Australian Electoral Commission

Entity resources and planned performance

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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 electoral events, including federal elections, by-elections and referendums, and industrial elections and ballots
* ensuring confidence in the Commonwealth Electoral Roll
* regulating political party registrations and financial disclosure
* supporting electoral redistributions
* undertaking public awareness activities.

The AEC also provides 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 the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *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 2023-24 as at Budget May 2023



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

Prepared on a resourcing (that is, appropriations available) basis.

1. Appropriation Bill (No. 1) 2023-24.
2. Estimated External Revenue receipts under section 74 of the PGPA Act.
3. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
4. Excludes 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 the 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

Budget measures in Part 1 relating to Australian Electoral Commission are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Electoral Commission 2023-24 Budget measures

**Part 1: Measures announced since the 2022-23 October Budget**



Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled *Delivering the Referendum to Recognise Aboriginal and Torres Strait Peoples in the Constitution Through a Voice to Parliament* is a cross portfolio measure. The full measure description and package details appear in 2023‑24 Budget Paper No. 2 under Cross Portfolio.
2. The lead entity for measure titled *Electoral Commission - critical ICT replacement (second tranche)* is the Australian Electoral Commission. The full measure description and package details appear in the 2023‑24 Budget Paper No. 2 under the Finance portfolio. The financials are not for publication due to commercial sensitivities.

## 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 measure 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: [AEC Corporate Plan 2022-2](https://www.transparency.gov.au/sites/default/files/reports/2022-23_australian_electoral_commission_corporate_plan.pdf)3.  The most recent annual performance statement can be found at: [2021-22 Annual Performance Statements](https://www.transparency.gov.au/annual-reports/australian-electoral-commission/reporting-year/2021-22-33). |

### 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



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. 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 measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1** – Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs. | | |
| **Program 1.1- Deliver electoral events** | | |
| Key Activities | * Maintain the integrity of electoral and regulatory processes * Prepare for and deliver electoral events | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2022-23 | **Electoral Roll Management**   * Percentage of eligible voters enrolled (enrolment rate). | **Target:** ≥ 95% reported annually and at close of rolls for a federal election or referendum.  **Performance:** Met. The enrolment rate at 31 December 2022 was 97.1% and is expected to remain above target. |
|  | * Redistributions determined in accordance with the *Commonwealth Electoral Act 1918*. | **Target:** All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election.  **Performance:** Met. No redistributions were undertaken in the relevant period. The New South Wales federal redistribution has been deferred and is due to commence after July 2023. |
|  | **Elections, By-elections and Referendums**   * The election result – for each event – is delivered in accordance with the *Commonwealth Electoral Act 1918.* | **Target:** The writs for a federal election event are issued and returned in accordance with legislative requirements and timeframes.  **Performance:** Met. No federal elections or referendums were held. For the Aston by-election, writs were issued in accordance with legislation and timeframes. |

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

|  |  |  |
| --- | --- | --- |
| **Program 1.1- Deliver electoral events** | | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2022-23  (continued) | * Industrial election and ballot results are delivered with integrity and withstand scrutiny. | **Target:** No targets. The AEC will report on the number of events and their outcomes in which the AEC's conduct is challenged before a court.  **Performance:** Met. There were no challenges on the AEC’s conduct of the delivery of industrial elections and ballots. |
|  | **Public Awareness**   * Deliver public awareness and education products that target all Australian citizens aged 18 years and over. | **Target:** The AEC's public awareness campaign is delivered in accordance with key objectives outlined in the campaign strategy.  **Performance:** Met. A comprehensive external evaluation of the 2022 federal election public awareness campaign was undertaken. The campaign performed well and achieved reach among target audiences. |
|  | **Party Registration and Financial Disclosure**   * The AEC maintains an up-to-date public register of political parties. | **Target:** Compliance with s125(1) of Part XI of the *Commonwealth Electoral Act 1918*.  **Performance:** Met. The AEC has continued to maintain an up-to-date public register of political parties. |
|  | * Disclosure returns are published and regulated in accordance with timeframes in the *Commonwealth Electoral Act 1918*. | **Target:** Annual returns published on the first working day in February**.**  **Performance**: Met. 2021-22 annual disclosure returns received by the AEC were published, as planned, on the first working day in February 2023.  **Target:** Election returns published 24 weeks after polling day for each electoral event.  **Performance**: Met. The 2022 federal election returns were published on Transparency Register on the due date of 7 November 2022. |

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

|  |  |  |
| --- | --- | --- |
| **Program 1.1- Deliver electoral Events** | | |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2023-24 | **Electoral Roll Management**   * Percentage of eligible voters enrolled (enrolment rate). | * ≥ 95% reported annually and at close of rolls for a federal election or referendum. |
|  | * Percentage of 18- to 24-year-old Australians enrolled (youth enrolment rate). * Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate). * Percentage of votes cast formally for the House of Representatives and Senate at next federal election or at a referendum or for by-elections (if any held). * Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level. * Redistributions determined in accordance with the *Commonwealth Electoral Act 1918*. | * ≥ 87% * ≥ 90% voter turnout rate for elections for the Senate and House of Representatives.   Where applicable, turnout rate will be reported for by-elections.   * ≥ 90% formality rate for Senate and House of Representatives.   Where applicable, formality rate will be reported for by-elections.   * ≥ 95% Division and   ≥ 90% Address.   * All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election. |
|  | **Regulatory Functions**   * The AEC maintains an up-to-date public register of political parties. * Disclosure returns are published and regulated in accordance with timeframes in the *Commonwealth Electoral Act 1918* and the *Referendum (Machinery Provisions) Act 1984*. | * Compliance with s125(1) of Part XI of *Commonwealth Electoral Act 1918*. * Annual returns published on the first working day in February. * Election and referendum returns published 24 weeks after polling day for each electoral event. |
|  | * The AEC conducts compliance reviews in line with the approved program. | * Compliance reviews completed annually compared to the approved program. |

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

|  |  |  |
| --- | --- | --- |
| **Program 1.1- Deliver electoral Events** | | |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2023-24  (continued) | **Election Readiness**   * AEC-wide readiness achieved by the directed level of electoral event readiness date. * Deliver public awareness and education products that target all Australian citizens aged 18 years and over. | * Agency wide readiness meets the directed level of electoral event readiness date. * The AEC's public awareness campaign is delivered in accordance with key objectives outlined in the campaign strategy. |
|  | * Percentage of TEW employees completing election training relevant to their role. | * ≥ 95% |
|  | * Voting locations (including early voting centres and polling places) published on the AEC website before polling commences. | * 100% of polling locations are published. |
|  | * Undertake a lessons management approach to delivering electoral events. | * Agency lessons identified from the previous federal election are to be considered and implemented at the next electoral event. |
|  | **Elections, By-elections and Referendums**   * The result – for each event – is delivered in accordance with the *Commonwealth Electoral Act 1918* or the *Referendum (Machinery Provisions) Act 1984.* * Industrial election and ballot results are delivered with integrity and withstand scrutiny. | * For each event, the writs are issued and returned in accordance with legislative requirements and timeframes. * The AEC will report on the number of Court of Disputed Returns matters which challenge AEC conduct, and whether these challenges are dismissed or upheld in favour of the AEC. * The AEC will report on the outcomes and number of events in which the AEC's conduct is challenged before a court. |
| Forward  Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

### Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 financial statements.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

The budgeted financial statements have not changed materially compared with the last official published position.

### 3.2 Budgeted financial statements tables

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



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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



Prepared on Australian Accounting Standards basis.

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

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



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 2023-24)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2023-24)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2023-24 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)



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)**



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 2023-24)

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