Australian Electoral Commission

Entity resources and planned performance

Australian Electoral Commission

[Section 1: Entity overview and resources 83](#_Toc166355121)

[1.1 Strategic direction statement 83](#_Toc166355122)

[1.2 Entity resource statement 84](#_Toc166355123)

[1.3 Budget measures 86](#_Toc166355124)

[Section 2: Outcomes and planned performance 87](#_Toc166355125)

[2.1 Budgeted expenses and performance for Outcome 1 88](#_Toc166355126)

[Section 3: Budgeted financial statements 94](#_Toc166355127)

[3.1 Budgeted financial statements 94](#_Toc166355128)

[3.2. Budgeted financial statements tables 95](#_Toc166355129)

# 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 resourcing 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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Electoral Commission resource statement – Budget estimates for 2024-25 as at Budget May 2024



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

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

1. Appropriation Bill (No. 1) 2024-2025.
2. Estimated External Revenue receipts under section 74 of the PGPA Act.
3. 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 on capital budgets. For accounting purposes, capital budget appropriations have 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 the Australian Electoral Commission are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Electoral Commission 2024-25 Budget measures

**Part 1: Measures announced since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)**



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 lead entity for measure titled *Finance Portfolio - additional resourcing* is the Department of Finance. The full measure description and package details appear in the Budget Paper No. 2 under the Finance portfolio.
2. The measure titled *Savings from external labour - extension* is Cross Portfolio. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

## 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: [2023-24 Corporate Plan](https://www.aec.gov.au/About_AEC/Publications/corporate-plan/index.htm).  The most recent annual performance statement can be found at: [2022-23 Annual Performance Statements](https://www.aec.gov.au/About_AEC/Publications/annual-report/). |

### 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 measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024-25 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** | Key activities reported in the current corporate plan that relate to this program.   * Maintain the integrity of electoral and regulatory processes. * Prepare for and deliver electoral events. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | **Electoral Roll Management**   * Percentage of eligible voters enrolled (enrolment rate). | **On track**  The enrolment rate at 31 December 2023 was 98.0% and is expected to remain above the target of ≥95%. |
| * Percentage of 18- to 24-year-old Australians enrolled (youth enrolment rate). | **On track**  The youth enrolment rate at 31 December 2023 was 90.6% and is expected to remain above the targetof≥87%. |
| * Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate). | **On track to be partly met**  Turnout for the referendum was 89.95%. |
| * 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). | **On track**  Formality for the referendum was 99.02%. |
| * Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level. | **Unable to be rated at this time**  This measure is completed annually after 30 June. There are no identified issue in roll accuracy, and it is expected that targets will be met. |
| * Redistributions determined in accordance with the *Commonwealth Electoral Act 1918.* | **On track**  Redistributions of New South Wales, Victoria and Western Australia commenced on 9 August 2023 when notices were published in the *Gazette* (ss59(1)). |
| **Regulatory Functions**   * The AEC maintains an up-to-date public register of political parties. | **On track**  The AEC has continued to maintain an up-to-date public register of political parties. |

Table continues on next page

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

| Program 1.1- Deliver electoral events | | |
| --- | --- | --- |
|  | * Disclosure returns are published and regulated in accordance with timeframes in the *Commonwealth Electoral Act 1918* and the *Referendum (Machinery Provisions) Act 1984.* | **On track**  2023-24 annual disclosure returns received by the AEC were published, as planned, on the first working day in February 2024. |
| * The AEC conducts compliance reviews in line with the approved program. | **On track**  Aston by-election returns were published on the Transparency Register on 18 September 2023. Fadden by-election returns were published on the Transparency Register on 2 January 2024. Referendum disclosure returns are scheduled to be published on 1 April 2024, in line with legislative timeframes.  The number of reviews completed is lower than anticipated due to the impact of the 2023 referendum. Strategies have been employed to ensure the compliance program is back on track by year-end. |
| **Election Readiness**   * AEC-wide readiness achieved by the directed level of electoral event readiness date. | **On track**  Readiness checks at the DLER date show no significant barriers to overall election readiness. |
| * Deliver public awareness and education products that target all Australian citizens aged 18 years and over. | **On track**  For the referendum, the AEC ran a national advertising campaign to explain the purpose and process of referendums, help voters participate, and support electoral integrity. The campaign ran in four phases over eight weeks from Sunday 20 August to Saturday 14 October 2023. The campaign was evaluated against 23 communication objectives, with 22 of the 23 objectives were met/partially met. |
| * Percentage of TEW employees completing election training relevant to their role. | **On track**  For the referendum, 96% of TEW completed allocated online training. For the Fadden by-election, 100% of TEW completed allocated online training. |
| * Voting locations (including early voting centres and polling places) published on the AEC website before polling commences. | **On track**  Polling places for referendum voting day (14 October 2023) were first published on 12 September 2023 and updated as required prior to voting day. The Where to Vote tool (allowing a filtered, location-based search) was first published on 21 September 2023, prior to the commencement of early voting on 2 October 2023. |

Table continues on next page

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

| Program 1.1- Deliver electoral events | | |
| --- | --- | --- |
|  | * Undertake a lessons management approach to delivering electoral events. | **On track**  A referendum lessons report is being prepared and will be utilised, in conjunction with lessons from federal election 2022, for the 2024/2025 federal election. |
| **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.* | **On track**  The referendum held on Saturday 14 October 2023 was conducted in accordance with the requirements in the Referendum Act. For the Fadden by-election, writs were issued and returned in accordance with legislation and timeframes. |
| * Industrial election and ballot results are delivered with integrity and withstand scrutiny. | **On track**  The AEC had one Federal Court inquiry in relation to an election. The matter was discontinued by the applicant, and the court did not find any fault with the conduct of the AEC. |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | **Electoral Roll Management**   * Percentage of eligible voters enrolled (enrolment rate). | * ≥ 95% enrolment rate is met or exceeded. |
| * Percentage of 18- to 24-year-old Australians enrolled (youth enrolment rate). | * ≥ 87% enrolment rate is met or exceeded. |
| * Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate). | * ≥ 90% voter turnout rate met or exceeded for elections for the Senate and House of Representatives.   Where applicable, turnout rate will be reported for by-elections. |
| * Percentage of votes cast formally for the House of Representatives and Senate at federal elections or at referendums, and by-elections (if any held). | * ≥ 90% formality rate is met or exceeded. |
| * Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level. | * ≥ 95% accuracy rate is met or exceeded for division-level, and ≥ 90% accuracy rate is met or exceeded for address-level. |
| * Redistributions determined in accordance with the *Commonwealth Electoral Act 1918.* | * All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election. |

Table continues on next page

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

| Program 1.1- Deliver electoral events | | |
| --- | --- | --- |
|  | **Regulatory Functions**   * Disclosure returns are published and regulated in accordance with timeframes in the *Commonwealth Electoral Act 1918* and the *Referendum (Machinery Provisions) Act 1984.* | * 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 are published on the AEC’s website. |
| **Election Readiness**   * AEC-wide readiness achieved by the directed level of electoral event readiness date. | * Agency wide readiness meets the directed level of electoral event readiness date. |
| * Deliver public awareness and education products that target all Australian citizens aged 18 years and over. | * The AEC's public awareness campaign and education programs contribute to an enhanced understanding of Australia’s electoral system, voter services and formality. |
| * Percentage of TEW employees completing election training relevant to their role. | * ≥ 95% election training completion rate is met or exceeded for TEW employees. |
| * 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 previous electoral events 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.* | * 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. |
| * Industrial election and ballot results are delivered with integrity and withstand scrutiny. | * The AEC will report on the outcomes and number of events in which the AEC's conduct is challenged before a court. |
| Forward Estimates  2025-28 | As per 2024-25 | As per 2024-25 |
| Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 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



Table continues on next page

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 that provided non‑corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies 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 2024-25)



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 2024-25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024-2025 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)



Prepared on Australian Accounting Standards basis.

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 2024-25)

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