

# **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 federal elections and referendums, maintaining the Commonwealth Electoral Roll and administering Part XX of the Electoral Act dealing with political funding and disclosure. The AEC must also provide 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 AEC 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 AEC's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *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 2017-18 as at Budget May 2017**

	2016-17 <i>Estimated actual</i> \$'000	2017-18 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	308,172	123,156
s 74 retained revenue receipts (c)	10,952	11,038
Departmental capital budget (d)	6,171	10,784
<i>Total departmental annual appropriations</i>	<b>325,295</b>	<b>144,978</b>
<i>Total departmental special appropriations</i>	9,000	9,000
<b>Total departmental resourcing</b>	<b>334,295</b>	<b>153,978</b>
<b>Administered</b>		
<i>Total administered special appropriations</i>	74,000	-
Special accounts		
Opening balance	2,268	-
<i>Total special account receipts</i>	2,268	-
<b>Total administered resourcing</b>	<b>76,268</b>	<b>-</b>
<b>Total resourcing for Australian Electoral Commission</b>	<b>410,563</b>	<b>153,978</b>
	2016-17	2017-18
<b>Average staffing level (number)</b>	819	795

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

- (a) Appropriation Bill (No.1) 2017-18.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the AEC are detailed in *Budget Paper No. 2* and are summarised below.

**Table 1.2: Australian Electoral Commission 2017-18 Budget measures**

**Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Expense measures</b>					
Electoral Reforms - advertising authorisation regime	1.1				
Departmental expenses	-	5,760	870	860	850
Public Service Modernisation Fund - agency sustainability (a)	1.1				
Departmental expenses	-	-	-	-	-
Australian Electoral Commission - restructure of the Northern Territory office	1.1				
Departmental expenses	-	(1,508)	(1,772)	(1,745)	(1,728)
<b>Total</b>	-	<b>4,252</b>	<b>(902)</b>	<b>(885)</b>	<b>(878)</b>
<b>Total expense measures</b>					
Departmental	-	4,252	(902)	(885)	(878)
<b>Total</b>	-	<b>4,252</b>	<b>(902)</b>	<b>(885)</b>	<b>(878)</b>

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The AEC will receive funding of \$1.3 million over the forward estimates through the measure, *Public Service Modernisation Fund – agency sustainability*. The full measure description and package details appear in *Budget Paper No. 2* as a cross portfolio measure.

## 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 enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria 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 an entity's complete performance story.

The most recent corporate plan for the AEC can be found at: [http://www.aec.gov.au/About\\_AEC/Publications/corporate-plan/index.html](http://www.aec.gov.au/About_AEC/Publications/corporate-plan/index.html).

The most recent annual performance statement can be found at: <http://annualreport.aec.gov.au/annual-reports.html>.

## **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 AEC 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.**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>Program 1.1: Deliver Electoral Events</b>					
Administered expenses					
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	76,000	-	76,000	-	-
<b>Administered total</b>	<b>76,000</b>	<b>-</b>	<b>76,000</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriations	293,097	123,156	326,077	105,198	137,180
s 74 Retained revenue receipts (a)	10,952	11,038	11,038	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	9,000	9,000	9,000	9,000	9,000
Expenses not requiring appropriation in the Budget year (b)	8,804	8,291	8,821	9,612	12,051
<b>Departmental total</b>	<b>321,853</b>	<b>151,485</b>	<b>354,936</b>	<b>134,848</b>	<b>169,269</b>
<b>Total expenses for Program 1.1</b>	<b>397,853</b>	<b>151,485</b>	<b>430,936</b>	<b>134,848</b>	<b>169,269</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations	76,000	-	76,000	-	-
<b>Administered total</b>	<b>76,000</b>	<b>-</b>	<b>76,000</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriations	293,097	123,156	326,077	105,198	137,180
s74 Retained revenue receipts (a)	10,952	11,038	11,038	11,038	11,038
Special appropriations	9,000	9,000	9,000	9,000	9,000
Expenses not requiring appropriation in the Budget year (b)	8,804	8,291	8,821	9,612	12,051
<b>Departmental total</b>	<b>321,853</b>	<b>151,485</b>	<b>354,936</b>	<b>134,848</b>	<b>169,269</b>
<b>Total expenses for Outcome 1</b>	<b>397,853</b>	<b>151,485</b>	<b>430,936</b>	<b>134,848</b>	<b>169,269</b>

	2016-17	2017-18
<b>Average staffing level (number)</b>	819	795

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(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 criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2017-18 Budget measures have created new programs or materially changed existing programs.

<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>Delivery</b>	AEC's program objective is to 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>Performance information: Program 1.1 - Deliver Electoral Events</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2016-17	<p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>Federal electoral events are successfully delivered.</li> <li>Maintain ability to conduct a federal electoral event within a timeframe.</li> <li>Timely conduct of redistribution activities.</li> <li>Industrial elections, Protected Action Ballots, and Torres Strait Regional Authority elections are delivered in accordance with the relevant legislation and rules.</li> </ul> <p><b>Electoral Roll Management</b></p> <ul style="list-style-type: none"> <li>High level of confidence in the Electoral Roll.</li> </ul>	<ul style="list-style-type: none"> <li>Delivered a federal electoral event successfully.</li> <li>The AEC continues to remain ready and capable of delivering a federal electoral event within required timeframes.</li> <li>Redistributions were finalised within required timeframes.</li> <li>Successful industrial elections, Protected Action Ballots, and Torres Strait Regional Authority elections were delivered in accordance with relevant legislation and rules.</li> <li>Completeness has increased with accuracy being maintained.</li> </ul>

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

Performance information: Program 1.1 - Deliver Electoral Events		
Year	Performance criteria	Targets
2016-17 (continued)	<p><b>Party Registrations and Financial Disclosure</b></p> <ul style="list-style-type: none"> <li>• Party registration processed in accordance with the Electoral Act.</li> <li>• Financial disclosures obtained and placed on the public record in accordance with the Electoral Act.</li> </ul> <p><b>Public Awareness</b></p> <ul style="list-style-type: none"> <li>• Deliver communication, education and public awareness activities to inform all Australians of electoral matters.</li> <li>• Information is timely and accurate, uses appropriate technology and channels, and meets accessibility standards.</li> </ul>	<ul style="list-style-type: none"> <li>• The Register of Political Parties is maintained in accordance with the Electoral Act.</li> <li>• Annual and election financial disclosure returns were published on the AEC website by the required dates.</li> <li>• Appropriate strategies were implemented to deliver communication, education and public awareness activities to inform all Australians of electoral matters.</li> <li>• Effective use of contemporary technology to deliver modern products and services were used wherever possible and met accessibility standards.</li> </ul>

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

<b>Performance information: Program 1.1 - Deliver Electoral Events</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017-18	<p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>Federal electoral events are successfully delivered.</li> <li>Maintain ability to conduct a federal electoral event within a timeframe.</li> <li>Timely conduct of redistribution activities.</li> <li>Industrial elections, Protected Action Ballots, and Torres Strait Regional Authority elections are delivered in accordance with the relevant legislation and rules.</li> </ul> <p><b>Electoral Roll Management</b></p> <ul style="list-style-type: none"> <li>High level of confidence in the Electoral Roll.</li> </ul> <p><b>Party Registrations and Financial Disclosure</b></p> <ul style="list-style-type: none"> <li>Party registration processed in accordance with the Electoral Act.</li> <li>Financial disclosures obtained and placed on the public record in accordance with the Electoral Act.</li> </ul> <p><b>Public Awareness</b></p> <ul style="list-style-type: none"> <li>Deliver communication, education and public awareness activities to inform all Australians of electoral matters.</li> </ul>	<ul style="list-style-type: none"> <li>The AEC remains ready and capable of delivering a federal electoral event within required timeframes.</li> <li>Redistributions are finalised within required timeframes.</li> <li>Conduct successful industrial elections, Protected Action Ballots, and Torres Strait Regional Authority elections in accordance with relevant legislation and rules.</li> <li>A complete and accurate Electoral Roll.</li> <li>The Register of Political Parties is maintained in accordance with the Electoral Act.</li> <li>Annual and election financial disclosure returns are published on the AEC website by the required dates.</li> <li>Appropriate strategies are implemented to deliver communication, education and public awareness activities to inform all Australians of electoral matters.</li> </ul>
2018-19 and beyond	<ul style="list-style-type: none"> <li>As per 2017-18</li> </ul>	<ul style="list-style-type: none"> <li>As per 2017-18</li> </ul>
<b>Purposes</b>	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.	

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017-18 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 the financial statements.

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

The AEC's expected actual revenue and expenses for this financial year have not changed significantly from the amounts published in the Portfolio Additional Estimates Statements 2016-17 (PAES). As part of the Budget process the AEC moved expenditure forward from 2019-20 to 2018-19 in order to align expenses with the expected timeframe of the next Federal Election.

For 2017-18 the AEC is budgeting for a deficit including depreciation.

### 3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	194,868	83,850	178,239	78,787	86,365
Suppliers	118,181	59,344	167,876	46,449	70,853
Depreciation and amortisation	8,719	8,206	8,736	9,527	11,966
Other expenses	85	85	85	85	85
<b>Total expenses</b>	<b>321,853</b>	<b>151,485</b>	<b>354,936</b>	<b>134,848</b>	<b>169,269</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	10,952	11,038	11,038	11,038	11,038
<b>Total own-source revenue</b>	<b>10,952</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>
<b>Gains</b>					
Other	85	85	85	85	85
<b>Total gains</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Total own-source income</b>	<b>11,037</b>	<b>11,123</b>	<b>11,123</b>	<b>11,123</b>	<b>11,123</b>
<b>Net (cost of)/contribution by services</b>	<b>(310,816)</b>	<b>(140,362)</b>	<b>(343,813)</b>	<b>(123,725)</b>	<b>(158,146)</b>
Revenue from Government	317,172	132,156	335,077	114,198	146,180
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>6,356</b>	<b>(8,206)</b>	<b>(8,736)</b>	<b>(9,527)</b>	<b>(11,966)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>6,356</b>	<b>(8,206)</b>	<b>(8,736)</b>	<b>(9,527)</b>	<b>(11,966)</b>

**Note: Impact of net cash appropriation arrangements**

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>15,075</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	8,719	8,206	8,736	9,527	11,966
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>6,356</b>	<b>(8,206)</b>	<b>(8,736)</b>	<b>(9,527)</b>	<b>(11,966)</b>

Prepared on Australian Accounting Standards basis.

- (c) 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.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	17,932	17,932	17,932	17,932	17,932
Trade and other receivables	95,638	95,638	95,638	95,638	95,638
<b>Total financial assets</b>	<b>113,570</b>	<b>113,570</b>	<b>113,570</b>	<b>113,570</b>	<b>113,570</b>
<b>Non-financial assets</b>					
Land and buildings	9,969	9,082	10,208	7,858	7,657
Property, plant and equipment	6,735	11,305	11,626	13,171	12,664
Intangibles	15,366	14,261	14,848	16,990	16,296
Inventories	14,599	14,599	14,599	14,599	14,599
Other non-financial assets	7,115	7,115	7,115	7,115	7,115
<b>Total non-financial assets</b>	<b>53,784</b>	<b>56,362</b>	<b>58,396</b>	<b>59,733</b>	<b>58,331</b>
<b>Total assets</b>	<b>167,354</b>	<b>169,932</b>	<b>171,966</b>	<b>173,303</b>	<b>171,901</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	72,637	72,637	72,637	72,637	72,637
Other payables	4,103	4,103	4,103	4,103	4,103
<b>Total payables</b>	<b>76,740</b>	<b>76,740</b>	<b>76,740</b>	<b>76,740</b>	<b>76,740</b>
<b>Provisions</b>					
Employee provisions	31,757	31,757	31,757	31,757	31,757
Other provisions	1,525	1,525	1,525	1,525	1,525
<b>Total provisions</b>	<b>33,282</b>	<b>33,282</b>	<b>33,282</b>	<b>33,282</b>	<b>33,282</b>
<b>Total liabilities</b>	<b>110,022</b>	<b>110,022</b>	<b>110,022</b>	<b>110,022</b>	<b>110,022</b>
<b>Net assets</b>	<b>57,332</b>	<b>59,910</b>	<b>61,944</b>	<b>63,281</b>	<b>61,879</b>
<b>EQUITY*</b>					
Contributed equity	60,373	71,157	81,927	92,791	103,355
Reserves	22,985	22,985	22,985	22,985	22,985
Retained surplus (accumulated deficit)	(26,026)	(34,232)	(42,968)	(52,495)	(64,461)
<b>Total equity</b>	<b>57,332</b>	<b>59,910</b>	<b>61,944</b>	<b>63,281</b>	<b>61,879</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 2017-18)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2017</b>				
Balance carried forward from previous period	(26,026)	22,985	60,373	57,332
<b>Adjusted opening balance</b>	<b>(26,026)</b>	<b>22,985</b>	<b>60,373</b>	<b>57,332</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,206)			(8,206)
<b>Total comprehensive income</b>	<b>(8,206)</b>	<b>-</b>	<b>-</b>	<b>(8,206)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental capital budget (DCB)			10,784	10,784
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>10,784</b>	<b>10,784</b>
<b>Estimated closing balance as at 30 June 2018</b>	<b>(34,232)</b>	<b>22,985</b>	<b>71,157</b>	<b>59,910</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(34,232)</b>	<b>22,985</b>	<b>71,157</b>	<b>59,910</b>

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	302,097	132,156	335,077	114,198	146,180
Sale of goods and rendering of services	10,952	11,038	11,038	11,038	11,038
<b>Total cash received</b>	<b>313,049</b>	<b>143,194</b>	<b>346,115</b>	<b>125,236</b>	<b>157,218</b>
<b>Cash used</b>					
Employees	194,868	83,850	178,239	78,787	86,365
Suppliers	118,181	59,344	167,876	46,364	70,768
Other	-	-	-	85	85
<b>Total cash used</b>	<b>313,049</b>	<b>143,194</b>	<b>346,115</b>	<b>125,236</b>	<b>157,218</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	6,171	10,784	10,770	10,864	10,564
<b>Total cash used</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>
<b>Net cash from/(used by) investing activities</b>	<b>(6,171)</b>	<b>(10,784)</b>	<b>(10,770)</b>	<b>(10,864)</b>	<b>(10,564)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	6,171	10,784	10,770	10,864	10,564
<b>Total cash received</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>
<b>Net cash from/(used by) financing activities</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	17,932	17,932	17,932	17,932	17,932
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>17,932</b>	<b>17,932</b>	<b>17,932</b>	<b>17,932</b>	<b>17,932</b>

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	6,171	10,784	10,770	10,864	10,564
<b>Total new capital appropriations</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	6,171	10,784	10,770	10,864	10,564
<b>Total items</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	6,171	10,784	10,770	10,864	10,564
<b>TOTAL</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	6,171	10,784	10,770	10,864	10,564
<b>Total cash used to acquire assets</b>	<b>6,171</b>	<b>10,784</b>	<b>10,770</b>	<b>10,864</b>	<b>10,564</b>

Prepared on Australian Accounting Standards basis.

(d) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

**Table 3.6: Statement of asset movements (Budget year 2017-18)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2017</b>				
Gross book value	13,994	9,367	60,479	83,840
Accumulated depreciation/ amortisation and impairment	(4,025)	(2,632)	(45,113)	(51,770)
<b>Opening net book balance</b>	<b>9,969</b>	<b>6,735</b>	<b>15,366</b>	<b>32,070</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	2,000	7,158	1,626	10,784
<b>Total additions</b>	<b>2,000</b>	<b>7,158</b>	<b>1,626</b>	<b>10,784</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,887)	(2,588)	(2,731)	(8,206)
<b>Total other movements</b>	<b>(2,887)</b>	<b>(2,588)</b>	<b>(2,731)</b>	<b>(8,206)</b>
<b>As at 30 June 2018</b>				
Gross book value	15,994	16,525	62,105	94,624
Accumulated depreciation/ amortisation and impairment	(6,912)	(5,220)	(47,844)	(59,976)
<b>Closing net book balance</b>	<b>9,082</b>	<b>11,305</b>	<b>14,261</b>	<b>34,648</b>

Prepared on Australian Accounting Standards basis.

(e) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2017-18 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)**

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>EXPENSES</b>					
Other expenses	76,000	-	76,000	-	-
<b>Total expenses administered on behalf of Government</b>	<b>76,000</b>	<b>-</b>	<b>76,000</b>	<b>-</b>	<b>-</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Fees and fines	2,000	33	2,000	66	33
<b>Total non-taxation revenue</b>	<b>2,000</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>2,000</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>
<b>Net (cost of)/contribution by services</b>	<b>(74,000)</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>
<b>Total comprehensive income/(loss)</b>	<b>(74,000)</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	2,000	33	2,000	66	33
<b>Total cash received</b>	<b>2,000</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>
<b>Cash used</b>					
Other	76,014	-	76,000	-	-
<b>Total cash used</b>	<b>76,014</b>	<b>-</b>	<b>76,000</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) operating activities</b>	<b>(74,014)</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>
<b>Net increase/(decrease) in cash held</b>	<b>(74,014)</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>
Cash and cash equivalents at beginning of reporting period	14	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	76,000	-	76,000	-	-
<b>Total cash from Official Public Account</b>	<b>76,000</b>	<b>-</b>	<b>76,000</b>	<b>-</b>	<b>-</b>
Cash to Official Public Account for:					
- Appropriations	(2,000)	(33)	(2,000)	(66)	(33)
<b>Total cash to Official Public Account</b>	<b>(2,000)</b>	<b>(33)</b>	<b>(2,000)</b>	<b>(66)</b>	<b>(33)</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.

**Table 3.10: 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 2017-18)**

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