	Total	Program
	Bill No. 1	Bill No. 2	Special approp	Total approp			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Australian Electoral Commission</b>							
<b>Outcome 1</b>							
Departmental 2010-11	4,781	-	-	4,781	-	4,781	1.3
<i>Departmental 2009-10</i>	1,237	400	-	1,637	-	1,637	1.3
Total outcome 2010-11	4,781	-	-	4,781	-	4,781	1.3
<i>Total outcome 2009-10</i>	1,237	400	-	1,637	-	1,637	1.3
Total departmental 2010-11	4,781	-	-	4,781	-	4,781	1.3
<i>Total departmental 2009-10</i>	1,237	400	-	1,637	-	1,637	1.3
<b>Total AGIE 2010-11</b>	<b>4,781</b>	-	-	<b>4,781</b>	-	<b>4,781</b>	<b>1.3</b>
<i>Total AGIE 2009-10</i>	1,237	400	-	1,637	-	1,637	1.3

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in agency resourcing and financial statements**

The Departmental Capital Budget is appropriated as part of Bill No.1 and shown as departmental appropriations in the agency resourcing statement. In the financial statements it is shown as contributed equity in the balance sheet.

### **3.2.2 Analysis of budgeted financial statements**

#### **Departmental**

##### **Income Statement**

The AEC's funding varies with each year according to the electoral cycle. As 2010-11 is the election year, funding is significantly higher than other years for departmental items. Total departmental revenue rises from \$122.4 million in 2009-10 to \$208.4 million in 2010-11, including the departmental capital budget.

The appropriation amount in 2010-11 includes the additional \$9.2 million for Election funding as well as adjustments for the JSCM funding.

##### **Balance Sheet**

The AEC's financial position remains sound over the Budget and Forward Estimates period, with total financial assets averaging \$23.2 million. The AEC's most significant liability is employee entitlements, ranging from \$18.6 million to \$20.8 million over the forward estimates period.

##### **Statement of Cashflows**

Increases in Operating activities Cash used in an election year reflect the significant increase in casual staff required on Election Day as well as increased supplier payments. There is reduced investing activity conducted due to the focus on election activities during this year.

#### **Administered**

##### **Schedule of budgeted income and expenses administered on behalf of government**

The administered revenue and expenses for 2010-11 represent election related non-voter fines as well as payments it administers on behalf of government, including public funding of election campaigns for House of Representative candidates and/or Senate groups that obtain at least four percent of the formal first preference votes in the division or the state or territory they contest. This has been estimated at \$58

*AEC Budget Statements*

million. These payments are funded under a special appropriation contained within the Act.

Figures in 2009-10 also reflect non-voter fines as well as public funding paid for By-elections in Bradfield and Higgins.

**Schedule of budgeted assets and liabilities administered on behalf of government**

No administered assets or liabilities are held by the AEC.

**Schedule of budgeted administered cashflows**

Administered monies are transferred to the Official Public Account on a regular basis.

### 3.2.3 Budgeted financial statements tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)  
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
<b>EXPENSES</b>					
Employee benefits	68,076	104,048	72,984	75,761	113,695
Supplier expenses	46,702	95,774	36,440	42,412	83,498
Depreciation and amortisation	7,533	8,555	9,166	8,095	7,619
Other	85	85	85	85	85
<b>Total expenses</b>	<b>122,396</b>	<b>208,462</b>	<b>118,675</b>	<b>126,353</b>	<b>204,897</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	13,314	13,458	12,900	14,104	13,994
Other	85	85	85	85	85
<b>Total revenue</b>	<b>13,399</b>	<b>13,543</b>	<b>12,985</b>	<b>14,189</b>	<b>14,079</b>
<b>Total own-source income</b>	<b>13,399</b>	<b>13,543</b>	<b>12,985</b>	<b>14,189</b>	<b>14,079</b>
<b>Net cost of (contribution by) services</b>	108,997	194,919	105,690	112,164	190,818
Revenue from Government	108,997	186,362	96,524	104,069	183,199
<b>Surplus (Deficit)</b>	<b>-</b>	<b>(8,557)</b>	<b>(9,166)</b>	<b>(8,095)</b>	<b>(7,619)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>-</b>	<b>(8,557)</b>	<b>(9,166)</b>	<b>(8,095)</b>	<b>(7,619)</b>
<b>Total comprehensive income</b>	<b>-</b>	<b>(8,557)</b>	<b>(9,166)</b>	<b>(8,095)</b>	<b>(7,619)</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>-</b>	<b>(8,557)</b>	<b>(9,166)</b>	<b>(8,095)</b>	<b>(7,619)</b>
<b>Note: Reconciliation of operating result attributable to the agency</b>					
	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000	2012-13 \$'000
<b>Operating result attributable to the Australian Government</b>	-	(8,557)	(9,166)	(8,095)	(7,619)
plus non-appropriated expenses depreciation and amortisation expenses	-	8,555	9,166	8,095	7,619
<b>Operating result attributable to the Agency</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	1,186	998	998	998	998
Trade and other receivables	23,876	21,034	20,836	21,418	23,631
<b>Total financial assets</b>	<b>25,062</b>	<b>22,032</b>	<b>21,834</b>	<b>22,416</b>	<b>24,629</b>
<b>Non-financial assets</b>					
Land and buildings	7,138	5,476	3,811	3,310	3,115
Property, plant and equipment	8,674	8,681	8,215	11,767	10,987
Intangibles	11,238	14,043	14,646	15,099	15,519
Inventories	3,764	600	600	4,600	600
Other	3,907	1,500	1,500	1,500	1,500
<b>Total non-financial assets</b>	<b>34,721</b>	<b>30,300</b>	<b>28,772</b>	<b>36,276</b>	<b>31,721</b>
<b>Total assets</b>	<b>59,783</b>	<b>52,332</b>	<b>50,606</b>	<b>58,692</b>	<b>56,350</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,022	4,241	3,747	4,216	4,216
Other	1,656	1,758	1,743	1,829	1,829
<b>Total payables</b>	<b>7,678</b>	<b>5,999</b>	<b>5,490</b>	<b>6,045</b>	<b>6,045</b>
<b>Provisions</b>					
Employee provisions	22,616	18,601	18,912	20,765	20,765
Other	1,996	1,176	1,176	1,176	1,176
<b>Total provisions</b>	<b>24,612</b>	<b>19,777</b>	<b>20,088</b>	<b>21,941</b>	<b>21,941</b>
<b>Total liabilities</b>	<b>32,290</b>	<b>25,776</b>	<b>25,578</b>	<b>27,986</b>	<b>27,986</b>
<b>Net assets</b>	<b>27,493</b>	<b>26,556</b>	<b>25,028</b>	<b>30,706</b>	<b>28,364</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,311	9,931	17,569	31,342	36,619
Reserves	10,930	10,930	10,930	10,930	10,930
Retained surplus (accumulated deficit)	14,252	5,695	(3,471)	(11,566)	(19,185)
<b>Total parent entity interest</b>	<b>27,493</b>	<b>26,556</b>	<b>25,028</b>	<b>30,706</b>	<b>28,364</b>
<b>Total equity</b>	<b>27,493</b>	<b>26,556</b>	<b>25,028</b>	<b>30,706</b>	<b>28,364</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2010-11)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2010</b>				
Balance carried forward from previous period	14,252	10,930	2,311	27,493
<b>Adjusted opening balance</b>	<b>14,252</b>	<b>10,930</b>	<b>2,311</b>	<b>27,493</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	(8,557)	-	-	(8,557)
<b>Total comprehensive income recognised directly in equity</b>	<b>(8,557)</b>	<b>-</b>	<b>-</b>	<b>(8,557)</b>
<b>Transactions with owners</b>				
<i>Contributions by owners</i>				
Appropriation (equity injection)	-	-	2,241	2,241
Appropriation (departmental capital budget)	-	-	5,379	5,379
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>7,620</b>	<b>7,620</b>
<b>Estimated closing balance as at 30 June 2011</b>	<b>5,695</b>	<b>10,930</b>	<b>9,931</b>	<b>26,556</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted departmental statement of cash flows  
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	13,314	13,458	12,900	14,104	13,909
Appropriations	112,092	184,021	96,881	103,758	183,405
Net GST received	5,635	-	-	-	-
<b>Total cash received</b>	<b>131,041</b>	<b>197,479</b>	<b>109,781</b>	<b>117,862</b>	<b>197,314</b>
<b>Cash used</b>					
Employees	68,047	116,714	64,406	65,997	113,695
Suppliers	54,340	80,953	45,375	54,039	83,619
Other	26	-	-	-	-
<b>Total cash used</b>	<b>122,413</b>	<b>197,667</b>	<b>109,781</b>	<b>120,036</b>	<b>197,314</b>
<b>Net cash from (used by) operating activities</b>	<b>8,628</b>	<b>(188)</b>	<b>-</b>	<b>(2,174)</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	10,666	7,620	7,638	11,599	5,277
<b>Total cash used</b>	<b>10,666</b>	<b>7,620</b>	<b>7,638</b>	<b>11,599</b>	<b>5,277</b>
<b>Net cash from (used by) investing activities</b>	<b>(10,666)</b>	<b>(7,620)</b>	<b>(7,638)</b>	<b>(11,599)</b>	<b>(5,277)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,216	7,620	7,638	13,773	5,277
<b>Total cash received</b>	<b>2,216</b>	<b>7,620</b>	<b>7,638</b>	<b>13,773</b>	<b>5,277</b>
<b>Net cash from (used by) financing activities</b>	<b>2,216</b>	<b>7,620</b>	<b>7,638</b>	<b>13,773</b>	<b>5,277</b>
<b>Net increase (decrease) in cash held</b>	<b>178</b>	<b>(188)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,008	1,186	998	998	998
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,186</b>	<b>998</b>	<b>998</b>	<b>998</b>	<b>998</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	-	5,379	7,268	13,503	5,307
Equity injections - Bill 2	2,216	2,241	370	270	(30)
<b>Total capital appropriations</b>	<b>2,216</b>	<b>7,620</b>	<b>7,638</b>	<b>13,773</b>	<b>5,277</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	2,216	7,620	7,538	13,773	5,277
<b>Total Items</b>	<b>2,216</b>	<b>7,620</b>	<b>7,538</b>	<b>13,773</b>	<b>5,277</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	2,216	2,241	370	270	(30)
Funded by capital appropriation - DCB <sup>1</sup>	-	5,379	7,268	13,503	5,307
Funded by Departmental resources <sup>2</sup>	8,450	2,085	-	-	-
<b>TOTAL</b>	<b>10,666</b>	<b>9,705</b>	<b>7,638</b>	<b>13,773</b>	<b>5,277</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	10,666	9,705	7,638	13,773	5,277
Less additions by creditors / borrowings <sup>3</sup>	-	(2,085)	-	(2,274)	-
<b>Total cash used to acquire assets</b>	<b>10,666</b>	<b>7,620</b>	<b>7,638</b>	<b>11,499</b>	<b>5,277</b>

1 Does not include annual finance lease costs. Include purchase from current and previous years Departmental Capital Budgets.

2 Includes the following sources of funding:

- Annual and prior year appropriations
- donation and contributions
- gifts
- internally developed assets
- s31 relevant agency receipts
- proceeds from the sale of assets

3 \$2.274m of capital funding in the 2012-13 financial year is being used to fund the increases in inventories. The remainder of the increase in inventories is being funded internally by the AEC.

**Table 3.2.6: Statement of Departmental Asset Movements (2010-11)**

	Asset Category			Total
	Buildings	Other property, plant and equipment	Intangibles	
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2010</b>				
Gross book value				
Accumulated depreciation/amortisation and impairment	9,864	12,394	37,459	59,717
<b>Opening net book balance</b>	<b>7,138</b>	<b>8,674</b>	<b>11,238</b>	<b>27,050</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	2,241	2,241
By purchase - appropriation ordinary annual services	1,322	3,516	2,626	7,464
<b>Total additions</b>	<b>1,322</b>	<b>3,516</b>	<b>4,867</b>	<b>9,705</b>
<b>Other movements</b>				
Depreciation/amortisation expense	2,984	3,509	2,062	8,555
<b>As at 30 June 2011</b>				
Gross book value	11,186	15,910	42,326	69,422
Accumulated depreciation/amortisation and impairment	5,710	7,229	28,283	41,222
<b>Closing net book balance</b>	<b>5,476</b>	<b>8,681</b>	<b>14,043</b>	<b>28,200</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation revenue</b>					
Other taxes, fees and fines	32	1,200	65	32	1,200
<b>Total taxation revenue</b>	<b>32</b>	<b>1,200</b>	<b>65</b>	<b>32</b>	<b>1,200</b>
<b>Total revenues administered on behalf of Government</b>	<b>32</b>	<b>1,200</b>	<b>65</b>	<b>32</b>	<b>1,200</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants - Public Funding	373	58,000	-	-	68,000
<b>Total expenses administered on behalf of Government</b>	<b>(341)</b>	<b>(56,800)</b>	<b>65</b>	<b>32</b>	<b>(66,800)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

The AEC has no budgeted assets and liabilities administered on behalf of the Government.

**Table 3.2.9: Schedule of budgeted administered cash flows  
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Fees	32	1,200	65	32	1,200
<b>Total cash received</b>	<b>32</b>	<b>1,200</b>	<b>65</b>	<b>32</b>	<b>1,200</b>
<b>Cash used</b>					
Grant payments	373	58,000	-	-	68,000
<b>Total cash used</b>	<b>373</b>	<b>58,000</b>	<b>-</b>	<b>-</b>	<b>68,000</b>
<b>Net cash from (used by) operating activities</b>	<b>(341)</b>	<b>(56,800)</b>	<b>65</b>	<b>32</b>	<b>(66,800)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Cash to Official Public Account	32	1,200	65	32	1,200
<b>Total cash used</b>	<b>32</b>	<b>1,200</b>	<b>65</b>	<b>32</b>	<b>1,200</b>
<b>Net cash from (used by) financing activities</b>	<b>(32)</b>	<b>(1,200)</b>	<b>(65)</b>	<b>(32)</b>	<b>(1,200)</b>
<b>Net increase (decrease) in cash held</b>	<b>(373)</b>	<b>(58,000)</b>	<b>-</b>	<b>-</b>	<b>(68,000)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	373	58,000	-	-	68,000
	373	58,000	-	-	68,000
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Schedule of Administered Capital Budget**

The AEC has no budgeted administered capital administered on behalf of the Government.

**Table 3.2.11: Schedule of Administered Asset Movements (2010-11)**

The AEC has no budgeted assets administered on behalf of the Government.