

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 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation	720,938	334,727
s74 External Revenue (b)	11,038	11,038
Departmental capital budget (c)	95,137	215,175
Total departmental annual appropriations	827,113	560,940
Total departmental special appropriations (d)	16,116	16,116
Total departmental resourcing	843,229	577,056
Administered		
Total administered special appropriations	75,500	-
Total administered resourcing	75,500	-
Total resourcing for the Australian Electoral Commission	918,729	577,056
<hr/>		
Average staffing level (number)	2024-25 971	2025-26 1,040

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) 2025–2026 and Supply Bill (No. 1) 2025-2026.
- 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 Supply 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 the Australian Electoral Commission are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)						
	Departmental payment	1.1	-	-	-	(11,289)
	Total		-	-	-	(11,289)
Total payment measures						
	Departmental		-	-	-	(11,289)
	Total		-	-	-	(11,289)

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 Savings from External Labour – further 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 the Australian Electoral Commission can be found at: [2024-25 Corporate Plan](#).

The most recent annual performance statement can be found at: [2023-24 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.

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	-	-	5,670	5,778	5,911
Special appropriations <i>Commonwealth Electoral Act 1918</i>	75,500	-	-	99,850	-
Administered total	75,500	-	5,670	105,628	5,911
Departmental expenses					
Departmental appropriations s74 External Revenue (a)	720,938 11,038	334,727 11,038	353,375 11,038	461,142 11,038	207,662 11,038
Special appropriations <i>Commonwealth Electoral Act 1918</i>	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
Departmental total	760,058	373,847	392,495	500,262	246,782
Total expenses for program 1.1	835,558	373,847	398,165	605,890	252,693
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	-	-	5,670	5,778	5,911
Special appropriations	75,500	-	-	99,850	-
Administered total	75,500	-	5,670	105,628	5,911
Departmental expenses					
Departmental appropriations s74 External Revenue (a)	720,938 11,038	334,727 11,038	353,375 11,038	461,142 11,038	207,662 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
Departmental total	760,058	373,847	392,495	500,262	246,782
Total expenses for Outcome 1	835,558	373,847	398,165	605,890	252,693
	2024-25	2025-26			
Average staffing level (number)	971	1,040			

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 / 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 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. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 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	Key activities reported in the current corporate plan that relate to this program <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 2024–25	Electoral Roll Management <ul style="list-style-type: none"> • Percentage of eligible voters enrolled (enrolment rate). 	On track The enrolment rate at 31 December 2024 was 97.8% and is expected to remain above the target of ≥95%.
	<ul style="list-style-type: none"> • Percentage of 18 to 24-year-old Australians enrolled (youth enrolment rate). 	On track The youth enrolment rate at 31 December 2023 was 89.7% and is expected to remain above the target of ≥87%.
	<ul style="list-style-type: none"> • Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate). 	Unable to be rated at this time
	<ul style="list-style-type: none"> • 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). 	Unable to be rated at this time
	<ul style="list-style-type: none"> • Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level. 	Unable to be rated at this time This measure is completed annually after 30 June. There are no identified issues in roll accuracy, and it is expected that targets will be met.

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	Expected performance results
Current Year 2024–25	<ul style="list-style-type: none"> Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>. 	<p>On track</p> <p>The redistributions of New South Wales, Victoria and Western Australia have been determined and the reports of the respective augmented Electoral Commissions have been tabled in Parliament.</p> <p>The Northern Territory redistribution is underway and is scheduled to be determined on 4 March 2025.</p> <p>The redistribution of Tasmania was deferred in accordance with section 59(3) of the <i>Electoral Act</i>.</p>
	<p>Regulatory Functions</p> <ul style="list-style-type: none"> 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>. 	<p>On track</p> <p>2024-25 annual disclosure returns received by the AEC were published, as planned, on the first working day in February 2024.</p> <p>By-election disclosure return information for the Cook and Dunkley by-elections, were published within the legislated timeframes.</p>
	<ul style="list-style-type: none"> The AEC conducts compliance reviews in line with the approved program. 	<p>On track</p> <p>At 31 December 2024, all completed compliance reviews have been published on the AEC's website.</p>
	<p>Election Readiness</p> <ul style="list-style-type: none"> AEC-wide readiness achieved by the directed level of electoral event readiness date. 	<p>On track</p> <p>Readiness checks at the DLER date show no significant barriers to overall election readiness.</p>
	<ul style="list-style-type: none"> Deliver public awareness and education products that target all Australian citizens aged 18 years and over. 	<p>On track</p> <p>The 2025 federal election campaign is to provide voters (all Australian citizens aged 18 and over) the information they need to effectively participate in the election, including specialist audiences from culturally and linguistically diverse backgrounds, Aboriginal and Torres Strait Islander people and people who are blind or have low vision.</p>
	<ul style="list-style-type: none"> Percentage of TEW employees completing election training relevant to their role. 	<p>Unable to be rated at this time</p>
	<ul style="list-style-type: none"> Voting locations (including early voting centres and polling places) published on the AEC website before polling commences. 	<p>Unable to be rated at this time</p>

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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 2024–25	<ul style="list-style-type: none"> Undertake a lessons management approach to delivering electoral events. 	<p>On track Of the 41 strategic lessons identified from the 2023 referendum and the 2022 federal election, the majority of actions have been completed or are on track for completion.</p>
	<p>Elections, By-elections and Referendums</p> <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>. 	<p>Unable to be rated at this time</p>
	<ul style="list-style-type: none"> Industrial election and ballot results are delivered with integrity and withstand scrutiny. 	<p>On track to be partly met The AEC has made three applications to the Federal Court with two matters still pending. In the finalised matter, the Federal Court found that the AEC caused an irregularity to happen.</p>
Year	Performance measures	Planned performance results
Budget Year 2025–26	<p>Electoral Roll Management</p> <ul style="list-style-type: none"> Percentage of eligible voters enrolled (enrolment rate). 	<ul style="list-style-type: none"> ≥ 95% enrolment rate is met or exceeded.
	<ul style="list-style-type: none"> Percentage of 18 to 24-year-old Australians enrolled (youth enrolment rate). 	<ul style="list-style-type: none"> ≥ 87% enrolment rate is met or exceeded.
	<ul style="list-style-type: none"> Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate). 	<ul style="list-style-type: none"> ≥ 90% voter turnout rate met or exceeded for elections for the Senate and House of Representatives. Where applicable, turnout rate will be reported for by-elections.
	<ul style="list-style-type: none"> Percentage of votes cast formally for the House of Representatives and Senate at federal elections or at referendums, and by-elections (if any held). 	<ul style="list-style-type: none"> ≥ 90% formality rate is met or exceeded.
	<ul style="list-style-type: none"> Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level. 	<ul style="list-style-type: none"> ≥ 95% accuracy rate is met or exceeded for division-level, and ≥ 90% accuracy rate is met or exceeded for address-level.
	<ul style="list-style-type: none"> Redistributions determined in accordance with the <i>Commonwealth Electoral Act 1918</i>. 	<ul style="list-style-type: none"> All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant 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	Planned performance results
Budget Year 2025–26	Regulatory Functions <ul style="list-style-type: none"> 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>. 	<ul style="list-style-type: none"> Information from annual returns published on the first working day in February. Information from election and referendum returns published 24 weeks after polling day for each electoral event.
	<ul style="list-style-type: none"> The AEC conducts compliance reviews in line with the approved program. 	<ul style="list-style-type: none"> Compliance reviews completed annually compared to the approved program.
	Election Readiness <ul style="list-style-type: none"> AEC-wide readiness achieved by the directed level of electoral event readiness date. 	<ul style="list-style-type: none"> Agency wide readiness meets the directed level of electoral event readiness date.
	<ul style="list-style-type: none"> Deliver public awareness and education products that target all Australian citizens aged 18 years and over. 	<ul style="list-style-type: none"> The AEC's public awareness campaign and education programs contribute to an enhanced understanding of Australia's electoral system, voter services and formality.
	<ul style="list-style-type: none"> Percentage of TEW employees completing election training relevant to their role. 	<ul style="list-style-type: none"> ≥ 95% election training completion rate is met or exceeded for TEW employees.
	<ul style="list-style-type: none"> Voting locations (including early voting centres and polling places) published on the AEC website before polling commences. 	<ul style="list-style-type: none"> 100% of polling locations are published.
	<ul style="list-style-type: none"> Undertake a lessons management approach to delivering electoral events. 	<ul style="list-style-type: none"> Agency lessons identified from previous electoral events 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>. 	<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.
	<ul style="list-style-type: none"> Industrial election and ballot results are delivered with integrity and withstand scrutiny. 	<ul style="list-style-type: none"> The AEC will report on the outcomes and number of events in which the AEC's conduct is challenged before a court.
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	181,343	104,363	121,150	176,468	110,547
Suppliers	552,410	243,179	245,040	297,489	109,930
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
Total expenses	760,241	374,030	392,678	500,445	246,965
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	11,038	11,038	11,038	11,038	11,038
Total own-source revenue	11,038	11,038	11,038	11,038	11,038
Gains					
Other	183	183	183	183	183
Total gains	183	183	183	183	183
Total own-source income	11,221	11,221	11,221	11,221	11,221
Net (cost of)/contribution by services	(749,020)	(362,809)	(381,457)	(489,224)	(235,744)
Revenue from Government	737,054	350,843	369,491	477,258	223,778
Surplus/(deficit) attributable to the Australian Government	(11,966)	(11,966)	(11,966)	(11,966)	(11,966)

Table continues on next page.

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(11,966)	(11,966)	(11,966)	(11,966)	(11,966)
Total comprehensive income/(loss) attributable to the Australian Government	(11,966)	(11,966)	(11,966)	(11,966)	(11,966)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(11,966)	(11,966)	(11,966)	(11,966)	(11,966)
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
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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) and Supply 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) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,900	1,900	1,900	1,900	1,900
Trade and other receivables	79,370	79,370	79,370	79,370	79,370
Total financial assets	81,270	81,270	81,270	81,270	81,270
Non-financial assets					
Land and buildings	205,837	205,837	205,837	189,125	172,413
Property, plant and equipment	17,923	28,704	40,807	52,547	64,623
Intangibles	185,554	381,137	508,649	520,636	517,933
Other non-financial assets	17,304	17,304	17,304	17,304	17,304
Total non-financial assets	426,618	632,982	772,597	779,612	772,273
Total assets	507,888	714,252	853,867	860,882	853,543
LIABILITIES					
Payables					
Suppliers	21,462	21,462	21,462	21,462	21,462
Other payables	7,001	7,001	7,001	7,001	7,001
Total payables	28,463	28,463	28,463	28,463	28,463
Interest bearing liabilities					
Leases	198,415	201,570	204,725	191,168	177,611
Total interest bearing liabilities	198,415	201,570	204,725	191,168	177,611
Provisions					
Employee provisions	26,489	26,489	26,489	26,489	26,489
Other provisions	6,380	6,380	6,380	6,380	6,380
Total provisions	32,869	32,869	32,869	32,869	32,869
Total liabilities	259,747	262,902	266,057	252,500	238,943
Net assets	248,141	451,350	587,810	608,382	614,600
EQUITY*					
Parent entity interest					
Contributed equity	412,469	627,644	776,070	808,608	826,792
Reserves	29,089	29,089	29,089	29,089	29,089
Retained surplus (accumulated deficit)	(193,417)	(205,383)	(217,349)	(229,315)	(241,281)
Total parent entity interest	248,141	451,350	587,810	608,382	614,600
Attributed to non-controlling interest					
Total non-controlling interest	-	-	-	-	-
Total equity	248,141	451,350	587,810	608,382	614,600

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 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(193,417)	29,089	412,469	248,141
Adjusted opening balance	(193,417)	29,089	412,469	248,141
Comprehensive income				
Surplus/(deficit) for the period	(11,966)	-	-	(11,966)
Total comprehensive income	(11,966)	-	-	(11,966)
Transactions with owners				
<i>Distributions to owners</i>				
<i>Contributions by owners</i>				
Departmental Capital Budget (DCB)	-	-	215,175	215,175
Sub-total transactions with owners	-	-	215,175	215,175
Estimated closing balance as at 30 June 2026	(205,383)	29,089	627,644	451,350
Closing balance attributable to the Australian Government	(205,383)	29,089	627,644	451,350

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	737,054	350,843	369,491	477,258	223,778
Sale of goods and rendering of services	11,038	11,038	11,038	11,038	11,038
Total cash received	748,092	361,881	380,529	488,296	234,816
Cash used					
Employees	181,343	104,363	121,150	176,468	110,547
Suppliers	552,227	242,996	244,857	297,306	109,747
Interest payments on lease liability	782	782	782	782	782
Other	183	183	183	183	183
Total cash used	734,535	348,324	366,972	474,739	221,259
Net cash from/(used by) operating activities	13,557	13,557	13,557	13,557	13,557
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	95,137	215,175	148,426	32,538	18,184
Total cash used	95,137	215,175	148,426	32,538	18,184
Net cash from/(used by) investing activities	(95,137)	(215,175)	(148,426)	(32,538)	(18,184)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	95,137	215,175	148,426	32,538	18,184
Total cash received	95,137	215,175	148,426	32,538	18,184
Cash used					
Principal payments on lease liability	13,557	13,557	13,557	13,557	13,557
Total cash used	13,557	13,557	13,557	13,557	13,557
Net cash from/(used by) financing activities	81,580	201,618	134,869	18,981	4,627
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,900	1,900	1,900	1,900	1,900
Cash and cash equivalents at the end of the reporting period	1,900	1,900	1,900	1,900	1,900

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	95,137	215,175	148,426	32,538	18,184
Total new capital appropriations	95,137	215,175	148,426	32,538	18,184
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>95,137</i>	<i>215,175</i>	<i>148,426</i>	<i>32,538</i>	<i>18,184</i>
Total Items	95,137	215,175	148,426	32,538	18,184
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	95,137	215,175	148,426	32,538	18,184
TOTAL	95,137	215,175	148,426	32,538	18,184
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	95,137	215,175	148,426	32,538	18,184
Total cash used to acquire assets	95,137	215,175	148,426	32,538	18,184

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	23,493	26,969	252,422	302,884
Gross book value - ROU assets	303,325	215	-	303,540
Accumulated depreciation/ amortisation and impairment	(9,847)	(9,110)	(66,868)	(85,825)
Accumulated depreciation/amortisation and impairment - ROU assets	(111,134)	(151)	-	(111,285)
Opening net book balance	205,837	17,923	185,554	409,314
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	13,609	201,566	215,175
By purchase - appropriation ordinary annual services - ROU assets	16,712	-	-	16,712
Total additions	16,712	13,609	201,566	231,887
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 2026				
Gross book value	23,493	40,578	453,988	518,059
Gross book value - ROU assets	320,037	215	-	320,252
Accumulated depreciation/ amortisation and impairment	(13,002)	(11,938)	(72,851)	(97,791)
Accumulated depreciation/amortisation and impairment - ROU assets	(124,691)	(151)	-	(124,842)
Closing net book balance	205,837	28,704	381,137	615,678

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Other expenses	75,500	-	5,670	108,128	5,911
Total expenses administered on behalf of Government	75,500	-	5,670	108,128	5,911
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Total taxation revenue	-	-	-	-	-
Non-taxation revenue					
Fees and fines	2,500	66	33	2,500	66
Total non-taxation revenue	2,500	66	33	2,500	66
Total own-source revenue administered on behalf of Government	2,500	66	33	2,500	66
Gains					
Total gains administered on behalf of Government	-	-	-	-	-
Total own-source income administered on behalf of Government	2,500	66	33	2,500	66
Net cost of/(contribution by) services	(73,000)	66	(5,637)	(105,628)	(5,845)
Surplus/(deficit) before income tax	(73,000)	66	(5,637)	(105,628)	(5,845)
Surplus/(deficit) after income tax	(73,000)	66	(5,637)	(105,628)	(5,845)
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(73,000)	66	(5,637)	(105,628)	(5,845)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
<i>Total financial assets</i>	-	-	-	-	-
Non-financial assets					
<i>Total non-financial assets</i>	-	-	-	-	-
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES					
Payables					
Suppliers	14	14	14	14	14
<i>Total payables</i>	14	14	14	14	14
Interest bearing liabilities					
<i>Total interest bearing liabilities</i>	-	-	-	-	-
Provisions					
<i>Total provisions</i>	-	-	-	-	-
Total liabilities administered on behalf of Government	14	14	14	14	14
Net assets/(liabilities)	(14)	(14)	(14)	(14)	(14)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	2,500	66	33	2,500	66
Total cash received	2,500	66	33	2,500	66
Cash used					
Other	75,500	-	5,670	108,128	5,911
Total cash used	75,500	-	5,670	108,128	5,911
Net cash from/(used by) operating activities	(73,000)	66	(5,637)	(105,628)	(5,845)
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from / (used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase/(decrease) in cash held	(73,000)	66	(5,637)	(105,628)	(5,845)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	75,500	-	5,670	105,628	5,911
Total cash from Official Public Account	75,500	-	5,670	105,628	5,911
Cash to Official Public Account for:					
- Appropriations	2,500	66	33	-	66
Total cash to Official Public Account	2,500	66	33	-	66
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 2025–26)

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

