

# **Australian Electoral Commission**

**Entity resources and planned  
performance**



# Australian Electoral Commission

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# 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 resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

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

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

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

**Table 1.1: Australian Electoral Commission resource statement – Budget estimates for 2026-27 as at Budget May 2026**

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	-	-
Departmental appropriation	471,644	391,489
s74 External Revenue (b)	11,038	11,038
Departmental capital budget (c)	183,502	94,967
Total departmental annual appropriations	666,184	497,494
Total departmental special appropriations (d)	16,116	16,116
<b>Total departmental resourcing</b>	<b>682,300</b>	<b>513,610</b>
<b>Administered</b>		
Total administered special appropriations	-	5,675
<b>Total administered resourcing</b>	<b>-</b>	<b>5,675</b>
<b>Total resourcing for the Australian Electoral Commission</b>	<b>682,300</b>	<b>519,285</b>
	<i>2025-26</i>	<i>2026-27</i>
<b>Average staffing level (number)</b>	<i>1,040</i>	<i>1,046</i>

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

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Estimated External Revenue receipts under section 74 of the PGPA Act.
- c) 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'.
- d) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 Budget measures

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

**Table 1.2: Australian Electoral Commission 2026-27 Budget measures**

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>					
Indigenous Electoral Participation Program (a)					
Departmental payment	-	9,474	8,466	10,762	7,905
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (b)					
Departmental payment	-	-	-	-	(12,606)
<b>Total payment measures</b>					
Departmental	-	9,474	8,466	10,762	(4,701)
<b>Total</b>	-	<b>9,474</b>	<b>8,466</b>	<b>10,762</b>	<b>(4,701)</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.

- a) The lead entity for the measure titled Indigenous Electoral Participation Program is the Australian Electoral Commission. The full measure description and package details appear in the Budget Paper No. 2 under the Finance portfolio.
- b) The measure titled Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension is Cross Portfolio. The full measure description and package details appear in the Budget Paper No. 2 under Cross Portfolio.

## 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:

[https://www.aec.gov.au/about\\_aec/Publications/corporate-plan/index.htm](https://www.aec.gov.au/about_aec/Publications/corporate-plan/index.htm)

The most recent annual performance statement can be found at:

[https://www.aec.gov.au/about\\_aec/publications/annual-report](https://www.aec.gov.au/about_aec/publications/annual-report)

## 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Deliver Electoral Events</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	-	-	6,003	5,934	6,198
Ordinary annual services (Appropriation Bill (No. 2))	-	5,675	-	-	-
Special appropriations <i>Commonwealth Electoral Act 1918</i>	-	-	99,850	-	-
<b>Administered total</b>	-	5,675	105,853	5,934	6,198
Departmental expenses					
Departmental appropriation	471,644	391,489	440,702	206,738	208,533
s74 External Revenue (a)	11,038	11,038	11,038	11,038	11,038
Special appropriations <i>Commonwealth Electoral Act 1918</i>	-	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	11,966	11,966	11,966	11,966	11,966
<b>Departmental total</b>	510,764	430,609	479,822	245,858	247,653
<b>Total expenses for program 1.1</b>	<b>510,764</b>	<b>436,284</b>	<b>585,675</b>	<b>251,792</b>	<b>253,851</b>

Table continues on next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	-	-	6,003	5,934	6,198
Ordinary annual services (Appropriation Bill (No. 2))	-	5,675	-	-	-
Special appropriations	-	-	99,850	-	-
<b>Administered total</b>	<b>-</b>	<b>5,675</b>	<b>105,853</b>	<b>5,934</b>	<b>6,198</b>
Departmental expenses					
Departmental appropriation	471,644	391,489	440,702	206,738	208,533
s74 External Revenue (a)	11,038	11,038	11,038	11,038	11,038
Special appropriations	16,116	16,116	16,116	16,116	16,116
Expenses not requiring appropriation in the Budget year (b)	11,966	11,966	11,966	11,966	11,966
<b>Departmental total</b>	<b>510,764</b>	<b>430,609</b>	<b>479,822</b>	<b>245,858</b>	<b>247,653</b>
<b>Total expenses for Outcome 1</b>	<b>510,764</b>	<b>436,284</b>	<b>585,675</b>	<b>251,792</b>	<b>253,851</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	1,040	1,046			

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.

*Performance measures for Outcome 1*

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.1.2: Performance measures 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>		
<b>Program 1.1 – Deliver electoral events</b>		
<b>Key activities</b>	Key activities reported in the current corporate plan that relate to this program <ul style="list-style-type: none"> <li>• Maintain the integrity of electoral and regulatory processes.</li> <li>• Prepare for and deliver electoral events.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	<b>Electoral Roll Management</b> <ul style="list-style-type: none"> <li>• Percentage of eligible voters enrolled (enrolment rate).</li> </ul>	<b>On track</b> The enrolment rate as at 31 December 2025 was 97.4% and is expected to remain above the target of ≥95%.
	<ul style="list-style-type: none"> <li>• Percentage of 18 to 24-year-old Australians enrolled (youth enrolment rate).</li> </ul>	<b>On track</b> The youth enrolment rate as at 31 December 2025 was 87.8% and is expected to remain above the target of ≥87%.
	<ul style="list-style-type: none"> <li>• Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate).</li> </ul>	<b>Unable to be rated at this time</b>
	<ul style="list-style-type: none"> <li>• Percentage of votes cast formally for the House of Representatives and Senate at next federal election or at a referendum or for by-elections (if any held).</li> </ul>	<b>Unable to be rated at this time</b>
	<ul style="list-style-type: none"> <li>• Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level.</li> </ul>	<b>On track</b> The AEC is on track for the 30 June 2026 Annual Roll Integrity Review to meet or exceed targets (95% accuracy at the divisional level, 90% accuracy for individual addresses) noting the Federal Direct Enrolment Update enrolment program resumed in August 2025, following a scheduled pause during the 2025 federal election.

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Table 2.1.2 Performance measures for Outcome 1 (continued)

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.		
Program 1.1 – Deliver electoral events		
Year	Performance measures	Expected performance results
Current Year 2025–26	<ul style="list-style-type: none"> <li>Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<p><b>On track</b> Redistributions are underway for South Australia, Tasmania, and the Australian Capital Territory. Each commenced in line with legislated timeframes and notices have been published in the Gazette at appropriate times.</p> <p>A redistribution for the state of Queensland has been deferred in accordance with section 59(3) of the <i>Electoral Act</i>.</p>
	<p><b>Regulatory Functions</b></p> <ul style="list-style-type: none"> <li>Information from disclosure returns is published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i> and the <i>Referendum (Machinery Provisions) Act 1984</i>.</li> </ul>	<p><b>On track</b> The 2025 federal election financial disclosure return information was published on 20 October 2025, in line with legislative timeframes.</p> <p>The 2024–25 annual disclosure return information was published on the Transparency Register on 2 February 2026, in line with legislative timeframes.</p>
	<ul style="list-style-type: none"> <li>The AEC conducts compliance reviews in line with the approved program.</li> </ul>	<p><b>On track</b> At 31 December 2025, all completed compliance reviews have been published on the AEC’s website.</p>
	<p><b>Election Readiness</b></p> <ul style="list-style-type: none"> <li>AEC-wide readiness achieved by the directed level of electoral event readiness date.</li> </ul>	<p><b>On track</b> This period represents the beginning of the election cycle and as such has been focused on preparation of readiness assessment tools. These include:</p> <ul style="list-style-type: none"> <li>setting the Designated Level of Election Readiness (DLER); dates for a federal election due in 2027 or 2028.</li> <li>capturing all election ready activities.</li> <li>development of a new SharePoint Election Readiness Road Map.</li> <li>forward planning of assurance tasks and associated resources.</li> </ul>
	<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>On track</b> Evaluation research is underway to underpin the AEC’s public education work at the next federal election.</p>

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**Table 2.1.2 Performance measures for Outcome 1 (continued)**

<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>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	<ul style="list-style-type: none"> <li>Percentage of temporary election workforce employees completing election training relevant to their role.</li> </ul>	<b>Unable to be rated at this time</b>
	<ul style="list-style-type: none"> <li>Voting locations (including early voting centres and polling places) published on the AEC website before polling commences.</li> </ul>	<b>Unable to be rated at this time</b>
	<ul style="list-style-type: none"> <li>Undertake a lessons management approach to delivering electoral events.</li> </ul>	<p><b>On track</b></p> <p>The AEC undertook a structured lessons management approach before and after the 2025 federal election.</p> <p>The Lessons Learned Report for the 2025 federal election has been finalised, including five key lessons and eight actions.</p>
	<p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>The result – for each event – is delivered in accordance with the <i>Commonwealth Electoral Act 1918</i> or the <i>Referendum (Machinery Provisions) Act 1984</i>.</li> </ul>	<b>Unable to be rated at this time</b>
	<ul style="list-style-type: none"> <li>Industrial election and ballot results are delivered with integrity and withstand scrutiny.</li> </ul>	<p><b>On track to be partly met</b></p> <p>The AEC has conducted 153 industrial elections, 42 protected action ballots, and one amalgamation ballot in the six months to 31 December 2025.</p> <p>The AEC has one application to the Federal Court, with the result pending.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	<p><b>Electoral Roll Management</b></p> <ul style="list-style-type: none"> <li>Percentage of eligible voters enrolled (enrolment rate).</li> </ul>	≥ 95% enrolment rate is met or exceeded.
	<ul style="list-style-type: none"> <li>Percentage of 18 to 24-year-old Australians enrolled (youth enrolment rate).</li> </ul>	≥ 87% enrolment rate is met or exceeded.

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Table 2.1.2 Performance measures for Outcome 1 (continued)

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.		
Program 1.1 – Deliver electoral events		
Year	Performance measures	Planned performance results
Budget Year 2026–27	<ul style="list-style-type: none"> <li>Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate).</li> </ul>	<ul style="list-style-type: none"> <li>≥ 90% voter turnout rate met or exceeded for elections for the Senate and House of Representatives.</li> </ul> <p>Where applicable, turnout rate will be reported for by-elections.</p>
	<ul style="list-style-type: none"> <li>Percentage of votes cast formally for the House of Representatives and Senate at federal elections or at referendums, and by-elections (if any held).</li> </ul>	<ul style="list-style-type: none"> <li>≥ 90% formality rate is met or exceeded.</li> </ul>
	<ul style="list-style-type: none"> <li>Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level.</li> </ul>	<ul style="list-style-type: none"> <li>≥ 95% accuracy rate is met or exceeded for division-level, and</li> <li>≥ 90% accuracy rate is met or exceeded for address-level.</li> </ul>
	<ul style="list-style-type: none"> <li>Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<ul style="list-style-type: none"> <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>Regulatory Functions</b></p> <ul style="list-style-type: none"> <li>Disclosure information is published and regulated in accordance with the timeframes in the <i>Commonwealth Electoral Act 1918</i> and the <i>Referendum (Machinery Provisions) Act 1984</i>.</li> </ul>	<ul style="list-style-type: none"> <li>Annual return information is published in accordance with the relevant legislative timeframe.</li> </ul>
	<p><b>Election Readiness</b></p> <ul style="list-style-type: none"> <li>AEC-wide readiness achieved by the directed level of electoral event readiness date.</li> </ul>	<ul style="list-style-type: none"> <li>Agency wide readiness meets the directed level of electoral event readiness date.</li> </ul>
	<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 and education programs contribute to an enhanced understanding of Australia's electoral system, voter services and formality.</li> </ul>
	<ul style="list-style-type: none"> <li>Percentage of temporary election workforce employees completing election training relevant to their role.</li> </ul>	<ul style="list-style-type: none"> <li>≥ 95% election training completion rate is met or exceeded for TEW employees.</li> </ul>

Table continues on next page.

**Table 2.1.2 Performance measures for Outcome 1 (continued)**

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.		
Program 1.1 – Deliver electoral events		
Year	Performance measures	Planned performance results
Budget Year 2026–27	<ul style="list-style-type: none"> <li>Voting locations (including early voting centres and polling places) published on the AEC website before polling commences.</li> </ul>	<ul style="list-style-type: none"> <li>100% of polling locations are published.</li> </ul>
	<ul style="list-style-type: none"> <li>Undertake a lessons management approach to delivering electoral events.</li> </ul>	<ul style="list-style-type: none"> <li>Agency lessons identified from previous electoral events are to be considered and implemented at the next electoral event.</li> </ul>
	<p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>The result – for each event – is delivered in accordance with the <i>Commonwealth Electoral Act 1918</i> or the <i>Referendum (Machinery Provisions) Act 1984</i>.</li> </ul>	<ul style="list-style-type: none"> <li>For each event, the writs are issued and returned in accordance with legislative requirements and timeframes.</li> <li>The AEC will report on the number of Court of Disputed Returns matters which challenge AEC conduct, and whether these challenges are dismissed or upheld in favour of the AEC.</li> </ul>
	<ul style="list-style-type: none"> <li>The AEC delivers industrial elections and ballots within required timeframes.</li> </ul>	<ul style="list-style-type: none"> <li>&gt;95% of elections are delivered on time</li> </ul>
Forward Estimates 2027–30	All measures as per 2026–27.	All measures as per 2026–27.
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

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

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

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	104,363	126,724	180,709	114,838	125,495
Suppliers	380,096	277,580	272,808	104,715	95,853
Depreciation and amortisation (a)	25,523	25,523	25,523	25,523	25,523
Finance costs	782	782	782	782	782
Other expenses	183	183	183	183	183
<b>Total expenses</b>	<b>510,947</b>	<b>430,792</b>	<b>480,005</b>	<b>246,041</b>	<b>247,836</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	11,038	11,038	11,038	11,038	11,038
<b>Total own-source revenue</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>
<b>Gains</b>					
Other	183	183	183	183	183
<b>Total gains</b>	<b>183</b>	<b>183</b>	<b>183</b>	<b>183</b>	<b>183</b>
<b>Total own-source income</b>	<b>11,221</b>	<b>11,221</b>	<b>11,221</b>	<b>11,221</b>	<b>11,221</b>
<b>Net (cost of)/contribution by services</b>	<b>(499,726)</b>	<b>(419,571)</b>	<b>(468,784)</b>	<b>(234,820)</b>	<b>(236,615)</b>
Revenue from Government	487,760	407,605	456,818	222,854	224,649
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(11,966)</b>	<b>(11,966)</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>(11,966)</b>	<b>(11,966)</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)****Note: Impact of net cash appropriation arrangements**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of <b>Comprehensive Income</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	11,966	11,966	11,966	11,966	11,966
plus: depreciation/amortisation expenses for ROU assets (b)	13,557	13,557	13,557	13,557	13,557
less: lease principal repayments (b)	13,557	13,557	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 that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Prepared in accordance with AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,166	1,166	1,166	1,166	1,166
Trade and other receivables	113,477	67,971	59,130	59,130	59,130
<b>Total financial assets</b>	<b>114,643</b>	<b>69,137</b>	<b>60,296</b>	<b>60,296</b>	<b>60,296</b>
<b>Non-financial assets</b>					
Land and buildings	136,048	136,048	119,336	102,624	85,912
Property, plant and equipment	21,698	33,841	45,741	57,889	73,736
Intangibles	290,428	409,947	431,130	430,480	424,497
Other non-financial assets	11,144	11,144	11,144	11,144	11,144
<b>Total non-financial assets</b>	<b>459,318</b>	<b>590,980</b>	<b>607,351</b>	<b>602,137</b>	<b>595,289</b>
<b>Total assets</b>	<b>573,961</b>	<b>660,117</b>	<b>667,647</b>	<b>662,433</b>	<b>655,585</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	39,723	39,723	39,723	39,723	39,723
Other payables	14,985	14,985	14,985	14,985	14,985
<b>Total payables</b>	<b>54,708</b>	<b>54,708</b>	<b>54,708</b>	<b>54,708</b>	<b>54,708</b>
<b>Interest bearing liabilities</b>					
Leases	128,012	131,167	117,610	104,053	90,496
<b>Total interest bearing liabilities</b>	<b>128,012</b>	<b>131,167</b>	<b>117,610</b>	<b>104,053</b>	<b>90,496</b>
<b>Provisions</b>					
Employee provisions	33,062	33,062	33,062	33,062	33,062
Other provisions	5,539	5,539	5,539	5,539	5,539
<b>Total provisions</b>	<b>38,601</b>	<b>38,601</b>	<b>38,601</b>	<b>38,601</b>	<b>38,601</b>
<b>Total liabilities</b>	<b>221,321</b>	<b>224,476</b>	<b>210,919</b>	<b>197,362</b>	<b>183,805</b>
<b>Net assets</b>	<b>352,640</b>	<b>435,641</b>	<b>456,728</b>	<b>465,071</b>	<b>471,780</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	504,875	599,842	632,895	653,204	671,879
Reserves	28,864	28,864	28,864	28,864	28,864
Retained surplus (accumulated deficit)	(181,099)	(193,065)	(205,031)	(216,997)	(228,963)
<b>Total parent entity interest</b>	<b>352,640</b>	<b>435,641</b>	<b>456,728</b>	<b>465,071</b>	<b>471,780</b>
<b>Total Equity</b>	<b>352,640</b>	<b>435,641</b>	<b>456,728</b>	<b>465,071</b>	<b>471,780</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 2026-27)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(181,099)	28,864	504,875	352,640
<b>Adjusted opening balance</b>	<b>(181,099)</b>	<b>28,864</b>	<b>504,875</b>	<b>352,640</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(11,966)	-	-	(11,966)
<b>Total comprehensive income</b>	<b>(11,966)</b>	<b>-</b>	<b>-</b>	<b>(11,966)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	94,967	94,967
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>94,967</b>	<b>94,967</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(193,065)</b>	<b>28,864</b>	<b>599,842</b>	<b>435,641</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(193,065)</b>	<b>28,864</b>	<b>599,842</b>	<b>435,641</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	487,760	407,605	456,818	222,854	224,649
Sale of goods and rendering of services	11,038	11,038	11,038	11,038	11,038
<b>Total cash received</b>	<b>498,798</b>	<b>418,643</b>	<b>467,856</b>	<b>233,892</b>	<b>235,687</b>
<b>Cash used</b>					
Employees	104,363	126,724	180,709	114,838	125,495
Suppliers	379,913	277,397	272,625	104,532	95,670
Interest payments on lease liability	782	782	782	782	782
Other	183	183	183	183	183
<b>Total cash used</b>	<b>485,241</b>	<b>405,086</b>	<b>454,299</b>	<b>220,335</b>	<b>222,130</b>
<b>Net cash from/(used by) operating activities</b>	<b>13,557</b>	<b>13,557</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	149,851	140,473	41,894	20,309	18,675
<b>Total cash used</b>	<b>149,851</b>	<b>140,473</b>	<b>41,894</b>	<b>20,309</b>	<b>18,675</b>
<b>Net cash from/(used by) investing activities</b>	<b>(149,851)</b>	<b>(140,473)</b>	<b>(41,894)</b>	<b>(20,309)</b>	<b>(18,675)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	149,851	140,473	41,894	20,309	18,675
<b>Total cash received</b>	<b>149,851</b>	<b>140,473</b>	<b>41,894</b>	<b>20,309</b>	<b>18,675</b>
<b>Cash used</b>					
Principal payments on lease liability	13,557	13,557	13,557	13,557	13,557
<b>Total cash used</b>	<b>13,557</b>	<b>13,557</b>	<b>13,557</b>	<b>13,557</b>	<b>13,557</b>
<b>Net cash from/(used by) financing activities</b>	<b>136,294</b>	<b>126,916</b>	<b>28,337</b>	<b>6,752</b>	<b>5,118</b>
Cash and cash equivalents at the beginning of the reporting period	1,166	1,166	1,166	1,166	1,166
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,166</b>	<b>1,166</b>	<b>1,166</b>	<b>1,166</b>	<b>1,166</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	183,502	94,967	33,053	20,309	18,675
<b>Total new capital appropriations</b>	<b>183,502</b>	<b>94,967</b>	<b>33,053</b>	<b>20,309</b>	<b>18,675</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	183,502	94,967	33,053	20,309	18,675
<b>Total Items</b>	<b>183,502</b>	<b>94,967</b>	<b>33,053</b>	<b>20,309</b>	<b>18,675</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - (DCB) (a)	149,851	140,473	41,894	20,309	18,675
<b>TOTAL</b>	<b>149,851</b>	<b>140,473</b>	<b>41,894</b>	<b>20,309</b>	<b>18,675</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	149,851	140,473	41,894	20,309	18,675
<b>Total cash used to acquire assets</b>	<b>149,851</b>	<b>140,473</b>	<b>41,894</b>	<b>20,309</b>	<b>18,675</b>

Prepared on Australian Accounting Standards basis.

- a) Includes purchases from current and previous years' DCBs, and the movement since the 2025–26 Portfolio Budget Statement relating to reclassification and movement of funds.

**Table 3.6: Statement of departmental asset movements (Budget year 2026-27)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2026</b>				
Gross book value	24,349	32,650	369,756	426,755
Gross book value - ROU assets	247,019	39	-	247,058
Accumulated depreciation/ amortisation and impairment	(14,682)	(10,958)	(79,328)	(104,968)
Accumulated depreciation/amortisation and impairment - ROU assets	(120,638)	(33)	-	(120,671)
<b>Opening net book balance</b>	<b>136,048</b>	<b>21,698</b>	<b>290,428</b>	<b>448,174</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	14,971	125,502	140,473
By purchase - appropriation ordinary annual services - ROU assets	16,712	-	-	16,712
<b>Total additions</b>	<b>16,712</b>	<b>14,971</b>	<b>125,502</b>	<b>157,185</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 2027</b>				
Gross book value	24,349	47,621	495,258	567,228
Gross book value - ROU assets	263,731	39	-	263,770
Accumulated depreciation/ amortisation and impairment	(17,837)	(13,786)	(85,311)	(116,934)
Accumulated depreciation/amortisation and impairment - ROU assets	(134,195)	(33)	-	(134,228)
<b>Closing net book balance</b>	<b>136,048</b>	<b>33,841</b>	<b>409,947</b>	<b>579,836</b>

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Other expenses	-	5,675	108,353	5,934	6,198
<b>Total expenses administered on behalf of Government</b>	<b>-</b>	<b>5,675</b>	<b>108,353</b>	<b>5,934</b>	<b>6,198</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and fines	66	33	2,500	66	-
<b>Total non-taxation revenue</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>	<b>-</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>	<b>-</b>
<b>Net cost of/(contribution by) services</b>	<b>66</b>	<b>(5,642)</b>	<b>(105,853)</b>	<b>(5,868)</b>	<b>(6,198)</b>
<b>Surplus/(deficit) before income tax</b>	<b>66</b>	<b>(5,642)</b>	<b>(105,853)</b>	<b>(5,868)</b>	<b>(6,198)</b>
<b>Surplus/(deficit) after income tax</b>	<b>66</b>	<b>(5,642)</b>	<b>(105,853)</b>	<b>(5,868)</b>	<b>(6,198)</b>
<b>Total comprehensive income/(loss)</b>	<b>66</b>	<b>(5,642)</b>	<b>(105,853)</b>	<b>(5,868)</b>	<b>(6,198)</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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Total assets administered on behalf of Government</b>	-	-	-	-	-
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	27,966	27,966	27,966	27,966	27,966
<b>Total payables</b>	<b>27,966</b>	<b>27,966</b>	<b>27,966</b>	<b>27,966</b>	<b>27,966</b>
<b>Total liabilities administered on behalf of Government</b>	<b>27,966</b>	<b>27,966</b>	<b>27,966</b>	<b>27,966</b>	<b>27,966</b>
<b>Net assets/(liabilities)</b>	<b>(27,966)</b>	<b>(27,966)</b>	<b>(27,966)</b>	<b>(27,966)</b>	<b>(27,966)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	66	33	2,500	66	-
<b>Total cash received</b>	<b>66</b>	<b>33</b>	<b>2,500</b>	<b>66</b>	<b>-</b>
<b>Cash used</b>					
Other	-	5,675	108,353	5,934	6,198
<b>Total cash used</b>	<b>-</b>	<b>5,675</b>	<b>108,353</b>	<b>5,934</b>	<b>6,198</b>
<b>Net cash from/(used by) operating activities</b>	<b>66</b>	<b>(5,642)</b>	<b>(105,853)</b>	<b>(5,868)</b>	<b>(6,198)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Net increase/(decrease) in cash held</b>	<b>66</b>	<b>(5,642)</b>	<b>(105,853)</b>	<b>(5,868)</b>	<b>(6,198)</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	-	5,675	105,853	5,934	6,198
<b>Total cash from Official Public Account</b>	<b>-</b>	<b>5,675</b>	<b>105,853</b>	<b>5,934</b>	<b>6,198</b>
Cash to Official Public Account for:					
- Appropriations	66	33	-	66	-
<b>Total cash to Official Public Account</b>	<b>66</b>	<b>33</b>	<b>-</b>	<b>66</b>	<b>-</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)**

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

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

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