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* | 2016-17 |
|  | *Estimated* | Estimate |
|  | *actual* |   |
|  | *$'000* | $'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.

1. Appropriation Bill (No.1) 2016-17.
2. Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. 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’.
4. 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 postive (+) 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** | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| **independent electoral system for**  | Estimated | Budget | Forward | Forward | Forward |
| **eligible voters through active electoral**  | actual |  | estimate | estimate | estimate |
| **roll management, efficient delivery of**  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **polling services, and targeted education**  |  |  |  |  |
| **and public awareness programs.** |  |  |  |  |  |
| **Program 1.1: Deliver Electoral Events** |
| Administered expenses |  |   |  |  |  |
| Special appropriation |  |   |  |  |  |
| *Commonwealth Electoral Act 1918* | -  | 76,000  | -  | -  | 76,000  |
| *Public Governance, Performance and*  |  |   |  |  |  |
| *Accountability Act 2013 -* s77 (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 |  |   |  |  |  |
| *Commonwealth Electoral Act 1918*  | 9,000  | 9,000  | 9,000  | 9,000  | 9,000  |
| Expenses not requring  |  |   |  |  |  |
| 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  |  |  |  |

1. Repayments not provided under other appropriations.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. 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 | **Federal Elections, By-elections and Referendums*** Federal electoral events are successfully delivered.
* Maintain ability to conduct a federal electoral event within the timeframe determined by the Electoral Commissioner.

**Electoral Roll Management*** High level of confidence in the Electoral Roll.

**Support Services for Electoral Redistributions** * Effective and timely conduct of redistribution activities.

**Party Registrations and Financial Disclosure*** Party registration processed in accordance with the Electoral Act.
* Financial disclosures obtained and placed on the public record in accordance with the Electoral Act.
 | * 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.
 |

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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**  |
| 2015-16(cont) | **Industrial and Commercial Elections*** Industrial elections are delivered in accordance with the *Fair Work (Registered Organisations) Act 2009* and each organisation’s rules.
* Protected Action Ballots are delivered in accordance with the provisions of the *Fair Work Act 2009* and the orders issued by the Fair Work Commission.
* Torres Strait Regional Authority elections are delivered in accordance with the *Aboriginal and Torres Strait Islander Act 2005*.

**Public Awareness*** 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.
 | * 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 | **Elections, By-elections and Referendums*** 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.
 | * 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) | **Electoral Roll Management*** High level of confidence in the Electoral Roll.

**Party Registrations and Financial Disclosure*** Party registration processed in accordance with the Electoral Act.
* Financial disclosures obtained and placed on the public record in accordance with the Electoral Act.

**Public Awareness*** 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.
 | * 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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. 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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. ‘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 | Asset | Contributed | Total |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. ‘Appropriation ordinary annual services’ refers to funding provided through
Appropriation Bill (No. 1) 2016-17 for depreciation/amortisation expenses, DCBs or other operational expenses.
2. 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, | Computer | Total |
|  |  | plant and | software and |  |
|  |  | equipment | intangibles |  |
|  | $'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.

1. ‘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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.