

# **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 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. 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 2019-20 as at Budget April 2019**

	2018-19 (a) <i>Estimated actual</i> \$'000	2019-20 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (b)		
Departmental appropriation (c)	385,692	128,557
s74 External Revenue (d)	11,038	11,038
Departmental capital budget (e)	13,572	10,864
Total departmental annual appropriations	410,302	150,459
Total departmental special appropriations (f)	14,900	14,900
<b>Total departmental resourcing</b>	<b>425,202</b>	<b>165,359</b>
<b>Administered</b>		
Total administered special appropriations	76,000	-
Special accounts (f)		
Opening balance	1,338	1,328
Total special account receipts	1,338	1,328
<b>Total administered resourcing</b>	<b>77,338</b>	<b>1,328</b>
<b>Total resourcing for Australian Electoral Commission</b>	<b>502,540</b>	<b>166,687</b>
	2018-19	2019-20
<b>Average staffing level (number)</b>	788	788

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

- (a) Annual appropriation amounts appearing for 2018-19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018-2019, as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019-20.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue receipts under s.74 of the PGPA Act.
- (e) 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'.
- (f) 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 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.

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 2019-20 Budget measures**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>						
Australian Electoral Commission - Polling place technology and upgrade of ICT infrastructure (a)						
	1.1	-	3,983	6,685	(11,223)	-
Departmental expenses						
Whole-of-Government — Cyber Uplift for Federal Government Systems and for the 2019 Federal Election (b)						
	1.1	nfp	nfp	nfp	nfp	nfp
Departmental expenses						
<b>Total</b>		-	<b>3,983</b>	<b>6,685</b>	<b>(11,223)</b>	-
<b>Total expense measures</b>						
Departmental		-	3,983	6,685	(11,223)	-
<b>Total</b>		-	<b>3,983</b>	<b>6,685</b>	<b>(11,223)</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) Funding brought forward from 2021-22 to progress the development of AEC's ICT election delivery systems.
- (b) The lead entity for the measure *Whole-of-Government - Cyber Uplift for Federal Government Systems and the 2019 Federal Election* is the Department of Defence. The full measure description and package details appear in Budget Paper 2 under the Defence portfolio. Figures are not for publication due to National Security reasons.

## 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 Australian Electoral Commission can be found at:  
[http://www.aec.gov.au/About\\_AEC/Publications/corporate-plan/index.htm](http://www.aec.gov.au/About_AEC/Publications/corporate-plan/index.htm)

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 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**

<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>					
	2018-19	2019-20	2020-21	2021-22	2022-23
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'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>-</b>	<b>76,000</b>	<b>-</b>
Departmental expenses					
Departmental appropriation					
	387,611	128,557	150,904	368,785	139,842
s74 External Revenue (a)					
	11,038	11,038	11,038	11,038	11,037
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>					
	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)					
	8,821	9,612	12,051	12,051	12,166
<b>Departmental total</b>	<b>422,370</b>	<b>164,107</b>	<b>188,893</b>	<b>406,774</b>	<b>177,945</b>
<b>Total expenses for program 1.1</b>	<b>498,370</b>	<b>164,107</b>	<b>188,893</b>	<b>482,774</b>	<b>177,945</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>-</b>	<b>76,000</b>	<b>-</b>
Departmental expenses					
Departmental appropriation					
	387,611	128,557	150,904	368,785	139,842
s74 External Revenue (a)					
	11,038	11,038	11,038	11,038	11,037
Special appropriations					
	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)					
	8,821	9,612	12,051	12,051	12,166
<b>Departmental total</b>	<b>422,370</b>	<b>164,107</b>	<b>188,893</b>	<b>406,774</b>	<b>177,945</b>
<b>Total expenses for Outcome 1</b>	<b>498,370</b>	<b>164,107</b>	<b>188,893</b>	<b>482,774</b>	<b>177,945</b>
<b>Average staffing level (number)</b>					
	2018-19	2019-20			
	788	788			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, 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 2019-20 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>
2018-19	<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 <i>Commonwealth Electoral Act 1918</i>.</li> <li>Financial disclosures obtained and placed on the public record in accordance with the <i>Commonwealth Electoral Act 1918</i>.</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 has successfully delivered six by-elections and 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>A complete and accurate Electoral Roll is maintained.</li> <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> </ul>

Table continues on next page

**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>
2019-20	<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 <i>Commonwealth Electoral Act 1918</i>.</li> <li>Financial disclosures obtained and placed on the public record in accordance with the <i>Commonwealth Electoral Act 1918</i>.</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>Details about how each criterion is measured will be available in the AEC's 2019–23 Corporate Plan.</li> </ul>
2020-21 and beyond	As per 2019-20	As per 2019-20
<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 2019-20 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 changed from the amounts published in the Portfolio Additional Estimates Statements 2018-19 (PAES).

The changes reflect Departmental funding measures as outlined in Table 1.2 and additional departmental funding received for the by-elections conducted during 2018-19.

### 3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	178,239	78,787	86,365	178,239	96,804
Suppliers	235,310	75,708	90,477	216,484	68,975
Depreciation and amortisation (a)	8,736	9,527	11,966	11,966	11,966
Other expenses	85	85	85	85	200
<b>Total expenses</b>	<b>422,370</b>	<b>164,107</b>	<b>188,893</b>	<b>406,774</b>	<b>177,945</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	11,038	11,038	11,038	11,038	11,037
<b>Total own-source revenue</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>	<b>11,038</b>	<b>11,037</b>
<b>Gains</b>					
Other	85	85	85	85	200
<b>Total gains</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>200</b>
<b>Total own-source income</b>	<b>11,123</b>	<b>11,123</b>	<b>11,123</b>	<b>11,123</b>	<b>11,237</b>
<b>Net (cost of)/contribution by services</b>	<b>(411,247)</b>	<b>(152,984)</b>	<b>(177,770)</b>	<b>(395,651)</b>	<b>(166,708)</b>
Revenue from Government	402,511	143,457	165,804	383,685	154,742
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(8,736)</b>	<b>(9,527)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(8,736)</b>	<b>(9,527)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>

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

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	8,736	9,527	11,966	11,966	11,966
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(8,736)</b>	<b>(9,527)</b>	<b>(11,966)</b>	<b>(11,966)</b>	<b>(11,966)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements. This involved 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)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,715	1,715	1,715	1,715	1,715
Trade and other receivables	119,423	119,423	119,423	119,423	119,423
<b>Total financial assets</b>	<b>121,138</b>	<b>121,138</b>	<b>121,138</b>	<b>121,138</b>	<b>121,138</b>
<b>Non-financial assets</b>					
Land and buildings	7,883	5,533	5,332	2,177	(978)
Property, plant and equipment	7,605	9,150	8,664	16,493	24,405
Intangibles	13,518	15,660	14,966	8,983	3,000
Inventories	5,104	5,104	5,104	5,104	5,104
Other non-financial assets	2,773	2,773	2,773	2,773	2,773
<b>Total non-financial assets</b>	<b>36,883</b>	<b>38,220</b>	<b>36,839</b>	<b>35,530</b>	<b>34,304</b>
<b>Total assets</b>	<b>158,021</b>	<b>159,358</b>	<b>157,977</b>	<b>156,668</b>	<b>155,442</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,476	10,476	10,476	10,476	10,476
Other payables	3,174	3,174	3,174	3,174	3,174
<b>Total payables</b>	<b>13,650</b>	<b>13,650</b>	<b>13,650</b>	<b>13,650</b>	<b>13,650</b>
<b>Provisions</b>					
Employee provisions	22,403	22,403	22,403	22,403	22,403
Other provisions	1,780	1,780	1,780	1,780	1,780
<b>Total provisions</b>	<b>24,183</b>	<b>24,183</b>	<b>24,183</b>	<b>24,183</b>	<b>24,183</b>
<b>Total liabilities</b>	<b>37,833</b>	<b>37,833</b>	<b>37,833</b>	<b>37,833</b>	<b>37,833</b>
<b>Net assets</b>	<b>120,188</b>	<b>121,525</b>	<b>120,144</b>	<b>118,835</b>	<b>117,609</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	96,315	107,179	117,764	128,421	139,161
Reserves	22,852	22,852	22,852	22,852	22,852
Retained surplus (accumulated deficit)	1,021	(8,506)	(20,472)	(32,438)	(44,404)
<b>Total parent entity interest</b>	<b>120,188</b>	<b>121,525</b>	<b>120,144</b>	<b>118,835</b>	<b>117,609</b>
<b>Total equity</b>	<b>120,188</b>	<b>121,525</b>	<b>120,144</b>	<b>118,835</b>	<b>117,609</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 2019-20)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2019</b>					
Balance carried forward from previous period	1,021	22,852	-	96,315	120,188
<b>Adjusted opening balance</b>	<b>1,021</b>	<b>22,852</b>	<b>-</b>	<b>96,315</b>	<b>120,188</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(9,527)	-	-	-	(9,527)
<b>Total comprehensive income</b>	<b>(9,527)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,527)</b>
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental Capital Budget (DCB)	-	-	-	10,864	10,864
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,864</b>	<b>10,864</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(8,506)</b>	<b>22,852</b>	<b>-</b>	<b>107,179</b>	<b>121,525</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(8,506)</b>	<b>22,852</b>	<b>-</b>	<b>107,179</b>	<b>121,525</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	402,511	143,457	165,804	383,685	154,742
Sale of goods and rendering of services	11,038	11,038	11,038	11,038	11,037
<b>Total cash received</b>	<b>413,549</b>	<b>154,495</b>	<b>176,842</b>	<b>394,723</b>	<b>165,779</b>
<b>Cash used</b>					
Employees	178,239	78,787	86,365	178,239	96,804
Suppliers	235,225	75,623	90,392	216,399	68,775
Other	85	85	85	85	200
<b>Total cash used</b>	<b>413,549</b>	<b>154,495</b>	<b>176,842</b>	<b>394,723</b>	<b>165,779</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	13,572	10,864	10,585	10,657	10,740
<b>Total cash used</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</b>
<b>Net cash from/(used by) investing activities</b>	<b>(13,572)</b>	<b>(10,864)</b>	<b>(10,585)</b>	<b>(10,657)</b>	<b>(10,740)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	13,572	10,864	10,585	10,657	10,740
<b>Total cash received</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</b>
<b>Net cash from/(used by) financing activities</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</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	1,715	1,715	1,715	1,715	1,715
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,715</b>	<b>1,715</b>	<b>1,715</b>	<b>1,715</b>	<b>1,715</b>

Prepared on Australian Accounting Standards basis.



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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	13,572	10,864	10,585	10,657	10,740
<b>Total new capital appropriations</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</b>
<i>Provided for:</i>					
Purchase of non-financial assets	13,572	10,864	10,585	10,657	10,740
<b>Total items</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	13,572	10,864	10,585	10,657	10,740
<b>TOTAL</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	13,572	10,864	10,585	10,657	10,740
<b>Total cash used to acquire assets</b>	<b>13,572</b>	<b>10,864</b>	<b>10,585</b>	<b>10,657</b>	<b>10,740</b>

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.6: Statement of asset movements (Budget year 2019-20)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>				
Gross book value	11,026	10,744	66,797	88,567
Accumulated depreciation/ amortisation and impairment	(3,143)	(3,139)	(53,279)	(59,561)
<b>Opening net book balance</b>	<b>7,883</b>	<b>7,605</b>	<b>13,518</b>	<b>29,006</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	1,354	4,421	5,089	10,864
<b>Total additions</b>	<b>1,354</b>	<b>4,421</b>	<b>5,089</b>	<b>10,864</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,704)	(2,876)	(2,947)	(9,527)
<b>Total other movements</b>	<b>(3,704)</b>	<b>(2,876)</b>	<b>(2,947)</b>	<b>(9,527)</b>
<b>As at 30 June 2020</b>				
Gross book value	12,380	15,165	71,886	99,431
Accumulated depreciation/ amortisation and impairment	(6,847)	(6,015)	(56,226)	(69,088)
<b>Closing net book balance</b>	<b>5,533</b>	<b>9,150</b>	<b>15,660</b>	<b>30,343</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2019-20 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)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard 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>-</b>	<b>76,000</b>	<b>-</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and fines	2,000	66	33	2,000	66
<b>Total non-taxation revenue</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,000</b>	<b>66</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,000</b>	<b>66</b>
<b>Net (cost of)/contribution by services</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>
<b>Total comprehensive income/(loss)</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>	<b>(74,000)</b>	<b>66</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)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,328	1,328	1,328	1,328	1,328
<b>Total financial assets</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>
<b>Total assets administered on behalf of Government</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>
<b>Net assets/(liabilities)</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	2,000	66	33	2,000	66
<b>Total cash received</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,000</b>	<b>66</b>
<b>Cash used</b>					
Other	76,000	-	-	76,000	-
<b>Total cash used</b>	<b>76,000</b>	<b>-</b>	<b>-</b>	<b>76,000</b>	<b>-</b>
<b>Net cash from/(used by) operating activities</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>
<b>Net increase/(decrease) in cash held</b>	<b>(74,000)</b>	<b>66</b>	<b>33</b>	<b>(74,000)</b>	<b>66</b>
Cash and cash equivalents at beginning of reporting period	1,328	1,328	1,328	1,328	1,328
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>-</b>	<b>76,000</b>	<b>-</b>
Cash to Official Public Account for:					
- Appropriations	(2,000)	(66)	(33)	(2,000)	(66)
<b>Total cash to Official Public Account</b>	<b>(2,000)</b>	<b>(66)</b>	<b>(33)</b>	<b>(2,000)</b>	<b>(66)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>

Prepared on Australian Accounting Standards basis.

**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 2018-19)**

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