

ACT Electoral Commission

Annual Report 2024–2025



ACT ELECTORAL COMMISSION OFFICERS
OF THE ACT LEGISLATIVE ASSEMBLY 

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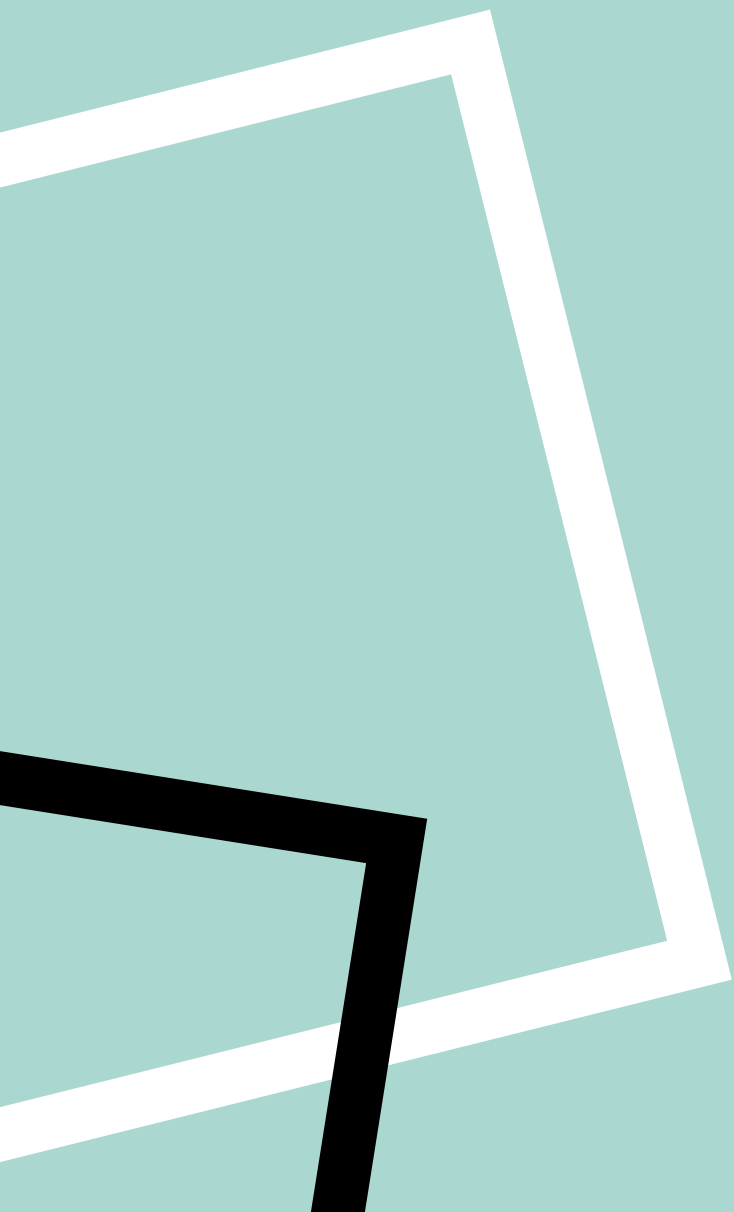
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Acknowledgement of Country

The ACT Electoral Commission acknowledges the Ngunnawal people as the traditional custodians of the ACT and recognises any other people or families with connection to the lands of the ACT and region. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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Transmittal certificate

Dear Mr Speaker,

The ACT Electoral Commission (the Commission) is pleased to present its report for the year ended 30 June 2025.

This report has been prepared in accordance with section 7A of the *Annual Reports (Government Agencies) Act 2004*. It includes an account of the operation and management of the Commission during the 2024-2025 financial year.

Section 8(2)(b) of the *Annual Reports (Government Agencies) Act 2004* provides that the Chief Minister's Annual Report Directions do not apply to officers of the ACT Electoral Commission or the Legislative Assembly. Nevertheless, the Commission has endeavoured to comply with the Chief Minister's Annual Report Directions insofar as they are relevant to the Commission.

The structure and content of this annual report align with the strategic priorities outlined in the Commission's Corporate Plan 2023-2027.

The report outlines the work of the Commission, the Electoral Commissioner and the staff employed to assist the Commissioner. Under the *Electoral Act 1992* and other relevant legislation, the Commissioner exercises some functions independently of the Commission. References in this report to Elections ACT refer to both the Electoral Commissioner and the staff.

The Commission certifies that the annual report is a complete, honest and accurate account of its operations for the period 1 July 2024 to 30 June 2025. The Electoral Commissioner hereby certifies that fraud prevention has been managed in accordance with Part 2 of the *Public Sector Management Standards 2016*.

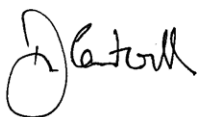
Section 15 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the report to the Legislative Assembly within 15 weeks after the end of the reporting year.



David W Kalisch

Chairperson

9 September 2025



Damian Cantwell AM CSC

Electoral Commissioner

9 September 2025



Ed Killesteyn PSM

Member

9 September 2025

Foreword

During 2024-2025, the Commission focused on finalising preparations for and successfully delivering the 2024 ACT Legislative Assembly election, maintaining strong public confidence in electoral integrity and high satisfaction with electoral services.

The election was conducted in accordance with the *Electoral Act 1992* and aligned with the Commission's strategic priority of delivering trusted, transparent, secure, and accessible electoral services. This was supported by ongoing efforts to engage the community and stakeholders, promote electoral awareness and compliance, and foster a high-performing team within Elections ACT.

The Service Delivery Plan, published in June 2024, provided early guidance to participants and stakeholders on how the election would be delivered and the principles underpinning its preparation.

The election was held amid growing risks to electoral integrity and meeting stakeholder expectations of the highest quality electoral services. In response, the Commission implemented robust integrity assurance measures and proactive engagement strategies. A key innovation was the Low Sensory Voting Centre for neurodivergent electors, reflecting a strong commitment to accessibility and inclusion.

Despite a shortened early voting period—reduced from three weeks to two—there was still high early participation, with nearly 59% of electors voting early. This was lower than the 70% recorded during the COVID-impacted 2020 election but was achieved with fewer voting days and centres, demonstrating the effectiveness of the Commission's planning.

Informal voting rates were notably low, indicating the success of voter education initiatives and the clarity and ease of the voting process, especially electronic voting. The finalisation of the results within seven days of the close of polling underscored the high levels of functionality, security, integrity and reliability of the Commission's electoral ICT systems, a key factor in continued public confidence in the electoral outcomes. Overseas voting remained a challenge, requiring significant effort to enable participation by eligible voters.

Other notable features of the 2024 election included:

- international courier services for overseas postal voters
- implementation of legislation related to misleading electoral advertising
- an expanded list of prohibited donors, adding foreign entities alongside property developers and their close associates
- a permanent seven-day reporting period for gift disclosures by political entities
- telephone voting and in-person voting terminals for blind and vision-impaired electors
- a comprehensive public and stakeholder information campaign, including education on new legislative procedures.

Support from ACT Government directorates, other electoral commissions, independent advisors, vendors, and security agencies was vital in ensuring the functionality, security, and reliability of Elections ACT's ICT systems. As a small independent authority, the Commission is grateful for the collaboration of its partners and stakeholders.

The Commission continued to advise the Legislative Assembly, MLAs, and political parties, particularly in relation to the election, and administered the funding, expenditure, and compliance scheme to reinforce transparency of the political process.

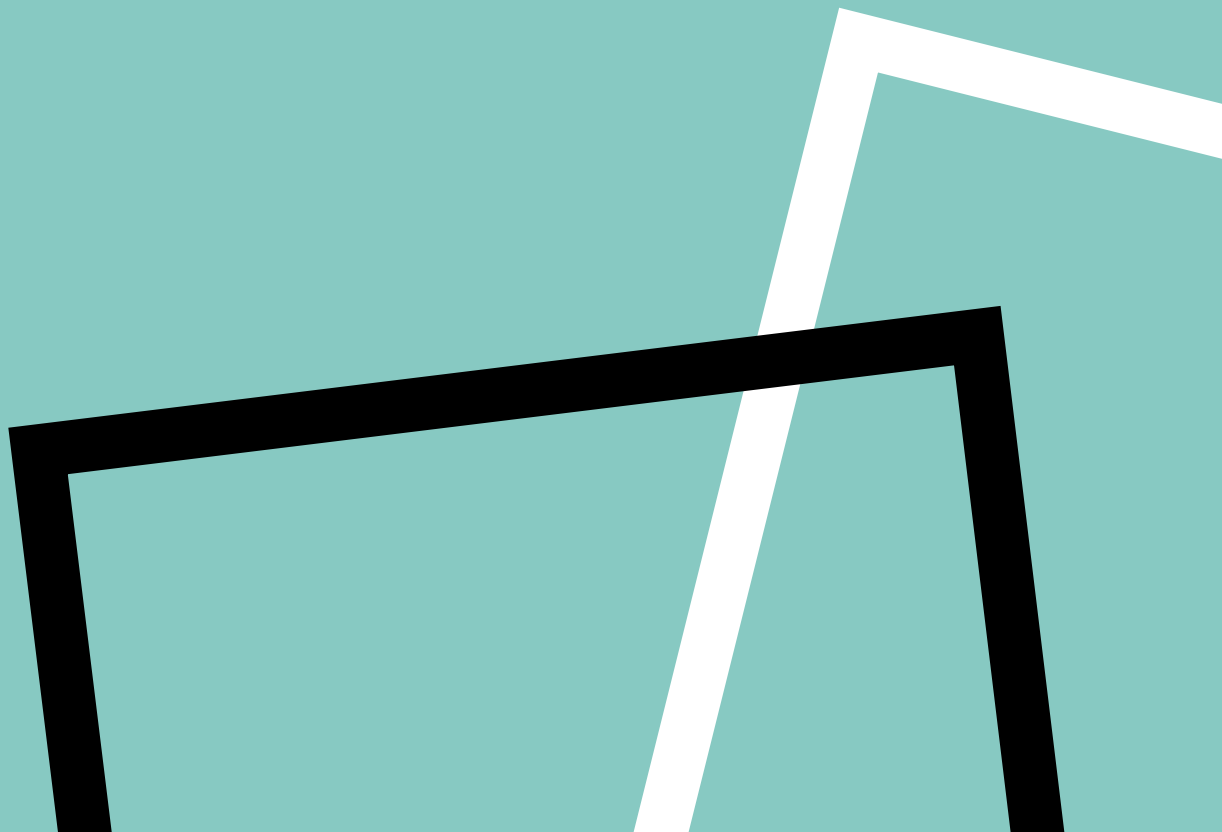
In July 2024, the Commission also conducted the election for the Aboriginal and Torres Strait Islander Elected Body (ATSIEB), with results declared on 25 July. A casual vacancy countback was held in June 2025 following a member's resignation.

Only one fee-for-service election was conducted during the reporting period. Electoral services were also provided to other electoral commissions on five occasions.

For full details on the conduct and outcomes of the 2024 ACT Legislative Assembly election, please refer to the Commission's 2024 Election Report.

Part A

Organisational overview and key achievements



Part A

Organisational overview and key achievements

Introduction

The Commission is an independent statutory authority established under the *Electoral Act 1992* (the Electoral Act). It is responsible for the conduct of elections and referendums for the ACT Legislative Assembly and the provision of electoral advice and services. This includes administration of the ACT election funding, expenditure and financial disclosure scheme by the Commission.

The members of the Commission are independent officers of the ACT Legislative Assembly. Under the Electoral Act and other territory laws, members of the Commission have complete discretion in relation to their functions. The Commission does not have an operational reporting relationship with the Speaker of the Assembly or the Special Minister for State.

Our organisational structure

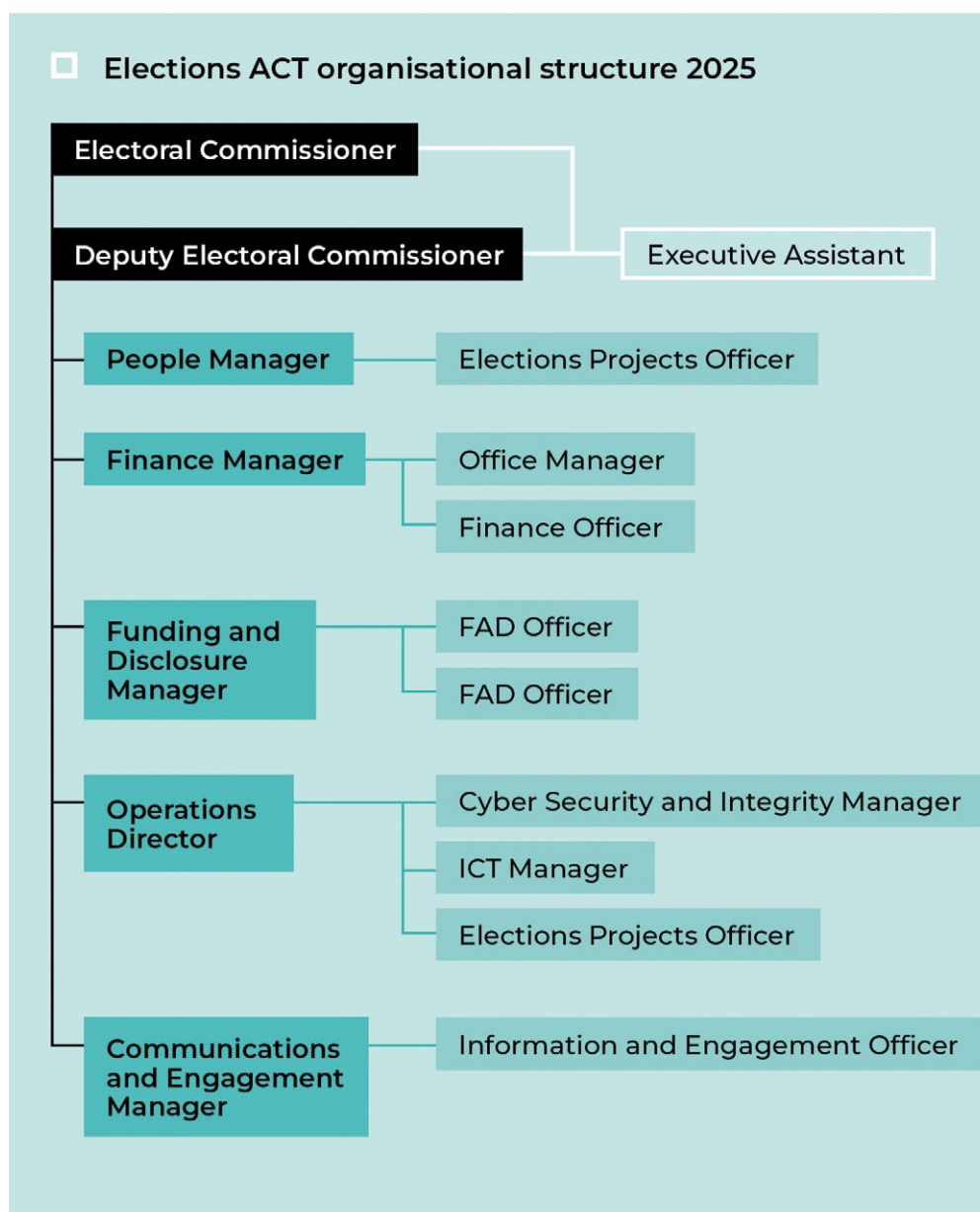
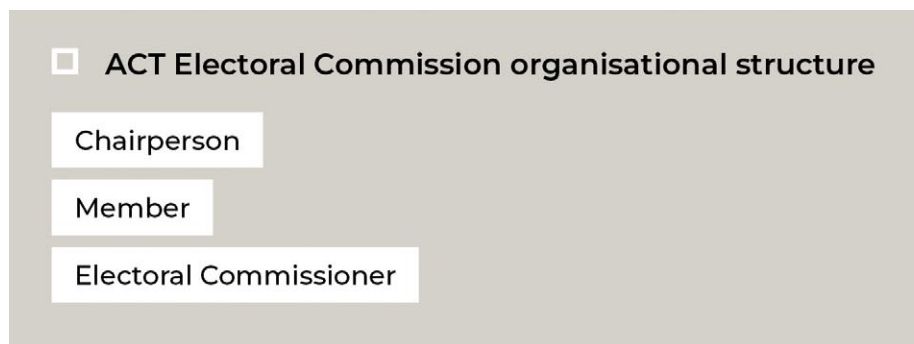
The Commission comprises a part-time Chairperson, a full-time Electoral Commissioner (the Commissioner) and a part-time member.

The Commissioner is assisted by staff employed under the *Public Sector Management Act 1994* and the Electoral Act.

The operating title for the office of the Commissioner and the Commissioner's staff is Elections ACT.

The Commission, the Commissioner and Elections ACT have complementary and interrelated roles and responsibilities, with some remaining distinct.

FIGURE 1 Organisational structure



Our purpose, roles and values

Our purpose

The Commission's purpose is to deliver the highest possible standard of trusted, transparent, secure and accessible electoral services.

Our roles

The Commission conducts elections for the ACT Legislative Assembly and provides electoral services for a variety of other clients in accordance with the *Electoral Act 1992*. The Augmented Electoral Commission determines the final electoral boundaries and names in the four-yearly ACT redistribution process.

As part of providing the ACT community with high-quality electoral services, the Commission provides related advice, information and reports. The Commissioner administers the funding, expenditure and disclosure scheme.

Electoral Commission	Electoral Commissioner
<p>Executes the Commission’s responsibilities under the <i>Electoral Act 1992</i>.</p> <p>Sets the strategic direction for the Commission and Elections ACT.</p> <p>Provides collegiate support to the Electoral Commissioner and the Commissioner’s senior staff.</p>	<p>Executes the Commissioner’s responsibilities under the <i>Electoral Act 1992</i>.</p> <p>Executes dual responsibilities as Chief Executive Officer of the Commission and as a member of the Commission.</p> <p>Advises the Commission of matters relevant in development and provision of timely strategic guidance to Elections ACT.</p>
<p>Agrees budget proposals for the Commission in accordance with the ACT Legislative Assembly Budget Protocols.</p>	<p>Acts as Agency Head of Elections ACT, with responsibilities under the <i>Financial Management Act 1996</i> and the <i>Public Sector Management Act 1994</i>.</p>
<p>Provides guidance to and monitors performance and compliance of the Commissioner and Elections ACT.</p> <p>Sets the risk management framework (including risk appetite) for the Commission and monitors the risk management practices of Elections ACT.</p> <p>Acts as an audit committee and approves Elections ACT’s Strategic Internal Audit Program.</p> <p>Establishes the Augmented Electoral Commission under the chair of the Chairperson in determination of final electoral boundaries and names in the four yearly ACT redistribution process.</p> <p>Provides advice to the ACT Legislative Assembly on electoral matters, including through the provision of election reports and special reports.</p> <p>Acts as the review and notification authority for internally reviewable decisions of the Commissioner.</p>	<p>Executes responsibilities for the effective and efficient delivery of electoral services, including by:</p> <ul style="list-style-type: none"> • conducting ballots for the ACT Legislative Assembly and other prescribed persons and organisations • registering political parties • administering the election funding, expenditure and financial disclosure scheme • maintaining the ACT electoral roll in conjunction with the Australian Electoral Commission (joint roll) • chairing the ACT Electoral Commission’s Redistribution Committee, which provides initial proposals for the redistribution of electoral boundaries and names for consideration by the community and then the Augmented Electoral Commission • delivering community electoral information and education services.
<p>Provides an annual report to the Speaker of the Legislative Assembly for presentation to the Assembly.</p>	<p>Represents the Commission at Legislative Assembly committees and inquiries.</p> <p>Acts as the Commission’s spokesperson and in day- to-day operational dealings with the ACT Government and other stakeholders.</p>

Our values

The Commission operates in accordance with the following clear and accountable values:

- **RESPECT** We treat others with sensitivity, courtesy, and understanding. We value diverse perspectives and foster trust through genuine rapport.
- **INTEGRITY** We act with honesty, fairness, and a strong commitment to ethical conduct.
- **COLLABORATION** We promote open engagement and transparent information-sharing to deliver high-quality, accessible electoral services.

- **INNOVATION** We seek out smarter, more effective ways to deliver electoral services, guided by thoughtful and responsible risk management.
- **INDEPENDENCE** We make decisions and act free from external influence, upholding the autonomy of the Commission.
- **IMPARTIALITY** We operate with neutrality, ensuring fairness and objectivity in all our work.
- **ACCOUNTABILITY** We take responsibility for our actions and maintain transparency as the foundation of public trust in electoral services.

Key achievements

In 2024–2025, the Commission successfully delivered the 2024 ACT Legislative Assembly election, the most significant electoral event of the reporting period. Key achievements included:

- **Conduct of the 2024 ACT Election:** Delivered in accordance with the Electoral Act 1992, the election was conducted efficiently and securely, maintaining high levels of public confidence and satisfaction.
- **Timely Finalisation of Results:** Election results were finalised within seven days of the close of polling, reinforcing transparency and trust in the electoral process.
- **Accessibility Innovations:** Introduction of a Low Sensory Voting Centre for neurodivergent electors and expanded voting options for blind and vision-impaired voters.
- **Early Voting Efficiency:** Despite a reduced early voting period, nearly 59% of electors voted early, demonstrating strong community engagement and effective planning.
- **Legislative Reforms:** Implementation of new laws addressing misleading electoral advertising, banning donations from property developers and foreign donors, and mandating seven-day real-time reporting of gifts by political entities.
- **ICT System Performance:** Elections ACT's electoral ICT systems operated reliably throughout the election period, supported by collaboration with government and security partners.
- **Stakeholder Engagement:** A comprehensive public and stakeholder information campaign supported awareness of new legislative procedures and voting options.
- **ATSIEB Election:** The Commission conducted the election for the ATSIEB in July 2024, with results declared on 25 July.
- **Interjurisdictional Support:** Electoral services were provided to other electoral commissions on five occasions, and one fee-for-service election was conducted.
- **Strategic Planning:** Early preparations commenced for the 2028 ACT Legislative Assembly election, including analysis of ICT systems and Elections ACT's organisational structure to inform future improvements.

Outlook 2025–2026

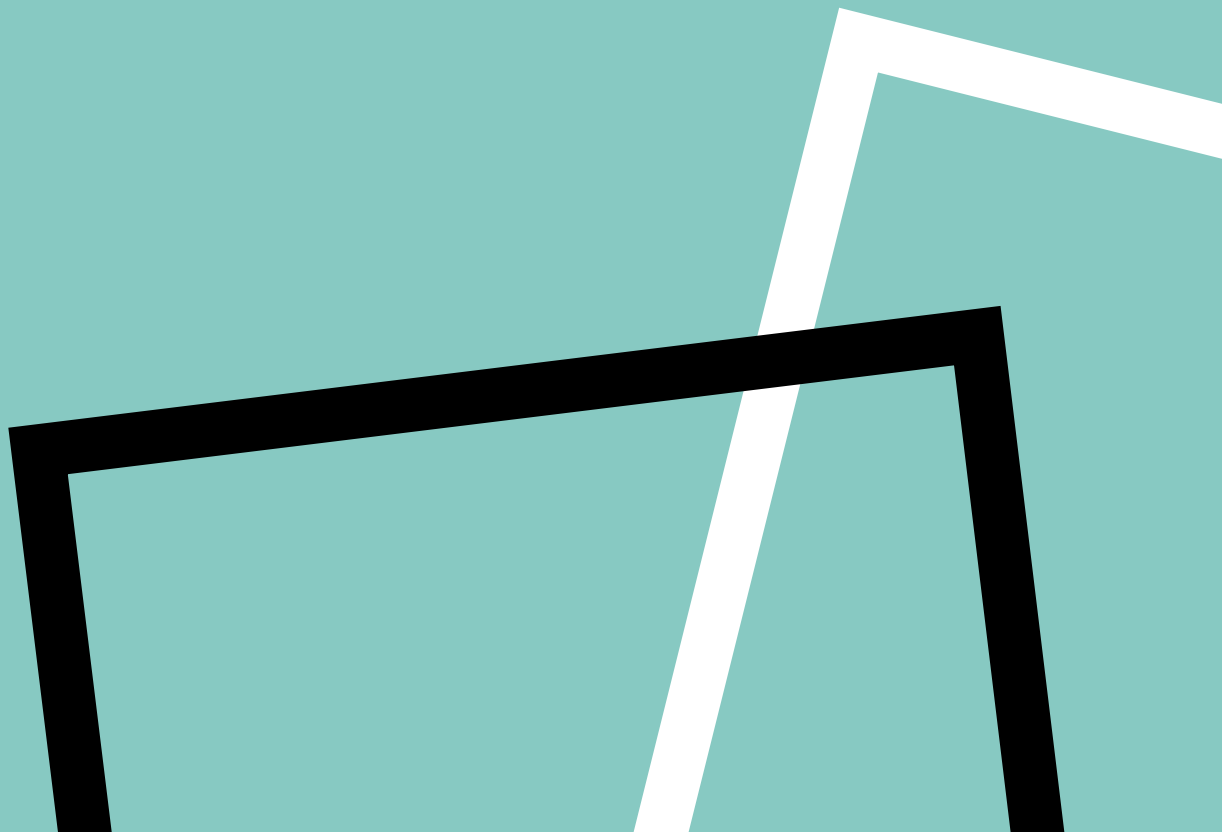
Elections ACT will focus on consolidating insights from the 2024 ACT Legislative Assembly election, enhancing transparency and integrity measures, and laying the groundwork for the successful delivery of the 2028 election. Key objectives reflect a strategic balance between evaluation, innovation, collaboration, and future preparedness.

Strategic and Operational Objectives

- Finalise a comprehensive evaluation and publish a report on the conduct of the 2024 ACT Legislative Assembly election, identifying lessons learned and potential areas for improvement.
- Deploy a web portal enabling real-time gift disclosures by political participants, enhancing transparency and public trust in the sources of political funding.
- Analyse the performance of Elections ACT's ICT electoral systems during the 2024 election to inform the modernisation program required for the 2028 ACT election.
- Assess the outcomes of the organisational structure and job sizing review to ensure Elections ACT remains aligned with the Commission's strategic priorities and is adequately resourced.
- Collaborate with the ACT Government and the Standing Committee on the Integrity Commission and Statutory Office Holders to support electoral amendments arising from the Inquiry into the 2024 ACT Election and the Electoral Act 1992.
- Assist the ACT Auditor-General with a performance audit—proposed by the Commission—into the effectiveness of Elections ACT's activities in safeguarding electoral integrity.
- Complete post-election non-voter administration and enforcement processes following the 2024 election.
- Initiate early preparations for the 2028 ACT Legislative Assembly election, including strategic planning and resource forecasting.
- Maintain active participation in the Electoral Council of Australia and New Zealand, focusing on mitigating risks to electoral integrity and sharing best practices in electoral administration.

Part B

Performance



Part B Performance

Delivery of the 2024 ACT Legislative Assembly Election

Throughout 2024–25, the Commission focused on the planning, conduct, and review of the 2024 ACT Legislative Assembly election, held in October 2024. The election was successfully delivered in accordance with the Electoral Act 1992 and aligned with the Commission’s strategic priority of providing trusted, transparent, secure, and accessible electoral services.

With each election, the Commission seeks to improve its services for voters, candidates, political parties, and other key stakeholders. Building on the foundations of previous elections, the 2024 event featured several enhancements, including:

- significant upgrades to the electronic voting and counting system (eVACS®)
- improvements to the polling place management system (LAPPERDS)
- a comprehensive training program for election staff
- the rollout of new laws targeting misleading electoral advertising.

Additional legislative changes were implemented, including restrictions on donations from property developers and foreign entities, and new requirements for political participants to report gifts within seven days.

To support transparency and preparedness, the Commissioner released a Service Delivery Plan in June 2024, outlining how Elections ACT would manage the election and the principles guiding its delivery.

The election took place in a context of increased community expectations and growing global concerns about electoral integrity. In response, the Commission

undertook robust integrity assurance activities and engaged proactively with the community and stakeholders. A notable initiative was the introduction of a Low Sensory Voting Centre, designed to improve accessibility for neurodivergent voters.

Despite a shortened voting period - reduced from three weeks to two - the election saw strong early participation, with nearly 59% of voters casting their ballots ahead of polling day. While lower than the 70% recorded during the COVID-affected 2020 election, this result was achieved with fewer voting days, fewer early voting centres, and reduced polling hours, highlighting the effectiveness of the Commission’s planning.

The 2024 election also recorded a low rate of informal voting, reflecting the success of voter education efforts and the clarity and ease of the voting process, especially electronic voting. Results were finalised promptly, reinforcing public confidence in the electoral system. However, facilitating overseas voting remained a complex challenge, requiring considerable resources to enable eligible voters to participate, regardless of location during the election period.

Implementing legislative changes in the electoral environment

The *Electoral and Road Safety Legislation Amendment Bill 2023*, tabled by the Special Minister of State in the ACT Legislative Assembly on 29 June 2023 and notified on 15 November 2023, introduced a number of significant amendments to the Electoral Act which required implementation for the first time during the conduct of the 2024 ACT election in 2024–2025.

New laws implemented at the 2024 Legislative Assembly election include:

- removal of the eligibility requirements for early voting
- reduction of the attendance early voting period to two weeks
- amendments to the laws around the authorisation of electoral matter
- introduction of mobile voting services for people experiencing homelessness
- maintenance of a register of party secretaries
- introduction of 'real-time' gift disclosure at all times
- foreign entities added to the list of prohibited donors, alongside property developers and their close associates.

The 2024 ACT election was also the first election to be conducted following the passing of misleading electoral advertising laws.

Our performance in 2024–2025

The Commission ensures that the activities and outcomes of its work are aligned closely with its three strategic priorities by establishing key performance indicators (KPIs). The three strategic priorities and supporting KPIs and outcomes are:

STRATEGIC PRIORITY ONE:

Deliver trusted, transparent, secure and accessible electoral services

Actions

To deliver on this priority, the Commission will:

- deliver electoral events in accordance with legislated requirements and Elections ACT's Service Delivery Plan
- ensure high levels of functionality, security, integrity and reliability for electoral ICT systems and processes
- maximise opportunities for electoral participation by all eligible electors
- undertake formal evaluations of the conduct of elections to identify key areas to improve delivery of services.

Key performance indicators

The KPIs are:

- electoral services are delivered in line with legislated requirements and Elections ACT's Service Delivery Plan
- high levels of electors and other stakeholder satisfaction with the conduct of elections
- high levels of functionality, security, integrity and reliability of our electoral ICT systems and processes.

Outcomes

The Commission:

- successfully delivered the 2024 ACT Legislative Assembly election in full compliance with legislated requirements and the Elections ACT Service Delivery Plan
- successfully deployed the upgraded Elections ACT ICT election systems at the 2024 Legislative Assembly election
- continued close engagement with the Digital Canberra team in ACT Government, other electoral commissions, vendors, independent advisors and security agencies
- continued modernising and redeveloping our election management system, TIGER, to create a modern, web-based application supported by secure cloud infrastructure. The modules for the electoral roll, postal vote administration and ballot paper scanning assurance were deployed at the 2024 ACT election, while the modules for non-voter/multi-voter administration and funding and financial disclosure were deployed later in the reporting period.
- maintained high voter satisfaction, with 96% of electors reporting satisfaction with electoral services - consistent with previous election benchmarks
- enabled broad electoral participation, with 86.1% turnout of the estimated eligible population and 321,922 enrolled electors, reflecting strong engagement across the ACT
- expanded accessibility and inclusion through:
 - deployment of a Low Sensory Voting Centre for neurodivergent electors
 - provision of specific voting services for blind and vision-impaired (B&VI) electors such as telephone voting and dedicated B&VI voting terminals at early voting centres

- reinstatement of full mobile polling services at hospitals and nursing homes, as well as, for the first time, providing mobile voting for homeless electors
- enhanced voting convenience and security by delivering door-to-door international courier services for overseas electors
- implemented real-time gift reporting and misleading advertising legislation, strengthening electoral transparency and integrity
- delivered a convenient early voting experience with 59% of votes cast early and 153,180 electronic votes, supported by robust ICT systems
- achieved a finalised election result within seven days of polling day, enabled by integrated scanning and electronic counting systems (eVACS®)
- conducted a comprehensive public information campaign using traditional media, digital platforms, and community outreach to inform and engage electors
- managed election logistics efficiently, with a cost per vote of \$24.92
- supported democratic participation with 149 candidates nominated
- issued 25,188 postal votes, ensuring voting access for remote and mobility-restricted electors
- maintained system integrity and reliability throughout the election period, with no ICT disruptions reported
- successfully delivered the 2024 ATSIEB election in full compliance with legislated requirements
- successfully managed one casual vacancy arising from the resignation of a sitting member of ATSIEB in full compliance with legislated requirements.

STRATEGIC PRIORITY TWO:

Engage the community and stakeholders to promote electoral awareness, participation and compliance.

Actions

The Commission will:

- deliver an education program that improves the community and stakeholder's understanding of and trust in ACT electoral processes
- deliver an information and awareness campaign to promote public participation in elections and confidence in electoral outcomes
- deliver an information, education and support campaign to inform stakeholders of their compliance obligations and new legislation related to prohibited donors and misleading political advertising
- administer an effective compliance program for non-voters to promote electoral participation.

Key performance indicators

The KPIs are:

- high levels of participation in elections, including in sectors of the community with traditionally low turnout rates
- a continuing low level of informal votes
- high levels of community awareness and understanding of our public awareness campaigns
- high levels of compliance by relevant stakeholders with legislative obligations, where it is within the influence of Elections ACT.

Outcomes

The Commission delivered in several key areas, including:

Information services

- provided electoral information to the public in a variety of ways including:
 - publishing printed and electronic information booklets and pamphlets

- providing information over the counter, by telephone, email, social media and at community events
- redesigning and updating the ACT website to provide comprehensive and accessible resource
- advertising by means of traditional and digital media channels, including newspaper, radio, television, bus shelters, shopping centres, social media and other digital platforms
- highlighting information and accessibility services pertaining to the 2024 election via media interviews
- delivered 30 media interviews during the 2024 election, led by the Electoral Commissioner, to build public trust, strengthen media relationships, and communicate the Commission's strategic priorities. These efforts supported transparency and responsiveness, reinforcing the Commission's commitment to a trusted, secure, and accessible election
- developed and distributed multiple tailored surveys to gather targeted feedback and better understand the needs of diverse community groups
- provided information and advice at a variety of community events and programs held across the territory at venues including ACT libraries, Canberra Institute of Technology, ACT Legislative Assembly, Woden Community Services, UnitingCare, Migrant and Refugee Settlement Services, ACT Multicultural Hub and retirement villages.

Electoral education programs

- delivered education programs with a focus on the Hare Clark voting system and conducted information sessions for around 400 college students and almost 250 primary school students. Evaluations by teachers and participants consistently rated the education sessions highly
- loaned electoral equipment to schools and community groups when requested and provided advice and assistance
- delivered three Teacher Quality Institute-accredited professional development programs for primary, secondary and college teachers in collaboration with the ACT Legislative Assembly focused on 'Teaching democracy, civics and citizenship in the ACT'
- produced a variety of resources aimed at assisting the community, schools and teachers to understand the ACT's electoral process. These resources include fact sheets, guides with answers to frequently asked questions, videos and interactive activities.

Accessibility

- held meetings with the Electoral Accessibility Advisory Committee (EAAC) to provide an advisory mechanism to the Electoral Commissioner on strategies and resources to promote greater accessibility, inclusion and participation in the electoral process by ACT's diverse communities
- engaged with expert organisations in mental health, accessibility, and inclusion across the ACT to understand best practices and collaboratively develop and implement a Low Sensory Voting Centre. Organisations involved were ACT Health, Community Services Directorate, Dementia Australia, Marymead and Mental Health Community Coalition ACT
- provided Hidden Disabilities Sunflower training to all polling officials to enhance accessibility and support individuals with non-visible disabilities across all polling locations
- delivered Accessibility information webinars providing disability, multicultural, homelessness, indigenous bodies and service providers with information about accessibility services available as part of the 2024 ACT election
- developed and published the Accessibility and Inclusion Plan 2024-2026. The plan outlines Elections ACT's approach to the planning and delivery of accessible electoral services to the ACT community, with a particular focus on those most disadvantaged, living with a disability or from a culturally and linguistically diverse or indigenous background
- developed translated electoral materials in 11 community languages
- engaged with Canberra Multicultural Service (CMS) community radio to provide electoral information in different community languages
- engaged with Radio 1RPH to provide a spoken recording of the household election guides. These audio recordings were accessible on the Elections ACT website and by a QR code that was included in the household election guide.

Funding and disclosure

- undertook three compliance reviews during 2024-2025 examining gift returns, annual returns and election returns by political entities. One of these reviews, during April and May 2025, also examined relevant political participants such as political parties, third-party campaigners' election returns as well as the MLAs' annual returns in 2023-2024. The findings of two reviews are published on the Elections ACT website. The April and May 2025 compliance review is yet to be completed and will be published on the Elections ACT website during 2025-2026 financial year.
- conducted three investigations into prohibited donors during 2024-25. In the May 2025 review, four individuals were flagged as potential property developers or close associates requiring further analysis. Further internal assessment was conducted on the four individuals that had been identified, and for two of those individuals it was determined highly unlikely to be a prohibited donor. The remaining two individuals are continuing to be assessed, and the determination will be reported within 2025-2026 reporting period.
- as part of Elections ACT's education strategy for funding and disclosure:
 - briefed political parties on the application of the ACT's funding and disclosure scheme and the implementation of misleading electoral advertising legislation
 - briefed parties and prospective candidates on related information for the 2024 ACT election
 - provided advice to political entities, MLAs and other interested parties on funding and disclosure requirements
 - released an updated and comprehensive suite of funding and disclosure publications, including fact sheets, guides with answers to frequently asked questions, forms and handbooks
- released annual disclosure returns for the 2023-2024 financial year on 7 September 2024. These contain the financial disclosure of donations received and expenditure incurred during 2023-2024. The 2023-2024 annual returns included disclosure by 16 political parties, 26 MLAs and 3 associated entities
- performed annual reporting on the sources of funding provided to the parliamentary parties. This reporting is always a year in arrears because the Commission does not receive data until after the end of each financial year. Table 1 shows the sources of private and public funding for the three ACT parties with representatives in the ACT Legislative Assembly in the 2023-2024 financial year.

TABLE 1 Sources of funding received by the ACT parliamentary parties in 2023-2024

2023-2024	Australian Labor Party (ACT Branch) (\$)	Total received (%)	Liberal Party of Australia (A.C.T. Division) (\$)	Total received (%)	The ACT Greens (\$)	Total received (%)
Total received	2,284,041.45		1,267,064.00		556,376.94	
Public ¹	260,771.30	11.42	234,691.00	18.52	155,413.94	0.00
Private	2,023,270.15	88.58	1,032,373.00	81.48	400,963.00	100.00
Private - disclosed ²	1,632,733.07	80.70	580,985.63	56.28	280,897.07	0.00
Private - undisclosed ³	390,537.08	19.30	451,387.37	43.72	120,065.93	100.00

- 1 The ACT Electoral Commission and the Australian Electoral Commission provide all public funding. In election years, parties can receive public funding payments and refunds of candidates' nomination deposits. Elections ACT paid administrative funding to the three ACT-registered parliamentary parties in 2023-2024.
- 2 Private disclosed sources of funding include the total amount declared where the identity of the person or organisation making the payment, and the amount, is disclosed.
- 3 Private undisclosed sources of funding include the total amount declared where the identity of the person or organisation making the payment, and the amount, is not disclosed. These amounts may include payments from known sources under the disclosure threshold and/or anonymous donations. The figures are rounded to the nearest dollar.

□ How administrative funding is paid

Administrative funding is paid directly to political parties at a rate set per calendar year.

The amount set for 2024 was \$6,778.55 per MLA per quarter. In 2025, the amount set was \$6,968.93 per MLA per quarter, paid to each political party as detailed in the table below.

TABLE 2 Administrative funding paid to political parties in 2024-2025

Party	Funding
Australian Labor Party (ACT Branch)	\$273,328.64
Liberal Party of Australia (A.C.T. Division)	\$242,886.48
The ACT Greens	\$126,336.78
Fiona Carrick Independent	\$18,506.01
Tom Emerson non-party MLA	\$11,150.29
Independents for Canberra	\$7,355.72
Elizabeth Kikkert non-party MLA	\$2,947.20
The total administrative funding payment paid during 2024-2025 was \$682,511.12	

* The administrative funding payments for the four quarters, September, December 2024, March and June 2025 were adjusted on a pro rata basis due to numerous factors: Ms Kikkert's resignation from the Canberra Liberal's party grouping and sit as a non-party MLA in the Assembly during the part of September and December quarters, the 2024 ACT election results, and Mr Emerson's resignation from the Independents for Canberra party grouping and sitting as non-party MLA in the Assembly during part of March 2025 quarter and full June 2025 quarter.

The Commission published complete information of funding and disclosure returns, compliance and investigation reviews, forms and publications on the Elections ACT website at www.elections.act.gov.au/funding-disclosures-and-registers

Party registration

- maintained the register of political parties, with 15 political parties registered in the ACT as of 30 June 2024, including:
 - the Liberal Democratic Party changed its party name to the Libertarian Party. The party abbreviation was changed from Liberal Democrats to Libertarians on 2 July 2024
 - registered First Nation Party on 31 July 2024
 - cancelled the registration of Shooters, Fishers and Farmers Party (ACT), on request by the party secretary, with effect from 23 August 2024
 - cancelled the registration of Strong Independents, on request by the party secretary, with effect from 15 November 2024
- two applications for party registration, the Australian Multicultural Party and People v Voltaire's Bastards were received by the legislated cut-off (30 June 2024). However, both applications were rejected by the Commissioner on the basis of not meeting legislated requirement of at least 100 members of the party who are ACT electors
- published the register of political parties and information on how parties can register on the Elections ACT website at: www.elections.act.gov.au/funding-disclosures-and-registers/register-of-political-parties.

STRATEGIC PRIORITY THREE:

Foster a high-performing team in Elections ACT

Actions

The Commission will:

- align Elections ACT with its strategic priorities
- employ efficient and accountable governance, business support and human resources systems and policies
- build and sustain a diverse, capable, trained and resilient workforce
- foster a positive values-based culture, and safe, respectful workplaces.

Key performance indicators

The KPIs are:

- costs are managed within budget allocations
- financial, human resources and record management systems comply with relevant legislation and policy
- high levels of staff satisfaction
- continued high levels of diversity and inclusion in our workforce.

Outcomes

The outcomes of these actions include:

- successfully recruited, trained, and deployed a large cohort of temporary and casual staff to support the delivery of the 2024 ACT Legislative Assembly election, ensuring operational readiness and service continuity
- delivered the election within budget and maintaining strong financial discipline and cost-efficiency, with a cost per vote of \$24.92 compared to \$21.62 in 2020, demonstrating prudent resource management
- strengthened workforce resilience and wellbeing through continued access to the Employee Assistance Program, available to all staff including election casuals
- embedded a values-based culture by promoting inclusive and respectful workplace practices, particularly in high-pressure election environments
- continued implementation of robust governance practices, including:
 - execution of internal audits aligned with the Strategic Internal Audit Plan
 - ongoing compliance with Chief Executive Financial Instructions and governance frameworks
- initiated post-election workforce debriefs and feedback sessions to inform future training and staff engagement strategies
- deployed a staff satisfaction survey in the 2024–2025 financial year, with a focus on capturing insights from both permanent and temporary staff
- maintained compliance across financial, HR, and records management systems
- ensured strong governance of employee conduct and performance through the consistent implementation of relevant policies and procedures.

Aboriginal and Torres Strait Islander reporting

The seven-member Aboriginal and Torres Strait Islander Elected Body (ATSIEB) represents Aboriginal and Torres Strait Islander people living in the ACT and supports them to actively engage in decision-making that will affect their lives and futures.

The *Aboriginal and Torres Strait Islander Elected Body Act 2008* provides for the conduct of elections for the Elected Body every three years. The first election for the Elected Body was held in 2008. Subsequent elections have been

held in 2011, 2014, 2017 and 2021. The 2021 election was deferred for 12 months due to the public health emergency.

The sixth election for the Elected Body – Overview

The sixth election for the Elected Body commenced in the previous annual reporting period and was concluded during this reporting period in accordance with the timetable below.

TABLE 3 2024 ATSIEB election timetable

Election event	Date
Election start date and nominations open	Monday 20 May 2024
Nominations close	12 noon, Monday 3 June 2024
Nominations of candidates declared and order of ballot papers decided	12 noon, Tuesday 4 June 2024
Electoral rolls close	5pm, Monday 24 June 2024
Polling start date	9am, Saturday 6 July 2024
Polling end date	6pm, Saturday 13 July 2024
Scrutiny starts	Wednesday 24 July 2024
Election declared	Friday 26 July 2024

At the declaration of nominations on 4 June 2024, the Electoral Commissioner announced that fourteen candidates had nominated to contest the seven vacant positions on the Elected Body.

The 14 candidates for the 2024 election, listed in alphabetical order, are shown in Table 4 below.

TABLE 4 2024 ATSIEB election candidates

Number	Name	Number	Name
1	Bradley Bell	8	Samantha Jayne Keaton
2	Braith Bell-Garner	9	Kaylene McLeod
3	Deanne Booth	10	Paul Saley
4	Vicki Bradley	11	Billy T Tompkins
5	Jo Chivers	12	Patrick Vann
6	Tucky Tania Cooley	13	Maurice Walker
7	Ricky Hampson	14	Helen Wright

Voting and Participation

Candidates were invited to submit a statement and photo for publication on the Elections ACT website. Of the fourteen candidates contesting the election, seven provided a statement and photo to support their nomination.

Voting for the sixth election of the Elected Body was held from Saturday 6 July to Saturday 13 July 2024, deliberately aligned with NAIDOC Week (7–14 July) to encourage participation and engagement within the Aboriginal and Torres Strait Islander communities.

Eligible voters included any Aboriginal person or Torres Strait Islander aged 18 or over residing in the ACT. Polling places were established at Aboriginal Community Controlled Organisations (ACCOs), NAIDOC events, and other locations across the ACT to maximise accessibility.

Polling was also conducted at the Alexander Maconochie Centre (AMC), marking the fourth occasion that voting was offered within the facility. Arrangements were made in collaboration with the AMC Cultural Services Unit. Candidate statements were provided to staff for distribution and display. On Tuesday 9 July 2024, 46 detainees who identified as Aboriginal or Torres Strait Islander participated in the election.

Postal voting was available for electors unable to attend polling places. The Commission received 14 postal vote applications, of which 8 postal vote certificate envelopes were returned and admitted to the count.

A total of 27 declaration votes were received during the polling period. Following scrutiny, 20 declaration votes were admitted to the count.

Scrutiny and Vote Count

Scrutiny was conducted by Commission staff on Wednesday 24 July 2024 using the Hare-Clark electoral system.

TABLE 5 2024 ATSIEB election summary of votes

Vote Type	Admitted to Count
Ordinary Votes	171
Postal Votes	8
Declaration Votes	20
Total Ballots	199
Informal Ballots	1
Formal Ballots	198

With 198 formal votes, the quota for election was set at 25 votes.

Election Result and Elected Members

At the conclusion of the scrutiny process, seven candidates were elected to the Elected Body in the following order of election:

- Maurice WALKER
- Billy T TOMPKINS
- Deanne BOOTH
- Helen WRIGHT
- Kaylene MCLEOD
- Vicky BRADLEY
- Bradley BELL

ATSIEB Casual Vacancy

During the reporting period, a casual vacancy arose on the Elected Body.

On 28 May 2025, the ATSIEB Chairperson formally advised the Electoral Commissioner of the resignation of Mr Billy T Tompkins, creating a vacancy.

In accordance with the *Aboriginal and Torres Strait Islander Elected Body Act 2008*, the Commissioner conducted a recount of ballot papers on 20 June 2025. As a result of the recount, Mr Paul Saley was declared elected to fill the vacancy.

Other jurisdiction elections

Elections ACT provided electoral services for other electoral commissions on five occasions in 2024-2025.

These services included over-the-counter pre-poll voting, postal vote applications, postal ballot papers and responses to enquiries. Such support to other jurisdictions

provided valuable opportunities for training and benchmarking of service standards.

Details of services provided to other commissions in 2024-2025 are shown in Table 6.

TABLE 6 Other jurisdiction elections supported by Elections ACT

Election	Staging assistance provided	Polling services provided	Polling day	Votes
Northern Territory general election	Pre-poll voting	12 August 2024 – 23 August 2024	24 August 2024	15
South Australia state by-election (Black)	Pre-poll voting	11 November 2024 – 15 November 2024	16 November 2024	4
Western Australia state general election	Pre-poll voting	24 February 2025 – 7 March 2025	8 March 2025	218
New South Wales state by-election (Port Macquarie)	Pre-poll voting	11 March 2025 – 14 March 2025	15 March 2025	1
Tasmania Legislative Council elections (Montgomery, Nelson and Pembroke divisions)	Pre-poll voting	7 May 2025 – 23 May 2025	24 May 2025	7

Fee-for-service electoral services

The Commission is authorised to provide services for determined fees. Elections ACT conducts elections and provides for electoral services for external organisations under this mandate. Elections ACT conducted one fee-for-service ballot in 2024-2025. Table 7 shows the fee-for-service ballot that Elections ACT conducted in 2024-2025.

TABLE 7 Other elections

Election	Polls closed	Results provided	Votes
National Press Club of Australia Board of Directors Election 2024	28 November 2024	28 November 2024	186

Enterprise agreement ballots

Elections ACT did not conduct any enterprise agreement ballots during this period.

Electoral Council of Australia and New Zealand

The Electoral Council of Australia and New Zealand (ECANZ) is a consultative forum comprising Electoral Commissioners from the electoral authorities of the Commonwealth, states and territories, and the Chief Electoral Officer of New Zealand. ECANZ provides a platform for collaboration on matters such as electoral roll maintenance, legislative frameworks, election management best practices, and emerging challenges to electoral integrity.

During 2024–2025, the Electoral Commissioner attended two ECANZ meetings, held in Wellington New Zealand (December 2024) and Canberra ACT (March 2025). Key topics discussed included:

- insights from recent electoral events, including the Queensland State Election, Northern Territory Legislative Assembly Election, Victoria and NSW Local Government Elections, and planning for the WA State Election

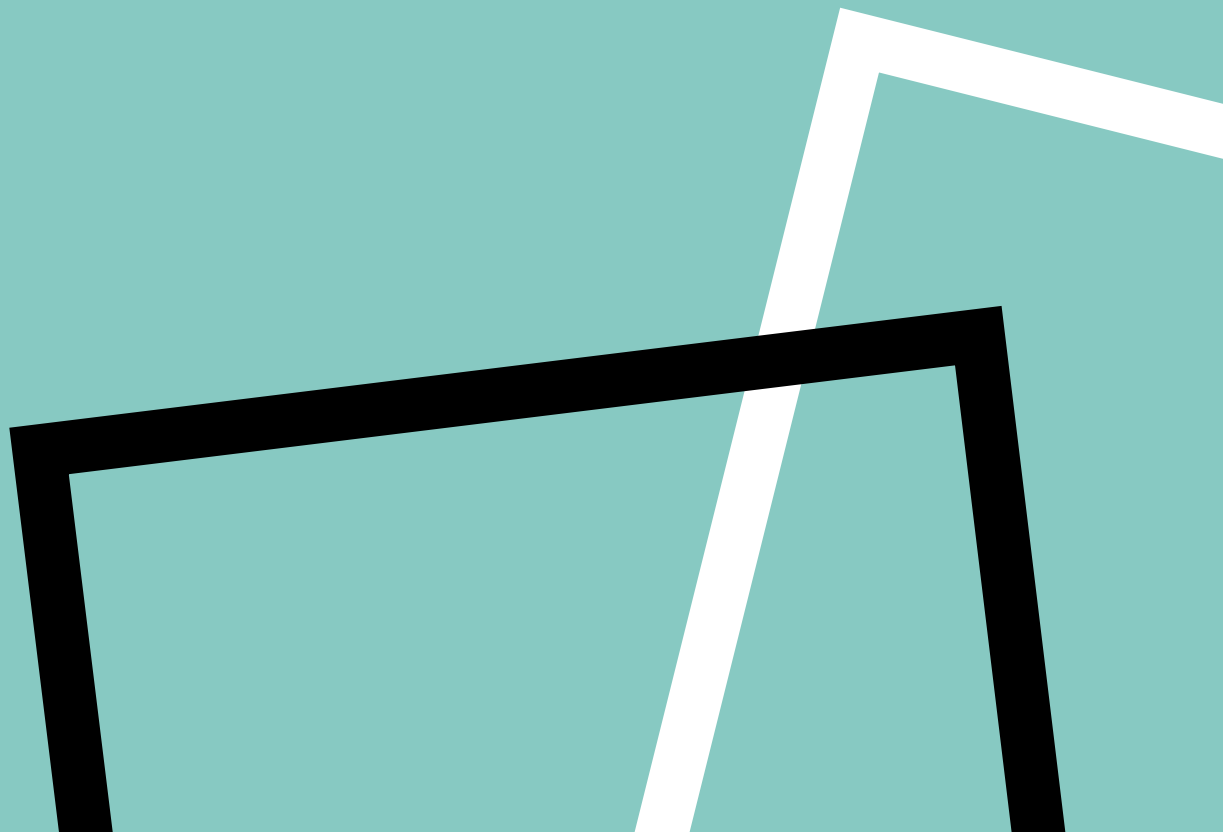
- influence vulnerability testing for senior officials - VEC
- combatting electoral misinformation, including protocols for engagement with social media platforms
- cyber security risks and national coordination
- electoral participation by Aboriginal and Torres Strait Islander people
- accessibility initiatives for people with disabilities
- establishment of the Electoral Research and Reform Network (ERRN) and its proposed Charter
- guest presentations from Sir Peter Gluckman (Koi Tū: The Centre for Informed Futures) and Mr David Kalisch (Chair, ACT Electoral Commission).

In addition to the formal ECANZ meetings attended by Electoral Commissioners, the Commission actively participated in Deputy Commissioners' Forums and supporting Community of Practice (CoP) forums held throughout the 2024–2025 reporting period.

These shared discussions strengthen the Commission's strategic focus and highlight the value of cross-jurisdictional learning in advancing electoral integrity, innovation, and inclusion.

Part C

Management, governance and accountability



Part C

Management, governance and accountability

Scrutiny

Inquiry into the Appropriation Bill 2024–2025 and Appropriation (Office of the Legislative Assembly) Bill 2024–2025

The Commissioner, Deputy Electoral Commissioner and Chief Financial Officer represented the Commission at the ACT Legislative Assembly Select Committee on Estimates 2024-2025 hearings on 1 August 2024.

The committee's report noted that matters relating to the Commission were discussed, including lowering the voting age, prohibition on donations by property developers, funding for the 2024 ACT election, staffing at the Electoral Commission and potential risks during the 2024 election.

Inquiry into Annual and Financial Reports 2023–2024

The Commissioner and Chief Financial Officer represented the Commission at the ACT Legislative Assembly Inquiry into Annual and Financial Reports 2023-2024 hearings on 19 February 2025. The hearings were conducted by the Assembly's Standing Committee on the Integrity Commission and Statutory Office Holders.

The committee's report noted that matters relating to the Commission that were discussed included prohibited donors, the definition of electoral matter, the conduct of the 2024 ACT election, limits to the number of electoral road signs, the time taken to announce the election results, audit of vulnerabilities in the electronic voting system and real-time reporting of political donations.

Risk management

The Commission maintains a Risk Management Framework and Policy (2019) and Risk Management Plan (2020) to deal with strategic risks. Work commenced towards the end of the reporting period to review each of these documents. A refreshed Risk Management Framework and Risk Management Plan will be finalised in 2025-2026.

In the reporting period, Elections ACT completed a review of its operational risks and work health and safety risks to ensure they aligned with the Commission's two strategic risks – failure to uphold electoral integrity, and failure to meet stakeholder expectations of the highest quality electoral services.

Internal audit

During the reporting period, the Commission reviewed and updated its Internal Audit Charter and Internal Audit Strategy. An internal audit activity with a focus area of electoral integrity assurance was also conducted. The Commission continued to implement recommendations from its earlier internal audits.

Fraud prevention

During the reporting period the Commission completed a comprehensive review and update of its Fraud and Corruption Prevention Plan, outlining proactive strategies to mitigate risks and detailing responsive actions to effectively manage incidents should they arise.

No reports or allegations of fraud or corruption were received in 2024-2025.

The Deputy Electoral Commissioner is a member of the ACT's Community of Practice for Corruption Prevention under the auspices of the ACT Integrity Commission.

Access to information

Section 24 of the *Freedom of Information Act 2016* requires agencies to make open access information publicly available unless the information is contrary to public interest information.

In the ACT Electoral Commission's 2023-2024 Annual Report, it was incorrectly stated that no FOI requests were received during the reporting period. In fact, the Commission received two FOI requests between 1 July 2023 and 30 June 2024. Of these:

- one FOI request was completed and partially released within the 2023-2024 reporting period
- one FOI request was completed and partially released during the 2024-2025 reporting period.

During the period 1 July 2024 to 30 June 2025, the Commission:

- published 10 open access documents on the Elections ACT website
- received four new FOI requests
- carried over one FOI request from the 2023-2024 reporting period.

Of the five FOI applications processed in 2024-2025:

- one application was granted full access
- four applications were granted partial access.

All applications were processed within the reporting period.

A list of FOI-related publications and the Commission's FOI disclosure log can be found at:

www.elections.act.gov.au/about-the-commission/freedom-of-information.

Workplace health and safety

- Elections ACT is committed to providing a safe and healthy workplace, and ensuring employees' health, safety and wellbeing
- in the 2024-2025 financial year, the agency did not have any serious injury or illness and dangerous incidents that required notification to the regulator in accordance with part 3 section 38 of the *Work Health and Safety Act 2011*
- Elections ACT maintains a Mental Health Strategy 2023-2027 to support the health, safety, and well-being of all staff
- during this period, Elections ACT continued to assess the challenges posed by COVID-19 and other communicable diseases with guidance from public health authorities
- Elections ACT has a dedicated number of resources for WHS functions, including a dedicated WHS manager, an elected Health and Safety representative, three fire wardens, two first aid officers, and three mental health first aid officers.
- Elections ACT is maintaining a psychologically and physically safe workplace by supporting staff in accessing the Employee Assistance Program and other online resources. In addition, Elections ACT is developing the line managers to be able to support staff with mental health conditions and create a flexible work environment by providing reasonable adjustments as necessary. Elections ACT also encourages staff to empower themselves by managing their own mental health in the workplace.

Human resource management

The ACT Public Service Administrative and Related Classifications Enterprise Agreement 2023-2026 was approved by Fair Work Australia on 13 September 2023. The agreement became operational on 20 September 2023 and covers Elections ACT permanent and temporary staff employed under the *Public Sector Management Act 1994*.

The terms and conditions of temporary staff employed under the Electoral Act were reviewed in 2024. The Commission endorsed these with effect from 1 July 2024.

Elections ACT encourages all staff to engage in professional development so they can strengthen their individual and organisational performance and capability. All Elections ACT staff undergo a comprehensive inhouse and online induction program at the commencement of their employment. In addition, staff are trained in compliance training such as first aid, fire warden, and health and safety representative. Staff are also provided with other individual professional development opportunities required to perform their role and enhance their future employment pathways.

Workforce data

The following tables set out the details of the permanent and temporary staff employed during 2024-2025, including the Commissioner. The tables do not include the two part-time Commission members or casual staff employed during the year.

TABLE 8 Workforce headcount*

	Female	Male	Non-Binary	Total
FTE by Gender	withheld	withheld	withheld	16.8
Headcount by Gender	withheld	withheld	withheld	17

* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 9 Workforce by classification group*

Classification Group	Female	Male	Non-Binary	Total
Administrative Officers	withheld	withheld	withheld	8
Elections Casuals	withheld	withheld	withheld	0
Executive Officers	withheld	withheld	withheld	1
Senior Officers	withheld	withheld	withheld	7
Statutory Office Holders	withheld	withheld	withheld	1
Total				17

* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 10 Workforce employment category*

Employment Category	Female	Male	Non-Binary	Total
Casual	withheld	withheld	withheld	0
Permanent Full-time	withheld	withheld	withheld	13
Permanent Part-time	withheld	withheld	withheld	1
Temporary Full-time ^{1,2}	withheld	withheld	withheld	3
Temporary Part-time	withheld	withheld	withheld	0
Total				17

* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

1 As a statutory office holder employed for a fixed term, the Commissioner is classed as a temporary full-time employee.

2 As an executive employed for a fixed term, the Deputy Electoral Commissioner is classed as a temporary full-time employee.

TABLE 11 Workforce by age group*

Age Group	Female	Male	Non-binary	Total
Under 25	withheld	withheld	withheld	
25-34	withheld	withheld	withheld	
35-44	withheld	withheld	withheld	
45-54	withheld	withheld	withheld	
55 and over	withheld	withheld	withheld	
Total				17

* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 12 Workforce gender*

Gender	Female	Male	Non-binary	Total
Average years of service	withheld	withheld	withheld	9.5

* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 13 Workforce by agency profile

Agency	Full-time equivalent	Headcount
ACT Electoral Commission	16.8	17
Total	16.8	17

TABLE 14 Workforce equity and diversity

	Headcount	% of Total Staff
Aboriginal and/or Torres Strait Islander	0	0.00%
Culturally & Linguistically Diverse	6	33.3%
People with a disability	2	11.1%

TABLE 15 Workforce gender pay gap

Classification Group	Female Avg Salary	Male Avg Salary	Pay Gap
Administrative Officers	109,171	0	0.0%
Senior Officers	137,272	143,903	4.6%

* Executive Officer and Statutory Office Holder positions are filled by two males and removed from the table. Given the small number of staff employed by Elections ACT and the small sample size, this data was not statistically valid or reliable.

The tables showing workforce recruitment and separation data are not included in this report. Given the small number of staff employed by Elections ACT and the small sample size, this data was not statistically valid or reliable.

Ecologically sustainable development

The Commission is committed to the principles of ecologically sustainable development as set out in the *Environment Protection Act 1997* and as required by the *Climate Change and Greenhouse Gas Reduction Act 2010*.

TABLE 16 Stationary energy usage

Stationary energy usage	Unit	2024-2025	2023-2024	Percentage change
Electricity use	Kilowatt hours	51929	87069	-40.36
Natural gas use	Megajoules	250559	226836	10.46
Diesel use (non-transport)	Kilolitres	n/a	n/a	n/a

TABLE 17 Transport fuel usage

Transport fuel usage	Unit	2023-2024	2022-2023	Percentage change
Electric vehicles	Number	0	0	n/a
Hybrid vehicles	Number	2	0	n/a
Hydrogen vehicles	Number	0	0	n/a
Total number of vehicles	Number	17	0	n/a
Fuel use – petrol*	Kilolitres	0	0	n/a
Fuel use – diesel*	Kilolitres	0	0	n/a
Fuel use – liquid petroleum gas	Kilolitres	0	0	n/a
Fuel use – compressed natural gas	Gigajoules	0	0	n/a

* In 2024–2025, a total of 17 vehicles (including trucks, vans, and cars) were leased for varying durations, ranging from several days to several months, to support election related operations.

Unfortunately, accurate fuel consumption data (in kilolitres) could not be calculated, as fuel efficiency information for each vehicle was not provided. As a result, it was not possible to reliably convert fuel usage or calculate associated greenhouse gas emissions (in tonnes of CO₂-equivalent) from transport fuel consumption.

TABLE 18 Water usage

Water usage	Unit	2024-2025	2023-2024	Percentage change
Water use	Kilolitres	116	204	43.14

TABLE 19 Resource efficiency and waste

Resource efficiency and waste	Unit	2024-2025	2023-2024	Percentage change
Reams of paper purchased	Reams	15	90	-83.33
Recycled content of paper purchased	Percentage	100	100	0
Waste to landfill	Litres	5133.09	2520.77	103.63
Co-mingled material recycled	Litres	3267.33	1863.78	75.31
Paper and cardboard recycled (including secure paper)	Litres	2028.66	1369.81	48.10
Organic material recycled	Kilos	66.53	27.60	141.03

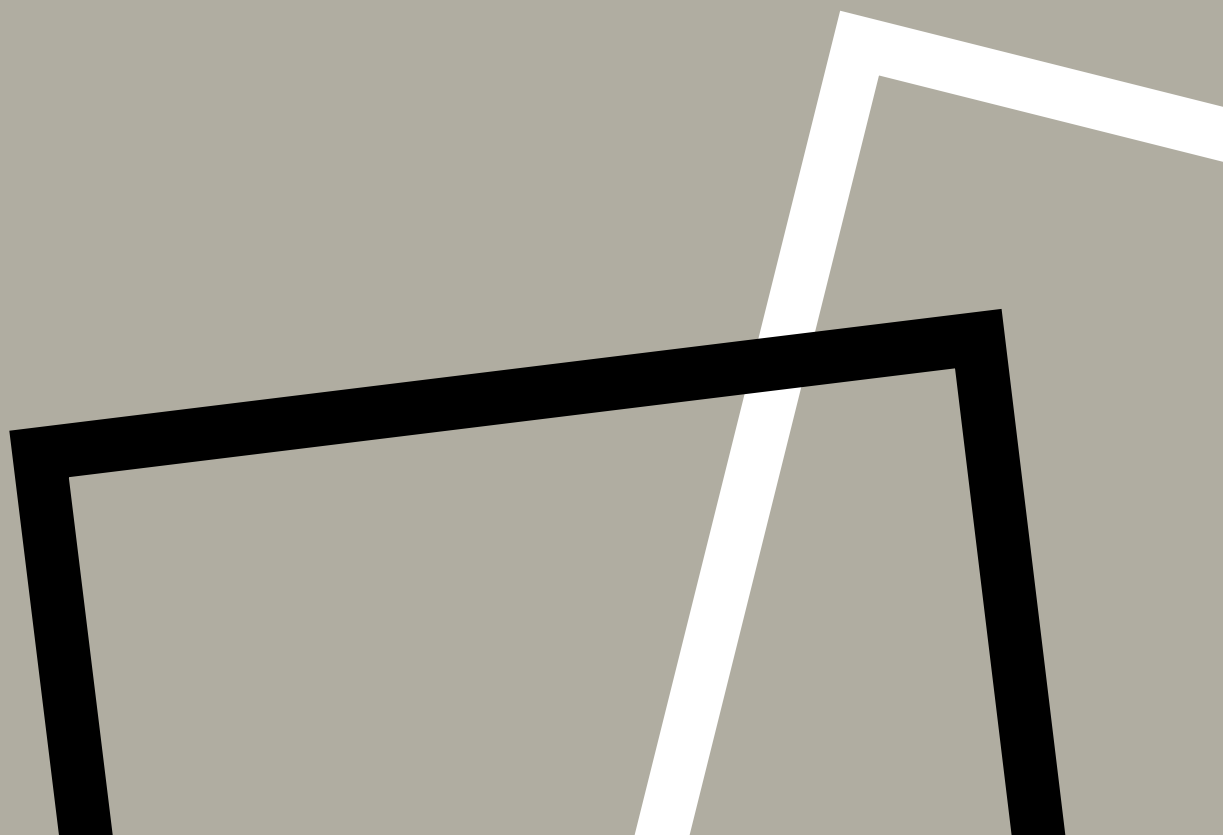
TABLE 20 Greenhouse gas emissions

Greenhouse gas emissions	Unit	2024-2025	2023-2024	Percentage change
Emissions from natural gas use (non-transport)	Tonnes CO ₂ -e	12.91	11.69	10.44
Emissions from diesel use (non-transport)	Tonnes CO ₂ -e	0.82	0	n/a
Emissions from transport fuel use	Tonnes CO ₂ -e	n/a	n/a	n/a
Total emissions	Tonnes CO ₂ -e	13.73	11.69	17.45



Part D

Financial statements



Financial management and analysis

Management discussion and analysis
ACT Electoral Commission
For the year ended 30 June 2025

Financial performance

The following financial information is based on the Commission's audited Financial Statements for 2024-25 and the forward estimates contained in the 2025-26 Budget Statements.

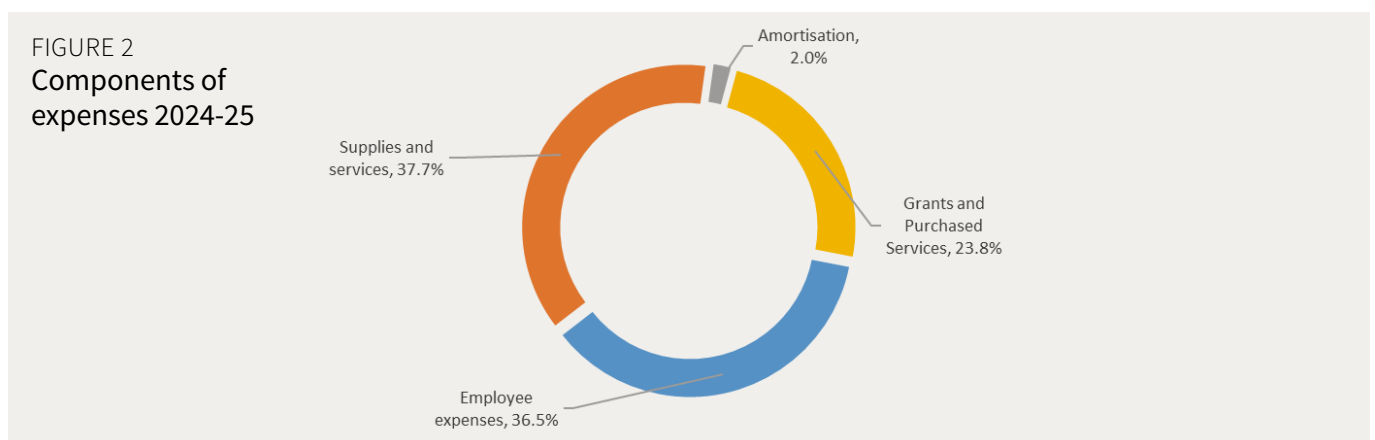
Operating results

1 Total expenses

1.1 Components of expenses

Figure 2 shows the components of the Commission's expenses for 2024-25. The main components were:

- supplies and services of **\$5.163 million** (37.7 percent)
- employee expenses of **\$4.995 million** (36.5 percent); and
- grants and purchased services of **\$3.267 million** (23.8 percent).



1.2 Comparison to 2024-25 budget

Total expenses for 2024-25 were consistent with the published budget.

1.3 Comparison to 2023-24 actuals

Total expenses were **\$13.700 million** and were **\$7.399 million** (117.4 percent) higher than the 2023-24 expenses. The increase in expenses is consistent with the Commission's four-year election cycle expenditure, and conducting the ACT Legislative Assembly election in October 2024.

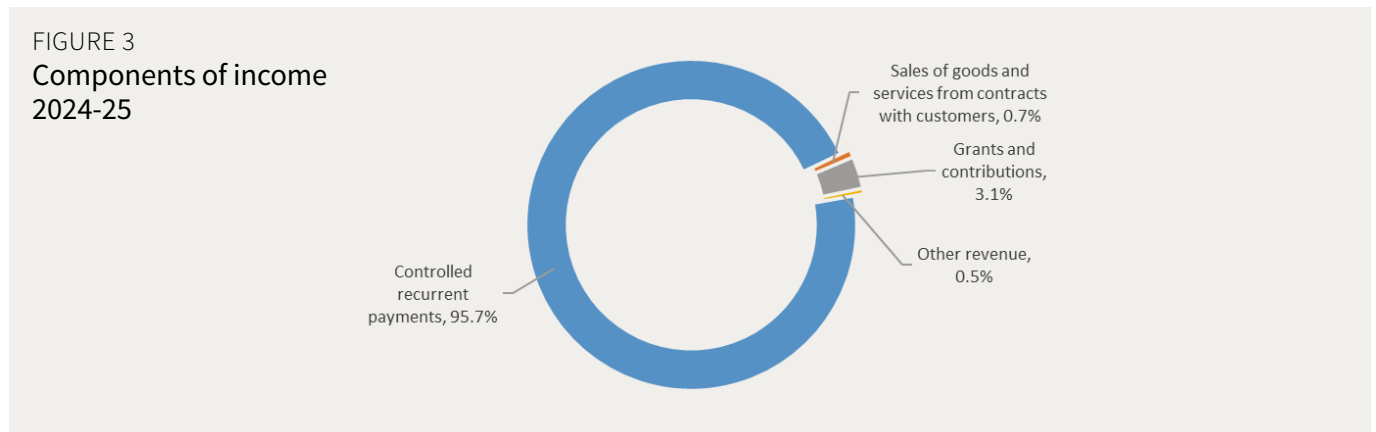
1.4 Future trends

Total expenses are expected to decrease by **\$7.820 million** (57.1 percent) in 2025-26 to **\$5.880 million**. The decrease in expenses for 2025-26 is consistent with the Commission's four-year election cycle expenditure, with the next ACT Legislative Assembly election scheduled for October 2028.

2 Total income

2.1 Components of income

Figure 3 shows the components of the Commission's income for 2024-25. The Commission's main source of income is Controlled Recurrent Payments (CRP), which accounts for **\$12.312 million** (95.7 percent) of the Commission's total income.



2.2 Comparison to 2024-25 budget

Total income for 2024-25 was consistent with the published budget.

2.3 Comparison to 2023-24 actuals

Total income was **\$12.867 million** and was **\$6.554 million** (103.8 percent) higher than the 2023-24 income. The increase in income is consistent with the Commission's four-year election cycle funding, and the additional funding that was required to conduct the ACT Legislative Assembly election in October 2024.

2.4 Future trends

Total income is expected to decrease by **\$7.413 million** (57.6 percent) in 2025-26 to **\$5.454 million**. The decrease in income for 2025-26 is consistent with the Commission's four-year election cycle income, with the next ACT Legislative Assembly election scheduled for October 2028.

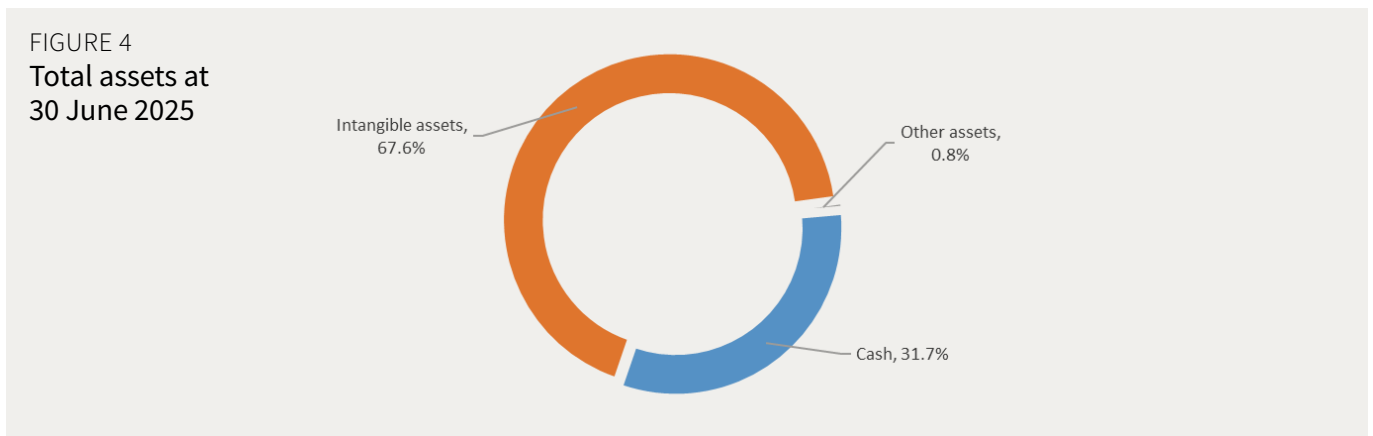
Financial position

3 Total assets

3.1 Components of total assets

Figure 4 shows the components of the Commission's total assets at 30 June 2025. The main components were:

- intangible assets of **\$2.088 million** (67.6 percent); and
- cash of **\$0.978 million** (31.7 percent).



3.2 Comparison to 2024-25 budget

Total assets at 30 June 2025 were consistent with the published budget.

3.3 Comparison to 30 June 2024 actuals

Total assets at 30 June 2025 were **\$0.590 million** (16.0 percent) lower than at 30 June 2024. This decrease in assets mainly relates to the decrease in the Commission's total cash balance.

3.4 Future trends

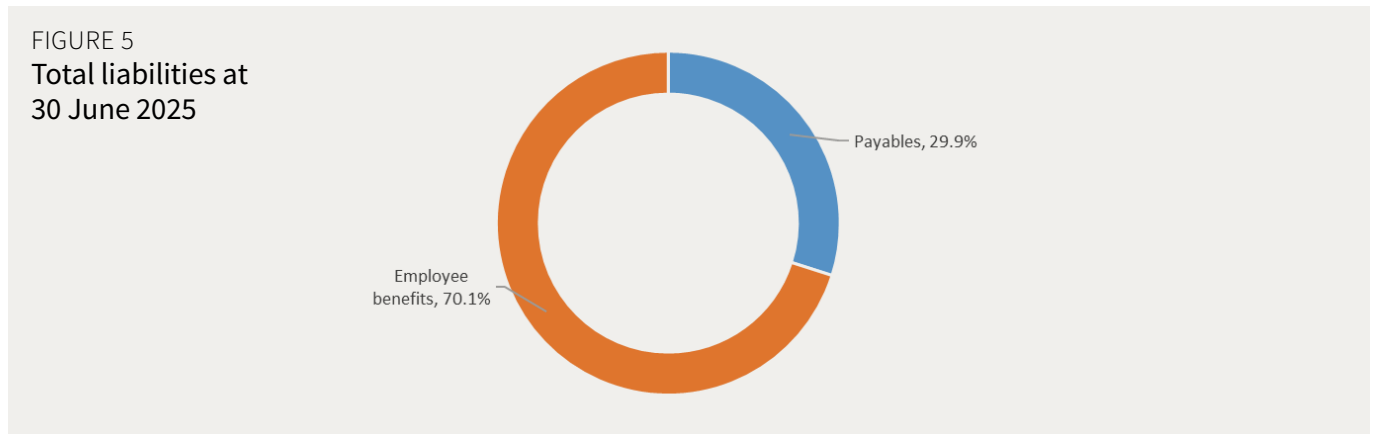
Total assets are expected to decrease by **\$0.158 million** (5.1 percent) in 2025-26 to **\$2.932 million**. The decrease in assets for 2025-26 mainly relates to the amortisation of the Commission's electoral information systems.

4 Total liabilities

4.1 Components of total liabilities

Figure 5 shows the components of the Commission's total liabilities at 30 June 2025. The components were:

- employee benefits of **\$0.911 million** (70.1 percent); and
- payables of **\$0.389 million** (29.9 percent).



4.2 Comparison to 2024-25 budget

At 30 June 2025 the Commission's total liabilities were **\$1.300 million**, and were **\$0.376 million** (40.7 percent) higher than budget. This variance mainly relates to:

- a reduction in staff taking leave due to the Commission conducting the ACT Legislative Assembly election in October 2024, and
- payables being higher due to supplier invoices not being received in time for payment prior to 30 June 2025.

4.3 Comparison to 30 June 2024 actuals

Total liabilities at 30 June 2025 were consistent with the balances at 30 June 2024.

4.4 Future trends

Total liabilities are expected to remain consistent with the 30 June 2025 balances.

FINANCIAL STATEMENTS OF ACT ELECTORAL COMMISSION

For the Year Ended 30 June 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of the ACT Legislative Assembly

Opinion

I have audited the financial statements of the ACT Electoral Commission (Commission) for the year ended 30 June 2025 which comprise the statement of responsibility, statement by Chief Finance Officer, operating statement, balance sheet, statement of changes in equity, statement of cash flows, statement of appropriation and notes to the financial statements, including a summary of significant accounting policies, other explanatory information and schedule of income, expenses, assets and liabilities on behalf of the Territory (Note 15).

In my opinion, the financial statements:

- i. present fairly, in all material respects, the Commission's financial position as at 30 June 2025, and its financial performance and cash flows for the year then ended; and
- ii. are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Commissioner for the financial statements

The Electoral Commissioner is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996* and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Commission to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

Auditor's responsibilities for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of the Commission.

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Commission's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission;
- conclude on the appropriateness of the Commission's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Commission to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with the Electoral Commissioner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.



Ajay Sharma PSM

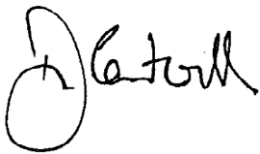
Assistant Auditor-General, Financial Audit

6 August 2025

ACT ELECTORAL COMMISSION FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Statement of Responsibility

In my opinion, the ACT Electoral Commission's financial statements fairly reflect the financial operations for the year ended 30 June 2025 and its financial position on that date.



Damian Cantwell AM CSC

Electoral Commissioner

ACT Electoral Commission

17 July 2025

ACT ELECTORAL COMMISSION FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Statement by the Chief Finance Officer

In my opinion, the ACT Electoral Commission's financial statements have been prepared in accordance with the Australian Accounting Standards and the ACT Accounting and Disclosure policies, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2025 and the financial position on that date.



Scott Hickey

Chief Finance Officer

ACT Electoral Commission

17 July 2025

ACT ELECTORAL COMMISSION

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For the Year Ended 30 June 2025

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ACT ELECTORAL COMMISSION
Operating Statement
For the Year Ended 30 June 2025

	Note No.	Actual 2025 \$'000	Original Budget 2025 \$'000	Actual 2024 \$'000
Income				
Controlled Recurrent Payments	#	12,312	13,000	5,762
Sales of Goods and Services from Contracts with Customers		94	27	143
Grants and Contributions Income		395	231	333
Interest Revenue		66	16	75
Total Income		12,867	13,274	6,313
Expenses				
Employee Expenses	4	4,995	4,757	3,139
Supplies and Services	5	5,163	5,268	2,335
Depreciation and Amortisation		275	486	167
Grants and Purchased Services	6	3,267	3,249	660
Total Expenses		13,700	13,760	6,301
Operating Result		(833)	(486)	12
Total Comprehensive Result		(833)	(486)	12

The above Operating Statement is to be read in conjunction with the accompanying notes.

Refer to the Statement of Appropriation

ACT ELECTORAL COMMISSION
Balance Sheet
As at 30 June 2025

	Note No.	Actual 2025 \$'000	Original Budget 2025 \$'000	Actual 2024 \$'000
Current Assets				
Cash	7	978	682	1,726
Receivables		24	32	88
Total Current Assets		1,002	714	1,814
Non-Current Assets				
Intangible Assets	8	2,088	2,388	1,866
Total Non-Current Assets		2,088	2,388	1,866
Total Assets		3,090	3,102	3,680
Current Liabilities				
Payables	9	389	284	421
Employee Benefits	10	893	630	882
Total Current Liabilities		1,282	914	1,303
Non-Current Liabilities				
Employee Benefits	10	18	10	29
Total Non-Current Liabilities		18	10	29
Total Liabilities		1,300	924	1,332
Net Assets		1,790	2,178	2,348
Equity				
Accumulated Funds		1,790	2,178	2,348
Total Equity		1,790	2,178	2,348

The above Balance Sheet is to be read in conjunction with the accompanying notes.

ACT ELECTORAL COMMISSION
Statement of Changes in Equity
For the Year Ended 30 June 2025

	Accumulated Funds Actual 2025 \$'000	Total Equity Actual 2025 \$'000	Original Budget 2025 \$'000
Balance at 1 July 2024	2,348	2,348	2,170
Comprehensive Income			
Operating Result	(833)	(833)	(486)
Total Comprehensive Result	(833)	(833)	(486)
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections [#]	275	275	494
Total Transactions Involving Owners Affecting Accumulated Funds	275	275	494
Balance at 30 June 2025	1,790	1,790	2,178

	Accumulated Funds Actual 2024 \$'000	Total Equity Actual 2024 \$'000
Balance at 1 July 2023	2,225	2,225
Comprehensive Income		
Operating Result	12	12
Total Comprehensive Result	12	12
Transactions Involving Owners Affecting Accumulated Funds		
Capital Injections [#]	111	111
Balance at 30 June 2024	2,348	2,348

The above Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

[#] Refer to the Statement of Appropriation.

ACT ELECTORAL COMMISSION
Statement of Cash Flows
For the Year Ended 30 June 2025

	Note No.	Actual 2025 \$'000	Original Budget 2025 \$'000	Actual 2024 \$'000
Cash Flows from Operating Activities				
Receipts				
Controlled Recurrent Payments		12,312	13,000	5,762
Sales of Goods and Services from Contracts with Customers		167	26	85
Interest Received		65	16	75
Goods and Services Tax Input Tax Credits from the Australian Taxation Office (ATO)		361	-	152
Total Receipts from Operating Activities		12,905	13,042	6,075
Payments				
Employee Payments		4,996	4,761	2,878
Supplies and Services		4,850	5,037	1,900
Grants and Purchased Services		3,267	3,249	660
Goods and Services Tax Paid to Suppliers		370	-	154
Total Payments from Operating Activities		13,483	13,047	5,592
Net Cash (Outflows)/Inflows from Operating Activities	7	(578)	(5)	483
Cash Flows from Investing Activities				
Payments				
Purchase of Intangibles		445	494	268
Total Payments from Investing Activities		445	494	268
Net Cash (Outflows) from Investing Activities		(445)	(494)	(268)
Cash Flows from Financing Activities				
Receipts				
Capital Injections		275	494	111
Total Receipts from Financing Activities		275	494	111
Net Cash Inflows from Financing Activities		275	494	111
Net (Decrease)/Increase in Cash		(748)	(5)	326
Cash at the Beginning of the Reporting Period		1,726	687	1,400
Cash at the End of the Reporting Period	7	978	682	1,726

The above Statement of Cash Flows is to be read in conjunction with the accompanying notes.

ACT ELECTORAL COMMISSION Statement of Appropriation For the Year Ended 30 June 2025

Description and Material Accounting Policies relating to Controlled Recurrent Payments

Controlled Recurrent Payments (CRP) are revenue received from the ACT Government to fund the costs of delivering outputs.

CRP are recognised when the Commission gains control over the funding which is obtained upon the receipt of cash, given they do not contain enforceable and sufficiently specific performance obligations as defined by AASB 15.

Capital injection appropriations are not recognised as income, but instead are recognised as equity injections and a cash inflow which is used to purchase/build an asset(s) or to reduce a liability(s).

Column Heading Explanations:

The Original Budget column shows the amounts that appear in the Statement of Cash Flows in the Budget Papers. This amount also appears in the Statement of Cash Flows.

The Total Appropriated column is inclusive of all appropriation variations occurring after the Original Budget.

The Appropriation Drawn is the total amount of appropriation received by the Commission during the year. This amount appears in the Statement of Cash Flows.

	Original Budget 2025 \$'000	Total Appropriated 2025 \$'000	Appropriation Drawn 2025 \$'000	Appropriation Drawn 2024 \$'000
Controlled				
Controlled Recurrent Payments (CRP)	13,000	13,000	12,312	5,762
Capital Injections	494	494	275	111
Total Controlled Appropriation	13,494	13,494	12,587	5,873

The above Statement of Appropriation is to be read in conjunction with the accompanying notes.

Reconciliation of Appropriation for 2024-25	CRP \$'000	Capital Injections \$'000
Original Appropriation for 2024-25	13,000	494
Total Appropriated	13,000	494
Undrawn Funds	(688)	(219)
Total Appropriation Drawn	12,312	275

Controlled Recurrent Payments (CRP)

Variance between 'Total Appropriated' and 'Appropriation Drawn'

The difference in CRP of \$688,000 is mainly due to the Commission holding sufficient cash reserves to meet its operational requirements without drawing down all the 2024-25 appropriation. The Commission has rolled forward \$684,000 of undrawn funds from 2024-25 into the 2025-26 budget under the budget protocols for Officers of the Legislative Assembly as agreed between the Treasurer and Speaker.

Variance between '2024-25 Controlled Recurrent Payments Appropriation Drawn' and '2023-24 Controlled Recurrent Payments Appropriation Drawn'

The increase in CRP of \$6,550,000 is consistent with the Commission's normal election cycle funding requirements and the Commission drawing additional funding in 2024-25 to conduct the ACT Legislative Assembly election.

Capital Injections

Variance between 'Total Appropriated' and 'Appropriation Drawn'

The difference in Capital Injection of \$219,000 is mainly due to the Commission prioritising the completion of enhancements to the Commission's electoral information systems that were critical for the delivery of the October 2024 ACT Legislative Assembly election. The undrawn funds have been rolled forward into the 2025-26 budget, and the planned enhancements to the electoral information system are expected to be completed by the end of December 2025.

ACT ELECTORAL COMMISSION

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2025

NOTE 1. OBJECTIVES OF THE ACT ELECTORAL COMMISSION

Operations and Principal Activities

The ACT Electoral Commission (the Commission) is a not-for-profit independent statutory authority with responsibility for the:

- conduct of elections and referendums for the ACT Legislative Assembly;
- determination of electoral boundaries for the ACT; and
- provision of electoral advice and services to a wide range of clients.

The Commission comprises three statutory office holders – a part-time Chairperson, a full time Electoral Commissioner and another part-time member. The members of the Commission are independent officers of the ACT Legislative Assembly. The Commission reports to the Assembly through the Speaker.

The Electoral Commissioner is the Chief Executive Officer of the Commission. The Electoral Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

LEGISLATIVE REQUIREMENTS

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for officers of the Assembly.

The FMA and the *Financial Management Guidelines* issued under the Act, requires officers of the Assembly's financial statements to include:

- i. an Operating Statement for the year;
- ii. a Balance Sheet at the end of the year;
- iii. a Statement of Changes in Equity for the year;
- iv. a Statement of Cash Flows for the year;
- v. a Statement of Appropriation for the year and;
- vi. other statements as necessary to fairly reflect the financial operations of the Commission during the year and its financial position at the end of the year.

These general-purpose financial statements have been prepared in accordance with:

- i. Australian Accounting Standards (as required by the FMA); and
- ii. ACT Accounting and Disclosure Policies.

ACCRUAL ACCOUNTING

The financial statements have been prepared using the accrual basis of accounting. The financial statements are prepared according to historical cost convention, except for financial instruments which are valued at fair value in accordance with (re)valuation policies applicable to the Commission during the reporting period.

CURRENCY

These financial statements are presented in Australian dollars, which is the Commission's functional currency.

INDIVIDUAL NOT-FOR-PROFIT REPORTING ENTITY

The Commission is an individual not-for-profit reporting entity.

REPORTING PERIOD

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ended 30 June 2025 together with the financial position of the Commission as at 30 June 2025.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED

COMPARATIVE FIGURES

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2024-25 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous period for amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended, the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of "-" represents zero amounts or amounts rounded down to zero.

GOING CONCERN

The 2024-25 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2025-26 Budget and the Budget Papers include forward estimates for the Commission.

NOTE 3. IMPACT OF ACCOUNTING STANDARDS ISSUED BUT YET TO BE APPLIED

All Australian Accounting Standards and Interpretations issued but yet to be applied are applicable to future reporting periods and will be adopted from their application date.

Standards and Interpretations issued but yet to be applied have been assessed as not being relevant to the Commission or will have an immaterial financial impact on the Commission. However, AASB 18 *Presentation and Disclosure in Financial Statements* (applicable 1 January 2027 for for-profit public sector agencies or applicable 1 January 2028 for not-for-profit public sector agencies) does contain some major presentation/disclosure changes that will impact on the Commission including:

- that operating, investing and financing categories as well as additional subtotals have to be included in the agency's operating statement;
- the disclosure of management-defined performance measures and reconciliations of these measures with the subtotals required by AASB Standards; and
- enhanced requirements for the grouping (aggregation and disaggregation) of information in the financial statements and in the notes.

The AASB is currently reviewing the application of the disclosure requirements in AASB 18 to public sector not-for-profit agencies. This review may result in not-for-profit ACT Government agencies being able to continue applying the existing disclosure requirements contained in AASB 101 *Presentation of Financial Statements* after the new AASB 18 is released.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 4. EMPLOYEE EXPENSES

Description and Material Accounting Policies Relating to Employee Expenses

Employee expenses comprise all costs incurred in relation to employing staff including wages and salaries, fringe benefits tax, leave entitlements, annual leave loading, termination payments, workers' compensation insurance premiums, accrued flextime, non-monetary benefits, and other employee benefits and on-cost expenses.

Wages and salaries are recognised in the reporting period when the employee renders services to the agency. They are measured based on the amount paid to employees during the year as well as any wages and salaries due to employees that remain unpaid at the end of the financial year.

Superannuation Expense

Employees of the Commission will have different superannuation arrangements due to the type of superannuation schemes available at the time of commencing employment, including both defined benefit and defined contribution superannuation scheme arrangements.

For employees who are members of the defined benefit Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) the Commission makes employer superannuation contribution payments to the Territory Banking Account at a rate determined by the Chief Minister, Treasury and Economic Development Directorate. The Commission also makes productivity superannuation contribution payments on behalf of these employees to the Commonwealth Superannuation Corporation, which is responsible for administration of the schemes.

For employees who are members of defined contribution superannuation schemes (the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice) the Commission makes employer superannuation contribution payments directly to the employees' relevant superannuation fund.

All defined benefit employer superannuation contributions are recognised as expenses on the same basis as the employer superannuation contributions made to defined contribution schemes. The accruing superannuation liability obligations are expensed as they are incurred and extinguished as they are paid.

	2025	2024
	\$'000	\$'000
Wages and Salaries	4,336	2,564
Annual Leave Expense	19	68
Long Service Leave Expense	59	106
Superannuation Contributions to the Territory Banking Account	198	173
Productivity Benefit	16	16
Superannuation to External Providers	367	212
Total Employee Expenses	4,995	3,139

The increase in Total Employee Expenses of \$1,856,000 mainly relates to engaging additional staff to assist with conducting the 2024 ACT Legislative Assembly election. In 2024-25 the Commission's average full-time equivalent (FTE) was 21.8 (2023-24: 18.8 FTE). The Commission also employed 600 casual staff to assist with the 2024 Legislative Assembly election.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 5. SUPPLIES AND SERVICES

Description and Material Accounting Policies Relating to Supplies and Services

General - Supplies and Services

Purchases of Supplies and Services generally represent the day-to-day running costs incurred in normal operations, recognised in the reporting period in which these expenses are incurred.

Professional Services

Professional services include the fees for contractors and consultants that are engaged by the Commission to provide specific services, for matters where the Commission does not have specific expertise or internal resources available. This includes legal expenses related to legal services received free of charge from the ACT Government Solicitor's Office (GSO). The GSO advises the Commission of the fair value of the services provided and the value is included in Professional Services.

Auditor Service Fees

Auditor's Remuneration consists of financial audit services provided to the Commission by the ACT Audit Office. The Commission's audit fees for the audit of its 2024-25 financial statements is \$45,000 (\$44,000 2023-24). No other services were provided by the ACT Audit Office.

	2025	2024
	\$'000	\$'000
Supplies and Services		
Computing, Information Technology and Telecommunications	1,128	309
Accommodation, Rent, Hire and Utilities	1,087	521
Professional Services	736	759
Auditor's Remuneration	45	44
Service Agreements	615	442
Office Supplies, Minor Equipment and Advertising	1,313	160
Other Expenses	239	100
Total Supplies and Services	5,163	2,335

The increase in Total Supplies and Services of \$2,828,000 mainly relates to additional resources (e.g. office space and polling locations, ICT systems hosting and support, scanning ballot papers, postage, and advertising) required to conduct the ACT Legislative Assembly election.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 6. GRANTS AND PURCHASED SERVICES

Description and Material Accounting Policies Relating to Grants and Purchased Services

Administrative Expenditure Funding to Political Parties – this item includes:

Payments made under the *Electoral Act 1992* to political parties with representation in the Assembly to support the party with meeting their financial disclosure reporting obligations.

Election Funding to Political Parties – this item includes:

Payments of election funding made under the *Electoral Act 1992* to political parties for the “votes cast for a party in an election by the electors of an electorate if the number of eligible votes cast in the party’s favour is at least 4% of the number of eligible votes cast by those electors in that election” – Ref: Part 14, Div 14.3 sec 208(2) of the *Electoral Act 1992*

	2025	2024
	\$'000	\$'000
Administrative Expenditure Funding to Political Parties	682	660
Election Funding to Political Parties	2,585	-
Total Grants and Purchased Services	3,267	660

The increase in Total Grants and Purchased Services of \$2,607,000 mainly relates to Election Funding payments to eligible Political Parties that participated in the ACT Legislative Assembly election in October 2024.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

ASSET NOTE**NOTE 7. CASH****Description and Material Accounting Policies Relating to Cash***Cash*

The Commission holds a bank account with Westpac Banking Corporation (WBC) as part of the whole-of-government banking arrangements. The Commission receives interest on the cash held in this account.

Cash includes cash at bank and cash on hand.

(a) Cash

	2025	2024
	\$'000	\$'000
Deposits Held at Call with WBC	977	1,725
Cash on Hand	1	1
Total Cash	978	1,726

The decrease in Total Cash of \$748,000 is mainly due to the Commission not drawing down \$688,000 of Controlled Recurrent Payments in 2024-25.

(b) Reconciliation of Cash at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet.

Total Cash Recorded in the Balance Sheet	978	1,726
Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flows	978	1,726

(c) Reconciliation of the Operating Result to Net Cash Inflows from Operating Activities

Operating Result	(833)	12
Add Non-Cash Items		
Amortisation of Intangibles	275	167
Cash Before Changes in Operating Assets and Liabilities	(558)	179
Changes in Operating Assets and Liabilities		
Decrease/(Increase) in Receivables	63	(56)
Decrease in Other Assets	1	-
(Decrease)/Increase in Payables	(84)	98
Increase in Employee Benefits	-	262
Net Changes in Operating Assets and Liabilities	(20)	304
Net Cash (Outflows)/Inflows from Operating Activities	(578)	483

ACT ELECTORAL COMMISSION

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2025

NOTE 8. INTANGIBLE ASSETS

Description and Material Accounting Policies Relating to Intangible Assets

The Commission has internally generated software, externally purchased software and software works in progress. The internally generated software relates to the Commission's electoral information systems. Software Works in Progress is software that is in the process of being developed and as such is not yet in use or available for use. That is, software which is not in a location and condition necessary for it to be capable of operating in a manner intended by management. Software Works in Progress does not include Property, Plant and Equipment Capital Work in Progress.

Recognition

Externally acquired software is recognised and capitalised when:

- (a) it is probable that the expected future economic benefits attributable to the software will flow to the Commission.
- (b) the cost of the software can be measured reliably; and
- (c) the acquisition cost is equal to or exceeds \$50,000.

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

Software Works in Progress is recognised at the time the software is being built.

Measurement

Intangible Assets are measured at cost, which comprises its purchase price and any directly attributable costs of preparing the asset for its intended use.

Software Works in Progress is measured at the cost of constructing the asset. The cost includes direct construction costs (e.g. direct materials and direct labour), and 'directly attributable' costs in bringing the asset to a location and condition ready for use. 'Directly attributable' costs included in Software Works in Progress by the Commission are the cost of initial delivery and handling costs of materials, installation and assembly costs, functional testing and professional fees.

Where intangible assets are acquired at no cost, or minimal cost, its cost is its fair value as at the date of acquisition. However, intangible assets acquired at no or minimal cost as part of a restructuring of administrative arrangements is measured at the transferor's book value.

Amortisation

Capitalised software and other intangibles have a finite useful life. Software is amortised on a straight-line basis over its useful life, over a period not exceeding 10 years. Amortisation commences when intangible assets are ready for their intended use.

Impairment

The Commission assesses at each reporting date, whether there is any indication that an intangible asset may be impaired. Intangible assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. However, intangible assets that are not yet available for use are tested annually for impairment regardless of whether there is an indication of impairment, or more frequently if events or circumstances indicate they might be impaired.

Amortisation for intangible assets is determined as follows:

Class of Intangible Asset	Amortisation Method	Useful Life (Years)
Externally Purchased Software	Straight-line	2-10
Internally Generated Software	Straight-line	2-20

The useful life of internally generated software was reviewed in 2024-25 as significant enhancements to the Commission's electoral management systems were completed and recognised. Based on the effective life of the software modules these enhancements replaced, it was determined that the useful life of internally generated software is from 2 -20 years (2023-24: 2- 10 years).

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 8. INTANGIBLE ASSETS – CONTINUED

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Software Works in Progress \$'000	Total \$'000
Reconciliation of Intangible Assets 2024-25				
Carrying Amount at the Beginning of the Reporting Period	153	84	1,629	1,866
Additions	1,481	-	-	1,481
Capital Works in Progress Completed and Transferred to another class of Intangible Assets	-	-	(983)	(983)
Amortisation	(251)	(25)	-	(276)
Carrying Amount at the End of the Reporting Period	1,383	59	646	2,088
Carrying Amount at the End of the Reporting Period, represented				
Gross Book Value	3,371	298	646	4,315
Accumulated Amortisation	(1,988)	(239)	-	(2,227)
Carrying Amount at the End of the Reporting Period	1,383	59	646	2,088

The increase in Intangible Assets of \$222,000 mainly relates to the completion and recognition of enhancements to the electoral information systems used by the Commission to conduct the ACT Legislative Assembly election.

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Software Works in Progress \$'000	Total \$'000
Reconciliation of Intangible Assets 2023-24				
Carrying Amount at the Beginning of the Reporting Period	298	37	1,429	1,764
Additions	-	68	200	268
Amortisation	(145)	(21)	-	(166)
Carrying Amount at the End of the Reporting Period	153	84	1,629	1,866
Carrying Amount at the End of the Reporting Period, represented				
Gross Book Value	1,948	241	1,629	3,818
Accumulated Amortisation	(1,795)	(157)	-	(1,952)
Carrying Amount at the End of the Reporting Period	153	84	1,629	1,866

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

LIABILITY NOTES

NOTE 9. PAYABLES

Description and Material Accounting Policies Relating to Payables

Payables are initially recognised at fair value based on the transaction cost and, subsequent to initial recognition, at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are now normally settled within 30 days.

Payables include Accrued Expenses.

	2025	2024
	\$'000	\$'000
Current Payables		
Accrued Expenses	389	421
Total Current Payables	389	421

NOTE 10. EMPLOYEE BENEFITS

Description and Material Accounting Policies Relating to Employee Benefits

Accrued Wages and Salaries

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the reporting period.

Annual and Long Service Leave

Annual and long service leave, including applicable on-costs, that are not expected to be wholly settled before twelve months after the end of the reporting period when the employees render the related service are measured at the present value. The present value is determined based on the estimated future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period end, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual leave liabilities have been estimated on the assumption they will be wholly settled within three years. This financial year the rate used to estimate the present value of future:

- annual leave payments is 99.5% (98.2% in the previous financial year); and
- payments for long service leave is 100.1% (91.2% in the previous financial year).

The long service leave liability is estimated with reference to the minimum period of qualifying service. For employees with less than the required minimum period of 7 years of qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for long service leave and applicable on-costs.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 10. EMPLOYEE BENEFITS – CONTINUED

On-costs only become payable if the employee takes annual and long service leave while in-service. The probability that employees will take annual and long service leave while in-service has been taken into account in estimating the liability for on-costs.

Significant judgements have been applied in estimating the annual and long service leave liabilities, given that the Commission uses the Whole-of-Government present value, probability and on-cost factors. These factors are issued by ACT Treasury and apply to all ACT Government Agencies. ACT Treasury organises an actuarial review to be undertaken every three years by the Australian Government Actuary to estimate each of these factors. The latest assessment was undertaken in December 2024 and early 2025, with the Australian Government Actuary providing their final report in 2025, with the next review expected to be undertaken by late 2027.

Annual leave and long service leave liabilities are classified as current liabilities in the Balance Sheet where there are no unconditional rights to defer the settlement of the liability for at least 12 months. Conditional long service leave liabilities are classified as non-current because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Superannuation Liability

The employer superannuation benefits payable to the Commission's employees, who are members of the defined benefit CSS or PSS Schemes, are recognised in the financial statements of the Superannuation Provision Account.

Current Employee Benefits	2025	2024
	\$'000	\$'000
Annual Leave	298	277
Long Service Leave	496	426
Accrued Salaries	99	179
Total Current Employee Benefits	893	882
Non-Current Employee Benefits		
Long Service Leave	18	29
Total Non-Current Employee Benefits	18	29
Total Employee Benefits	911	911
Estimated Amount Payable within 12 months		
Annual Leave	187	171
Long Service Leave	9	19
Accrued Salaries	99	179
Total Employee Benefits Payable within 12 months	295	369
Estimated Amount Payable after 12 months		
Annual Leave	111	106
Long Service Leave	505	436
Total Employee Benefits Payable after 12 months	616	542
Total Employee Benefits	911	911

At 30 June 2025, the Commission employed 16.74 Full Time Equivalent (FTE) staff (30 June 2024, 27.95 FTE staff). The reduction of FTEs from 2023-24 was due to staff employed on temporary contracts for the conduct of the 2024 Legislative Assembly election, no longer being required.

ACT ELECTORAL COMMISSION

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2025

NOTE 11. FINANCIAL INSTRUMENTS

Material Accounting Policies Relating to Financial Instruments

Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in the note to which they relate.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

A greater proportion of financial assets are held in floating interest rate arrangements, compared to financial liabilities that are subject to floating interest rates. This means that the Commission is not significantly exposed to movements in interest payable; however, it is exposed to movements in interest receivable. Interest rates have increased during the financial year ended 30 June 2025 and, as such, have resulted in an increase in the amount of interest received.

Interest rate risk for financial assets is managed by the Commission by trying to hold only investing in floating interest rate investments that are low risk. Interest rate risk for financial liabilities is not actively managed by the Commission mainly by having fixed rate or non-interest-bearing financial liabilities with relatively even maturity profiles, which limits the exposure of the Commission to movements in interest rates. There have been no changes in risk exposure or processes for managing risk since last financial reporting period.

There have been no significant changes in credit risk exposure since last reporting period.

Sensitivity Analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Commission as it has been determined that the possible impact on income and expenses or total equity from fluctuations in interest rates is immaterial.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any provision for impairment.

Credit risk is managed by the Commission for cash at bank by holding bank balances with the ACT Government's appointed transactional bank, Westpac Banking Corporation (Westpac). S&P Global Ratings has assigned a AA- issuer credit rating to Westpac. A 'AA-' credit rating means the obligor has a 'very strong to strong capacity to meet its financial commitments'.

There have been no significant changes in credit risk exposure since last reporting period.

Liquidity Risk

Liquidity risk is the risk that the Commission will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. To limit its exposure to liquidity risk, the Commission ensures that it does not have a large portion of its financial liabilities maturing in any one reporting period and that, at any particular point in time, it has a sufficient amount of current financial assets to meet its current financial liabilities. Also, the Commission is able to draw down additional Controlled Recurrent Payments in the next reporting period to cover its financial liabilities when they fall due. This ensures the Commission has enough liquidity to meet its emerging financial liabilities.

The Commission's exposure to liquidity risk and the management of this risk has not changed since the previous reporting period.

There have been no significant changes in credit risk exposure since last reporting period.

Carrying Amount of Financial Assets and Financial Liabilities

The carrying amount of financial assets and financial liabilities approximate their fair value.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 12. COMMITMENTS**Description and Material Accounting Policies Relating to Commitments**

Commitments are a firm intention, but not a present obligation, at the end of the reporting period to incur future expenditure. As such, commitments do not constitute a liability. Commitments usually arise from contracts but can arise from other things like placing an order.

Commitments are measured at their nominal value and are inclusive of GST.

Capital Commitments

Capital commitments contracted at reporting date that have not been recognised as liabilities, are as follows:

	2025 \$'000	2024 \$'000
Capital Commitments - Intangible Assets		
Within one year	520	459
Total Capital Commitments	520	459

Capital commitments relate to enhancements to electoral information systems contracted at reporting date that have not been recognised as liabilities and are payable as above.

Other Commitments

Other commitments contracted at reporting date that have not been recognised as liabilities, are payable as follows:

	2025 \$'000	2024 \$'000
Within one year	1,547	2,000
Later than one year but not later than five years	3,575	2,040
Later than five years	3	4
Total Other Commitments	5,125	4,044

The increase in Total Other Commitments of \$1,081,000 mainly relates to the increased Administrative Expenditure Funding to Political Parties commitment following the October 2024 ACT Legislative Assembly election (Refer Note 6).

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 13. CONTINGENT LIABILITIES

Description and Material Accounting Policies Relating to Contingent Liabilities

Contingent Liabilities

Legal Claims

As at 30 June 2025, the Commission had one legal claim against it. The Commission's liability if this claim is successful is limited to \$5,000 (2024: nil) which represents the excess amount payable on this action, as the Commission is covered by insurance provided by the ACT Insurance Authority (ACTIA).

NOTE 14. RELATED PARTY DISCLOSURES

Description and Material Accounting Policies Relating to Related Party Disclosures

A related party is a person that controls or has significant influence over the reporting entity or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP and/or their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing, and controlling the activities of the Commission, directly or indirectly.

KMP of the Commission are the part-time Chairperson, full-time Commissioner and part-time Member.

This note does not include typical citizen transactions between the KMP and the Commission that occur on terms and conditions no different to those applying to the general public.

(A) KEY MANAGEMENT PERSONNEL

A.1 Compensation of Key Management Personnel

All of the KMP of the Commission are employed and compensated by the Commission.

Compensation by the Commission to KMP is set out below.

	2025	2024
	\$'000	\$'000
Short-term employee benefits	361	380
Post employment benefits	41	49
Other long-term benefits	7	7
Total Compensation by the Commission to KMP	409	436

A.2 Transactions with Key Management Personnel and parties related to Key Management Personnel

There were no transactions with KMP or parties related to KMP that were material to the financial statements of the Commission.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2025

NOTE 15. SCHEDULE OF INCOME, EXPENSES, ASSETS AND LIABILITIES ON BEHALF OF THE TERRITORY

The Commission administers non-voter and other electoral fines and forfeited candidate deposits on behalf of the ACT Government. The Commission does not control any income, expenses, assets and liabilities related to these items. All fines and deposits are made to a separate Territorial bank account.

Budget figures are not included for income, expenses, assets and liabilities on behalf of the Territory, as the Commission does not budget for fees and fines relating to the ACT Legislative Assembly election due to the extreme uncertainty in estimating these amounts.

During 2024-25, there was \$159,000 in non-voter fines collected in the Commission's Territorial bank account relating to the 2024 ACT Legislative Assembly election. These funds along with the forfeited candidate nomination deposits were subsequently transferred to the ACT Government during the year.

Territorial Items	2025 \$'000
Territorial Income receipts for non-voter fines	159
Forfeited candidate nomination deposits	24
Interest received	1
Transfer Payments to the ACT Government	(183)
Territorial Cash Balance at the End of the Reporting Period	<u><u>1</u></u>
Payables	<u>1</u>
Current Liabilities at the End of the Reporting Period	<u><u>1</u></u>
Net Assets	<u><u>-</u></u>

Government contracting

The online ACT Government Contracts Register records contracts with suppliers of goods, services and works with a value of \$25,000 (including GST) or more.

A full search of the Commission's contracts notified with an execution date from 1 July 2024 to 30 June 2025 can be made at <https://www.tenders.act.gov.au/contract/search>.

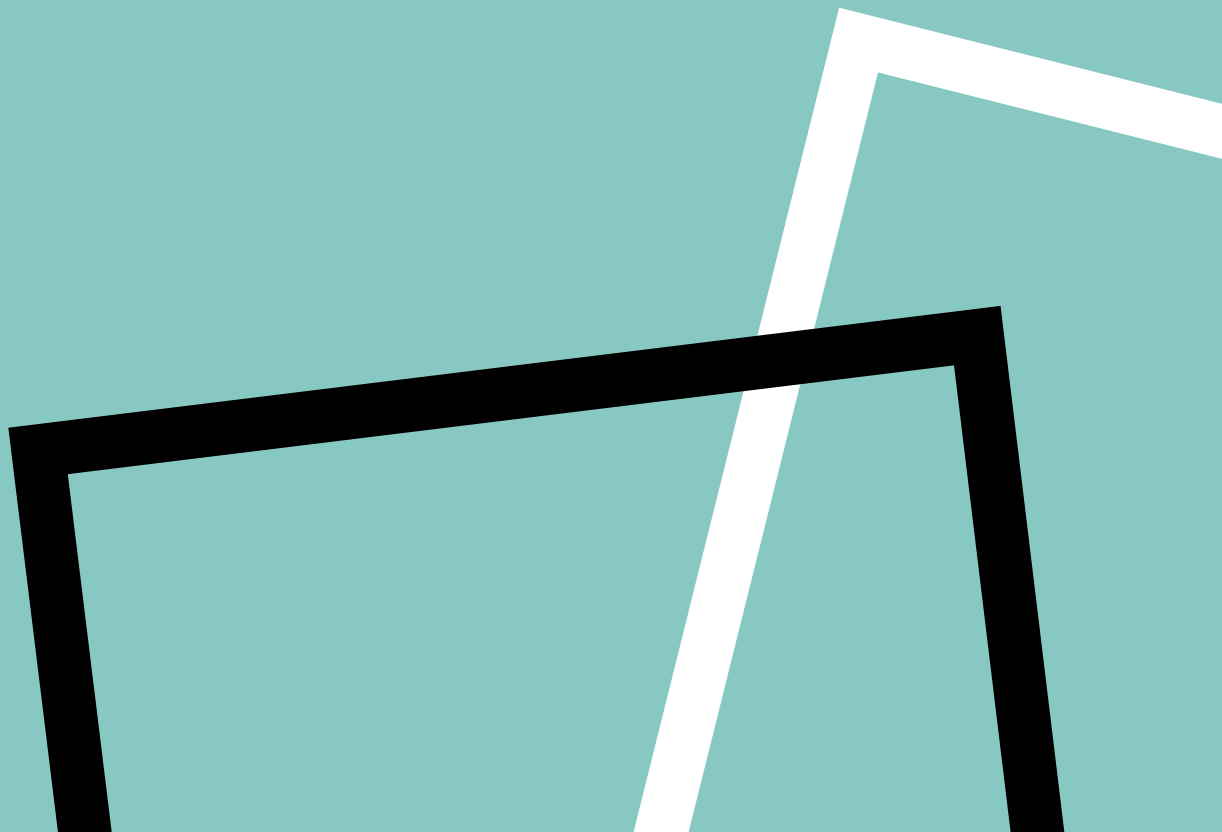
In 2024-2025, the Commission engaged the contractors listed in Table 21 to provide services with a value of \$25,000 (including GST) or more over the life of the contract. The following information is an extract from the ACT Government Contracts Register.

TABLE 21 External sources of labour and services in 2024-2025

Contract number	Description of contract	Contractor	Amount	Execution date	Expiry date
PIEC0005594	Graphic Design Work-2023-2024 Annual Report and 2024 Election	Designers Wakefield Bevanda	\$41,877	2/07/2024	1/01/2025
PIEC0005803	TIGER System Penetration Test	CyberCX Pty Ltd	\$30,525	11/07/2024	3/10/2024
PIEC0005008	2024 ACT Legislative Assembly Election-Household Brochure	CanPrint Communications	\$96,415	4/07/2024	1/12/2024
PIEC0004893	2024 ACT Legislative Assembly Election-Specialist Envelope Printing	The Camerons Group	\$33,005	16/08/2024	15/01/2025
PIEC0004698	Overseas Postal Vote Courier Service	DHL Express (Australia) Pty Ltd	\$317,213	10/09/2024	30/11/2024
PIEC00005827	Conduct Voter Satisfaction Survey	Verian Group Australia Pty Ltd	\$37,950	16/09/2024	1/12/2024
DM-25057-CTO	Conduct System and Stakeholder Analysis for the Development of Web Portal	CTO Group	\$59,400	1/10/2024	23/12/2024
PIEC0006728	Use of Security Guards as Early Voting Couriers	Xtreme Protection Group	\$44,793	27/09/2024	20/10/2024
PIEC0007421	2024 Failure to Vote Project - Printing Services	CanPrint Communications	\$28,206	3/03/2025	31/12/2025
PIEC0007689	Elections ACT Work Value and Organisational Review	Mercer Consulting (Australia) Pty Ltd	\$99,000	1/04/2025	30/06/2025
PIEC0008829	Web-based Disclosure and Nominations Portal	Digital Elections Pty Ltd	\$408,100	11/06/2025	31/12/2025

Part E

Aids to access



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Acronyms and abbreviations

ACT	Australian Capital Territory
ATSIEB	Aboriginal and Torres Strait Islander Elected Body
CALD	Culturally and linguistically diverse
Commission	ACT Electoral Commission
Commissioner	Electoral Commissioner
Cth	Commonwealth of Australia
EAAC	Electoral Accessibility Advisory Committee
EIAP	Electoral Integrity Advisory Panel
Elections ACT	Office of the Electoral Commissioner and staff appointed to assist the Commissioner
Electoral Act	<i>Electoral Act 1992</i>
eVACS®	electronic voting and counting system
FOI	freedom of information
Hare-Clark	proportional representation electoral system used in the ACT
ICT	information and communications technology
Joint roll	combined ACT and Commonwealth electoral roll maintained under a formal government-to-government arrangement
KPI	key performance indicator
Legislative Assembly	Legislative Assembly for the Australian Capital Territory
MLA	Member of the ACT Legislative Assembly
OSEV	overseas electronic voting system
Party	a political party registered under the <i>Electoral Act 1992</i>
Redistribution	a redistribution of electoral boundaries