

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 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 *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 2023-24 as at Budget May 2023

	<i>2022-23 Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation	220,525	523,185
s74 External Revenue (b)	11,037	11,038
Departmental capital budget (c)	49,959	84,666
Total departmental annual appropriations	281,521	618,889
Total departmental special appropriations (d)	14,900	14,900
Total departmental resourcing	296,421	633,789
Administered		
Total administered special appropriations	-	-
Total administered resourcing	-	-
Total resourcing for Australian Electoral Commission	296,421	633,789
<hr/>		
Average staffing level (number)	<i>2022-23 811</i>	2023-24 924

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

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

- a) Appropriation Bill (No. 1) 2023-24.
- 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 2023-24 Budget measures
Part 1: Measures announced since the 2022-23 October Budget

Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
Delivering the Referendum to Recognise Aboriginal and Torres Strait Peoples in the Constitution Through a Voice to Parliament (a)					
Departmental payment	-	15,481	-	-	-
Electoral Commission - critical ICT replacement (second tranche) (b)					
Departmental payment	-	nfp	nfp	nfp	nfp
Total payment measures					
Departmental	-	15,481	nfp	nfp	nfp
Total	-	15,481	nfp	nfp	nfp

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 measure titled *Delivering the Referendum to Recognise Aboriginal and Torres Strait Peoples in the Constitution Through a Voice to Parliament* is a cross portfolio measure. The full measure description and package details appear in 2023-24 Budget Paper No. 2 under Cross Portfolio.
- b) The lead entity for measure titled *Electoral Commission - critical ICT replacement (second tranche)* is the Australian Electoral Commission. The full measure description and package details appear in the 2023-24 Budget Paper No. 2 under the Finance portfolio. The financials are not for publication due to commercial sensitivities.

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 the Australian Electoral Commission can be found at: [AEC Corporate Plan 2022-23](#).

The most recent annual performance statement can be found at: [2021-22 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

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	-	-	75,500	-	-
Administered total	-	-	75,500	-	-
Departmental expenses					
Departmental appropriation	220,525	523,185	434,282	187,872	206,443
s74 External Revenue (a)	11,037	11,038	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)	12,835	12,149	12,149	12,149	12,149
Departmental total	259,297	561,272	472,369	225,959	244,530
Total expenses for program 1.1	259,297	561,272	547,869	225,959	244,530
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations					
Administered total	-	-	75,500	-	-
Departmental expenses					
Departmental appropriation	220,525	523,185	434,282	187,872	206,443
s74 External Revenue (a)	11,037	11,038	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)	12,835	12,149	12,149	12,149	12,149
Departmental total	259,297	561,272	472,369	225,959	244,530
Total expenses for Outcome 1	259,297	561,272	547,869	225,959	244,530
	2022-23	2023-24			
Average staffing level (number)	811	924			

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 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

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		
Key Activities	<ul style="list-style-type: none"> Maintain the integrity of electoral and regulatory processes Prepare for and deliver electoral events 	
Year	Performance measures	Expected Performance Results
Current Year 2022-23	Electoral Roll Management <ul style="list-style-type: none"> Percentage of eligible voters enrolled (enrolment rate). Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>. 	Target: ≥ 95% reported annually and at close of rolls for a federal election or referendum. Performance: Met. The enrolment rate at 31 December 2022 was 97.1% and is expected to remain above target. Target: All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election. Performance: Met. No redistributions were undertaken in the relevant period. The New South Wales federal redistribution has been deferred and is due to commence after July 2023.
	Elections, By-elections and Referendums <ul style="list-style-type: none"> The election result – for each event – is delivered in accordance with the <i>Commonwealth Electoral Act 1918</i>. 	Target: The writs for a federal election event are issued and returned in accordance with legislative requirements and timeframes. Performance: Met. No federal elections or referendums were held. For the Aston by-election, writs were issued in accordance with legislation and timeframes.

Table continues on next page

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.1- Deliver electoral events		
Year	Performance measures	Expected Performance Results
Current Year 2022-23 (continued)	<ul style="list-style-type: none"> Industrial election and ballot results are delivered with integrity and withstand scrutiny. 	<p>Target: No targets. The AEC will report on the number of events and their outcomes in which the AEC's conduct is challenged before a court.</p> <p>Performance: Met. There were no challenges on the AEC's conduct of the delivery of industrial elections and ballots.</p>
	<p>Public Awareness</p> <ul style="list-style-type: none"> Deliver public awareness and education products that target all Australian citizens aged 18 years and over. 	<p>Target: The AEC's public awareness campaign is delivered in accordance with key objectives outlined in the campaign strategy.</p> <p>Performance: Met. A comprehensive external evaluation of the 2022 federal election public awareness campaign was undertaken. The campaign performed well and achieved reach among target audiences.</p>
	<p>Party Registration and Financial Disclosure</p> <ul style="list-style-type: none"> The AEC maintains an up-to-date public register of political parties. Disclosure returns are published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i>. 	<p>Target: Compliance with s125(1) of Part XI of the <i>Commonwealth Electoral Act 1918</i>.</p> <p>Performance: Met. The AEC has continued to maintain an up-to-date public register of political parties.</p> <p>Target: Annual returns published on the first working day in February.</p> <p>Performance: Met. 2021-22 annual disclosure returns received by the AEC were published, as planned, on the first working day in February 2023.</p> <p>Target: Election returns published 24 weeks after polling day for each electoral event.</p> <p>Performance: Met. The 2022 federal election returns were published on Transparency Register on the due date of 7 November 2022.</p>

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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 2023-24	Electoral Roll Management <ul style="list-style-type: none"> Percentage of eligible voters enrolled (enrolment rate). Percentage of 18- to 24-year-old Australians enrolled (youth enrolment rate). Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate). 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). Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level. Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>. 	<ul style="list-style-type: none"> ≥ 95% reported annually and at close of rolls for a federal election or referendum. ≥ 87% ≥ 90% voter turnout rate for elections for the Senate and House of Representatives. Where applicable, turnout rate will be reported for by-elections. ≥ 90% formality rate for Senate and House of Representatives. Where applicable, formality rate will be reported for by-elections. ≥ 95% Division and ≥ 90% Address. All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election.
	Regulatory Functions <ul style="list-style-type: none"> The AEC maintains an up-to-date public register of political parties. Disclosure returns are published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i> and the <i>Referendum (Machinery Provisions) Act 1984</i>. The AEC conducts compliance reviews in line with the approved program. 	<ul style="list-style-type: none"> Compliance with s125(1) of Part XI of <i>Commonwealth Electoral Act 1918</i>. Annual returns published on the first working day in February. Election and referendum returns published 24 weeks after polling day for each electoral event. Compliance reviews completed annually compared to the approved program.

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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 2023-24 (continued)	Election Readiness <ul style="list-style-type: none"> AEC-wide readiness achieved by the directed level of electoral event readiness date. Deliver public awareness and education products that target all Australian citizens aged 18 years and over. Percentage of TEW employees completing election training relevant to their role. Voting locations (including early voting centres and polling places) published on the AEC website before polling commences. Undertake a lessons management approach to delivering electoral events. 	<ul style="list-style-type: none"> Agency wide readiness meets the directed level of electoral event readiness date. The AEC's public awareness campaign is delivered in accordance with key objectives outlined in the campaign strategy. ≥ 95% 100% of polling locations are published. Agency lessons identified from the previous federal election are to be considered and implemented at the next electoral event.
	Elections, By-elections and Referendums <ul style="list-style-type: none"> 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>. Industrial election and ballot results are delivered with integrity and withstand scrutiny. 	<ul style="list-style-type: none"> For each event, the writs are issued and returned in accordance with legislative requirements and timeframes. 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. The AEC will report on the outcomes and number of events in which the AEC's conduct is challenged before a court.
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	96,804	102,736	181,343	104,363	104,363
Suppliers	135,990	432,049	264,538	95,108	113,679
Depreciation and amortisation (a)	25,523	25,523	25,523	25,523	25,523
Finance costs	780	781	782	782	782
Other expenses	200	183	183	183	183
Total expenses	259,297	561,272	472,369	225,959	244,530
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	11,037	11,038	11,038	11,038	11,038
Total own-source revenue	11,037	11,038	11,038	11,038	11,038
Gains					
Other gains	200	183	183	183	183
Total gains	200	183	183	183	183
Total own-source income	11,237	11,221	11,221	11,221	11,221
Net (cost of)/contribution by services	(248,060)	(550,051)	(461,148)	(214,738)	(233,309)
Revenue from Government	235,425	538,085	449,182	202,772	221,343
Surplus/(deficit) attributable to the Australian Government	(12,635)	(11,966)	(11,966)	(11,966)	(11,966)
Total comprehensive income/(loss)	(12,635)	(11,966)	(11,966)	(11,966)	(11,966)
Total comprehensive income/(loss) attributable to the Australian Government	(12,635)	(11,966)	(11,966)	(11,966)	(11,966)

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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

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	(12,635)	(11,966)	(11,966)	(11,966)	(11,966)
plus: depreciation/amortisation of assets funded through appropriations (a)	12,635	11,966	11,966	11,966	11,966
plus: depreciation/amortisation expenses for ROU assets (b)	12,888	13,557	13,557	13,557	13,557
less: lease principal repayments (b)	12,888	13,557	13,557	13,557	13,557
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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 to leases under AASB 16 *Leases*.

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

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,868	1,868	1,868	1,868	1,868
Trade and other receivables	199,398	199,398	199,398	199,398	199,398
Other financial assets	128	128	128	128	128
Total financial assets	201,394	201,394	201,394	201,394	201,394
Non-financial assets					
Land and buildings	71,107	71,107	71,107	71,107	71,107
Property, plant and equipment	25,147	101,839	228,432	337,276	458,993
Intangibles	78,894	78,057	72,645	66,662	60,679
Inventories	3,230	3,230	3,230	3,230	3,230
Other non-financial assets	4,980	4,980	4,980	4,980	4,980
Total non-financial assets	183,358	259,213	380,394	483,255	598,989
Total assets	384,752	460,607	581,788	684,649	800,383
LIABILITIES					
Payables					
Suppliers	92,606	92,606	92,606	92,606	92,606
Other payables	11,273	11,273	11,273	11,273	11,273
Total payables	103,879	103,879	103,879	103,879	103,879
Interest bearing liabilities					
Leases	58,976	62,131	65,286	68,441	71,596
Total interest bearing liabilities	58,976	62,131	65,286	68,441	71,596
Provisions					
Employee provisions	22,846	22,846	22,846	22,846	22,846
Other provisions	5,196	5,196	5,196	5,196	5,196
Total provisions	28,042	28,042	28,042	28,042	28,042
Total liabilities	190,897	194,052	197,207	200,362	203,517
Net assets	193,855	266,555	384,581	484,287	596,866
EQUITY*					
Parent entity interest					
Contributed equity	187,116	271,782	401,774	513,446	637,991
Reserves	28,936	28,936	28,936	28,936	28,936
Retained surplus (accumulated deficit)	(22,197)	(34,163)	(46,129)	(58,095)	(70,061)
Total parent entity interest	193,855	266,555	384,581	484,287	596,866
Total equity	193,855	266,555	384,581	484,287	596,866

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 2023-24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(22,197)	28,936	187,116	193,855
Adjusted opening balance	(22,197)	28,936	187,116	193,855
Comprehensive income				
Surplus/(deficit) for the period	(11,966)	-	-	(11,966)
Total comprehensive income	(11,966)	-	-	(11,966)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	84,666	84,666
Sub-total transactions with owners	-	-	84,666	84,666
Estimated closing balance as at 30 June 2024	(34,163)	28,936	271,782	266,555
Closing balance attributable to the Australian Government	(34,163)	28,936	271,782	266,555

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	235,425	538,085	449,182	202,772	221,343
Sale of goods and rendering of services	11,037	11,038	11,038	11,038	11,038
Total cash received	246,462	549,123	460,220	213,810	232,381
Cash used					
Employees	96,804	102,736	181,343	104,363	104,363
Suppliers	135,790	431,866	264,355	94,925	113,496
Interest payments on lease liability	780	781	782	782	782
Other expenses	200	183	183	183	183
Total cash used	233,574	535,566	446,663	200,253	218,824
Net cash from/(used by) operating activities	12,888	13,557	13,557	13,557	13,557
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	49,959	84,666	129,992	111,672	124,545
Total cash used	49,959	84,666	129,992	111,672	124,545
Net cash from/(used by) investing activities	(49,959)	(84,666)	(129,992)	(111,672)	(124,545)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	49,959	84,666	129,992	111,672	124,545
Total cash received	49,959	84,666	129,992	111,672	124,545
Cash used					
Principal payments on lease liability	12,888	13,557	13,557	13,557	13,557
Total cash used	12,888	13,557	13,557	13,557	13,557
Net cash from/(used by) financing activities	37,071	71,109	116,435	98,115	110,988
Cash and cash equivalents at the beginning of the reporting period	1,868	1,868	1,868	1,868	1,868
Cash and cash equivalents at the end of the reporting period	1,868	1,868	1,868	1,868	1,868

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	49,959	84,666	129,992	111,672	124,545
Total new capital appropriations	49,959	84,666	129,992	111,672	124,545
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	49,959	84,666	129,992	111,672	124,545
Total items	49,959	84,666	129,992	111,672	124,545
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	49,959	84,666	129,992	111,672	124,545
TOTAL	49,959	84,666	129,992	111,672	124,545
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	49,959	84,666	129,992	111,672	124,545
Total cash used to acquire assets	49,959	84,666	129,992	111,672	124,545

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2023-24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	20,896	31,177	142,975	195,048
Gross book value - ROU assets	112,552	306	-	112,858
Accumulated depreciation/amortisation and impairment	(6,575)	(6,156)	(64,081)	(76,812)
Accumulated depreciation/amortisation and impairment - ROU assets	(55,766)	(180)	-	(55,946)
Opening net book balance	71,107	25,147	78,894	175,148
Capital asset additions or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	79,520	5,146	84,666
By purchase - appropriation ordinary annual services - ROU assets	16,712	-	-	16,712
Total additions	16,712	79,520	5,146	101,378
Other movements				
Depreciation/amortisation expense	(3,155)	(2,828)	(5,983)	(11,966)
Depreciation/amortisation on ROU assets	(13,557)	-	-	(13,557)
Total other movements	(16,712)	(2,828)	(5,983)	(25,523)
As at 30 June 2024				
Gross book value	20,896	110,697	148,121	279,714
Gross book value - ROU assets	129,264	306	-	129,570
Accumulated depreciation/amortisation and impairment	(9,730)	(8,984)	(70,064)	(88,778)
Accumulated depreciation/amortisation and impairment ROU assets	(69,323)	(180)	-	(69,503)
Closing net book balance	71,107	101,839	78,057	251,003

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 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)

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Other expenses	-	-	75,500	-	-
Total expenses administered on behalf of Government	-	-	75,500	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	66	33	2,500	66	33
Total non-taxation revenue	66	33	2,500	66	33
Total own-source revenue administered on behalf of Government	66	33	2,500	66	33
Total own-sourced income administered on behalf of Government	66	33	2,500	66	33
Net (cost of)/contribution by services	66	33	(73,000)	66	33
Total comprehensive income/(loss)	66	33	(73,000)	66	33

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)

	2022-23 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	66	33	2,500	66	33
Total cash received	66	33	2,500	66	33
Cash used					
Other	-	-	75,500	-	-
Total cash used	-	-	75,500	-	-
Net cash from/(used by) operating activities	66	33	(73,000)	66	33
Net increase/(decrease) in cash held	66	33	(73,000)	66	33
Cash from Official Public Account for:					
- Appropriations	-	-	75,500	-	-
<i>Total cash from Official Public Account</i>	<i>-</i>	<i>-</i>	<i>75,500</i>	<i>-</i>	<i>-</i>
Cash to Official Public Account for:					
- Appropriations	(66)	(33)	(2,500)	(66)	(33)
<i>Total cash to Official Public Account</i>	<i>(66)</i>	<i>(33)</i>	<i>(2,500)</i>	<i>(66)</i>	<i>(33)</i>
Cash and cash equivalents at end of reporting period	-	-	-	-	-

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 2023-24)

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