Australian Electoral Commission

Entity resources and planned performance

Australian Electoral Commission

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# Australian Electoral Commission

## Section 1: Entity overview and resources

### 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 October 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 2022-23 as at October Budget 2022



All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (i.e. appropriations available) basis.

1. Appropriation Bill (No. 1) 2022-23, Supply Bill (No.3) 2022-23 and Supply Act (No.1) 2022-23.
2. 2021-22 Departmental appropriation excludes $29.9m subject to administrative quarantine by Finance.
3. Estimated External Revenue receipts under section 74 of the PGPA Act.
4. 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'.
5. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM).

### 1.3 Budget measures

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

Table 1.2: Australian Electoral commission October 2022-23 Budget measures

**Part 1: Measures announced since the 2022-23 March 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 lead entity for measure titled *Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in the October Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
2. The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in the October Budget Paper No. 2 under the Prime Minster and Cabinet portfolio.
3. The lead entity for measure titled *Delivery of a First Nations Voice to Parliament Referendum – preparatory work* is the Australian Electoral Commission. The full measure description and package details appear in the October Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
4. This is a cross-portfolio measure. More details can be found in the October Budget Paper No. 2.

## 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 Australian Electoral Commission can be found at: AEC Corporate Plan 2022-23.  The most recent annual performance statement can be found at: 2020-21 Annual Performance Statements. |

### 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 October 2022-23 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 * engage with our stakeholders through education and public awareness activities * maintain a capable and agile organisation and continue to professionalise our workforce. | |
| Year | Performance measures | Expected Performance Results |
| Prior year  2021-22 | **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. At 30 June 2022, enrolment rate was 97.1%. The enrolment rate for the 2022 federal election was 96.8%. |
|  | * Redistributions determined when planned in accordance with timeframes identified in the *Commonwealth Electoral Act 1918*. | **Target:** All redistributions in the period determined and affected electors informed.  **Performance:** Met. The AECsupported the timely conduct of two federal redistributions. These were determined for Victoria in July 2021 and for Western Australia in August 2021. Affected electors were notified in accordance with legislative obligations. |
|  | **Elections, By-elections and**  **Referendums**   * The writs for a federal election event are issued and returned in accordance with legislation and timeframes. | **Target:** Date on the returned election writs falls within the timeframe specified  **Performance:** Met. On Saturday 21 May, the AEC delivered the 2022 federal election. The writs were issued  on 11 April 2022 and returned on 23 June 2022, in accordance with the Electoral Act. |

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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 |
| Prior year  2021-22 (continued) | * For industrial elections and ballots, results are delivered with integrity and withstand scrutiny. | **Target**: 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.  **Performance:** Met. There were no Court findings of fault regarding the AEC’s conduct of industrial elections,  or outstanding matters during the reporting period. |
|  | **Public Awareness**   * Deliver public awareness and education products that target all Australian citizens aged 18 years and over. | **Target:** Campaign is delivered in accordance with objectives outlined in the campaign strategy.  **Performance:** Met. The AEC delivered a national public information and advertising campaign for the 2022  federal election to maximise enrolment and successful election participation. This included a range of proactive  activities through social media and website channels to raise awareness on a range of electoral matters. In the  campaign, we paid particular attention to countering disinformation and potential risks to electoral integrity. The campaign delivered messages on enrolment, voting options, eligibility and formality, as well as information on COVID-19 safety measures at the election. |
|  | **Party Registration and Financial Disclosure**   * The AEC maintains an up-to-date public register of political parties. | **Target:** Compliance with Part XI of the *Commonwealth Electoral Act 1918*.  **Performance:** Met. The AEC maintained a publicly available Register of Political Parties during the year, consistent with the Electoral Act. The register was updated after every party registration application or review had been finalised. These included new parties, changes to the Register, appointments or revocations of a party official, or deregistration applications. |

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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 |
| Prior year  2021-22 (continued) | * 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. 2020–21 annual disclosure returns received by the AEC were published on the first working day in February 2022. The *Electoral Legislation Amendment (Annual Disclosure Equality) Act 2021* created a new category of disclosure returns for members of the House of Representatives and Senators, with these returns published on 1 March 2022.  **Target**: Election returns published 24 weeks after polling day for each electoral event.  **Performance:** On track to be met. Returns from the 2022 federal election will be published in November 2022, according to the requirements of the Electoral Act. No by-elections have been held within the reportable timeframe. |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2022-23 | **Electoral Roll Management**   * Percentage of eligible voters enrolled (enrolment rate). | * ≥ 95% reported annually and at close of rolls for a federal election or referendum. |
|  | * 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. |
|  | **Elections, By-elections and** **Referendums**   * The election result – for each event – is delivered in accordance with the *Commonwealth Electoral Act 1918.* | * The writs for a federal election event are issued and returned in accordance with legislative requirements and timeframes. |
|  | * 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. |

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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  2022-23 (continued) | **Public Awareness**   * Deliver public awareness and education products that target all Australian citizens aged 18 years and over. | * The AEC's public awareness campaign is delivered in accordance with key objectives outlined in the campaign strategy. |
|  | **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*. | * Compliance with s125(1) of 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. |
| Forward Estimates  2023-26 | As per 2022-23 | As per 2022-23 |
| Material changes to Program 1.1 resulting from October 2022-23 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

### Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 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)



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 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 2022-23) 

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual $'000 | 2022-23 Budget  $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 37,136 | 49,959 | 16,492 | 11,846 | 11,950 |
| **Total new capital appropriations** | **37,136** | **49,959** | **16,492** | **11,846** | **11,950** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | 37,136 | 49,959 | 16,492 | 11,846 | 11,950 |
| ***Total items*** | ***37,136*** | ***49,959*** | ***16,492*** | ***11,846*** | ***11,950*** |
| **PURCHASE OF NON-FINANCIAL  ASSETS** |  |  |  |  |  |
| Funded by capital appropriation -  DCB | 37,136 | 49,959 | 16,492 | 11,846 | 11,950 |
| **TOTAL** | **37,136** | **49,959** | **16,492** | **11,846** | **11,950** |
| **RECONCILIATION OF CASH USED  TO ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 37,136 | 49,959 | 16,492 | 11,846 | 11,950 |
| **Total cash used to acquire assets** | **37,136** | **49,959** | **16,492** | **11,846** | **11,950** |

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2022-23 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 2022-23)

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