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 Act dealing with political funding and disclosure. The AEC must also provide a range of electoral information and education programmes both done in Australia and in support of Australian 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 2015-16 the AEC will continue to implement a range of reforms, supported by a new election planning framework, to ensure the success of the next federal election, due in the 2016-17 financial year.

#### 1.2 Entity Resource Statement

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

##### Table 1.1: Australian Electoral Commission Resource Statement Budget Estimates for 2015-16 as at Budget May 2015

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|   |   | Actual |   | Estimate |   | Proposed |  | Total |
|  |  | available |  | of prior | + | at Budget | = | estimate |
|  |  | appropriation |  | year amounts |  |  |  |   |
|  |  |  |  |  available in |  |  |  |   |
|  |  | 2014-15 |  | 2015-16 |  | 2015-16 |  | 2015-16 |
|  |  | $'000 |  | $'000 |  | $'000 |  | $'000 |
| **Ordinary annual services 1** |  |  |  |  |  |  |  |  |
| **Departmental appropriation** |  |  |  |  |  |  |  |   |
| Departmental appropriation 2 |   | 111,828 |  | - |  | 117,675 |  | 117,675 |
| s74 Retained revenue receipts 3 |  | 15,521 |  | - |  | 10,841 |  | 10,841 |
| **Total** |  | **127,349** |  | **-** |  | **128,516** |  | **128,516** |
|  |  |  |  |  |  |  |  |  |
| **Total ordinary annual services** | **A** | **127,349** |  | **-** |  | **128,516** |  | **128,516** |
|  |  |  |  |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |  |  |  |
| **Special appropriations limited by** |  |  |  |  |  |  |  |  |
| **criteria / entitlement** |  |  |  |  |  |  |  |  |
| *Public Governance, Performance* |  |  |  |  |  |  |  |   |
| *and Accountability Act 2013* - s77 4 |  | 2 |  | - |  | - |  | - |
| *Commonwealth Electoral Act 1918* (D) |  | 9,000 |  | - |  | 9,000 |  | 9,000 |
| *Commonwealth Electoral Act 1918* (A) |  | - |  | - |  | - |  | - |
|  |  |  |  |  |  |  |  |   |
| **Total special appropriations** | **B** | **9,002** |  | **-** |  | **9,000** |  | **9,000** |
|  |  |  |  |  |  |  |  |  |
| **Total net resourcing for AEC** |  |  |  |  |  |  |  |  |
| A+B |  | **136,351** |  | **-** |  | **137,516** |  | **137,516** |

(A) = Administered

(D) = Departmental

1. Estimated adjusted balance carried forward from previous year.
2. Includes an amount of $7.300m in 2014-15 and $11.012m in 2015-16 for the Departmental Capital Budget (DCB) (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.
3. Estimated retained revenue receipts under s74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
4. Repayments not provided for under other appropriations.

#### 1.3 Budget Measures

No budget measures have been announced since the 2014‑15 Mid-Year Economic and Fiscal Outlook (MYEFO) that impact the AEC.

All budget measures have been previously reported in a portfolio statement.

### Section 2: Outcomes and Planned Performance

#### 2.1 Outcomes and Performance Information

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programmes are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programmes which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of AEC in achieving government outcomes.

|  |
| --- |
| **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** |

**Outcome 1 Strategy**

During 2015-16 the AEC will focus on five Entity Directions:

* Delivering a changed model for Elections and Referenda;
* Governing the Entity for quality and assurance;
* Professionalising the workforce, including the temporary election workforce;
* Re-establishing the reputation of the Commission; and
* Building an agile and responsive organisation.

The AEC Corporate Plan for 2015 to 2019, as required under s35 of the PGPA Act, will provide further detail on the AEC’s approach to delivering its Outcome.

**Outcome Expense Statement**

Table 2.1 provides an overview of the total expenses for Outcome 1, by programme.

##### Table 2.1 Budgeted Expenses for Outcome 1

|  |  |  |
| --- | --- | --- |
| **Outcome 1: Maintain an impartial and independent** | 2014-15 | 2015-16 |
| **electoral system for eligible voters through active** | Estimated | Estimated |
| **electoral roll management, efficient delivery of polling** | actual | expenses |
| **services, and targeted education and public awareness** | expenses |   |
| **programs** | $'000 | $'000 |
|  |  |   |
| **Programme 1.1** |  |   |
| Administered expenses |  |   |
| Special appropriations | 2 | - |
| Departmental expenses |  |   |
| Departmental appropriation 1 | 119,563 | 117,504 |
| Special appropriations | 9,000 | 9,000 |
| Expenses not requiring appropriation in the Budget year 2 | 8,128 | 8,080 |
|  |  |   |
| **Total for programme 1.1** | **136,693** | **134,584** |
|  |  |  |
| **Outcome 1 Totals by appropriation type** |  |   |
| Administered expenses |  |   |
| Special appropriations | 2 | - |
| Departmental expenses |  |   |
| Departmental appropriation 1 | 119,563 | 117,504 |
| Special appropriations | 9,000 | 9,000 |
| Expenses not requiring appropriation in the Budget year 2 | 8,128 | 8,080 |
|  |  |   |
| **Total expenses for Outcome 1** | **136,693** | **134,584** |
|  |  |  |
|   | 2014-15 | 2015-16 |
| **Average staffing level (number)** | 801 | 788 |

1. Departmental appropriation combines ‘Ordinary annual services (Appropriation Bill No. 1)’ and ‘s74 Retained revenue receipts’.
2. Expenses not requiring appropriation in the Budget year is made up of depreciation expense, amortisation expense and audit fees.

 **Contributions to Outcome 1**

|  |
| --- |
| Programme 1.1: Deliver Electoral Events  |

##### Programme 1.1 Objective

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.

##### Programme 1.1 Expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |   | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special appropriations expenses: |  |   |  |  |  |
| *Commonwealth Electoral Act 1918* (A) | - | - | 76,000 | - | - |
| *Commonwealth Electoral Act 1918* (D) | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| *Public Governance, Performance* |  |   |  |  |  |
| *and Accountability Act 2013* - s77 1 | 2 | - | - | - | - |
| Annual departmental expenses: |  |   |  |  |  |
| Departmental expenses | 119,563 | 117,504 | 229,874 | 113,039 | 116,077 |
| Expenses not requring appropriation in |  |   |  |  |  |
| the Budget year 2 | 8,128 | 8,080 | 8,804 | 8,291 | 8,821 |
|  |  |   |  |  |  |
| **Total programme expenses**  | **136,693** | **134,584** | **323,678** | **130,330** | **133,898** |

(A) = Administered

(D) = Departmental

1. Repayments not provided for under other appropriations.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation expense, amortisation expense and audit fees.

##### Programme 1.1 Deliverables

**Federal Elections, By-elections and Referendums**

* Conduct of a federal election, and/or referendum.
* Conduct of Torres Strait Regional Authority (TSRA) elections in accordance with the *Aboriginal and Torres Strait Islander Act 2005*.

**Electoral Roll Management**

* An accurate Electoral Roll.

**Support Services for Electoral Redistributions**

* Provide support for redistribution committees.

**Party Registrations and Financial Disclosure**

* Maintain the Register of Political Parties in accordance with the Electoral Act.
* Publish annual and election financial disclosure returns.

**Industrial and Commercial Elections**

* Conduct industrial elections in accordance with the *Fair Work (Registered Organisations) Act 2009* and each organisation’s rules.
* Conduct Protected Action Ballots (PABs) in accordance with the provisions of the *Fair Work Act 2009* and the orders issued by the Fair Work Commission (FWC).
* Conduct of commercial, fee-for-service elections.

**Public Awareness**

* Deliver communication, education and public awareness activities to inform Australians of electoral and Parliamentary matters.
* Effective use of contemporary technology to deliver modern products and services.
* Deliver the Indigenous Electoral Participation Program.

##### Programme 1.1 Key Performance Indicators

**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 accuracy of 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.

**Industrial and Commercial Elections**

* Industrial elections are delivered in accordance with the *Fair Work (Registered Organisations) Act 2009* and each organisation’s rules.
* TSRA elections are delivered in accordance with the *Aboriginal and Torres Strait Islander Act 2005*.
* PABs are delivered in accordance with the provisions of the *Fair Work Act 2009* and the orders issued by the Fair Work Commission (FWC).

**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.

### Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015-16 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

#### 3.1 Explanatory Tables

**3.1.1 Movement of Administered Funds Between Years**

Table 3.1.1 is not included as there is no movement of administered funds between years.

**3.1.2 Special Accounts**

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister’s Determination under s78 of the PGPA Actor under separate enabling legislation (s80 of the PGPA Act refers). Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the AEC.

##### Table 3.1.2: Estimates of Special Account Flows and Balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   |   | Opening |   |   |   | Closing |
|  |  | balance | Receipts | Payments | Adjustments | balance |
|  |  | **2015-16** | **2015-16** | **2015-16** | **2015-16** | **2015-16** |
|  |  | *2014-15* | *2014-15* | *2014-15* | *2014-15* | *2014-15* |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| Other Trust Monies | 1 | **-** | **-** | **-** | **-** | **-** |
|  |  | *1,504* | *-* | *-* | *(1,504)* | **-** |
|  |  |  |  |  |  |  |
| **Total special accounts** |  |  |   |   |   |   |
| **2015-16 Budget estimate** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| *Total special accounts* |  |  |   |   |   |   |
| *2014-15 estimated actual* |   | *1,504* | *-* | *-* | *(1,504)* | *-* |

**3.1.3 Australian Government Indigenous Expenditure**

##### Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|   | Approp | Approp | Special | Total |   | Total | Programme |
|  | Bill No. 1 | Bill No. 2 | Approp | Approp |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 |  | $'000 |  |
|  | **2015-16** | **2015-16** | **2015-16** | **2015-16** |  | **2015-16** |  |
|  | *2014-15* | *2014-15* | *2014-15* | *2014-15* |  | *2014-15* |  |
| **Australian Electoral**  |  |  |  |  |  |  |  |
| **Commission** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |  |  |
| Departmental  | **3,315** | **-** | **-** | **3,315** |  | **3,315** | **1** |
|  | *3,382* | *-* | *-* | *3,382* |  | *3,382* | *1* |
|  |  |  |  |  |  |  |  |
| **Total Outcome 1** | **3,315** | **-** | **-** | **3,315** |  | **3,315** | **1** |
|  | *3,382* | *-* | *-* | *3,382* |  | *3,382* | *1* |
|  |  |  |  |  |  |  |  |
| **Total AGIE**  | **3,315** | **-** | **-** | **3,315** |  | **3,315** | **1** |
|  | *3,382* | *-* | *-* | *3,382* |  | *3,382* | *1* |

#### 3.2 Budgeted Financial Statements

**3.2.1 Differences in Entity Resourcing and Financial Statements**

No material differences exist between Entity resourcing and the financial statements.

**3.2.2 Analysis of Budgeted Financial Statements**

###### **Budgeted Departmental Income Statement**

###### **2014-15**

The funding received in 2014-15 is more than we expect to receive in 2015-16. The AEC has started to review ways to reduce expenditure to ensure that we can operate within our allocation going forward.

###### **2015-16**

The AEC is anticipating a reduction in funding in 2015-16 as a result of previously approved budget measures. The AEC is also expecting a reduction in revenue from the sale of goods and rendering of services of approximately $4.6 million. The AEC has reduced Full-Time Equivalent (FTE) numbers to ensure that they can operate within allocated funding.

###### **Budgeted Departmental Balance Sheet**

The AEC’s financial position is steady with financial assets averaging $49.3 million in the budget and forward estimates period. The AEC’s financial assets include $30.5 million relating to quarantined appropriation funding from 2013-14. The AEC’s most significant liability is employee entitlements, which is expected to be about $25.5 million over the forward estimates period.

###### **Budgeted Statement of Cashflows**

The cashflow decreases in 2015-16 due to the decrease in funding. There is increased investing activity conducted as we prepare for the 2016 Election. The focus on harnessing technology to modernise processes and engage more effectively with electors, results in increased cashflows for property, plant and equipment and intangibles.

###### **Schedule of Administered Activity**

###### **Schedule of Budgeted Income and Expenses Administered on behalf of Government**

The administered revenue for 2014-15 represent election related non-voter fines and penalties. These are expected to decrease in 2015-16 as most non-voters fines relating to the 2013 election event will be collected prior to 30 June 2015.

###### **Schedule of Budgeted Assets and Liabilities Administered on behalf of Government**

No administered assets or liabilities are held by the AEC.

###### **Schedule of Budgeted Administered Cashflows**

Administered monies are transferred to the Official Public Account on a regular basis.

##### Table 3.2.1: Budgeted Comprehensive Income Statement – Departmental(showing Net Cost of Services)for the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 78,651 | 74,751 | 131,630 | 75,519 | 76,275 |
| Suppliers | 49,912 | 51,753 | 107,244 | 46,520 | 48,802 |
| Depreciation and amortisation | 8,043 | 7,995 | 8,719 | 8,206 | 8,736 |
| Other expenses | 85 | 85 | 85 | 85 | 85 |
| **Total expenses** | **136,691** | **134,584** | **247,678** | **130,330** | **133,898** |
| **LESS:**  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and  |  |  |  |  |  |
| rendering of services | 15,521 | 10,841 | 10,952 | 11,038 | 11,038 |
| **Total own-source revenue** | **15,521** | **10,841** | **10,952** | **11,038** | **11,038** |
| **Gains** |  |  |  |  |  |
| Other gains | 85 | 85 | 85 | 85 | 85 |
| **Total gains** | **85** | **85** | **85** | **85** | **85** |
|  |  |  |  |  |  |
| **Total own-source income** | **15,606** | **10,926** | **11,037** | **11,123** | **11,123** |
| **Net cost of (contribution by)** |  |  |  |  |  |
|  **services** | **121,085** | **123,658** | **236,641** | **119,207** | **122,775** |
| Revenue from government | 113,528 | 115,663 | 227,922 | 111,001 | 114,039 |
| **Surplus (deficit) attributable to the** |  |  |  |  |  |
| **Australian Government** | **(7,557)** | **(7,995)** | **(8,719)** | **(8,206)** | **(8,736)** |
| **Total comprehensive income (loss)** |  |  |  |  |  |
| **attributable to the Australian**  |  |  |  |  |  |
| **Government** | **(7,557)** | **(7,995)** | **(8,719)** | **(8,206)** | **(8,736)** |

**Note: Impact of Net Cash Appropriation Arrangements**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total Comprehensive Income**  |  |   |  |  |  |
| **(loss) including depreciation /** |  |   |  |  |  |
| **amortisation expenses** |  |   |  |  |  |
| **previously funded through** |  |   |  |  |  |
| **revenue appropriations** | **486** | **-** | **-** | **-** | **-** |
|  |  |   |  |  |  |
| less depreciation/amortisation |  |   |  |  |  |
| expenses previously funded through  |  |   |  |  |  |
| revenue appropriations | (8,043) | (7,995) | (8,719) | (8,206) | (8,736) |
|  |  |   |  |  |  |
| **Total Comprehensive Income**  |  |   |  |  |  |
| **(loss) - as per the Statement of** |  |   |  |  |  |
| **Comprehensive Income** | **(7,557)** | **(7,995)** | **(8,719)** | **(8,206)** | **(8,736)** |

Prepared on Australian Accounting Standards basis.

##### Table 3.2.2: Budgeted Balance Sheet – Departmentalas at 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |   |  |  |  |
| **Financial assets** |  |   |  |  |  |
| Cash and cash equivalents | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 |
| Trade and other receivables | 48,422 | 47,682 | 47,682 | 47,682 | 47,682 |
| **Total financial assets** | **49,940** | **49,200** | **49,200** | **49,200** | **49,200** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |   |  |  |  |
| Land and buildings | 11,405 | 12,375 | 11,985 | 11,098 | 12,224 |
| Property, plant and equipment | 6,236 | 7,210 | 6,261 | 8,091 | 8,241 |
| Intangibles | 16,839 | 18,353 | 17,156 | 16,125 | 17,104 |
| Inventories | 1,898 | 1,898 | 1,898 | 1,898 | 1,898 |
| Other non-financial assets | 1,689 | 1,689 | 1,689 | 1,689 | 1,689 |
| **Total non-financial assets** | **38,067** | **41,525** | **38,989** | **38,901** | **41,156** |
|  |   |   |   |   |   |
| **Total assets** | **88,007** | **90,725** | **88,189** | **88,101** | **90,356** |
| **LIABILITIES** |  |   |  |  |  |
| **Payables** |  |   |  |  |  |
| Suppliers | 8,229 | 7,930 | 7,930 | 7,930 | 7,930 |
| Other payables | 5,124 | 5,124 | 5,124 | 5,124 | 5,124 |
| **Total payables** | **13,353** | **13,054** | **13,054** | **13,054** | **13,054** |
|  |  |  |  |  |  |
| **Provisions** |  |   |  |  |  |
| Employee provisions | 25,478 | 25,478 | 25,478 | 25,478 | 25,478 |
| Other provisions | 1,577 | 1,577 | 1,577 | 1,577 | 1,577 |
| **Total provisions** | **27,055** | **27,055** | **27,055** | **27,055** | **27,055** |
|  |  |  |  |  |  |
| **Total liabilities** | **40,408** | **40,109** | **40,109** | **40,109** | **40,109** |
|  |  |  |  |  |  |
| **Net assets** | **47,599** | **50,616** | **48,080** | **47,992** | **50,247** |
|  |  |  |  |  |  |
| **EQUITY** |  |   |  |  |  |
| Contributed equity | 43,190 | 54,202 | 60,385 | 68,503 | 79,494 |
| Reserves | 18,952 | 18,952 | 18,952 | 18,952 | 18,952 |
| Retained surplus (accumulated deficit) | (14,543) | (22,538) | (31,257) | (39,463) | (48,199) |
| **Total equity** | **47,599** | **50,616** | **48,080** | **47,992** | **50,247** |

Prepared on Australian Accounting Standards basis.

##### Table 3.2.3: Budgeted Statement of Changes in Equity – Summary of Movement – Departmentalfor the period ended 30 June 2016

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Retained | Asset | Contributed | Total |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2015** |  |  |  |  |
| Balance carried forward from |  |  |  |  |
| previous period | (14,543) | 18,952 | 43,190 | 47,599 |
| **Adjusted opening balance** | **(14,543)** | **18,952** | **43,190** | **47,599** |
|  |  |  |  |  |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (7,995) | - | - | (7,995) |
| **Total comprehensive income** | **(7,995)** | **-** | **-** | **(7,995)** |
|  |  |  |  |  |
| **Transactions with owners** |  |  |  |  |
| **Contributions by owners** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 11,012 | 11,012 |
| **Sub-total transactions with owners** | **-** | **-** | **11,012** | **11,012** |
|  |  |  |  |  |
| **Estimated closing balance** |  |  |  |  |
| **as at 30 June 2016** | **(22,538)** | **18,952** | **54,202** | **50,616** |

Prepared on Australian Accounting Standards basis.

##### Table 3.2.4: Budgeted Statement of Cash Flows – Departmentalfor the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Appropriations | 113,528 | 115,663 | 227,922 | 111,001 | 114,039 |
| Sale of goods and |  |   |  |  |  |
| rendering of services | 15,521 | 10,841 | 10,952 | 11,038 | 11,038 |
| **Total cash received** | **129,049** | **126,504** | **238,874** | **122,039** | **125,077** |
|  |  |  |  |  |  |
| **Cash used** |  |   |  |  |  |
| Employees | 82,716 | 74,301 | 131,630 | 75,519 | 76,275 |
| Suppliers | 44,847 | 51,762 | 107,244 | 46,520 | 48,802 |
| **Total cash used** | **127,563** | **126,063** | **238,874** | **122,039** | **125,077** |
|  |  |  |  |  |  |
| **Net cash from/(used by)** |  |  |  |  |  |
| **operating activities** | **1,486** | **441** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |   |  |  |  |
| **Cash used** |  |   |  |  |  |
| Purchase of property,  |  |   |  |  |  |
| plant and equipment | 8,786 | 11,453 | 6,183 | 8,150 | 11,099 |
| **Total cash used** | **8,786** | **11,453** | **6,183** | **8,150** | **11,099** |
|  |  |  |  |  |  |
| **Net cash from/(used by)** |  |  |  |  |  |
| **investing activities** | **(8,786)** | **(11,453)** | **(6,183)** | **(8,150)** | **(11,099)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Contributed equity | 7,300 | 11,012 | 6,183 | 8,150 | 11,099 |
| **Total cash received** | **7,300** | **11,012** | **6,183** | **8,150** | **11,099** |
|  |  |  |  |  |  |
| **Net cash from/(used by)** |  |  |  |  |  |
| **financing activities** | **7,300** | **11,012** | **6,183** | **8,150** | **11,099** |
|  |  |  |  |  |  |
| **Net increase/(decrease)** |  |   |  |  |  |
| **in cash held** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| Cash and cash equivalents at the |  |   |  |  |  |
| beginning of the reporting period | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 |
|  |  |  |  |  |  |
| **Cash and cash equivalents at the** |  |   |  |  |  |
| **end of the reporting period** | **1,518** | **1,518** | **1,518** | **1,518** | **1,518** |

Prepared on Australian Accounting Standards basis.

##### Table 3.2.5: Capital Budget Statement – Departmentalfor the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |   |  |  |  |
| Departmental Capital Budget (DCB) - Bill 1 | 7,300 | 11,012 | 6,183 | 8,118 | 10,991 |
| **Total new capital appropriations** | **7,300** | **11,012** | **6,183** | **8,118** | **10,991** |
|  |  |  |  |  |  |
| **Provided for:** |  |   |  |  |  |
| Purchase of non-financial assets | 7,300 | 11,012 | 6,183 | 8,118 | 10,991 |
| **Total Items** | **7,300** | **11,012** | **6,183** | **8,118** | **10,991** |
|  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL** |  |  |  |  |  |
| **ASSETS** |  |   |  |  |  |
| Funded by DCB 1 | 7,300 | 11,012 | 6,183 | 8,118 | 10,991 |
| Funded internally from |  |   |  |  |  |
| departmental resources 2 | 1,486 | 441 | - | - | - |
| **TOTAL** | **8,786** | **11,453** | **6,183** | **8,118** | **10,991** |
|  |  |  |  |  |  |
| **RECONCILIATION OF CASH** |  |  |  |  |  |
| **USED TO ACQUIRE ASSETS** |  |  |  |  |  |
| **TO ASSET MOVEMENT TABLE** |  |   |  |  |  |
| Total asset additions | 8,786 | 11,453 | 6,183 | 8,118 | 10,991 |
|  |  |   |  |  |  |
| **Total cash used to acquire assets** | **8,786** | **11,453** | **6,183** | **8,118** | **10,991** |

Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Include purchases from current and previous years' DCBs.
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;
* gifts;
* internally developed assets;
* s74 relevant entity receipts; and
* proceeds from the sale of assets.

##### Table 3.2.6: Budgeted Statement of Asset Movements – Departmentalfor the period ended 30 June 2016

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Buildings | Other | Computer | Total |
|  |  | property,  | software |  |
|  |  | plant and | and |  |
|  |  | equipment | intangibles |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2015** |  |  |  |  |
| Gross book value  | 14,514 | 8,803 | 54,482 | 77,799 |
| Accumulated depreciation / |  |  |  |  |
| amortisation and impairment | (3,109) | (2,567) | (37,643) | (43,319) |
| **Opening net book balance** | **11,405** | **6,236** | **16,839** | **34,480** |
|  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |
| **new or replacement assets** |  |  |  |  |
| By purchase - appropriation |  |  |  |  |
|  ordinary annual services 1 | 3,600 | 3,653 | 4,200 | 11,453 |
| **Total additions** | **3,600** | **3,653** | **4,200** | **11,453** |
|  |  |  |  |  |
| **Other movements** |  |  |  |  |
| Depreciation / |  |  |  |  |
| amortisation expense | (2,630) | (2,679) | (2,686) | (7,995) |
| **Total other movements** | **(2,630)** | **(2,679)** | **(2,686)** | **(7,995)** |
|  |  |  |  |  |
| **As at 30 June 2016** |  |  |  |  |
| Gross book value | 18,114 | 12,456 | 58,682 | 89,252 |
| Accumulated depreciation / |  |  |  |  |
| amortisation and impairment | (5,739) | (5,246) | (40,329) | (51,314) |
| **Closing net book balance** | **12,375** | **7,210** | **18,353** | **37,938** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No.1) 2015-16 for depreciation / amortisation expenses, DCBs or other operational expenses.

##### Table 3.2.7: Budgeted Schedule of Income and Expenses Administered on Behalf of the Governmentfor the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |   |   |   |   |   |
| Other expenses | 2 | - | 76,000 | - | - |
| **Total expenses administered** |  |   |  |  |  |
| **on behalf of government** | **2** | **-** | **76,000** | **-** | **-** |
|  |  |  |  |  |  |
| **LESS:** |  |   |  |  |  |
| **OWN-SOURCE INCOME** |  |   |  |  |  |
| **Non-taxation revenue** |  |   |  |  |  |
| Fees and fines | 66 | 33 | 2,000 | 66 | 33 |
| **Total non-taxation revenue** | **66** | **33** | **2,000** | **66** | **33** |
|  |  |  |  |  |  |
| **Total own-sourced income** |  |  |  |  |  |
| **administered on behalf of** |  |  |  |  |  |
| **government** | **66** | **33** | **2,000** | **66** | **33** |
|  |  |   |  |  |  |
| **Net cost of (contribution by)** |  |  |  |  |  |
| **services** | **(64)** | **(33)** | **74,000** | **(66)** | **(33)** |
|  |  |   |  |  |  |
| **Total comprehensive** |  |  |  |  |  |
| **income (loss)** | **64** | **33** | **(74,000)** | **66** | **33** |

Prepared on Australian Accounting Standards basis.

##### Table 3.2.8: Budgeted Schedule of Assets and Liabilities Administered on Behalf of Governmentas at 30 June

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

##### Table 3.2.9: Budgeted Schedule of Administered Cash Flowsfor the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Other | 66 | 33 | 2,000 | 66 | 33 |
| **Total cash received** | **66** | **33** | **2,000** | **66** | **33** |
|  |  |  |  |  |  |
| **Cash used** |  |   |  |  |  |
| Other | 2 | - | 76,000 | - | - |
| **Total cash used** | **2** | **-** | **76,000** | **-** | **-** |
|  |  |  |  |  |  |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **64** | **33** | **(74,000)** | **66** | **33** |
|  |  |  |  |  |  |
| **Net increase (decrease) in** |  |  |  |  |  |
| **cash held** | **64** | **33** | **(74,000)** | **66** | **33** |
|  |  |  |  |  |  |
| Cash and cash equivalents at |  |   |  |  |  |
| beginning of reporting period | - | - | - | - | - |
|  |  |  |  |  |  |
| Cash from Official Public Account for: |   |  |  |  |
| - Appropriations | 2 | - | 76,000 | - | - |
|  |  |  |  |  |  |
| Cash to Official Public Account for: |  |   |  |  |  |
| - Appropriations | 66 | 33 | 2,000 | 66 | 33 |
|  |  |  |  |  |  |
| **Cash and cash equivalents at end** |  |   |  |  |  |
| **of reporting period** | **-** | - | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.