

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.

During 2016-17 the AEC is expecting to conduct a federal election incorporating a range of reforms, supported by a new election planning framework.

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 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 (i.e. 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 2016-17 as at Budget May 2016

	2015-16 Estimated actual \$'000	2016-17 Estimate \$'000
Departmental		
Annual Appropriation - ordinary annual services ^(a)		
Prior year appropriations	46,322	-
Departmental appropriation	222,958	304,347
s74 Retained revenue receipts ^(b)	10,841	10,952
Departmental capital budget ^(c)	11,012	6,171
Total departmental annual appropriations	291,133	321,470
Total departmental special appropriations ^(d)	9,000	9,000
Total departmental resourcing	300,133	330,470
Administered		
Total administered special appropriations	664	74,000
Special accounts		
Opening balance	-	2,500
Non-appropriation receipts	2,500	-
Total special account receipts	2,500	2,500
Total administered resourcing	3,164	76,500
Total resourcing for Australian Electoral Commission	303,297	406,970
	2015-16	2016-17
Average staffing level (number)	819	795

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

(a) Appropriation Bill (No.1) 2016-17.

(b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (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 *Services for Other Entities and Trust Moneys* accounts (SOETM). For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

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

1.3 BUDGET MEASURES

Table 1.2: Australian Electoral Commission 2016-17 Budget Measures

Part 1: Measures announced since the 2015-16 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Departmental expenses						
Enhancements to EasyCount and Ballot Papers						
	1.1	(4,300)	(500)	-	-	-
Total		(4,300)	(500)	-	-	-
Total expense measures		(4,300)	(500)	-	-	-
Departmental		(4,300)	(500)	-	-	-
Total		(4,300)	(500)	-	-	-

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.

Part 2: Other Measures not Previously Reported in a Portfolio Statement

The AEC has no other budget measures not previously reported in a Portfolio Statement.

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:

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced Commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements – included in Annual Reports from October 2016 – to provide an entity's complete performance story.

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.	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Special appropriation					
<i>Commonwealth Electoral Act 1918</i>	-	76,000	-	-	76,000
<i>Public Governance, Performance and Accountability Act 2013 - s77</i> ^(a)	664	-	-	-	-
Administered Total	664	76,000	-	-	76,000
Departmental expenses					
Departmental appropriation	269,280	289,272	104,568	117,511	261,226
s74 Retained revenue receipts ^(b)	10,841	10,952	11,038	11,038	11,038
Special appropriation					
<i>Commonwealth Electoral Act 1918</i>	9,000	9,000	9,000	9,000	9,000
Expenses not requiring appropriation in the Budget year ^(c)	8,080	8,804	8,291	8,821	9,612
Departmental Total	297,201	318,028	132,897	146,370	290,876
Total expenses for Program 1.1	297,865	394,028	132,897	146,370	366,876
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	664	76,000	-	-	76,000
Departmental expenses					
Departmental appropriation	280,121	300,224	115,606	128,549	272,264
Special appropriations	9,000	9,000	9,000	9,000	9,000
Expenses not requiring appropriation in the Budget year ^(c)	8,080	8,804	8,291	8,821	9,612
Total expenses for Outcome 1	297,865	394,028	132,897	146,370	366,876
	2016-17	2017-18			
Average staffing level (number)	819	795			

(a) Repayments not provided under other appropriations.

(b) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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

Please 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 2016-17 Budget measures have created new programs or materially changed existing programs.

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		
Delivery	AEC's programme 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 programmes.	
Purposes	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.	
Performance information: Program 1.1 – Deliver Electoral Events		
Year	Performance Criteria	Targets
2015-16	<p>Federal Elections, By-elections and Referendums</p> <ul style="list-style-type: none"> Federal electoral events are successfully delivered. Maintain ability to conduct a federal electoral event within the timeframe determined by the Electoral Commissioner. <p>Electoral Roll Management</p> <ul style="list-style-type: none"> High level of confidence in the Electoral Roll. <p>Support Services for Electoral Redistributions</p> <ul style="list-style-type: none"> Effective and timely conduct of redistribution activities. <p>Party Registrations and Financial Disclosure</p> <ul style="list-style-type: none"> Party registration processed in accordance with the Electoral Act. Financial disclosures obtained and placed on the public record in accordance with the Electoral Act. 	<ul style="list-style-type: none"> Two federal by-elections were delivered successfully. The AEC remains ready and capable of delivering an election within required timeframes. Completeness has increased with accuracy being maintained. Three redistributions (Western Australia, Australian Capital Territory and New South Wales) have been conducted and finalised. The Register of Political Parties has been maintained in accordance with the Electoral Act. Annual and election financial disclosure returns received are published on the AEC website by the required dates.

Table continues on next page

Table 2.1.2: Performance Criteria for Outcome 1 (Continued)

Performance Information: Program 1.1 – Deliver Electoral Events		
Year	Performance Criteria	Targets
2015-16 (cont)	<p>Industrial and Commercial Elections</p> <ul style="list-style-type: none"> Industrial elections are delivered in accordance with the <i>Fair Work (Registered Organisations) Act 2009</i> and each organisation’s rules. Protected Action Ballots are delivered in accordance with the provisions of the <i>Fair Work Act 2009</i> and the orders issued by the Fair Work Commission. Torres Strait Regional Authority elections are delivered in accordance with the <i>Aboriginal and Torres Strait Islander Act 2005</i>. <p>Public Awareness</p> <ul style="list-style-type: none"> Electoral education is provided to Australian schools through the operation of the National Electoral Education Centre, conduct of teacher professional development workshops and provision of education resources. Information is timely and accurate, uses appropriate technology and channels, and meets accessibility standards. Provide targeted and culturally appropriate electoral services to Aboriginal and Torres Strait Islander people through the delivery of the Indigenous Electoral Participation Program. 	<ul style="list-style-type: none"> The AEC has conducted industrial elections and Protected Action Ballots in accordance with the relevant pieces of legislation. A Torres Strait Regional Authority election was not held in the 2015-16 financial year. 61,500 visitors to end of March 2016. 11 teacher professional development workshops were conducted in three states totalling 155 participants. The AEC continues to deliver communication, education and public awareness activities to inform Australians of electoral matters using contemporary technology.
2016-17	<p>Elections, By-elections and Referendums</p> <ul style="list-style-type: none"> Federal electoral events are successfully delivered. Maintain ability to conduct a federal electoral event within a timeframe as assessed by the Electoral Commissioner. Timely conduct of redistribution activities. Industrial elections, Protected Action Ballots, and Torres Strait Regional Authority elections are delivered in accordance with the relevant legislation and rules. 	<ul style="list-style-type: none"> Delivery of a federal electoral event is successful. The AEC remains ready and capable of delivering a federal electoral event within required timeframes. Redistributions are finalised within required timeframes. Conduct successful industrial elections, Protected Action Ballots, and Torres Strait Regional Authority elections in accordance with relevant legislation and rules.

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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 (cont)	<p>Electoral Roll Management</p> <ul style="list-style-type: none"> • High level of confidence in the Electoral Roll. <p>Party Registrations and Financial Disclosure</p> <ul style="list-style-type: none"> • Party registration processed in accordance with the Electoral Act. • Financial disclosures obtained and placed on the public record in accordance with the Electoral Act. <p>Public Awareness</p> <ul style="list-style-type: none"> • Deliver communication, education and public awareness activities to inform all Australians of electoral matters. • Information is timely and accurate, uses appropriate technology and channels, and meets accessibility standards. 	<ul style="list-style-type: none"> • A complete and accurate Electoral Roll. • The Register of Political Parties is maintained in accordance with the Electoral Act. • Annual and election financial disclosure returns are published on the AEC website by the required dates. • Appropriate strategies are implemented to deliver communication, education and public awareness activities to inform all Australians of electoral matters. • Effective use of contemporary technology to deliver modern products and services is used wherever possible and is accessible.
2017-18 and beyond	As per 2016-17.	As per 2016-17.

Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016-17 Budget Year, including the impact of Budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Explanatory Notes and Analysis of Budgeted Financial Statements

The AEC's expected actual revenue and expenses for this financial year have increased from the amounts published in the 2015-16 Portfolio Additional Estimates Statements (PAES). This relates to updated forecasts for the Federal Election and expected costs for the implementation of the Commonwealth Electoral Amendment Bill 2016. The AEC will use existing cash reserves to fund some of this amount.

For 2016-17 the AEC is budgeting for a surplus. This is a timing issue, with funding being appropriated in the 2016-17 year, to cover costs incurred this financial year. The significant increase in budget revenue and expenses for 2016-17 is to fund the majority of the costs of the upcoming Federal Election.

Budget revenue and expenses for the out-years remains similar to those published in the 2015-16 PAES.

3.2.1 BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive Income Statement (Showing Net Cost of Services) for the Period Ended 30 June

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES					
Employee benefits	109,674	194,868	76,492	83,850	137,479
Suppliers	179,447	114,356	48,114	53,699	143,785
Depreciation and amortisation	7,995	8,719	8,206	8,736	9,527
Other expenses	85	85	85	85	85
Total expenses	297,201	318,028	132,897	146,370	290,876
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,841	10,952	11,038	11,038	11,038
Total own-source revenue	10,841	10,952	11,038	11,038	11,038
Gains					
Other	85	85	85	85	85
Total gains	85	85	85	85	85
Total own-source income	10,926	11,037	11,123	11,123	11,123
Net (cost of)/ contribution by services	(286,275)	(306,991)	(121,774)	(135,247)	(279,753)
Revenue from government	231,958	313,347	113,568	126,511	270,226
Surplus/(deficit) attributable to the Australian Government	(54,317)	6,356	(8,206)	(8,736)	(9,527)
Total comprehensive income/(loss) attributable to the Australian Government	(54,317)	6,356	(8,206)	(8,736)	(9,527)
Note: Impact of net cash appropriation arrangements					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	(46,322)	15,075	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	(7,995)	(8,719)	(8,206)	(8,736)	(9,527)
Total comprehensive income/(loss) - as per the statement of comprehensive income	(54,317)	6,356	(8,206)	(8,736)	(9,527)

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.

Table 3.2: Budgeted Departmental Balance Sheet (as at 30 June)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	891	891	891	891	891
Trade and other receivables	12,319	27,394	27,394	27,394	27,394
Total financial assets	13,210	28,285	28,285	28,285	28,285
Non-financial assets					
Land and buildings	12,494	12,104	11,217	12,343	9,993
Property, plant and equipment	6,754	5,793	7,591	7,665	8,776
Intangibles	15,350	14,153	13,122	14,101	16,769
Inventories	3,055	3,055	3,055	3,055	3,055
Other non-financial assets	2,068	2,068	2,068	2,068	2,068
Total non-financial assets	39,721	37,173	37,053	39,232	40,661
Total assets	52,931	65,458	65,338	67,517	68,946
LIABILITIES					
Payables					
Suppliers	7,786	7,786	7,786	7,786	7,786
Other payables	5,119	5,119	5,119	5,119	5,119
Total payables	12,905	12,905	12,905	12,905	12,905
Provisions					
Employee provisions	24,085	24,085	24,085	24,085	24,085
Other provisions	1,561	1,561	1,561	1,561	1,561
Total provisions	25,646	25,646	25,646	25,646	25,646
Total liabilities	38,551	38,551	38,551	38,551	38,551
Net assets	14,380	26,907	26,787	28,966	30,395
EQUITY ^(a)					
Parent entity interest					
Contributed equity	54,202	60,373	68,459	79,374	90,330
Reserves	21,100	21,100	21,100	21,100	21,100
Retained surplus (accumulated deficit)	(60,922)	(54,566)	(62,772)	(71,508)	(81,035)
Total Equity	14,380	26,907	26,787	28,966	30,395

Prepared on Australian Accounting Standards basis.

(a) '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 2016-17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016				
Balance carried forward from previous period	(60,922)	21,100	54,202	14,380
Adjusted opening balance	(60,922)	21,100	54,202	14,380
Comprehensive income				
Surplus/(deficit) for the period	6,356	-	-	6,356
Total comprehensive income	6,356	-	-	6,356
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	6,171	6,171
Sub-total transactions with owners	-	-	6,171	6,171
Estimated closing balance as at 30 June 2017	(54,566)	21,100	60,373	26,907
Closing balance attributable to the Australian Government	(54,566)	21,100	60,373	26,907

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted Departmental Statement of Cash Flows (for the Period Ended 30 June)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	278,280	298,272	113,568	126,511	270,226
Sale of goods and rendering of services	10,841	10,952	11,038	11,038	11,038
Total cash received	289,121	309,224	124,606	137,549	281,264
Cash used					
Employees	109,224	194,868	76,492	83,850	137,479
Suppliers	179,456	114,356	48,114	53,699	143,785
Total cash used	288,680	309,224	124,606	137,549	281,264
Net cash from/(used by) operating activities	441	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	11,453	6,171	8,118	11,023	11,130
Total cash used	11,453	6,171	8,118	11,023	11,130
Net cash from/(used by) investing activities	(11,453)	(6,171)	(8,118)	(11,023)	(11,130)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,012	6,171	8,118	11,023	11,130
Total cash received	11,012	6,171	8,118	11,023	11,130
Net cash from/(used by) financing activities	11,012	6,171	8,118	11,023	11,130
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	891	891	891	891	891
Cash and cash equivalents at the end of the reporting period	891	891	891	891	891

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental Capital Budget Statement (for the Period Ended 30 June)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	11,012	6,171	8,118	11,023	11,130
Total new capital appropriations	11,012	6,171	8,118	11,023	11,130
Provided for:					
Purchase of non-financial assets	11,012	6,171	8,118	11,023	11,130
Total Items	11,012	6,171	8,118	11,023	11,130
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	11,012	6,171	8,118	11,023	11,130
Funded internally from departmental resources ^(b)	441	-	-	-	-
TOTAL	11,453	6,171	8,118	11,023	11,130
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,453	6,171	8,118	11,023	11,130
Total cash used to acquire assets	11,453	6,171	8,118	11,023	11,130

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2016-17 for depreciation/amortisation expenses, DCBs or other operational expenses.
- (b) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
 - donations and contributions;
 - internally developed assets;
 - s74 relevant entity receipts; and
 - proceeds from the sale of assets.

Table 3.6: Statement of Asset Movements (Budget Year 2016-17)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016				
Gross book value	15,678	9,433	56,693	81,804
Accumulated depreciation/ amortisation and impairment	(3,184)	(2,679)	(41,343)	(47,206)
Opening net book balance	12,494	6,754	15,350	34,598
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	3,000	1,671	1,500	6,171
Total additions	3,000	1,671	1,500	6,171
Other movements				
Depreciation/amortisation expense	(3,390)	(2,632)	(2,697)	(8,719)
Total other movements	(3,390)	(2,632)	(2,697)	(8,719)
As at 30 June 2017				
Gross book value	18,678	11,104	58,193	87,975
Accumulated depreciation / amortisation and impairment	(6,574)	(5,311)	(44,040)	(55,925)
Closing net book balance	12,104	5,793	14,153	32,050

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2016-17 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)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES					
Other expenses	664	76,000	-	-	76,000
Total expenses administered on behalf of government	664	76,000	-	-	76,000
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	33	2,000	66	33	2,000
Total non-taxation revenue	33	2,000	66	33	2,000
Total own-source revenue administered on behalf of government	33	2,000	66	33	2,000
Net cost of/ (contribution by) services	(631)	(74,000)	66	33	(74,000)
Total comprehensive income/(loss)	(631)	(74,000)	66	33	(74,000)

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)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	33	2,000	66	33	2,000
Total cash received	33	2,000	66	33	2,000
Cash used					
Other	664	76,000	-	-	76,000
Total cash used	664	76,000	-	-	76,000
Net cash from/(used by) operating activities	(631)	(74,000)	66	33	(74,000)
Net increase/(decrease) in cash held	(631)	(74,000)	66	33	(74,000)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for Appropriations	664	76,000	-	-	76,000
Cash to Official Public Account for Appropriations	(33)	(2,000)	(66)	(33)	(2,000)
Cash and cash equivalents at the end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.