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**



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.

1. Appropriation Bill (No. 1) 2021-22.
2. Excludes departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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'.
5. 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/> 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**

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| --- |
| **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 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.

| **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** |
| **Delivery** | The AEC delivers Outcome 1 through four key activities: * maintain the integrity of electoral and regulatory processes
* prepare for and deliver electoral events
* engage with our stakeholders through education and public awareness activities
* maintain a capable and agile organisation and continue to professionalise our workforce.
 |
| **Performance information 1.1 – Deliver Electoral Events** |
| **Year** | **Performance measure** | **Targets/ 2020-21 estimated achievement** |
| 2020-21 | **Electoral Roll Management** * Percentage of eligible voters enrolled (enrolment rate).
* Redistributions determined when planned in accordance with timeframes identified in the *Commonwealth Electoral Act 1918*.

**Elections, By-elections and Referendums*** The writs for a federal election event are issued and returned in accordance with legislation and timeframes.
 | **Target**: ≥ 95% reported annually and at close of rolls for a federal election or referendum.**Performance**: On track to be met. The enrolment rate at 31 December 2020 was 96.6% and is expected to remain above 95%.**Target**: redistributions in the period determined and affected electors informed. **Performance**: On track to be met. Redistributions are underway in Western Australia and Victoria with redistributions scheduled to be determined in 2021-22.**Target**: Date on the returned election writs falls within the timeframe specified.**Performance**: 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.  |

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

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| **Performance information 1.1 – Deliver Electoral Events** |
| **Year** | **Performance measure** | **Targets/ 2020-21 estimated achievement** |
| 2020-21(continued) | * For industrial elections and ballots, the AEC meets timeframes for key delivery of election notices, ballot periods, declared results and post-election reports.

**Public Awareness*** Deliver public awareness and education products that target all Australian citizens aged 18 years and over.

**Party Registration and Financial Disclosure*** The AEC maintains an up-to-date public register of political parties.
 | **Target**: ≥ 98% of target timeframes are met annually. **Performance:** 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.**Target:** Campaign is delivered in accordance with objectives outlined in the campaign strategy.**Performance:** 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.**Target:** Compliance with Part XI of the *Commonwealth Electoral Act 1918*.**Performance**: On track to be met. The AEC has continued to maintain an up-to-date public register of political parties. |

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

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| **Performance information 1.1 – Deliver Electoral Events** |
| **Year** | **Performance measure** | **Targets** |
| 2021-22 | **Electoral Roll Management** * Percentage of eligible voters enrolled (enrolment rate).
* Redistributions determined when planned in accordance with timeframes identified in the *Commonwealth Electoral Act 1918*.

**Elections, By-elections and Referendums*** The writs for a federal election event are issued and returned in accordance with legislation and timeframes.
* For industrial elections and ballots, results are delivered with integrity and withstand scrutiny.

**Public Awareness*** Deliver public awareness and education products that target all Australian citizens aged 18 years and over.

**Party Registration and Financial Disclosure*** 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*.
 | * ≥ 95% reported annually and at close of rolls for a federal election or referendum.
* All redistributions in the period determined and affected electors informed.
* Date on the returned election writs falls within the timeframe specified.
* 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.
* Campaign is delivered in accordance with objectives outlined in the campaign strategy.
* Compliance with Part XI of the *Commonwealth Electoral Act 1918*.
* Annual returns published on the first working day in February.
* Election returns published 24 weeks after polling day for each electoral event.
 |
| 2022-23 and beyond | As per 2021-22. | As per 2021-22. |
| **Purposes** | 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**



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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 (DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to Right-of-Use (ROU) assets 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 2021-22)**



Prepared on Australian Accounting Standards basis

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

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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.

1. Includes purchases from current and previous years’ DCBs.

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



Prepared on Australian Accounting Standards basis.

1. ‘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)**



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 2021-22)**

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