

# **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) administers the *Commonwealth Electoral Act 1918* (the Act), making it responsible for conducting federal elections and referendums, maintaining the Commonwealth electoral roll and administering Part XX of the Act dealing with political funding and disclosure. The AEC must also provide a range of electoral information and education programs both done in Australia and in support of Australian international interests.

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 2013-14 will be the delivery of the next federal election and referendum on the financial recognition of local government announced by the Prime Minister planned for 14 September 2013.

## 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 2013-14 as at Budget May 2013**

	Estimate of prior year amounts available in 2013-14 \$'000	+	Proposed at Budget 2013-14 \$'000	=	Total estimate 2013-14 \$'000	Actual available appropriation 2012-13 \$'000
<b>Ordinary annual services<sup>1</sup></b>						
<b>Departmental appropriation</b>						
Departmental appropriation <sup>3</sup>	-	<sup>2</sup>	275,365		275,365	112,091
s.31 relevant agency receipts <sup>4</sup>			17,194		17,194	18,004
<b>Total</b>	-		<b>292,559</b>		<b>292,559</b>	<b>130,095</b>
<b>Total ordinary annual services</b>	<b>A</b>	-	<b>292,559</b>		<b>292,559</b>	<b>130,095</b>
<b>Other services<sup>5</sup></b>						
<b>Departmental non-operating</b>						
Equity injections	3,654		3,992		7,646	270
<b>Total</b>	<b>3,654</b>		<b>3,992</b>		<b>7,646</b>	<b>270</b>
<b>Total other services</b>	<b>B</b>	<b>3,654</b>	<b>3,992</b>		<b>7,646</b>	<b>270</b>
<b>Total available annual appropriation</b>	<b>3,654</b>		<b>296,551</b>		<b>300,205</b>	<b>130,365</b>
<b>Special appropriation</b>						
<b>Special appropriation limited by criteria/entitlement</b>						
Commonwealth Electoral Act 1918 (A)	-		79,832		79,832	-
Commonwealth Electoral Act 1918 (D)	-		9,000		9,000	9,000
<b>Total special appropriation</b>	<b>C</b>	-	<b>88,832</b>		<b>88,832</b>	<b>9,000</b>
<b>Total appropriation excluding special accounts</b>	<b>3,654</b>		<b>385,383</b>		<b>389,037</b>	<b>139,365</b>

Table continues on next page

**Table 1.1: Australian Electoral Commission Resource Statement Budget Estimates for 2013-14 as at Budget May 2013 (continue)**

	Estimate of prior year amounts available in 2013-14 \$'000	Proposed at Budget 2013-14 \$'000	=	Total estimate 2013-14 \$'000	Actual available appropriation 2012-13 \$'000
<b>Special accounts</b>					
Opening balance <sup>6</sup>	-	-		-	-
Non-appropriation receipts to special accounts	-	842		842	-
<b>Total special accounts</b>	<b>D -</b>	<b>842</b>		<b>842</b>	<b>-</b>
<b>Total resourcing</b>					
A+B+C+D	<b>3,654</b>	<b>386,225</b>		<b>389,879</b>	<b>139,365</b>
Less appropriation drawn from annual or special appropriation (excluding special account) above and credited to special accounts	-	-		-	-
<b>Total net resourcing for AEC</b>	<b>3,654</b>	<b>386,225</b>		<b>389,879</b>	<b>139,365</b>

(A) = Administered  
(D) = Departmental

All figures are recoverable GST exclusive.

- 1 Appropriation Bill (No.1) 2013-14.
- 2 Estimated adjusted balance carried forward from previous year.
- 3 Includes an amount of \$4.181m in 2013-14 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 s.31 relevant agency receipts - estimate.
- 5 Appropriation Bill (No.2) 2013-14.
- 6 Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for other Government and Non-agency Bodies accounts (SOG), or Services for Other Entities and Trust Moneys Special accounts (SOETM)).

For further information on special accounts see Table 3.1.2.

### 1.3 Budget Measures

#### Part 1: Measures announced since the 2012-13 MYEFO

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
<b>Expense measures</b>						
<i>Measures where AEC is the lead agency:</i>						
Pre-Election Enrolment Stimulation and Information Campaign						
	Departmental expenses	(795)	(6,500)	-	-	-
<b>Total</b>		<b>(795)</b>	<b>(6,500)</b>	-	-	-
<i>Measures where AEC is not the lead agency:</i>						
	Referendum on the financial recognition of local government in the Australian Constitution <sup>1</sup>					
	Departmental expenses	(3,000)	(40,805)	-	-	-
<b>Total</b>		<b>(3,000)</b>	<b>(40,805)</b>	-	-	-
<b>Total expense measures</b>						
	Departmental	(3,795)	(47,305)	-	-	-
<b>Total</b>		<b>(3,795)</b>	<b>(47,305)</b>	-	-	-
<b>Capital measures</b>						
<i>Measures where AEC is not the lead agency:</i>						
	Referendum on the financial recognition of local government in the Australian Constitution <sup>1</sup>					
	Departmental capital	-	(170)	-	-	-
<b>Total</b>		-	<b>(170)</b>	-	-	-
<b>Total capital measures</b>						
	Departmental	-	(170)	-	-	-
<b>Total</b>		-	<b>(170)</b>	-	-	-

<sup>1</sup> The lead agency for the measure *Referendum on the financial recognition of local government in the Australian Constitution* is the Department of Regional Australia, Local Government, Arts and Sport. The full measure description and package details appear in Budget Paper 2 under the Regional Australia, Local Government, Arts and Sport Portfolio.

**Part 2: MYEFO Measures Not Previously Reported in a Portfolio Statement**

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
<b>Measures</b>						
Targeted savings - public service efficiencies						
Departmental expenses		417	830	710	716	670
<b>Total</b>		<b>417</b>	<b>830</b>	<b>710</b>	<b>716</b>	<b>670</b>
<b>Total expense measures</b>						
Departmental		417	830	710	716	670
<b>Total</b>		<b>417</b>	<b>830</b>	<b>710</b>	<b>716</b>	<b>670</b>

Prepared on a Government Finance Statistics (fiscal) basis

## 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. Commonwealth programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. 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 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.**

#### Outcome 1 Strategy

During 2013-14 the AEC will focus on:

- ensuring that the electoral roll is accurate and up-to-date;
- delivering the 2013 federal election and referendum;
- delivering communication, public awareness and electoral education activities; and
- effectively administering the funding and disclosure requirements of Part XX of the Act.

The AEC will also continue implementing recommendations from the Report of the Joint Standing Committee on Electoral Matters (JSCEM) "Report on the conduct of the 2010 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 costs will be fully offset by savings that will be obtained from work practices that will become more efficient as a result of the changes.

In addition, the AEC will maintain capacity to:

- conduct non-parliamentary elections as required, including protected action ballots, industrial elections and fee for service elections;

*AEC Budget Statements*

- provide electoral assistance to other countries as authorised, particularly in the Asia-Pacific region; and
- investigate innovative ways to better inform participants in the electoral process.

**Outcome Expense Statement**

Table 2.1 provides an overview of the total expenses for the outcome by program.

**Table 2.1 Budgeted Expenses for Outcome 1**

<b>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.</b>	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
<b>Program 1.1: Electoral Roll Management</b>		
Departmental expenses:		
Departmental appropriation <sup>1</sup>	49,971	41,472
Special appropriation	9,000	9,000
Expenses not requiring appropriation in the Budget year <sup>2</sup>	3,755	3,000
<b>Total for Program 1.1</b>	<b>62,726</b>	<b>53,472</b>
<b>Program 1.2: Election Management and Support Services</b>		
Administered expenses:		
Special appropriation	-	79,832
Departmental expenses:		
Departmental appropriation <sup>1</sup>	54,979	225,860
Expenses not requiring appropriation in the Budget year <sup>2</sup>	3,257	3,719
<b>Total for Program 1.2</b>	<b>58,236</b>	<b>309,411</b>
<b>Program 1.3: Education and Communication</b>		
Departmental expenses:		
Departmental appropriation <sup>1</sup>	18,504	17,063
Expenses not requiring appropriation in the Budget year <sup>2</sup>	1,168	985
<b>Total for Program 1.3</b>	<b>19,672</b>	<b>18,048</b>
<b>Outcome 1 totals by appropriation type</b>		
Administered expenses:		
Special appropriation	-	79,832
Departmental expenses:		
Departmental appropriation <sup>1</sup>	123,454	284,395
Special appropriation	9,000	9,000
Expenses not requiring appropriation in the Budget year <sup>2</sup>	8,180	7,704
<b>Total expenses for Outcome 1</b>	<b>140,634</b>	<b>380,931</b>
<b>Average Staffing Level (number)</b>	2012-13 869	2013-14 878

1 Departmental Appropriation combines 'ordinary annual services (Appropriation Bill (No. 1))' and 'relevant agency receipts (s.31)'.

2 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

## Contributions to Outcome 1

### Program 1.1: Electoral Roll Management

#### Program 1.1 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 Expenses

##### Program 1.1 Electoral Roll Management

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forward year 1 \$'000	2015-16 Forward year 2 \$'000	2016-17 Forward year 3 \$'000
Special appropriation:					
<i>Commonwealth Electoral Act 1918 (D)</i>	9,000	9,000	9,000	9,000	9,000
Annual departmental expenses:					
Electoral roll management	49,964	41,336	51,718	52,895	46,786
Support services for electoral distributions	7	136	282	8	155
Expenses not requiring appropriation in the Budget year <sup>1</sup>	3,755	3,000	3,361	3,387	3,000
<b>Total program expenses</b>	<b>62,726</b>	<b>53,472</b>	<b>64,361</b>	<b>65,290</b>	<b>58,941</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

**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 redistributions including 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 1.2 Objective**

Access to an impartial and independent electoral system through the provision of election services, assistance and advice.

**Program 1.2 Expenses**

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

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forward year 1 \$'000	2015-16 Forward year 2 \$'000	2016-17 Forward year 3 \$'000
Administered expenses:					
Special appropriation					
<i>Commonwealth Electoral Act 1918</i>	-	79,832	9,822	10,234	87,154
Annual departmental expenses:					
Federal Elections, By-Elections and Referendums	40,549	209,308	42,527	40,543	168,052
Party registrations	308	288	371	324	321
Funding and disclosure services	2,056	4,790	5,100	5,143	5,941
Fee-for-Service	3,161	3,101	3,124	3,320	3,449
Industrial and Torres Strait Regional Authority (TSRA) Elections	6,413	4,964	4,919	4,736	5,521
Advice and assistance in overseas elections	2,492	3,409	3,362	2,617	2,679
Expenses not requiring appropriation in the Budget year <sup>1</sup>	3,257	3,719	3,111	2,939	3,719
<b>Total program expenses</b>	<b>58,236</b>	<b>309,411</b>	<b>72,336</b>	<b>69,856</b>	<b>276,836</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

## **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 and/or referendum.

### 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.

### Industrial Elections and Protected Action Ballots

- Conduct industrial elections in a timely and transparent manner that meets the requirements of the *Fair Work (Registered Organisations) Act 2009* and each organisation's rules.
- Conduct protected action ballots (PABs) in accordance with the provisions of the *Fair Work Act 2009* and the orders issued by the Fair Work Commission (FWC).

### Torres Strait Regional Authority (TSRA) elections

- Deliver a range of products and services to support the successful conduct of TSRA elections that are conducted in line with the *Aboriginal and Torres Strait Islander Act 2005*.

### 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.

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 1.2 Key Performance Indicators**

### Federal elections, by-elections and referendums

- Federal electoral events (including by-elections and referendums) are successfully delivered as required within the reporting period. AEC election practices and management are in accordance with relevant legislation. All election tasks are carried out in accordance with legislated timeframes.
- High level of election preparedness maintained and key milestones met.

### Party registrations

- Party registration processed in accordance with legislation and the Party Register is updated in a timely manner.

### Funding and disclosure services

- Election Public Funding calculated and paid in accordance with the legislation.
- Financial disclosures obtained and placed on the public record in accordance with legislated timeframes.

### Industrial Elections and Protected Action Ballots (PABs)

- Industrial elections are delivered in accordance with relevant legislation and each individual organisation's rules.
- PABs are delivered in accordance with relevant legislation and orders issued by FWC.
- All election tasks are carried out in accordance with specified timeframes.

### Torres Strait Regional Authority (TSRA) elections

- TSRA elections are delivered in accordance with relevant legislation, on a full cost recovery basis.

### Fee-for-service elections

- Fee for service elections are successfully delivered, as required, on a full cost recovery basis.
- Effective assistance is provided with the conduct of State, Territory and Local

Government elections where requested by the relevant electoral body.

- State, Local Government stakeholders and fee-for-service clients are fully satisfied with the services provided.

Advice and assistance in overseas elections

- International assistance by the AEC meets the goals specified for individual projects undertaken, with stakeholders fully satisfied with the services provided.

**Program 1.3 Education and Communication**

**Program 1.3 Objective**

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

**Program 1.3 Expenses**

**Program 1.3: Education and Communication**

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forward year 1 \$'000	2015-16 Forward year 2 \$'000	2016-17 Forward year 3 \$'000
Annual Departmental Expenses:					
Electoral and education and communication	3,312	3,202	1,952	3,479	3,562
Communication strategies and services	10,682	8,609	8,026	11,036	8,957
Community strategies	4,510	5,252	3,743	4,737	5,841
Expenses not requiring appropriation in the Budget year <sup>1</sup>	1,168	985	756	1,054	985
<b>Total program expenses</b>	<b>19,672</b>	<b>18,048</b>	<b>14,477</b>	<b>20,306</b>	<b>19,345</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

**Program 1.3 Deliverables**

Electoral education

- 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

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

Community Strategies

- Deliver 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.
- Contemporary service delivery options, including partnerships that promote public awareness of electoral matters.
- Contemporary online education resource material that responds to curriculum needs.
- Participant feedback indicates 90% satisfaction with AEC education services.

Communication strategies and services

- AEC communication strategies and services developed, implemented and reviewed as appropriate.
- Audience feedback is positive for effectiveness of specific advertising campaigns and public awareness activities through surveys, market research, and stakeholder consultation.
- Published information is timely and accurate, makes appropriate use of available technology, and meets on-line accessibility standards.

Community Strategies

- Evaluation shows the Indigenous Elector Participation Program, is meeting its objectives.
- Feedback from target audience on the Indigenous Electoral Participation Program shows the program is well received.

## 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 2013-14 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

#### 3.1.1 Movement of Administered Funds Between Years

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 AEC.

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

	Opening balance <b>2013-14</b> <i>2012-13</i>	Receipts <b>2013-14</b> <i>2012-13</i>	Payments <b>2013-14</b> <i>2012-13</i>	Adjustments <b>2013-14</b> <i>2012-13</i>	Closing balance <b>2013-14</b> <i>2012-13</i>
	Outcome	\$'000	\$'000	\$'000	\$'000
Other Trust Monies	1	-	842	(842)	-
-s20 FMA Act (A)		-	-	-	-
<b>Total special accounts 2013-14 Budget estimate</b>		-	842	(842)	-
<i>Total special accounts 2012-13 estimated actual</i>		-	-	-	-

(A) = Administered

(D) = Departmental

### 3.1.3 Australian Government Indigenous Expenditure (AGIE)

	Appropriation				Total	Program
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special appropriation \$'000	Total appropriation \$'000		
<b>Australian Electoral Commission</b>						
<b>Outcome 1</b>						
Departmental 2013-14	3,613			3,613	3,613	1
Departmental 2012-13	3,626			3,626	3,626	1
Total outcome 2013-14	3,613	-	-	3,613	3,613	1
Total outcome 2012-13	3,626	-	-	3,626	3,626	1
<b>Total AGIE 2013-14</b>	<b>3,613</b>	-	-	<b>3,613</b>	<b>3,613</b>	<b>1</b>
Total AGIE 2012-13	3,626	-	-	3,626	3,626	1

## **3.2 Budgeted Financial Statements**

### **3.2.1 Differences in Agency Resourcing and Financial Statements**

No material differences exist between agency resourcing and the financial statements.

### **3.2.2 Analysis of Budgeted Financial Statements**

#### **Budgeted Statement of Comprehensive Income – Departmental**

##### **2012-13**

The budgeted loss for 2012-13 of \$8.1 million is due to depreciation and amortisation expenses.

##### **2013-14**

As 2013-14 is an election year, including the proposed referendum, the AEC's funding is significantly higher than 2012-13 for departmental items, increasing from \$132.5 million in 2012-13 to \$293.4 million in 2013-14, including s.31 receipts.

#### **Budgeted Balance Sheet - Departmental**

The AEC's financial position is steady with financial assets averaging \$17.2 million in the Budget and forward estimates period. The AEC's most significant liability is employee entitlements, ranging from \$24.7 million to \$25.4 million over the forward estimates period.

#### **Budgeted Statement of Cash Flows - Departmental**

The cash flow increases significantly in 2013-14 due to it being an election year in the cycle. The increase reflects the increase in casual staff required as well as increased supplier payments for holding the Federal Election. There is decreased investing activity conducted due to the focus on election activities during the year.

**Schedule of Administered Activity**

**Budgeted Schedule of Comprehensive Income - Administered**

The administered revenue and expenses for 2013-14 represent election related non-voter fines and penalties. As 2013-14 is an election year, the AEC will receive appropriation for payments it administers on behalf of government including public funding of election campaigns for candidates that obtain at least four percent of the formal first preference votes in the division of the state or territory they contest.

**Budgeted Schedule of Assets and Liabilities - Administered**

No administered assets or liabilities are held by the AEC.

**Budgeted Schedule of Cash Flows - Administered**

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

### 3.2.3 Budgeted Financial Statements

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	76,835	125,809	81,744	83,274	127,880
Suppliers	55,619	167,586	52,380	54,564	133,746
Depreciation and amortisation	8,095	7,619	7,143	7,295	7,619
Other expenses	85	85	85	85	85
<b>Total expenses</b>	<b>140,634</b>	<b>301,099</b>	<b>141,352</b>	<b>145,218</b>	<b>269,330</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	18,004	17,194	16,613	16,609	16,645
<b>Total own-source revenue</b>	<b>18,004</b>	<b>17,194</b>	<b>16,613</b>	<b>16,609</b>	<b>16,645</b>
<b>Gains</b>					
Other gains	85	85	85	85	85
<b>Total gains</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Total own-source income</b>	<b>18,089</b>	<b>17,279</b>	<b>16,698</b>	<b>16,694</b>	<b>16,730</b>
<b>Net cost of (contribution by) services</b>	<b>122,545</b>	<b>283,820</b>	<b>124,654</b>	<b>128,524</b>	<b>252,600</b>
Revenue from Government	114,450	276,201	117,511	121,229	244,981
<b>Surplus (Deficit)</b>	<b>(8,095)</b>	<b>(7,619)</b>	<b>(7,143)</b>	<b>(7,295)</b>	<b>(7,619)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(8,095)</b>	<b>(7,619)</b>	<b>(7,143)</b>	<b>(7,295)</b>	<b>(7,619)</b>

*AEC Budget Statements*

**Note: Impact of Net Cash Appropriation Arrangements**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriation</b>	-	-	-	-	-
Less depreciation/amortisation expenses previously funded through revenue appropriation	(8,095)	(7,619)	(7,143)	(7,295)	(7,619)
<b>Total comprehensive income (loss) - as per the Statement of Comprehensive Income</b>	<b>(8,095)</b>	<b>(7,619)</b>	<b>(7,143)</b>	<b>(7,295)</b>	<b>(7,619)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted Balance Sheet - Departmental  
as at 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	840	1,014	1,014	1,014	1,014
Trade and other receivables	19,548	16,369	16,584	15,844	15,844
<b>Total financial assets</b>	<b>20,388</b>	<b>17,383</b>	<b>17,598</b>	<b>16,858</b>	<b>16,858</b>
<b>Non-financial assets</b>					
Land and buildings	9,272	8,138	7,481	8,651	8,261
Property, plant and equipment	5,307	5,545	5,205	6,959	6,940
Intangibles	17,059	19,340	19,841	21,455	20,958
Inventories	3,083	3,083	3,083	3,083	3,083
Other non-financial assets	2,191	2,191	2,191	2,191	2,191
<b>Total non-financial assets</b>	<b>36,912</b>	<b>38,297</b>	<b>37,801</b>	<b>42,339</b>	<b>41,433</b>
<b>Total assets</b>	<b>57,300</b>	<b>55,680</b>	<b>55,399</b>	<b>59,197</b>	<b>58,291</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	7,905	7,505	8,055	7,756	7,756
Other payables	5,553	5,553	5,553	5,553	5,553
<b>Total payables</b>	<b>13,458</b>	<b>13,058</b>	<b>13,608</b>	<b>13,309</b>	<b>13,309</b>
<b>Provisions</b>					
Employee provisions	26,279	24,679	25,379	25,379	25,379
Other provisions	1,624	1,624	1,624	1,624	1,624
<b>Total provisions</b>	<b>27,903</b>	<b>26,303</b>	<b>27,003</b>	<b>27,003</b>	<b>27,003</b>
<b>Total liabilities</b>	<b>41,361</b>	<b>39,361</b>	<b>40,611</b>	<b>40,312</b>	<b>40,312</b>
<b>Net assets</b>	<b>15,939</b>	<b>16,319</b>	<b>14,788</b>	<b>18,885</b>	<b>17,979</b>
<b>EQUITY <sup>1</sup></b>					
Contributed equity	28,291	36,290	41,902	53,294	60,007
Reserves	11,641	11,641	11,641	11,641	11,641
Retained surplus (Accumulated deficit)	(23,993)	(31,612)	(38,755)	(46,050)	(53,669)
<b>Total equity</b>	<b>15,939</b>	<b>16,319</b>	<b>14,788</b>	<b>18,885</b>	<b>17,979</b>

Prepared on Australian Accounting Standards basis.

<sup>1</sup> Equity is the residual interest in assets after deduction of liabilities.

**Table 3.2.3: Budgeted Statement of Changes in Equity – Departmental for the period ended 30 June 2014**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2013</b>				
Balance carried forward from previous period	(23,993)	11,641	28,117	15,765
<b>Adjusted opening balance</b>	<b>(23,993)</b>	<b>11,641</b>	<b>28,117</b>	<b>15,765</b>
<b>Comprehensive income</b>				
Surplus (Deficit) for the period	(7,619)	-	-	(7,619)
<b>Total comprehensive income</b>	<b>(7,619)</b>	<b>-</b>	<b>-</b>	<b>(7,619)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - appropriation	-	-	3,992	3,992
Departmental capital budget (DCBs)	-	-	4,181	4,181
<b>Transactions with owners</b>	<b>-</b>	<b>-</b>	<b>8,173</b>	<b>8,173</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(31,612)</b>	<b>11,641</b>	<b>36,290</b>	<b>16,319</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Statement of Cash Flows - Departmental for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriation	108,391	270,678	111,210	121,970	244,997
Sale of goods and rendering of services	17,067	17,109	16,613	16,609	16,645
<b>Total cash received</b>	<b>125,458</b>	<b>287,787</b>	<b>127,823</b>	<b>138,579</b>	<b>261,642</b>
<b>Cash used</b>					
Employees	68,591	125,414	81,744	83,273	127,896
Suppliers	55,003	161,288	44,994	54,780	133,661
Other	85	85	85	85	85
<b>Total cash used</b>	<b>123,679</b>	<b>286,787</b>	<b>126,823</b>	<b>138,138</b>	<b>261,642</b>
<b>Net cash from (used by) operating activities</b>	<b>1,779</b>	<b>1,000</b>	<b>1,000</b>	<b>441</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	13,373	8,999	6,612	11,833	6,713
<b>Total cash used</b>	<b>13,373</b>	<b>8,999</b>	<b>6,612</b>	<b>11,833</b>	<b>6,713</b>
<b>Net cash from (used by) investing activities</b>	<b>(13,373)</b>	<b>(8,999)</b>	<b>(6,612)</b>	<b>(11,833)</b>	<b>(6,713)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Departmental capital budget	10,629	4,181	5,612	11,392	6,513
Contributed equity	270	3,992	-	-	200
<b>Total cash received</b>	<b>10,899</b>	<b>8,173</b>	<b>5,612</b>	<b>11,392</b>	<b>6,713</b>
<b>Net cash from (used by) financing activities</b>	<b>10,899</b>	<b>8,173</b>	<b>5,612</b>	<b>11,392</b>	<b>6,713</b>
<b>Net increase (decrease) in cash held</b>	<b>(695)</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,535	840	1,014	1,014	1,014
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>840</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Budgeted Capital Budget Statement – Departmental for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>New capital appropriations</b>					
Departmental capital budget - Bill 1	10,629	4,181	5,612	11,392	6,513
Equity injections - Bill 2	270	3,003	-	-	-
<b>Total new capital appropriation</b>	<b>10,899</b>	<b>7,184</b>	<b>5,612</b>	<b>11,392</b>	<b>6,513</b>
<b>Provided for:</b>					
Purchase of non-financial assets	10,899	7,184	5,612	11,392	6,513
<b>Total Items</b>	<b>10,899</b>	<b>7,184</b>	<b>5,612</b>	<b>11,392</b>	<b>6,513</b>
<b>Purchase of non-financial assets</b>					
Funded by departmental capital budget - Bill 1	270	3,992	-	-	200
Funded by equity injections - Bill 2 <sup>1</sup>	10,629	4,181	5,612	11,392	6,513
Funded internally from departmental resources <sup>2</sup>	2,300	1,000	1,000	441	-
<b>Total purchase of non-financial assets</b>	<b>13,199</b>	<b>9,173</b>	<b>6,612</b>	<b>11,833</b>	<b>6,713</b>

Prepared on Australian Accounting Standards basis.

- 1 Includes both current Appropriation Bill (No.2) and prior Appropriation Act (No.2) and Appropriation Act (No.4) appropriations.
- 2 Includes the following sources of funding:
  - current Bill 1 and prior year Act 1/3 appropriations (excluding amounts from the DCB);
  - donations and contributions;
  - gifts;
  - internally developed assets;
  - s.31 relevant agency receipts; and
  - proceeds from the sale of assets.

**Table 3.2.6: Budgeted Statement of Asset Movements – Departmental  
as at 30 June 2014**

	Asset Class			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2013</b>				
Gross book value	12,872	7,213	48,957	69,042
Accumulated depreciation/amortisation and impairment	(3,600)	(1,901)	(32,072)	(37,573)
<b>Opening net book balance</b>	<b>9,272</b>	<b>5,312</b>	<b>16,885</b>	<b>31,469</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity <sup>1</sup>	-	170	3,822	3,992
By purchase - appropriation ordinary annual services <sup>2</sup>	1,956	1,795	1,430	5,181
<b>Total additions</b>	<b>1,956</b>	<b>1,965</b>	<b>5,252</b>	<b>9,173</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,090)	(1,732)	(2,797)	(7,619)
<b>Total other movements</b>	<b>(3,090)</b>	<b>(1,732)</b>	<b>(2,797)</b>	<b>(7,619)</b>
<b>As at 30 June 2014</b>				
Gross book value	14,828	9,178	54,209	78,215
Accumulated depreciation/amortisation and impairment	(6,690)	(3,633)	(34,869)	(45,192)
<b>Closing net book balance</b>	<b>8,138</b>	<b>5,545</b>	<b>19,340</b>	<b>33,023</b>

Prepared on Australian Accounting Standards basis.

- 1 Appropriation equity refers to equity injections provided through Appropriation Bill (No.2) 2013-14.
- 2 Appropriation ordinary annual services refers to funding provided through Appropriation Bill (No.1) 2013-14 for Departmental Capital Budget and other operational expenses.

**Table 3.2.7: Budgeted Schedule of Comprehensive Income – Administered  
(Showing Net Cost of Services)  
for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Election public funding	-	79,832	9,822	10,234	87,154
<b>Total expenses</b>	-	<b>79,832</b>	<b>9,822</b>	<b>10,234</b>	<b>87,154</b>
<b>LESS:</b>					
<b>INCOME</b>					
<b>Revenue</b>					
<b>Non-taxation revenue</b>					
Other taxes, fees and fines	32	1,200	66	33	2,000
<b>Total non-taxation revenue</b>	<b>32</b>	<b>1,200</b>	<b>66</b>	<b>33</b>	<b>2,000</b>
<b>Total revenue</b>	<b>32</b>	<b>1,200</b>	<b>66</b>	<b>33</b>	<b>2,000</b>
<b>Net cost of (contribution by)     services</b>	<b>(32)</b>	<b>78,632</b>	<b>9,756</b>	<b>10,201</b>	<b>85,154</b>
<b>Surplus (Deficit)</b>	<b>32</b>	<b>(78,632)</b>	<b>(9,756)</b>	<b>(10,201)</b>	<b>(85,154)</b>
<b>Total comprehensive income (loss)</b>	<b>32</b>	<b>(78,632)</b>	<b>(9,756)</b>	<b>(10,201)</b>	<b>(85,154)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.8: Budgeted Schedule of Assets and Liabilities – Administered as at 30 June**

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

**Table 3.2.9: Budgeted Schedule of Cash Flows - Administered for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	32	1,200	66	33	2,000
<b>Total cash received</b>	<b>32</b>	<b>1,200</b>	<b>66</b>	<b>33</b>	<b>2,000</b>
<b>Cash used</b>					
Election public funding	-	79,832	9,822	10,234	87,154
<b>Total cash used</b>	<b>-</b>	<b>79,832</b>	<b>9,822</b>	<b>10,234</b>	<b>87,154</b>
<b>Net cash from (used by) operating activities</b>	<b>32</b>	<b>(78,632)</b>	<b>(9,756)</b>	<b>(10,201)</b>	<b>(85,154)</b>
<b>Net increase (decrease) in cash held</b>	<b>32</b>	<b>(78,632)</b>	<b>(9,756)</b>	<b>(10,201)</b>	<b>(85,154)</b>
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash from Official Public Account Appropriation	-	79,832	9,822	10,234	87,154
Cash to Official Public Account Appropriation	(32)	(1,200)	(66)	(33)	(2,000)
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Budgeted Capital Budget Schedule - Administered for the period ending 30 June 2014**

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

**Table 3.2.11: Budgeted Schedule of Asset Movements - Administered as at 30 June 2014**

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