

# **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, 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 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual \$'000</i>	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	204,581	350,660
s74 External Revenue (c)	11,038	11,038
Departmental capital budget (d)	18,100	37,136
Total departmental annual appropriations	233,719	398,834
Total departmental special appropriations	14,900	14,900
<b>Total departmental resourcing</b>	<b>248,619</b>	<b>413,734</b>
<b>Administered</b>		
Total administered special appropriations	502	74,000
Special accounts (e)		
Opening balance	2,913	2,913
Total special account receipts	2,913	2,913
<b>Total administered resourcing</b>	<b>3,415</b>	<b>76,913</b>
<b>Total resourcing for Australian Electoral Commission</b>	<b>252,034</b>	<b>490,647</b>
	<i>2020-21</i>	<i>2021-22</i>
<b>Average staffing level (number)</b>	<b>791</b>	<b>794</b>

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

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

- (a) Appropriation Bill (No. 1) 2021-22.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) DCBs 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'.
- (e) 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.

### 1.3 Budget measures

The AEC have no budget measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO).

## 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 Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures 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 a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Australian Electoral Commission can be found at: [https://www.aec.gov.au/About\\_AEC/Publications/corporate-plan/](https://www.aec.gov.au/About_AEC/Publications/corporate-plan/)

The most recent annual performance statement can be found at: <https://www.transparency.gov.au/annual-reports/australian-electoral-commission/reporting-year/2019-20>

## **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>					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	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>	502	74,000	-	-	75,500
<b>Administered total</b>	<b>502</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>
Departmental expenses					
Departmental appropriation	204,581	350,660	156,325	163,168	360,762
s74 External Revenue (a)	11,038	11,038	11,037	11,038	11,038
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)					
	12,691	12,701	12,835	12,149	12,149
<b>Departmental total</b>	<b>243,210</b>	<b>389,299</b>	<b>195,097</b>	<b>201,255</b>	<b>398,849</b>
<b>Total expenses for program 1.1</b>	<b>243,712</b>	<b>463,299</b>	<b>195,097</b>	<b>201,255</b>	<b>474,349</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations					
	502	74,000	-	-	75,500
<b>Administered total</b>	<b>502</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>
Departmental expenses					
Departmental appropriation	204,581	350,660	156,325	163,168	360,762
s74 External Revenue (a)	11,038	11,038	11,037	11,038	11,038
Special appropriations					
	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)					
	12,691	12,701	12,835	12,149	12,149
<b>Departmental total</b>	<b>243,210</b>	<b>389,299</b>	<b>195,097</b>	<b>201,255</b>	<b>398,849</b>
<b>Total expenses for Outcome 1</b>	<b>243,712</b>	<b>463,299</b>	<b>195,097</b>	<b>201,255</b>	<b>474,349</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>791</b>	<b>794</b>			

(a) Estimated expenses incurred in relation to receipts retained under section 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 and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 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>	The AEC delivers Outcome 1 through four key activities: <ul style="list-style-type: none"> <li>maintain the integrity of electoral and regulatory processes</li> <li>prepare for and deliver electoral events</li> <li>engage with our stakeholders through education and public awareness activities</li> <li>maintain a capable and agile organisation and continue to professionalise our workforce.</li> </ul>	
<b>Performance information 1.1 – Deliver Electoral Events</b>		
<b>Year</b>	<b>Performance measure</b>	<b>Targets/ 2020-21 estimated achievement</b>
2020-21	<p><b>Electoral Roll Management</b></p> <ul style="list-style-type: none"> <li>Percentage of eligible voters enrolled (enrolment rate).</li> </ul> <p>• Redistributions determined when planned in accordance with timeframes identified in the <i>Commonwealth Electoral Act 1918</i>.</p> <p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>The writs for a federal election event are issued and returned in accordance with legislation and timeframes.</li> </ul>	<p><b>Target:</b> ≥ 95% reported annually and at close of rolls for a federal election or referendum.</p> <p><b>Performance:</b> On track to be met. The enrolment rate at 31 December 2020 was 96.6% and is expected to remain above 95%.</p> <p><b>Target:</b> redistributions in the period determined and affected electors informed.</p> <p><b>Performance:</b> On track to be met. Redistributions are underway in Western Australia and Victoria with redistributions scheduled to be determined in 2021-22.</p> <p><b>Target:</b> Date on the returned election writs falls within the timeframe specified.</p> <p><b>Performance:</b> On track to be met. For the two by-elections of Groom and Eden-Monaro, the writs were issued and returned in accordance with legislation and timeframes.</p>

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

Performance information 1.1 – Deliver Electoral Events		
Year	Performance measure	Targets/ 2020-21 estimated achievement
2020-21 (continued)	<ul style="list-style-type: none"> <li>For industrial elections and ballots, the AEC meets timeframes for key delivery of election notices, ballot periods, declared results and post-election reports.</li> </ul> <p><b>Public Awareness</b></p> <ul style="list-style-type: none"> <li>Deliver public awareness and education products that target all Australian citizens aged 18 years and over.</li> </ul> <p><b>Party Registration and Financial Disclosure</b></p> <ul style="list-style-type: none"> <li>The AEC maintains an up-to-date public register of political parties.</li> </ul>	<p><b>Target:</b> ≥ 98% of target timeframes are met annually.</p> <p><b>Performance:</b> On track to be partly met. COVID-19 had an impact on the conduct of industrial elections and ballots, resulting in a temporary suspension of industrial election delivery and adjusted timetables after the recommencement. The AEC has implemented changes to ensure activities can now be conducted in a COVID-safe manner. While the AEC met the timeframes target for the first half of the year, the expectation is that the measure will only be partly met for the financial year.</p> <p><b>Target:</b> Campaign is delivered in accordance with objectives outlined in the campaign strategy.</p> <p><b>Performance:</b> On track to be met. An integrated public information campaign was delivered for the Groom and Eden-Monaro by-elections. The communications strategy for the next federal election is being progressed informed by market research and in line with its objectives to support the conduct of the election.</p> <p><b>Target:</b> Compliance with Part XI of the <i>Commonwealth Electoral Act 1918</i>.</p> <p><b>Performance:</b> On track to be met. The AEC has continued to maintain an up-to-date public register of political parties.</p>

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

<b>Performance information 1.1 – Deliver Electoral Events</b>		
<b>Year</b>	<b>Performance measure</b>	<b>Targets</b>
2021-22	<p><b>Electoral Roll Management</b></p> <ul style="list-style-type: none"> <li>Percentage of eligible voters enrolled (enrolment rate).</li> <li>Redistributions determined when planned in accordance with timeframes identified in the <i>Commonwealth Electoral Act 1918</i>.</li> </ul> <p><b>Elections, By-elections and Referendums</b></p> <ul style="list-style-type: none"> <li>The writs for a federal election event are issued and returned in accordance with legislation and timeframes.</li> <li>For industrial elections and ballots, results are delivered with integrity and withstand scrutiny.</li> </ul> <p><b>Public Awareness</b></p> <ul style="list-style-type: none"> <li>Deliver public awareness and education products that target all Australian citizens aged 18 years and over.</li> </ul> <p><b>Party Registration and Financial Disclosure</b></p> <ul style="list-style-type: none"> <li>The AEC maintains an up-to-date public register of political parties.</li> <li>Disclosure returns are published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i>.</li> </ul>	<ul style="list-style-type: none"> <li>≥ 95% reported annually and at close of rolls for a federal election or referendum.</li> <li>All redistributions in the period determined and affected electors informed.</li> <li>Date on the returned election writs falls within the timeframe specified.</li> <li>No targets. The AEC will report on the number of events where the AEC's conduct is challenged before a court and whether the court dismissed the challenge or upheld in favour of the AEC.</li> <li>Campaign is delivered in accordance with objectives outlined in the campaign strategy.</li> <li>Compliance with Part XI of the <i>Commonwealth Electoral Act 1918</i>.</li> <li>Annual returns published on the first working day in February.</li> <li>Election returns published 24 weeks after polling day for each electoral event.</li> </ul>
2022-23 and beyond	As per 2021-22.	As per 2021-22.
<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 2021-22 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 budgeted financial statements have not changed materially from the amounts published in the Portfolio Additional Estimates Statements 2020-21 (PAES). The changes reflect the effect of economic parameter adjustments.

## 3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	86,365	178,239	96,804	102,171	180,671
Suppliers	131,015	184,955	71,790	72,597	191,690
Depreciation and amortisation (a)	24,993	25,252	25,523	25,523	25,523
Finance costs	752	768	780	781	782
Other expenses	85	85	200	183	183
<b>Total expenses</b>	<b>243,210</b>	<b>389,299</b>	<b>195,097</b>	<b>201,255</b>	<b>398,849</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	11,037	11,038	11,038
<b>Total own-source revenue</b>	<b>11,038</b>	<b>11,038</b>	<b>11,037</b>	<b>11,038</b>	<b>11,038</b>
<b>Gains</b>					
Other	85	85	200	183	183
<b>Total gains</b>	<b>85</b>	<b>85</b>	<b>200</b>	<b>183</b>	<b>183</b>
<b>Total own-source income</b>	<b>11,123</b>	<b>11,123</b>	<b>11,237</b>	<b>11,221</b>	<b>11,221</b>
<b>Net (cost of)/contribution by services</b>	<b>(232,087)</b>	<b>(378,176)</b>	<b>(183,860)</b>	<b>(190,034)</b>	<b>(387,628)</b>
Revenue from Government	219,481	365,560	171,225	178,068	375,662
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(12,606)</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(12,606)</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) as per statement of Comprehensive Income</b>	<b>(12,606)</b>	<b>(12,616)</b>	<b>(12,635)</b>	<b>(11,966)</b>	<b>(11,966)</b>
plus: depreciation/amortisation expenses funded through appropriations (a)	11,966	<b>11,966</b>	11,966	11,966	11,966
plus: depreciation of ROU (b)	13,027	<b>13,286</b>	13,557	13,557	13,557
less: principal repayments (b)	12,387	<b>12,636</b>	12,888	13,557	13,557
<b>Net Cash Operating Surplus/(Deficit)</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to Right-of-Use (ROU) assets under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,490	1,490	1,490	1,490	1,490
Trade and other receivables	106,456	106,456	106,456	106,456	106,456
Other financial assets	577	577	577	577	577
<b>Total financial assets</b>	<b>108,523</b>	<b>108,523</b>	<b>108,523</b>	<b>108,523</b>	<b>108,523</b>
<b>Non-financial assets</b>					
Land and buildings	76,015	75,514	73,013	73,013	73,013
Property, plant and equipment	6,535	14,380	22,479	30,395	38,320
Intangibles	17,653	36,133	68,594	67,757	62,345
Inventories	2,007	2,007	2,007	2,007	2,007
Other non-financial assets	2,314	2,314	2,314	2,314	2,314
<b>Total non-financial assets</b>	<b>104,524</b>	<b>130,348</b>	<b>168,407</b>	<b>175,486</b>	<b>177,999</b>
<b>Total assets</b>	<b>213,047</b>	<b>238,871</b>	<b>276,930</b>	<b>284,009</b>	<b>286,522</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,768	6,768	6,768	6,768	6,768
Other payables	4,881	4,881	4,881	4,881	4,881
<b>Total payables</b>	<b>11,649</b>	<b>11,649</b>	<b>11,649</b>	<b>11,649</b>	<b>11,649</b>
<b>Interest bearing liabilities</b>					
Leases	68,539	69,843	71,166	74,321	77,476
<b>Total interest bearing liabilities</b>	<b>68,539</b>	<b>69,843</b>	<b>71,166</b>	<b>74,321</b>	<b>77,476</b>
<b>Provisions</b>					
Employee provisions	22,505	22,505	22,505	22,505	22,505
Other provisions	3,474	3,474	3,474	3,474	3,474
<b>Total provisions</b>	<b>25,979</b>	<b>25,979</b>	<b>25,979</b>	<b>25,979</b>	<b>25,979</b>
<b>Total liabilities</b>	<b>106,167</b>	<b>107,471</b>	<b>108,794</b>	<b>111,949</b>	<b>115,104</b>
<b>Net assets</b>	<b>106,880</b>	<b>131,400</b>	<b>168,136</b>	<b>172,060</b>	<b>171,418</b>
<b>EQUITY*</b>					
Contributed equity	125,277	162,413	211,784	227,674	238,998
Reserves	27,086	27,086	27,086	27,086	27,086
Accumulated deficit	(45,483)	(58,099)	(70,734)	(82,700)	(94,666)
<b>Total equity</b>	<b>106,880</b>	<b>131,400</b>	<b>168,136</b>	<b>172,060</b>	<b>171,418</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 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(45,483)	27,086	125,277	106,880
<b>Adjusted opening balance</b>	<b>(45,483)</b>	<b>27,086</b>	<b>125,277</b>	<b>106,880</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(12,616)	-	-	(12,616)
<b>Total comprehensive income</b>	<b>(12,616)</b>	<b>-</b>	<b>-</b>	<b>(12,616)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	37,136	37,136
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>37,136</b>	<b>37,136</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>(58,099)</b>	<b>27,086</b>	<b>162,413</b>	<b>131,400</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(58,099)</b>	<b>27,086</b>	<b>162,413</b>	<b>131,400</b>

Prepared on Australian Accounting Standards basis

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	219,481	365,560	171,225	178,068	375,662
Sale of goods and rendering of services	11,038	11,038	11,037	11,038	11,038
<b>Total cash received</b>	<b>230,519</b>	<b>376,598</b>	<b>182,262</b>	<b>189,106</b>	<b>386,700</b>
<b>Cash used</b>					
Employees	86,365	178,239	96,804	102,171	180,671
Suppliers	130,930	184,870	71,590	72,414	191,507
Interest payments on lease liability	752	768	780	781	782
Other	85	85	200	183	183
<b>Total cash used</b>	<b>218,132</b>	<b>363,962</b>	<b>169,374</b>	<b>175,549</b>	<b>373,143</b>
<b>Net cash from/(used by) operating activities</b>	<b>12,387</b>	<b>12,636</b>	<b>12,888</b>	<b>13,557</b>	<b>13,557</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	18,100	37,136	49,371	15,890	11,324
<b>Total cash used</b>	<b>18,100</b>	<b>37,136</b>	<b>49,371</b>	<b>15,890</b>	<b>11,324</b>
<b>Net cash from/(used by) investing activities</b>	<b>(18,100)</b>	<b>(37,136)</b>	<b>(49,371)</b>	<b>(15,890)</b>	<b>(11,324)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	18,100	37,136	49,371	15,890	11,324
<b>Total cash received</b>	<b>18,100</b>	<b>37,136</b>	<b>49,371</b>	<b>15,890</b>	<b>11,324</b>
<b>Cash used</b>					
Principal payments on lease liability	12,387	12,636	12,888	13,557	13,557
<b>Total cash used</b>	<b>12,387</b>	<b>12,636</b>	<b>12,888</b>	<b>13,557</b>	<b>13,557</b>
<b>Net cash from/(used by) financing activities</b>	<b>5,713</b>	<b>24,500</b>	<b>36,483</b>	<b>2,333</b>	<b>(2,233)</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	1,490	1,490	1,490	1,490	1,490
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,490</b>	<b>1,490</b>	<b>1,490</b>	<b>1,490</b>	<b>1,490</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	18,100	37,136	49,371	15,890	11,324
<b>Total new capital appropriations</b>	<b>18,100</b>	<b>37,136</b>	<b>49,371</b>	<b>15,890</b>	<b>11,324</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>18,100</i>	<i>37,136</i>	<i>49,371</i>	<i>15,890</i>	<i>11,324</i>
<b>Total items</b>	<b>18,100</b>	<b>37,136</b>	<b>49,371</b>	<b>15,890</b>	<b>11,324</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	18,100	37,136	49,371	15,890	11,324
<b>TOTAL</b>	<b>18,100</b>	<b>37,136</b>	<b>49,371</b>	<b>15,890</b>	<b>11,324</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	18,100	37,136	49,371	15,890	11,324
<b>Total cash used to acquire assets</b>	<b>18,100</b>	<b>37,136</b>	<b>49,371</b>	<b>15,890</b>	<b>11,324</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	16,727	18,857	81,208	116,792
Gross book value - ROU assets	92,040	97	-	92,137
Accumulated depreciation/ amortisation and impairment	(6,911)	(12,387)	(63,555)	(82,853)
Accumulated depreciation/amortisation and impairment - ROU assets	(25,841)	(32)	-	(25,873)
<b>Opening net book balance</b>	<b>76,015</b>	<b>6,535</b>	<b>17,653</b>	<b>100,203</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	2,000	10,673	24,463	37,136
By purchase - appropriation ordinary annual services - ROU assets	13,940	-	-	13,940
<b>Total additions</b>	<b>15,940</b>	<b>10,673</b>	<b>24,463</b>	<b>51,076</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,155)	(2,828)	(5,983)	(11,966)
Depreciation/amortisation on ROU assets	(13,286)	-	-	(13,286)
<b>Total other movements</b>	<b>(16,441)</b>	<b>(2,828)</b>	<b>(5,983)</b>	<b>(25,252)</b>
<b>As at 30 June 2022</b>				
Gross book value	18,727	29,530	105,671	153,928
Gross book value - ROU assets	105,980	97	-	106,077
Accumulated depreciation/ amortisation and impairment	(10,066)	(15,215)	(69,538)	(94,819)
Accumulated depreciation/amortisation and impairment - ROU assets	(39,127)	(32)	-	(39,159)
<b>Closing net book balance</b>	<b>75,514</b>	<b>14,380</b>	<b>36,133</b>	<b>126,027</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2021-22 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)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Other expenses	502	74,000	-	-	75,500
<b>Total expenses administered on behalf of Government</b>	<b>502</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and fines	33	2,000	66	33	2,500
<b>Total non-taxation revenue</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>
<b>Net (cost of)/contribution by services</b>	<b>(469)</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>
<b>Total comprehensive income/(loss)</b>	<b>(469)</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	33	2,000	66	33	2,500
<b>Total cash received</b>	<b>33</b>	<b>2,000</b>	<b>66</b>	<b>33</b>	<b>2,500</b>
<b>Cash used</b>					
Other	502	74,000	-	-	75,500
<b>Total cash used</b>	<b>502</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>
<b>Net cash from/(used by) operating activities</b>	<b>(469)</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(469)</b>	<b>(72,000)</b>	<b>66</b>	<b>33</b>	<b>(73,000)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	502	74,000	-	-	75,500
<b>Total cash from Official Public Account</b>	<b>502</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>75,500</b>
Cash to Official Public Account for:					
- Appropriations	(33)	(2,000)	(66)	(33)	(2,500)
<b>Total cash to Official Public Account</b>	<b>(33)</b>	<b>(2,000)</b>	<b>(66)</b>	<b>(33)</b>	<b>(2,500)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of 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 2021-22)**

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