

# **Australian Electoral Commission**

## **Entity resources and planned performance**



# Australian Electoral Commission

<b>Section 1: Entity overview and resources .....</b>	<b>81</b>
1.1 Strategic direction statement.....	81
1.2 Entity resource statement.....	82
1.3 Budget measures .....	84
<b>Section 2: Outcomes and planned performance .....</b>	<b>85</b>
2.1 Budgeted expenses and performance for Outcome 1 .....	86
<b>Section 3: Budgeted financial statements.....</b>	<b>92</b>
3.1 Budgeted financial statements .....	92
3.2 Budgeted financial statements tables.....	93



# Australian Electoral Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Electoral Commission (AEC) administers the *Commonwealth Electoral Act 1918* (the Electoral Act), making it responsible for:

- conducting electoral events, including federal elections, by-elections and referendums, and industrial elections and ballots
- ensuring confidence in the Commonwealth Electoral Roll
- regulating political party registrations and financial disclosure
- supporting electoral redistributions
- undertaking public awareness activities.

The AEC also provides a range of electoral information and education programs both in Australia and in support of Australia's 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.*

**1.2 Entity resource statement**

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

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

For more detailed information on special accounts and special appropriations, please refer to the October 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: Australian Electoral Commission resource statement — Budget estimates for 2022-23 as at October Budget 2022**

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	478,864	220,525
s74 External Revenue (c)	11,038	11,037
Departmental capital budget (d)	37,136	49,959
Total departmental annual appropriations	527,038	281,521
Total departmental special appropriations (e)	14,900	14,900
<b>Total departmental resourcing</b>	<b>541,938</b>	<b>296,421</b>
<b>Administered</b>		
Total administered special appropriations	74,000	-
<b>Total administered resourcing</b>	<b>74,000</b>	<b>-</b>
<b>Total resourcing for Australian Electoral Commission</b>	<b>615,938</b>	<b>296,421</b>
	2021-22	2022-23
<b>Average staffing level (number)</b>	794	811

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

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

- a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No.3) 2022-23 and Supply Act (No.1) 2022-23.
- b) 2021-22 Departmental appropriation excludes \$29.9m subject to administrative quarantine by Finance.
- 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).

### 1.3 Budget measures

Budget measures in Part 1 relating to entity Australian Electoral Commission are detailed in the October Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Electoral commission 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
<b>Payment measures</b>						
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (a)	1.1					
Departmental payment		-	(4,600)	-	-	-
An Ambitious and Enduring APS Reform Plan (b)	1.1					
Departmental payment		-	(58)	(181)	(447)	-
Delivery of a First Nations Voice to Parliament Referendum – preparatory work (c)	1.1					
Departmental payment		-	59,783	6,454	-	-
Government Spending Audit - Providing Certainty on Unlegislated Measures Announced by the Previous Government (d)						
Departmental payment	1.1	-	-	-	-	-
<b>Total</b>		-	<b>55,125</b>	<b>6,273</b>	<b>(447)</b>	-
<b>Total payment measures</b>						
Administered		-	-	-	-	-
Departmental		-	55,125	6,273	(447)	-
<b>Total</b>		-	<b>55,125</b>	<b>6,273</b>	<b>(447)</b>	-

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.

- The lead entity for measure titled *Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in the October Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in the October Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- The lead entity for measure titled *Delivery of a First Nations Voice to Parliament Referendum – preparatory work* is the Australian Electoral Commission. The full measure description and package details appear in the October Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- This is a cross-portfolio measure. More details can be found in the October Budget Paper No. 2.



## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for Australian Electoral Commission can be found at: [AEC Corporate Plan 2022-23](#).

The most recent annual performance statement can be found at: [2020-21 Annual Performance Statements](#).

**2.1 Budgeted expenses and performance for Outcome 1**

**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.**

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

**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.**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 1.1: Deliver Electoral Events</b>					
Administered expenses					
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	74,000	-	-	75,500	-
<b>Administered total</b>	74,000	-	-	75,500	-
Departmental expenses					
Departmental appropriation	508,764	220,525	189,174	378,523	153,298
s74 External Revenue (a)	11,038	11,037	11,038	11,038	11,038
Special appropriations	-				
<i>Commonwealth Electoral Act 1918</i>	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)	12,701	12,835	12,149	12,149	12,149
<b>Departmental total</b>	547,403	259,297	227,261	416,610	191,385
<b>Total expenses for program 1.1</b>	<b>621,403</b>	<b>259,297</b>	<b>227,261</b>	<b>492,110</b>	<b>191,385</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations	74,000	-	-	75,500	-
<b>Administered total</b>	74,000	-	-	75,500	-
Departmental expenses					
Departmental appropriation	508,764	220,525	189,174	378,523	153,298
s74 External Revenue (a)	11,038	11,037	11,038	11,038	11,038
Special appropriations	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)	12,701	12,835	12,149	12,149	12,149
<b>Departmental total</b>	547,403	259,297	227,261	416,610	191,385
<b>Total expenses for Outcome 1</b>	<b>621,403</b>	<b>259,297</b>	<b>227,261</b>	<b>492,110</b>	<b>191,385</b>
	2021-22	2022-23			
<b>Average staffing level (number)</b>	794	811			

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

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 measure 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 the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

<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>		
<b>Program 1.1- Deliver Electoral Events</b>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>maintain the integrity of electoral and regulatory processes</li> <li>prepare for and deliver electoral events</li> <li>engage with our stakeholders through education and public awareness activities</li> <li>maintain a capable and agile organisation and continue to professionalise our workforce.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year	<b>Electoral Roll Management</b>	<b>Target:</b> ≥ 95% reported annually and at close of rolls for a federal election or referendum.
2021-22	<ul style="list-style-type: none"> <li>Percentage of eligible voters enrolled (enrolment rate).</li> </ul>	<b>Performance:</b> Met. At 30 June 2022, enrolment rate was 97.1%. The enrolment rate for the 2022 federal election was 96.8%.
	<ul style="list-style-type: none"> <li>Redistributions determined when planned in accordance with timeframes identified in the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<b>Target:</b> All redistributions in the period determined and affected electors informed.
	<b>Elections, By-elections and Referendums</b>	<b>Performance:</b> Met. The AEC supported the timely conduct of two federal redistributions. These were determined for Victoria in July 2021 and for Western Australia in August 2021. Affected electors were notified in accordance with legislative obligations.
	<ul style="list-style-type: none"> <li>The writs for a federal election event are issued and returned in accordance with legislation and timeframes.</li> </ul>	<b>Target:</b> Date on the returned election writs falls within the timeframe specified
		<b>Performance:</b> Met. On Saturday 21 May, the AEC delivered the 2022 federal election. The writs were issued on 11 April 2022 and returned on 23 June 2022, in accordance with the Electoral Act.

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**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Program 1.1- Deliver Electoral Events		
Year	Performance measures	Expected Performance Results
Prior year  2021-22 (continued)	<ul style="list-style-type: none"> <li>For industrial elections and ballots, results are delivered with integrity and withstand scrutiny.</li> </ul>	<p><b>Target:</b> No targets. The AEC will report on the number of events where the AEC's conduct is challenged before a court and whether the court dismissed the challenge or upheld in favour of the AEC.</p> <p><b>Performance:</b> Met. There were no Court findings of fault regarding the AEC's conduct of industrial elections, or outstanding matters during the reporting period.</p>
	<p><b>Public Awareness</b></p> <ul style="list-style-type: none"> <li>Deliver public awareness and education products that target all Australian citizens aged 18 years and over.</li> </ul>	<p><b>Target:</b> Campaign is delivered in accordance with objectives outlined in the campaign strategy.</p> <p><b>Performance:</b> Met. The AEC delivered a national public information and advertising campaign for the 2022 federal election to maximise enrolment and successful election participation. This included a range of proactive activities through social media and website channels to raise awareness on a range of electoral matters. In the campaign, we paid particular attention to countering disinformation and potential risks to electoral integrity. The campaign delivered messages on enrolment, voting options, eligibility and formality, as well as information on COVID-19 safety measures at the election.</p>
	<p><b>Party Registration and Financial Disclosure</b></p> <ul style="list-style-type: none"> <li>The AEC maintains an up-to-date public register of political parties.</li> </ul>	<p><b>Target:</b> Compliance with Part XI of the <i>Commonwealth Electoral Act 1918</i>.</p> <p><b>Performance:</b> Met. The AEC maintained a publicly available Register of Political Parties during the year, consistent with the Electoral Act. The register was updated after every party registration application or review had been finalised. These included new parties, changes to the Register, appointments or revocations of a party official, or deregistration applications.</p>

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**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Program 1.1- Deliver Electoral Events		
Year	Performance measures	Expected Performance Results
<p>Prior year</p> <p>2021-22 (continued)</p>	<ul style="list-style-type: none"> <li>Disclosure returns are published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<p><b>Target:</b> Annual returns published on the first working day in February.</p> <p><b>Performance:</b> Met. 2020–21 annual disclosure returns received by the AEC were published on the first working day in February 2022. The <i>Electoral Legislation Amendment (Annual Disclosure Equality) Act 2021</i> created a new category of disclosure returns for members of the House of Representatives and Senators, with these returns published on 1 March 2022.</p> <p><b>Target:</b> Election returns published 24 weeks after polling day for each electoral event.</p> <p><b>Performance:</b> On track to be met. Returns from the 2022 federal election will be published in November 2022, according to the requirements of the Electoral Act. No by-elections have been held within the reportable timeframe.</p>
Year	Performance measures	Planned Performance Results
Budget Year 2022-23	<p><b>Electoral Roll Management</b></p> <ul style="list-style-type: none"> <li>Percentage of eligible voters enrolled (enrolment rate).</li> <li>Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<ul style="list-style-type: none"> <li>≥ 95% reported annually and at close of rolls for a federal election or referendum.</li> <li>All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election.</li> </ul>
	<p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>The election result – for each event – is delivered in accordance with the <i>Commonwealth Electoral Act 1918</i>.</li> <li>Industrial election and ballot results are delivered with integrity and withstand scrutiny.</li> </ul>	<ul style="list-style-type: none"> <li>The writs for a federal election event are issued and returned in accordance with legislative requirements and timeframes.</li> <li>The AEC will report on the outcomes and number of events in which the AEC's conduct is challenged before a court.</li> </ul>

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**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Program 1.1- Deliver Electoral Events		
Year	Performance measures	Planned Performance Results
Budget Year 2022-23 (continued)	<b>Public Awareness</b> <ul style="list-style-type: none"> <li>Deliver public awareness and education products that target all Australian citizens aged 18 years and over.</li> </ul>	<ul style="list-style-type: none"> <li>The AEC's public awareness campaign is delivered in accordance with key objectives outlined in the campaign strategy.</li> </ul>
	<b>Party Registration and Financial Disclosure</b> <ul style="list-style-type: none"> <li>The AEC maintains an up-to-date public register of political parties.</li> <li>Disclosure returns are published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with s125(1) of Part XI of the <i>Commonwealth Electoral Act 1918</i>.</li> <li>Annual returns published on the first working day in February.</li> <li>Election returns published 24 weeks after polling day for each electoral event.</li> </ul>
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: Nil		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity 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 Differences between entity resourcing and financial statements**

No material differences exist between entity resourcing and financial statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The budgeted financial statements have not changed materially compared with the last official published position.



### 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
<b>EXPENSES</b>					
Employee benefits	178,239	96,804	102,171	180,671	103,671
Suppliers	343,059	135,990	98,603	209,451	61,226
Depreciation and amortisation (a)	25,252	25,523	25,523	25,523	25,523
Finance costs	768	780	781	782	782
Other expenses	85	200	183	183	183
<b>Total expenses</b>	<b>547,403</b>	<b>259,297</b>	<b>227,261</b>	<b>416,610</b>	<b>191,385</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	11,038	11,037	11,038	11,038	11,038
<b>Total own-source revenue</b>	<b>11,038</b>	<b>11,037</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>
<b>Gains</b>					
Other gains	85	200	183	183	183
<b>Total gains</b>	<b>85</b>	<b>200</b>	<b>183</b>	<b>183</b>	<b>183</b>
<b>Total own-source income</b>	<b>11,123</b>	<b>11,237</b>	<b>11,221</b>	<b>11,221</b>	<b>11,221</b>
<b>Net (cost of)/contribution by services</b>	<b>(536,280)</b>	<b>(248,060)</b>	<b>(216,040)</b>	<b>(405,389)</b>	<b>(180,164)</b>
Revenue from Government	523,664	235,425	204,074	393,423	168,198
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>
<b>Total comprehensive income/(loss)</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>

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**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (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
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of</b>					
<b>Comprehensive Income</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>
plus: depreciation/amortisation of assets funded through appropriations (a)	11,966	11,966	11,966	11,966	11,966
plus: depreciation/amortisation expenses for ROU assets (b)	13,286	13,557	13,557	13,557	13,557
less: lease principal repayments (b)	12,636	12,888	13,557	13,557	13,557
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies leases 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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,348	1,348	1,348	1,348	1,348
Trade and other receivables	144,778	144,778	144,778	144,778	144,778
Other financial assets	72	72	72	72	72
<b>Total financial assets</b>	<b>146,198</b>	<b>146,198</b>	<b>146,198</b>	<b>146,198</b>	<b>146,198</b>
<b>Non-financial assets</b>					
Land and buildings	74,485	71,984	71,984	71,984	71,984
Property, plant and equipment	15,616	24,303	32,424	40,541	49,307
Intangibles	40,380	72,841	72,004	66,592	60,609
Inventories	1,432	1,432	1,432	1,432	1,432
Other non-financial assets	1,347	1,347	1,347	1,347	1,347
<b>Total non-financial assets</b>	<b>133,260</b>	<b>171,907</b>	<b>179,191</b>	<b>181,896</b>	<b>184,679</b>
<b>Total assets</b>	<b>279,458</b>	<b>318,105</b>	<b>325,389</b>	<b>328,094</b>	<b>330,877</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,087	10,087	10,087	10,087	10,087
Other payables	3,102	3,102	3,102	3,102	3,102
<b>Total payables</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>
<b>Interest bearing liabilities</b>					
Leases	72,518	73,841	76,996	80,151	83,306
<b>Total interest bearing liabilities</b>	<b>72,518</b>	<b>73,841</b>	<b>76,996</b>	<b>80,151</b>	<b>83,306</b>
<b>Provisions</b>					
Employee provisions	21,527	21,527	21,527	21,527	21,527
Other provisions	3,770	3,770	3,770	3,770	3,770
<b>Total provisions</b>	<b>25,297</b>	<b>25,297</b>	<b>25,297</b>	<b>25,297</b>	<b>25,297</b>
<b>Total liabilities</b>	<b>111,004</b>	<b>112,327</b>	<b>115,482</b>	<b>118,637</b>	<b>121,792</b>
<b>Net assets</b>	<b>168,454</b>	<b>205,778</b>	<b>209,907</b>	<b>209,457</b>	<b>209,085</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	137,157	187,116	203,608	215,454	227,404
Reserves	28,936	28,936	28,936	28,936	28,936
Retained surplus (accumulated deficit)	2,361	(10,274)	(22,637)	(34,933)	(47,255)
<b>Total parent entity interest</b>	<b>168,454</b>	<b>205,778</b>	<b>209,907</b>	<b>209,457</b>	<b>209,085</b>
<b>Total equity</b>	<b>168,454</b>	<b>205,778</b>	<b>209,907</b>	<b>209,457</b>	<b>209,085</b>

Prepared on Australian Accounting Standards basis.

\*\*'Equity' is the residual interest in assets after deduction of liabilities.

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2022</b>				
Balance carried forward from previous period	2,361	28,936	137,157	168,454
<b>Adjusted opening balance</b>	<b>2,361</b>	<b>28,936</b>	<b>137,157</b>	<b>168,454</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(12,635)	-	-	(12,635)
<b>Total comprehensive income</b>	<b>(12,635)</b>	<b>-</b>	<b>-</b>	<b>(12,635)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	49,959	49,959
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>49,959</b>	<b>49,959</b>
<b>Estimated closing balance as at 30 June 2023</b>	<b>(10,274)</b>	<b>28,936</b>	<b>187,116</b>	<b>205,778</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(10,274)</b>	<b>28,936</b>	<b>187,116</b>	<b>205,778</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	523,664	235,425	204,074	393,423	168,198
Sale of goods and rendering of services	11,038	11,037	11,038	11,038	11,038
<b>Total cash received</b>	<b>534,702</b>	<b>246,462</b>	<b>215,112</b>	<b>404,461</b>	<b>179,236</b>
<b>Cash used</b>					
Employees	178,239	96,804	102,171	180,671	103,671
Suppliers	342,974	135,790	98,420	209,268	61,043
Interest payments on lease liability	768	780	781	782	782
Other expenses	85	200	183	183	183
<b>Total cash used</b>	<b>522,066</b>	<b>233,574</b>	<b>201,555</b>	<b>390,904</b>	<b>165,679</b>
<b>Net cash from/(used by) operating activities</b>	<b>12,636</b>	<b>12,888</b>	<b>13,557</b>	<b>13,557</b>	<b>13,557</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	37,136	49,959	16,492	11,846	11,950
<b>Total cash used</b>	<b>37,136</b>	<b>49,959</b>	<b>16,492</b>	<b>11,846</b>	<b>11,950</b>
<b>Net cash from/(used by) investing activities</b>	<b>(37,136)</b>	<b>(49,959)</b>	<b>(16,492)</b>	<b>(11,846)</b>	<b>(11,950)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	37,136	49,959	16,492	11,846	11,950
<b>Total cash received</b>	<b>37,136</b>	<b>49,959</b>	<b>16,492</b>	<b>11,846</b>	<b>11,950</b>
<b>Cash used</b>					
Principal payments on lease liability	12,636	12,888	13,557	13,557	13,557
<b>Total cash used</b>	<b>12,636</b>	<b>12,888</b>	<b>13,557</b>	<b>13,557</b>	<b>13,557</b>
<b>Net cash from/(used by) financing activities</b>	<b>24,500</b>	<b>37,071</b>	<b>2,935</b>	<b>(1,711)</b>	<b>(1,607)</b>
Cash and cash equivalents at the beginning of the reporting period	1,348	1,348	1,348	1,348	1,348
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,348</b>	<b>1,348</b>	<b>1,348</b>	<b>1,348</b>	<b>1,348</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	37,136	49,959	16,492	11,846	11,950
<b>Total new capital appropriations</b>	<b>37,136</b>	<b>49,959</b>	<b>16,492</b>	<b>11,846</b>	<b>11,950</b>
<b>Provided for:</b>					
Purchase of non-financial assets	37,136	49,959	16,492	11,846	11,950
<b>Total items</b>	<b>37,136</b>	<b>49,959</b>	<b>16,492</b>	<b>11,846</b>	<b>11,950</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB	37,136	49,959	16,492	11,846	11,950
<b>TOTAL</b>	<b>37,136</b>	<b>49,959</b>	<b>16,492</b>	<b>11,846</b>	<b>11,950</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	37,136	49,959	16,492	11,846	11,950
<b>Total cash used to acquire assets</b>	<b>37,136</b>	<b>49,959</b>	<b>16,492</b>	<b>11,846</b>	<b>11,950</b>

Prepared on Australian Accounting Standards basis.

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2022</b>				
Gross book value	10,987	24,452	106,019	141,458
Gross book value - ROU assets	111,055	97	-	111,152
Accumulated depreciation/ amortisation and impairment	(4,249)	(8,901)	(65,639)	(78,789)
Accumulated depreciation/amortisation and impairment - ROU assets	(43,308)	(32)	-	(43,340)
<b>Opening net book balance</b>	<b>74,485</b>	<b>15,616</b>	<b>40,380</b>	<b>130,481</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	11,515	38,444	49,959
By purchase - appropriation ordinary annual services - ROU assets	14,211	-	-	14,211
<b>Total additions</b>	<b>14,211</b>	<b>11,515</b>	<b>38,444</b>	<b>64,170</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,155)	(2,828)	(5,983)	(11,966)
Depreciation/amortisation on ROU assets	(13,557)	-	-	(13,557)
<b>Total other movements</b>	<b>(16,712)</b>	<b>(2,828)</b>	<b>(5,983)</b>	<b>(25,523)</b>
<b>As at 30 June 2023</b>				
Gross book value	10,987	35,967	144,463	191,417
Gross book value - ROU assets	125,266	97	-	125,363
Accumulated depreciation/ amortisation and impairment	(7,404)	(11,729)	(71,622)	(90,755)
Accumulated depreciation/amortisation and impairment - ROU assets	(56,865)	(32)	-	(56,897)
<b>Closing net book balance</b>	<b>71,984</b>	<b>24,303</b>	<b>72,841</b>	<b>169,128</b>

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, DCBs or other operational expenses.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Other expenses	74,000	-	-	75,500	-
<b>Total expenses administered on behalf of Government</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>	<b>-</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
Non-taxation revenue					
Fees and fines	2,000	66	33	2,500	66
<b>Total non-taxation revenue</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>
<b>Net (cost of)/contribution by services</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>	<b>66</b>
<b>Total comprehensive income/(loss)</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>	<b>66</b>

Prepared on Australian Accounting Standards basis.

**Table 3.8: 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 3.9: 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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	2,000	66	33	2,500	66
<b>Total cash received</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>
<b>Cash used</b>					
Other	74,000	-	-	75,500	-
<b>Total cash used</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>	<b>-</b>
<b>Net cash from/(used by) operating activities</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>	<b>66</b>
<b>Net increase/(decrease) in cash held</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>	<b>66</b>
Cash from Official Public Account for:					
- Appropriations	74,000	-	-	75,500	-
<b>Total cash from Official Public Account</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>	<b>-</b>
Cash to Official Public Account for:					
- Appropriations	(2,000)	(66)	(33)	(2,500)	(66)
<b>Total cash to Official Public Account</b>	<b>(2,000)</b>	<b>(66)</b>	<b>(33)</b>	<b>(2,500)</b>	<b>(66)</b>
<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 3.10 Schedule of administered capital budget statement (for the period ended 30 June)**

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

**Table 3.11: Statement of administered asset movements (Budget year 2022-23)**

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