

2025/**26**

ANNUAL REPORT

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Letter of transmittal



Electoral Commissioner

Senator the Hon Don Farrell
Special Minister of State
Parliament House
CANBERRA ACT 2600

Cc: Senator the Hon Katy Gallagher
Minister for Finance

Dear Minister Farrell

I am pleased to present the Annual Report of the Australian Electoral Commission (AEC) for the year ending 30 June 2026.

The report has been prepared for the purposes of:

- (i) section 46 of the *Public Governance, Performance and Accountability Act 2013*; and
- (ii) section 17 of the *Commonwealth Electoral Act 1918*.

As required by section 10 and paragraph 17AG(2)(b) of the *Public Governance, Performance and Accountability Rule 2014*, I also certify that the AEC:

- has prepared fraud and corruption risk assessments and a fraud and corruption control plan;
- has in place appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption; and
- has taken all reasonable measures to deal appropriately with fraud and corruption relating to the AEC.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Jeff Pope', is written over a light blue circular stamp.

Jeff Pope APM
6 October 2026

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About this report

This report outlines the performance of the Australian Electoral Commission (AEC) for the financial year ending 30 June 2026.

The report meets the requirements of the *Commonwealth Electoral Act 1918*, the *Public Governance, Performance and Accountability Act 2013*, and the *Public Governance, Performance and Accountability Rule 2014* for annual reports.

There are 8 sections:

1. **Commissioner's review** – the Electoral Commissioner, Jeff Pope, reflects on the year.
2. **Overview of the AEC** – the AEC's role, functions and organisational structure.
3. **Performance report** – performance against the AEC's purpose and key activities in our Corporate Plan 2025–26 with reference to the Portfolio Budget Statements.
4. **International highlights** – the AEC's contributions to democracy and election management in the region.
5. **Financial performance** – financial performance including audited financial statements.
6. **Management and accountability** – information on the AEC's management and accountability including governance, scrutiny and managing staff and assets.
7. **Appendices** – additional information on AEC resources, governance, Commonwealth Electoral Roll information, electoral events data, electoral redistribution data, advertising and market research, financial disclosure data, workforce statistics, electoral communications complaints and climate disclosure.
8. **Aids to access** – abbreviations and acronyms, glossary, index to the list of annual report requirements and alphabetical index.

Tools to assist readers

To assist readers, this report includes:

- a table of contents
- lists of figures and tables
- an alphabetical index
- an indexed list of report requirements
- cross references
- a list of abbreviations and acronyms
- a glossary of terms.

See **page ii** for accessible services.

This report is available online at **www.transparency.gov.au**

A PDF version is also available at **www.aec.gov.au**

SECTION 01

Commissioner's review

Electoral Commissioner, Jeff Pope APM,
reflects on the year

Commissioner's review



A year of delivery, readiness and reform

In 2025–26, the AEC successfully concluded the 2025 federal election, maintained readiness for future electoral events, and advanced major transformation and regulatory reforms to support the integrity, accessibility and resilience of Australia's electoral system.

Ongoing transformation and modernisation

The Election Systems Modernisation (Indigo) Program and Funding and Disclosure (FAD) Reform Program are modernising the systems that underpin federal elections, and building the regulatory capability required to administer major reforms to political funding and disclosure. Their delivery is central to the future integrity, accessibility and resilience of Australia's electoral system.

We continued the multi-year modernisation of the AEC's core election systems through Tranche 2 of the Indigo Program, building on the completion of Tranche 1 and the successful use of several new solutions at the 2025 federal election. A major focus is the Australian Electoral Management System (AEMS), which will replace the system that has supported federal elections for decades. Its first release, scheduled for 1 July 2027, will modernise the system administration of electoral boundaries, candidate nominations and ballot paper production for future elections.

The FAD Reform Program is preparing the AEC and our stakeholders for the substantial changes introduced by the

Electoral Legislation Amendment (Electoral Reform) Act 2025. The program is delivering modern digital services and strengthening our regulatory workforce, compliance and enforcement capabilities to administer the expanded scheme effectively.

These flagship programs are complex, closely connected and being delivered alongside activities that ensure we are prepared for the next federal election, redistribution activity and business-as-usual operations. Their success requires disciplined prioritisation and sequencing across our agency and will position the AEC as both a modern electoral administrator and a modern, proactive regulator.

Delivering our core activities

Election readiness remained a core priority. Under our Election Readiness Framework, we applied lessons from the 2025 federal election, strengthened operational plans and assurance processes, refreshed workforce and training requirements, and ensured systems, materials and delivery arrangements remain ready for the next federal electoral event. The successful delivery of the Farrer by-election further

demonstrated this readiness, requiring the rapid mobilisation of our people, systems and materials to deliver a high-quality electoral event. These activities reflect our commitment to continuous improvement and world-class electoral management.

During the year, we also began federal redistribution processes for South Australia, Tasmania and the Australian Capital Territory. These were required because at least 7 years had elapsed since the previous redistributions, with each jurisdiction retaining its current number of federal electorates. The scheduled redistribution of Queensland's federal electorates has been deferred until 2026–27, after the next determination of the number of members of the House of Representatives each state and territory will be entitled to at the next federal election. More details, including the reasons for the deferral are at www.aec.gov.au/redistributions/2025/qlld/Deferral.html

In addition to delivering federal elections, the AEC conducts protected action ballots and industrial elections to determine office holders across more than 90 registered organisations. These elections require technical expertise and bespoke support, tailored to each organisation's rules. In 2025–26, our specialist staff delivered more than 250 industrial elections.

Public awareness and education remained central to supporting electoral participation in 2025–26. Federal Budget funding enabled us to embed our Indigenous Electoral Participation Program, working with Aboriginal Community Controlled Organisations and Indigenous businesses to seek to improve enrolment, turnout and electoral understanding among First Nations people.

This year, we also expanded access to electoral education through the National Electoral Education Centre and the Teach

the Vote toolkit. This curriculum-aligned toolkit, featuring the AEC's 3D game, DemocraCity, has been downloaded more than 10,000 times across Australia.

We continued to support democracy by sharing high-quality electoral management practices and strengthening partnerships across Australia and the Indo-Pacific. Through international delegations, regional networks, professional development and technical cooperation, we exchanged expertise with electoral authorities and supported stronger, more resilient electoral institutions. This included hosting international counterparts, contributing to the Building Resources in Democracy, Governance and Elections (BRIDGE) program, and partnering with the Department of Foreign Affairs and Trade to support electoral management bodies across the region.

Our experienced enabling services teams supported delivery of all our activities. They provided the corporate, technical and governance capability needed to ensure high-reliability operations across our agency throughout the year.

The year ahead

Looking ahead, our focus will be on preparing for Australia's next federal election while delivering the reforms and capabilities that will shape the AEC and the electoral system for the future. Achieving these priorities will ensure the AEC remains ready to deliver trusted, accessible and high-integrity electoral services in an increasingly complex environment.

SECTION 02

Overview of the AEC

The AEC's role, purpose, functions and
organisational structure

Overview of the AEC

Role and purpose

The AEC is the Australian Government's independent electoral body.

Our purpose is to:

Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

Outcome and program

Our purpose aligns directly with our intended outcome, as expressed in the *AEC Portfolio Budget Statements 2025–26*. We are funded to deliver our outcome through one program:

1.1 To deliver electoral events.

Functions

In line with the *Commonwealth Electoral Act 1918* (Electoral Act) and the *Referendum (Machinery Provisions) Act 1984* (Referendum Act), we achieve our purpose by:

- conducting successful electoral events, including federal elections, by-elections and referendums, and industrial elections and ballots
- maintaining and ensuring confidence in the Commonwealth Electoral Roll
- regulating political party registrations, financial disclosure, authorisation of electoral communications and voting requirements relating to compulsory and multiple voting
- supporting electoral redistributions
- managing industrial elections for office holders in organisations registered with the Fair Work Commission and protected action ballots related to enterprise agreement negotiations
- undertaking public awareness activities.

We also provide a range of electoral information and education programs both in Australia and in support of Australia's national interests. This includes targeted education programs to help people better understand electoral processes.

Organisational structure

The structure of our agency is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and an independent statutory authority, established under the Electoral Act.

Our agency has a national office in Canberra, state and territory offices and divisional offices.

Our Senior Executive Committee is made up of the Electoral Commissioner – who is the accountable authority appointed under the Electoral Act, responsible for managing and operating the AEC – the Deputy Electoral Commissioner and the Chief Operating Officer.

The following organisational chart provides details of our senior executive and their responsibilities at 30 June 2026.

In addition, Section 6 of the Electoral Act establishes a Commission with 3 members. The Commission has exclusive powers, particularly in relation to electoral redistributions, political party registration, and funding and disclosure. At 30 June 2026, members of the Commission were:

- the Hon Justice Susan Kenny AM KC, Chairperson
- Dr David Gruen AO, Australian Statistician and non-judicial member
- Mr Jeff Pope APM, Electoral Commissioner.

Our vision and values

Our vision is to be a leader in refining and delivering best practice in election management.

Our values of electoral integrity through quality, agility and professionalism inform everything we do.

Figure 1: AEC organisation chart, at 30 June 2026

Electoral Commissioner **Jeff Pope APM**

Deputy Electoral Commissioner
NATIONAL ELECTION MANAGER **Kath Gleeson**

Service Delivery Group
Melanie Hinde*
First Assistant Commissioner

Operations Group
Michael Lynch
First Assistant Commissioner
CHIEF SECURITY OFFICER
NATIONAL INCIDENT MANAGER

Enterprise Transformation Group
Thomas Ryan
First Assistant Commissioner
SENIOR RESPONSIBLE OFFICER

Chief Information Officer Division
Tania Wilson
First Assistant Commissioner
CHIEF INFORMATION OFFICER

Indigo Division
Karen Redhead*
First Assistant Commissioner
DEPUTY SENIOR RESPONSIBLE OFFICER

Chief Operating Officer
SENIOR RESPONSIBLE OFFICER **Rachel Houghton**

Funding and Disclosure (FAD) Reform Program Division
Rhianne Jory
First Assistant Commissioner
DEPUTY SENIOR RESPONSIBLE OFFICER

Regulatory Division
Joanne Reid*
First Assistant Commissioner

Corporate Services and Governance Division
Rachael Spalding
First Assistant Commissioner

* Acting arrangement

Australian Electoral Commission (the Commission)
Chairperson: the Hon Justice Susan Kenny AM KC
Non-judicial member: Dr David Gruen AO, Australian Statistician
Electoral Commissioner: Mr Jeff Pope APM

SECTION 03

Performance report

Performance against the AEC's purpose and
key activities in our Corporate Plan 2025–26 with
reference to the Portfolio Budget Statements

Performance report

Statement of preparation

I, Jeff Pope, as the Accountable Authority of the Australian Electoral Commission, present the agency's 2025–26 annual performance statements as required under paragraph 39(1)(a) of the PGPA Act.

In my opinion, these annual performance statements:

- accurately present the AEC's performance in the reporting period
- comply with subsection 39(2) of the PGPA Act.

Jeff Pope APM

Electoral Commissioner
6 October 2026

How we measure our performance

The AEC's performance is measured against the key activities described in our corporate plan. In 2025–26, we worked towards achieving our purpose and outcome through 2 key activities:

1. Maintain the integrity of electoral and regulatory processes.
2. Prepare for and deliver electoral events.

Our key activities guide our priorities and actions, while our performance management promotes continuous improvement.

We manage our performance against our key activities in relation to the:

- 4-year PGPA Act performance cycle
- 3-year federal election cycle.

Annual performance statements

Table 1: Summary of results against performance measures for 2025–26

AEC outcome statement and purpose

Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

Key activity 1: Maintain the integrity of electoral and regulatory processes

ELECTORAL ROLL MANAGEMENT FUNCTIONS

Performance measure	Result
Percentage of eligible voters enrolled (enrolment rate)	 Met
Percentage of 18- to 24-year-old Australians enrolled (youth enrolment rate)	 Met
Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate)	 Met
Percentage of votes cast formally for the House of Representatives and Senate at federal elections or at referendums, and by-elections (if any held)	 Met
Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level	 Met
Redistributions are determined in accordance with the <i>Commonwealth Electoral Act 1918</i>	 Met

REGULATORY FUNCTIONS

Performance measure	Result
Information from disclosure returns is published and regulated in accordance with the timeframes in the <i>Commonwealth Electoral Act 1918</i> and the <i>Referendum (Machinery Provisions) Act 1984</i>	 Met
The AEC conducts compliance reviews in line with the approved program	 Met

Key activity 2: Prepare for and deliver electoral events

ELECTION READINESS FUNCTIONS

Performance measure	Result
AEC-wide readiness achieved by the directed level of electoral event readiness date	 Met
Deliver public awareness and education products that target all Australian citizens aged 18 years and over	 Met
Percentage of temporary election workforce employees completing election training relevant to their role	 Met
Voting locations (including early voting centres and polling places) published on the AEC website before polling commences	 Met
Undertake a lessons management approach to delivering electoral events	 Met

ELECTIONS, BY-ELECTIONS AND REFERENDUMS FUNCTIONS

Performance measure	Result
The result – for each event – is delivered in accordance with the <i>Commonwealth Electoral Act 1918</i> or the <i>Referendum (Machinery Provisions) Act 1984</i>	 Met
Industrial election and ballot results are delivered with integrity and withstand scrutiny	 Partially met

Key activity 1

Maintain the integrity of electoral and regulatory processes

The AEC maintains electoral integrity to ensure all eligible Australians can enrol, nominate as candidates, vote and have their votes counted accurately and securely.

As detailed below, we measure our performance against this key activity through our:

■ **electoral roll management functions**

- enrolment rate
- voter turnout rate
- percentage of formal votes cast
- accuracy of the electoral roll
- electoral redistributions

■ **regulatory functions**

- publication of disclosure returns
- compliance reviews.

Enrolment rate

Key activity 1: Maintain the integrity of electoral and regulatory processes		
ELECTORAL ROLL MANAGEMENT FUNCTIONS		
Performance measure: Percentage of eligible voters enrolled (enrolment rate).	Target	≥95%
	Source	Electoral roll and Australian Bureau of Statistics (ABS) population data
	Method and frequency	Calculated and reported internally monthly and published quarterly on the AEC website. Reported annually at the end of each financial year and at close of rolls for a federal electoral event.
	Result	 Met
	Explanation	The enrolment rate as of 30 June 2026 was 97.8%. A total of 18,367,806 Australians were enrolled to vote, the largest electoral roll since Federation. We have continued to exceed our target enrolment rate.
Performance measure: Percentage of 18- to 24-year-old Australians enrolled (youth enrolment rate).	Target	≥87%
	Source	Roll data from AEC enrolment systems and ABS population data
	Method and frequency	Rates calculated monthly and published quarterly and at federal election close of rolls.
	Result	 Met
	Explanation	The youth enrolment rate as of 30 June 2026 was 89.5%. A total of 1,832,633 Australians aged 18–24 were enrolled to vote. We have continued to exceed our target enrolment rate.

Improving user-centric services

The AEC continues to evolve our enrolment services to meet the needs and expectations of a diverse and dynamic Australian community, with a strong focus on increasing access, improving user experience and promoting engagement.

In 2025–26, we further expanded our processes in a targeted, user-centred way by integrating alias names into enrolment systems. As part of the Enhancing Indigenous Engagement project, this initiative represents a meaningful step toward improving the electoral experience for Aboriginal and Torres Strait Islander peoples, who may have multiple culturally significant names. It enables a more seamless enrolment and voting experience, particularly at polling places, ensuring electors can be more easily found on the electoral roll, increasing the likelihood of their vote counting. More broadly, the alias names initiative enables the AEC to identify alias names for First Nations electors who have changed their name or are known by multiple names to government agencies without needing to update the elector's enrolment. This enables more efficient matching to the electoral roll, improving the accuracy and assuredness of roll records, and supporting electoral integrity.

Safeguarding the electoral roll

The AEC plays a critical role in safeguarding the integrity of the electoral roll through a comprehensive and continuously evolving Roll Integrity Assurance System. This system is designed to ensure the accuracy, completeness and reliability of the roll across the electoral cycle and is supported by a range of dynamic controls and checks. The system enables daily and continuous assurance and verification and ensures that the national electoral roll remains highly accurate and secure.

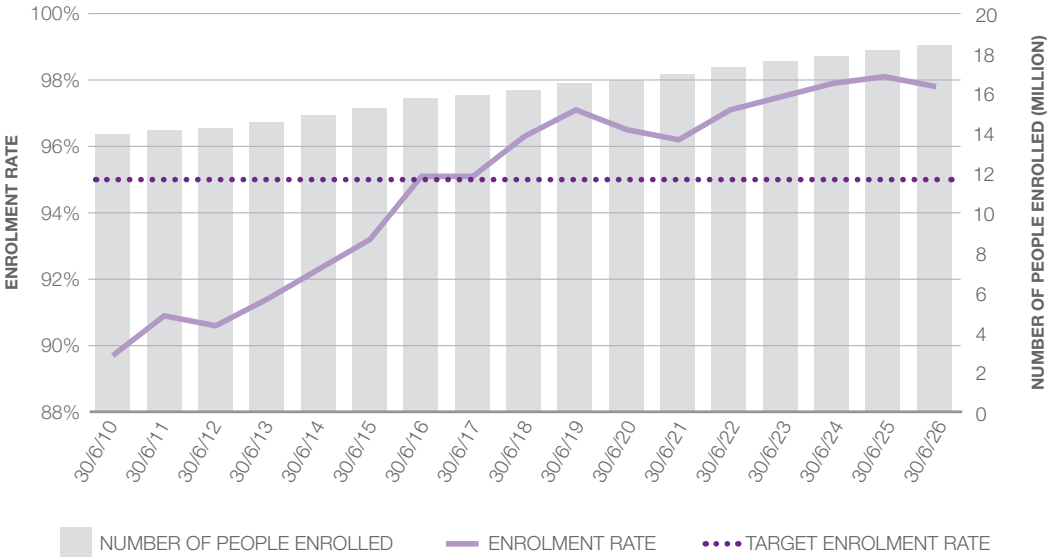
Enabling online enrolment

The proportion of people using online facilities to enrol or update their details continues to be around 90% or more of applications submitted online. In 2025–26, we processed almost 2.3 million enrolment transactions, including around 1.1 million through the Federal Direct Enrolment and Update (FDEU) program, approximately 1.1 million via the Online Enrolment Service, 22,000 through webforms or downloaded forms and approximately 46,000 from paper enrolment forms. These services are supported by ongoing enhancements to ensure they remain user-centric and responsive. The FDEU program enables us to directly enrol or update voter details using trusted government data, reducing the burden on electors to initiate enrolments or updates while supporting compliance with enrolment obligations. Collectively, these initiatives ensure that more eligible Australians can exercise their democratic rights through accessible, efficient and inclusive enrolment pathways.

Enrolment rate trend

We have exceeded our enrolment rate targets since 2016.

Figure 2: Enrolment rate trend from 30 June 2010 to 30 June 2026



Voter turnout rate

Key activity 1: Maintain the integrity of electoral and regulatory processes			
ELECTORAL ROLL MANAGEMENT FUNCTIONS			
Performance measure: Percentage of voters enrolled who turn out to vote at all federal electoral events (turnout rate).	Target	≥90% voter turnout rate for elections for the Senate and House of Representatives. Where applicable, turnout rate will be reported for by-elections.	
	Source	AEC Tally Room	
	Method and frequency	At all federal election events – target applies for federal elections and referendums. For by-elections, no percentage target is applied given substantial variability in turnout based on local factors, but turnout must be published.	
	Result	Met	
	Explanation	The turnout rate for the 2026 Farrer by-election was published, which meets the target requirement. The turnout rate was 87.6%. No other federal electoral events were held in this period.	

Delivering the **Farrer by-election**

The Farrer by-election was held on 9 May 2026 after the sitting member resigned. It required voting services across more than 126,500 square kilometres in south-western New South Wales.

It carried some additional complexity relative to by-elections in recent years, with 12 candidates, heightened media attention, and national fuel supply issues creating risks for freight, staff travel and transporting election materials.

We managed these challenges by working closely with suppliers to consolidate and stage election materials at supplier depots, rationalising routes and undertaking advance deliveries. We trained the 700-strong temporary election workforce largely online and applied targeted travel allowances. We reused, gifted and recycled non-sensitive election materials where appropriate to minimise waste.

We encouraged voter participation through text messages, emails, the Official Guide, advertising, social media and posters. At the close of rolls, 124,447 electors were enrolled, slightly more than the 2025 federal election.

Across the division, we operated 74 polling places, 11 pre-poll voting centres and 8 mobile polling teams across 33 locations, including 2 remote locations and 31 hospitals.

Voter turnout was 87.58%, with higher pre-poll and postal voting than in the 2025 federal election. Informal voting fell to 6.98%, down from 9.03% in 2025, supported by the single-ballot by-election format and an increased focus in communications on numbering every box.

Accessibility remained a central focus, with all but one location either fully or assisted wheelchair accessible. We also set clear expectations for respectful candidate and campaigner behaviour through letters and flyers.

This by-election highlighted our continued modernisation. Officials used the electronic certified list of eligible electors, while digital officer-in-charge returns replaced traditional paper forms, improving efficiency and polling place management.

Overall, the Farrer by-election demonstrated our ability to deliver a well-planned, efficient and accessible election in a large rural division.

Percentage of formal votes cast

Key activity 1: Maintain the integrity of electoral and regulatory processes		
ELECTORAL ROLL MANAGEMENT FUNCTIONS		
Performance measure: Percentage of votes cast formally for the House of Representatives and Senate at federal elections or at referendums, and by-elections (if any held).	Target	≥90% formality rate
	Source	AEC Tally Room
	Method and frequency	Percentage of formal votes cast as a proportion of all votes cast.
	Result	■ Met
	Explanation	The formality rate for the 2026 Farrer by-election was 93.0%.

Accuracy of the electoral roll

Key activity 1: Maintain the integrity of electoral and regulatory processes		
ELECTORAL ROLL MANAGEMENT FUNCTIONS		
Performance measure: Percentage accuracy of the Commonwealth Electoral Roll at the electoral division-level and individual address-level.	Target	≥95% (division) and ≥90% (address)
	Source	The Annual Roll Integrity Review (ARIR), which measures the accuracy and integrity of electoral roll data
	Method and frequency	AEC roll data and other agency data, calculated, compared and publicly published annually at the end of each financial year.
	Result	■ Met
	Explanation	<p>The accuracy and integrity of the electoral roll was 96.0% at the division-level and 92.0% at the individual address-level, which exceeds both targets.</p> <p>The ARIR provides a point-in-time assessment of the accuracy and completeness of the Commonwealth Electoral Roll, recognising that the roll is a dynamic register that is continually updated as Australians move address, turn 18, become citizens, or are removed following death. On any given day, the AEC processes upwards of 7,000 transactions, meaning that it is constantly refreshing in response to electors' life events and information received from other government agencies.</p> <p>In this highly dynamic operating environment, the ARIR consistently demonstrates that the Commonwealth Electoral Roll remains highly accurate and complete, providing confidence in the integrity of Australia's electoral system.</p>

Supporting the states and territories

The AEC works closely with state and territory electoral commissions as Joint Roll Partners (JRPs) to support strong enrolment outcomes and maintain an accurate and up-to-date electoral roll for all Australians. This partnership approach ensures enrolment processes are consistent, efficient and responsive across jurisdictions, while recognising legislative differences where they exist. In 2025–26, the AEC reviewed our agreements with JRPs to confirm that enrolment practices are aligned wherever

possible under legislation, helping to provide equitable access and a consistent experience for electors nationwide. The AEC and JRPs continue to collaborate on roll management activities, share data and insights, and coordinate programs that support enrolment and roll maintenance. This cooperative model strengthens the collective ability to keep the electoral roll current and reliable, while delivering strong outcomes for Australians through a unified approach.

Electoral redistributions

Key activity 1: Maintain the integrity of electoral and regulatory processes		
ELECTORAL ROLL MANAGEMENT FUNCTIONS		
Performance measure: Redistributions are determined in accordance with the <i>Commonwealth Electoral Act 1918</i> .	Target	All redistributions are determined in accordance with the planned determination date and impacted electors are notified prior to the relevant federal election.
	Source	Government Gazette and newspaper notices, and the date of letters to electors lodged with Australia Post
	Method and frequency	For each redistribution, publication of notices and letters to electors comply with requirements in the Electoral Act.
	Result	 Met
	Explanation	<p>In 2025–26, the AEC administered the commencement and conduct of the redistributions of South Australia, Tasmania and the Australian Capital Territory, confirmed by the publication of relevant notices in the Gazette and newspapers, and information published on the AEC website.</p> <p>The redistribution of Queensland was deferred on 12 August 2025 in accordance with s.59(3)(b) of the Electoral Act.</p> <p>The South Australian, Tasmanian and Australian Capital Territory redistributions commenced on 12 August 2025. The determination date for all 3 redistributions is 8 October 2026.</p> <p>Public submissions provided during legislated input periods and inquiries were received and considered by the relevant Redistribution Committee and augmented Electoral Commission, in accordance with ss.64, 69 and 72 of the Electoral Act.</p> <p>As at 30 June 2026, the redistributions of South Australia, Tasmania and the Australian Capital Territory had concluded the submissions periods for objections and comments on objections, and conducted inquiries, in accordance with s.72 of the Electoral Act.</p> <p>In 2025–26, there were no changes to electorate boundaries and therefore letters notifying electors were not required.</p>

Supporting redistributions as required

Each member in the House of Representatives represents an electoral division.

A redistribution is required when either:

- there is a change in the number of members in the House of Representatives to which a state or territory is entitled
- the number of electors in more than one-third of the electoral divisions of a state (or one electoral division in the Australian Capital Territory or the Northern Territory) deviates from the average divisional enrolment of that state or territory by more than plus or minus 10% for a period of more than 2 months, or
- at least 7 years have elapsed since the last redistribution was determined.

In 2025–26, the AEC supported redistributions that commenced in South Australia, Tasmania, and the Australian Capital Territory. This included assisting the work of the respective independent Redistribution Committees, individually responsible for initial redistribution proposals. We also helped the augmented Electoral Commissions, individually responsible for the determination of the redistributions.

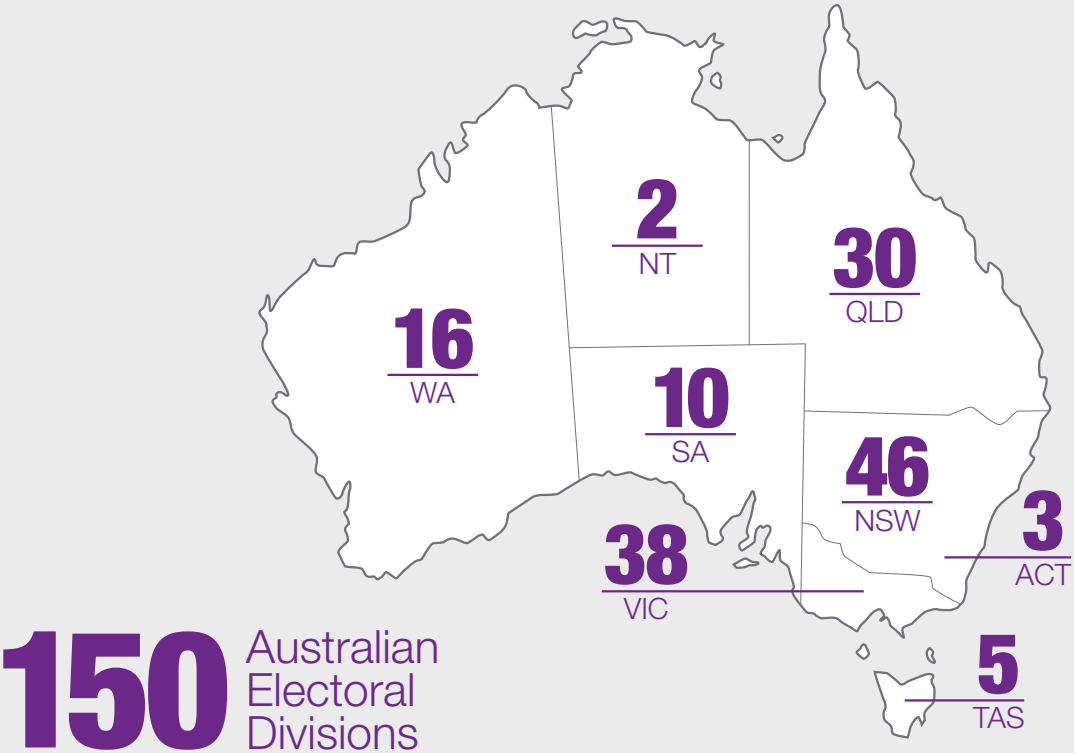
The redistributions were required in the 3 jurisdictions because at least 7 years had elapsed since their most recent redistribution.

Full redistribution details are in **Appendix F: Electoral redistribution data**.

In August 2025, the federal redistribution of Queensland was formally deferred for a second time; the first deferral was due to the redistribution being unable to start in the final 12 months of a Parliament. The more recent deferral was because of the uncertainty around Queensland's future entitlement to the number of members of the House of Representatives. The Electoral Commission considered there was a possibility of a change in numbers when entitlement is next determined (due July 2026).

A redistribution will commence by August 2026, with a timetable to be established at its commencement.

Figure 3: Australia's 150 electoral divisions, at 30 June 2026



New South Wales

Banks	Lyne
Barton	Macarthur
Bennelong	Mackellar
Berowra	McMahon
Blaxland	Macquarie
Bradfield	Mitchell
Calare	Newcastle
Chifley	New England
Cook	Page
Cowper	Parkes
Cunningham	Parramatta
Dobell	Paterson
Eden-Monaro	Reid
Farrer	Richmond
Fowler	Riverina
Gilmore	Robertson
Grayndler	Shortland
Greenway	Sydney
Hughes	Warringah
Hume	Watson
Hunter	Wentworth
Kingsford Smith	Werriwa
Lindsay	Whitlam

Tasmania

Bass	Franklin
Braddon	Lyons
Clark	

Victoria

Aston	Holt
Ballarat	Hotham
Bendigo	Indi
Bruce	Isaacs
Calwell	Jagajaga
Casey	Kooyong
Chisholm	Lalor
Cooper	La Trobe
Corangamite	McEwen
Corio	Macnamara
Deakin	Mallee
Dunkley	Maribyrnong
Flinders	Melbourne
Fraser	Menzies
Gellibrand	Monash
Gippsland	Nicholls
Goldstein	Scullin
Gorton	Wannon
Hawke	Wills

South Australia

Adelaide	Kingston
Barker	Makin
Boothby	Mayo
Grey	Spence
Hindmarsh	Sturt

Australian Capital Territory

Bean	Canberra	Fenner
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Western Australia

Brand	Fremantle
Bullwinkel	Hasluck
Burt	Moore
Canning	O'Connor
Cowan	Pearce
Curtin	Perth
Durack	Swan
Forrest	Tangney

Northern Territory

Lingiari	Solomon
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Queensland

Blair	Hinkler
Bonner	Kennedy
Bowman	Leichhardt
Brisbane	Lilley
Capricornia	Longman
Dawson	McPherson
Dickson	Maranoa
Fadden	Moncrieff
Fairfax	Moreton
Fisher	Oxley
Flynn	Petrie
Forde	Rankin
Griffith	Ryan
Groom	Wide Bay
Herbert	Wright

Publication of disclosure returns

Key activity 1: Maintain the integrity of electoral and regulatory processes		
REGULATORY FUNCTIONS		
Performance measure: Information from disclosure returns is published and regulated in accordance with timeframes in the <i>Commonwealth Electoral Act 1918</i> and the <i>Referendum (Machinery Provisions) Act 1984</i> .	Target	Information from annual returns published on the first working day in February. Information from election and referendum returns published 24 weeks after polling day for each event.
	Source	Transparency Register (AEC website)
	Method and frequency	Annual returns: measured annually. Election returns: measured for each electoral event.
	Result	<div> <div></div> <div>Met</div> </div>
	Explanation	<p>The 2025 federal election financial disclosure return information was published on the Transparency Register on 20 October 2025, in line with legislative timeframes. As of 30 June 2026, enforcement action in relation to a small number of outstanding returns from candidates and donors is ongoing.</p> <p>The 2024–25 annual disclosure return information was published on the Transparency Register on 2 February 2026, in line with legislative timeframes. As of 30 June 2026, enforcement action in relation to outstanding donor returns is ongoing.</p> <p>There was one by-election held within the financial year. The Farrer by-election was held on 9 May 2026, with disclosure return information due on 24 August 2026, and scheduled to be published on the Transparency Register on 26 October 2026.</p> <p>No referendum events were held within the timeframe.</p>

Receiving annual returns

In 2025–26, as part of the Electoral Act financial disclosure scheme, the AEC received:

- 1,183 election returns – comprising 1,096 candidate returns, 10 senate group returns and 77 donor returns
 - of the candidate returns received, 1,092 related to the 2025 federal election and 4 related to the Farrer by-election
- 981 annual financial disclosure returns, including 141 amendments.

Most of these returns (89.7%) were completed online.

As part of the Referendum Act financial disclosure scheme, the AEC received 19 amendments to referendum disclosures, and 5 new referendum disclosure returns.

Financial disclosure information is published on the Transparency Register at www.aec.gov.au/Parties_and_Representatives/financial_disclosure/transparency-register/

Funding and disclosure reform

The AEC is preparing for major changes to the Funding and Disclosure (FAD) scheme from 1 January 2027. This is part of the *Electoral Legislation Amendment (Electoral Reform) Act 2025* – the most significant change to electoral laws in nearly 40 years.

The FAD scheme regulates political donations, electoral expenditure and transparency of public funding. The changes will lower disclosure thresholds, limit how much can be donated and spent, and update reporting requirements to increase transparency.

In preparation, we established the FAD Reform Program to expand our capability to deliver the changes and help stakeholders comply with their new obligations.

Through this program, we have set up strong program management, governance and assurance frameworks. We have begun expanding our information and communication technology systems and are on track to meet the first critical milestone of delivering the new Disclosure Management System to support scheme commencement on 1 January 2027.

We are engaging with regulated communities (affected stakeholders) through surveys, online and in-person sessions, website updates and direct contact. These engagements provide insights into stakeholder understanding and readiness, supporting the effective implementation of the new FAD scheme.

The FAD Reform Program is also strengthening our regulatory posture. We have established a new Regulatory Division and operating model to support the expanded and more complex regulated community. Our new Regulatory Framework and Compliance Strategy support our enhanced regulatory scope and functions. They spell out our regulatory principles – impartial, proportionate, transparent and accountable – and our risk-based, intelligence-informed and technology-enabled regulatory approach.

This work is positioning the AEC as a model regulator able to respond to emerging challenges and effectively implement funding and disclosure reform so Australia's voters maintain their trust in the integrity of electoral process.

Compliance reviews

Key activity 1: Maintain the integrity of electoral and regulatory processes		
REGULATORY FUNCTIONS		
Performance measure: The AEC conducts compliance reviews in line with the approved program.	Target	Compliance reviews are published on the AEC website.
	Source	Compliance reviews (AEC website)
	Method and frequency	Annually
	Result	<div><div></div> Met</div>
	Explanation	As at 30 June 2026, all completed compliance reviews have been published on the AEC website, with the exception of election funding claim reviews. For these reviews, only changes to election funding determinations due to review outcomes are published on our website. In 2025–26, 38 compliance reviews were completed: <ul style="list-style-type: none">■ 4 compliance reviews on annual financial disclosure returns were completed and published■ 25 compliance reviews on referendum financial disclosure returns were completed and published■ 9 reviews on election funding claims were completed, with no change to claim determinations.

Undertaking regular compliance reviews

To support the integrity of the financial disclosures, the AEC undertakes an annual compliance program of disclosure returns. We publish compliance reviews at www.aec.gov.au/Parties_and_Representatives/compliance/compliance-reviews.htm

In 2025–26, as part of the Electoral Act financial disclosure scheme, we conducted:

- 4 compliance reviews on previous year annual financial disclosure returns, resulting in 2 amended returns lodged by the party or entity
- 25 compliance reviews on referendum financial disclosure returns, resulting in 14 amended returns lodged by the entity or donor
- 9 reviews on election funding claims, resulting in no change to claim determinations.

Separate to compliance review activities, 2 investigations (which commenced in 2023–24 and 2024–25) were completed and published on our website. A further 3 investigations were completed, with results reported through the *Election Funding and Disclosure Report – Federal Election 2025*. A further 3 investigations commenced and were ongoing at 30 June 2026.

Upholding electoral integrity

Risks to electoral integrity and perceived or actual interference in electoral processes arise through various means, including cyber security or physical security incidents, mis and disinformation, and foreign interference. The AEC has broad-ranging safeguards in place to protect and strengthen the integrity of Australia’s electoral systems and processes.

Electoral Integrity Assurance Taskforce

The Electoral Integrity Assurance Taskforce (EIAT) brings together agencies across government to provide coordinated information and advice to the Electoral Commissioner on matters that may compromise the real or perceived integrity of federal electoral events.

During 2025–26, the EIAT supported the AEC for the 2026 Farrer by-election. The EIAT Board provided advice to the Australian Electoral Commissioner on 16 June 2026 that EIAT agencies did not identify any foreign interference, or any other interference, that compromised the delivery of the 2026 Farrer by-election and would undermine the confidence of the Australian people in the results of the by-election.

On 31 October 2025, members of the EIAT Board attended a public hearing to support the Joint Standing Committee on Electoral Matters in its inquiry into the 2025 federal election.

Upon request from the relevant state or territory electoral commissioner, the EIAT also provided support to state elections in Tasmania and South Australia, and local government elections in the Northern Territory and Western Australia.

More information about the EIAT, including members and publications, is available on the AEC website at www.aec.gov.au/about_aec/electoral-integrity.htm

Defending Democracy Unit

The AEC Defending Democracy Unit (DDU) plays a central role in upholding electoral integrity by understanding trends and monitoring for threats to electoral integrity on behalf of the AEC. The unit also provides the secretariat for the EIAT and Electoral Council of Australia and New Zealand (ECANZ).

The DDU continues to monitor the rapidly changing information ecosystem, including the rise in electoral mis and disinformation, and works closely with external stakeholders to protect and strengthen trust in Australia's electoral process. We monitor the influence of global events on electoral service delivery and public perceptions of the electoral process, and the impact of advancements to technology such as artificial intelligence.

The unit maintains responsibility for managing our commitment to trust in the AEC and the integrity of Australia's electoral system, including the AEC's approach to responding to a changing electoral environment in the years ahead. This responsibility of the DDU is in recognition that the factors driving trust in the AEC require ongoing stewardship and governance.

Key activity 2

Prepare for and deliver electoral events

Electoral event delivery is more complex than ever before, including the exponential growth of digital information and increasing community expectations. The AEC is meeting the challenges by operating in ways beyond the traditional expectations of electoral administrators. We focus on actively promoting the positive, trusted reputation of the Australian electoral system.

To prepare for and deliver electoral events, we undertake a range of activities and have supporting processes in place to maintain quality and maximise the efficient use of resources. As detailed below, we measure our performance against this key activity through our:

- **election readiness functions**
 - AEC-wide readiness to conduct successful electoral events
 - public awareness and education programs
 - training of the temporary election workforce
 - voting locations
 - lessons management approach
- **elections, by-elections and referendum functions**
 - delivery of election result
 - delivery of industrial election and ballot results.

AEC-wide readiness to conduct successful electoral events

Key activity 2: Prepare for and deliver electoral events		
ELECTION READINESS FUNCTIONS		
Performance measure: AEC-wide readiness achieved by the directed level of electoral event readiness date.	Target	Agency-wide readiness meets the directed level of electoral event readiness date.
	Source	AEC electoral event frameworks
	Method and frequency	Undertaken as required at key times prior to each electoral event.
	Result	<div><div></div> Met</div>
	Explanation	The AEC is on track to achieve agency-wide readiness for the 2027–28 federal election by the directed level of electoral event readiness dates. We monitor our preparedness through the Election Ready Roadmap and provide assurance to the Electoral Commissioner via the Electoral Delivery Committee. The new Election Ready Roadmap Dashboard gives us a clear, real-time view of progress against key milestones, helping us identify and manage risks early and maintain oversight of the activities needed to deliver a successful electoral event.

Managing AEC property

As at 30 June 2026, the AEC managed a portfolio of 67 properties throughout Australia. While mainly office space, we also hold warehouses, multi-purpose sites (offices with adjoining warehouses) and the National Electoral Education Centre at Old Parliament House. As part of finalising the 2025 federal election, we decommissioned all 58 temporary out-posted centres used to conduct event logistics and counting activities.

During this period, we consolidated a number of divisional offices into larger work units, primarily in Victoria. This gradual consolidation has occurred over more than 15 years, with members of the public now interacting more with the AEC through our website, via email, social media, or telephone, rather than paper-based enrolment services. Larger work units improve operational efficiency, provide greater access to shared expertise, support nationally consistent and centrally led electoral processes, and better enable the AEC to recruit and retain staff while ensuring their safety and wellbeing. These changes do not affect enrolment, voting or other electoral services provided to the community.

Protective and cyber security

Security is paramount for the AEC given the work we undertake, the data we hold, and the complex environment in which we operate. During 2025–26, we continued to strengthen our protective and cyber security capabilities, support compliance with Australian Government security requirements, and build a security-aware workforce capable of responding to an increasingly complex threat environment. The AEC enhanced security governance and assurance arrangements through improvements to Protective Security Policy Framework reporting and assurance processes and endorsed a revised Agency Security Plan that provides strategic direction across physical, personnel and information security domains.

We also endorsed our Cyber Security Strategic Framework, establishing the AEC's long-term direction for strengthening cyber security capability and resilience. Cyber security activities during the year included system assurance, security monitoring, authorisation activities and continued engagement with Australian Government security partners to strengthen the security posture of AEC systems and services.

An ongoing focus during the year was strengthening security culture across the agency through communication and engagement activities designed to increase awareness of security risks, reinforce staff responsibilities and embed security into everyday business practices. This has included targeted work on identifying and mitigating insider threat risks.

Public awareness and education programs

Key activity 2: Prepare for and deliver electoral events		
ELECTION READINESS FUNCTIONS		
Performance measure: Deliver public awareness and education products that target all Australian citizens aged 18 years and over.	Target	The AEC's public awareness campaign and education programs contribute to an enhanced understanding of Australia's electoral system, voter services and formality.
	Source	Communication and campaign strategy Independent market research and reports Survey responses
	Method and frequency	Specific communication activities delivered for mainstream and identified special audience groups measured for each federal electoral event.
	Result	 Met
	Explanation	The AEC delivered public awareness activities to support the Farrer by-election. Preparations are underway for benchmarking, tracking and evaluation for the 2027–28 federal election. The National Electoral Education Centre (NEEC) satisfaction ratings and visitor rates remain strong, and access to the AEC's electoral education offering via the NEEC expanded with the launch of our 3D game DemocraCity. We also expanded access to electoral education through the Teach the Vote toolkit, creating greater equity of access for all students around Australia who may be unable to visit Canberra. The toolkit includes DemocraCity, which has been downloaded more than 10,000 times.

Indigenous Electoral Participation Program

The Indigenous Electoral Participation Program (IEPP) is a centrepiece of the AEC's efforts to support greater equity of access to the electoral process for First Nations people. Now an ongoing function owing to funding received in the 2026 Federal Budget, the program aims to improve enrolment, participation and electoral understanding, while addressing structural, cultural and geographic barriers that can limit electoral participation.

The cornerstone of the IEPP is partnerships with Aboriginal Community Controlled Organisations and Indigenous businesses. Throughout 2025–26, we worked with 49 partners in-community across Australia. These partnerships deliver enduring social outcomes and enhance participation, while strengthening trust and promoting enrolment and voting.

Since the 2025 federal election, the IEPP has delivered 503 engagements across our networks to deliver targeted, culturally appropriate engagement activities in collaboration with Indigenous communities, organisations and local leaders. These included 157 Yarn and Learn sessions where the AEC, with support from our partners, provided electoral education sessions to First Nations people.

In line with priorities in the National Agreement on Closing the Gap, in this reporting period we strengthened the IEPP by introducing place-based approaches, enhancing engagement with community-controlled organisations, and aligning program delivery more closely with the Closing the Gap Priority Reforms.

Electoral education

Based at Old Parliament House in Canberra, our National Electoral Education Centre (NEEC) delivers 3 electoral education programs – House of Representatives, Referendum, and Eligible Elector. Through 90-minute interactive educational sessions, the centre helps students and visitors gain a deeper understanding of the history of democracy and voting in Australia. These sessions include our hallmark interactive voting activity, where participants step through a mock ballot process from start to finish.

The NEEC also welcomes international delegations, parliamentary stakeholders and community groups. This year the NEEC welcomed visits from Her Excellency the Honourable Ms Sam Mostyn AC, Governor-General of the Commonwealth of Australia, and Speaker of the House of Representatives the Hon Milton Dick MP. During their visits, they joined education sessions, and spoke with engaged and passionate students about Australia's democratic process and systems of government.

In 2025–26, the NEEC delivered 2,238 education sessions to 78,666 visitors from 148 electoral divisions. Visitors included 70,692 primary school students and 7,649 secondary students. Exit surveys reflect the success of the NEEC program, with satisfaction ratings of over 97% from students and 99% from teachers.

Delivering inquiry-based and curriculum aligned resources for schools, the AEC for Schools website (education.aec.gov.au), provides free education and programs for teachers to deliver civics and citizenship and electoral education in the classroom. The website attracted 77,623 views in 2025–26.

Teach the Vote

In October 2025, the AEC launched Teach the Vote, a curriculum-aligned toolkit of comprehensive and accessible resources for schools that may be unable to visit the NEEC. Teach the Vote features DemocraCity, the AEC's 3D educational game. Played by nearly 300,000 people at the NEEC and downloaded over 10,000 times in classrooms and communities across Australia, DemocraCity removes geographic barriers and empowers educators to deliver contemporary electoral education.

In addition, our Get Voting program provides free election equipment kits and resources for schools to run school elections. In 2025–26, 405 packs were sent to schools, providing students with a practical, hands-on experience of the voting process.

Through the above initiatives, this reporting period saw the AEC significantly expand our reach into classrooms nationally with high-quality, curriculum-based content supporting civics education.

Training of the temporary election workforce

Key activity 2: Prepare for and deliver electoral events		
ELECTION READINESS FUNCTIONS		
Performance measure: Percentage of temporary election workforce employees completing election training relevant to their role.	Target	≥ 95%
	Source	AEC Learning Management System
	Method and frequency	Training completion data measured for each federal electoral event.
	Result	 Met
	Explanation	During the period from 1 January 2026 to 30 June 2026, the AEC delivered election training to identified temporary election workforce staff for the Farrer by-election, with a completion rate of 98.6%.

Voting locations

Key activity 2: Prepare for and deliver electoral events		
ELECTION READINESS FUNCTIONS		
Performance measure: Voting locations (including early voting centres and polling places) published on the AEC website before polling commences.	Target	100% of polling locations are published.
	Source	AEC Election Management System data AEC website
	Method and frequency	Published on the AEC website for each electoral event.
	Result	 Met
	Explanation	The Gazettal process was completed daily from the day after the issue of writ to polling day for the Farrer by-election as outlined in the Writ-to-Writ Timetable.

Lessons management approach

Key activity 2: Prepare for and deliver electoral events		
ELECTION READINESS FUNCTIONS		
Performance measure: Undertake a lessons management approach to delivering electoral events.	Target	Agency lessons identified from previous electoral events are considered and implemented at the next electoral event.
	Source	AEC Lessons Management Framework AEC Observations Register AEC Lessons Management Plan AEC Election Readiness Framework Senior committee papers and reporting Senior committee meeting minutes
	Method and frequency	Agency-wide qualitative analysis undertaken for each election event.
	Result	 Met
	Explanation	During the second half of 2025–26, we completed the transition from identifying lessons arising from the 2025 federal election to implementing and monitoring agreed actions. Following publication of the 2025 federal election Lessons Report, business areas identified activities to support delivery of the 8 endorsed actions. A 2025 federal election Lessons Actions Tracker was established as the central source of truth for tracking and monitoring implementation activities, and assurance is undertaken through the Electoral Delivery Committee.

Inclusive electoral participation

Inclusive electoral participation is a priority for the AEC. The Disability Advisory Committee (DAC) helps us understand how to maximise electoral participation for people with disabilities. During elections we deliver voting services to support inclusive participation including mobile polling teams, and Electronic Assisted Voting (EAV), all of which were in place for the Farrer by-election. Our mobile voting teams visit many voters who are not able to get to a polling place. This includes hospitals, residential aged care, people living in residential facilities for people with disability, correctional facilities, homelessness services, Aboriginal Community Controlled Health Organisations, non-remote discreet communities, mental health residential, in-patient and hospital services, and remote areas. Telephone voting (or EAV) is available to voters who are blind or have low vision using a secure, assisted

2-step registration and voting service. Information on how to register and vote is published on the AEC website once the election is announced.

In 2025–26, we engaged with the DAC to hear insights and feedback on services and accessibility at the 2025 federal election. This highlighted the continual improvement underway, particularly regarding polling place accessibility and the range of available resources in accessible formats to support voters. The DAC pointed to areas for further improvements beyond physical accessibility – including sensory considerations and increased awareness of the supports available to voters with disability. The DAC also committed to establishing 3 new working groups focused on digital accessibility; accessible communications, education and engagement; and accessible polling place experience.

Delivery of election results

Key activity 2: Prepare for and deliver electoral events		
ELECTIONS, BY-ELECTIONS AND REFERENDUM FUNCTIONS		
Performance measure: The result – for each event – is delivered in accordance with the <i>Commonwealth Electoral Act 1918</i> or the <i>Referendum (Machinery Provisions) Act 1984</i> .	Target	For each event, the writs are issued and returned in accordance with legislative requirements and timeframes. The AEC will report on the number of Court of Disputed Returns matters which challenge AEC conduct, and whether these challenges are dismissed or upheld in favour of the AEC.
	Source	<i>Commonwealth Electoral Act 1918</i> <i>Referendum (Machinery Provisions) Act 1984</i> Electoral Commissioner's advice published on AEC website Outcomes of the Court of Disputed Returns
	Method and frequency	For each electoral event: <ul style="list-style-type: none"> writs are issued by, and returned to, the Governor-General or State Governors or the Speaker of the House of Representatives; Electoral Commissioner's advice is published on the AEC website. This forms part of the election process and is subject to transparency and impartiality. Court of Disputed Returns advice on the legality of the event.
	Result	 Met
	Explanation	For the period July 2025 to June 2026: <ul style="list-style-type: none"> One by-election was held. The by-election writ was issued and returned within the statutory timeframes. One Court of Disputed Returns petition was filed and was served on the AEC on 15 July 2025, challenging the result for the Division of Bradfield at the 2025 federal election. However, the petitioner withdrew their petition on 25 September 2025.

Delivery of industrial elections and ballots

Key activity 2: Prepare for and deliver electoral events		
ELECTIONS, BY-ELECTIONS AND REFERENDUM FUNCTIONS		
Performance measure: Industrial election and ballot results are delivered with integrity and withstand scrutiny.	Target	The AEC will report on the outcomes and number of events in which the AEC's conduct is challenged before a court.
	Source	Federal Court outcomes
	Method and frequency	Federal Court outcomes for the year, as at reporting date.
	Result	 Partially met
	Explanation	One irregularity was referred by the Electoral Commissioner to the Federal Court for a casual vacancy election – E2025/182 for an office in the Police Federation of Australia, Victoria Police Branch. The Court identified an irregularity where a preferential voting system was applied instead of the required first-past-the-post method and ordered that a new election be conducted. The new election – E2026/85 was subsequently conducted, and the result was declared on 16 June 2026.

Conducting elections for office holders

Under the *Fair Work (Registered Organisations) Act 2009* (RO Act), the AEC is required to conduct elections for office holders of organisations registered with the Fair Work Commission, unless an organisation or branch holds an exemption. This includes amalgamation and withdrawal from amalgamation ballots for registered organisations.

Additionally, under the *Fair Work Act 2009*, the AEC is required to conduct protected action ballots when ordered by the Fair Work Commission. These ballots allow employees engaged in bargaining for an enterprise agreement to vote on initiating protected industrial action.

Table 2: Industrial elections and ballots key figures, 2025–26

	Events	Decisions
Industrial elections	271	188
Protected action ballots (orders)		83
Withdrawal from amalgamation ballot (ballot order)		1
Total official decisions and orders declared by the AEC		272

Note: Events include the multiple stages conducted to complete a Fair Work Commission decision, that is, for 188 Fair Work Commission decisions, the AEC conducted 271 events, as some elections have 2 or 3 stages.
One fee-for-service event was delivered during the 2025–26 period – the Torres Strait Regional Authority casual vacancy election.

Regulator performance

Measured against principles of regulator best practice

The AEC exercises a broad range of regulatory powers under the Electoral Act and the Referendum Act. These include regulating compulsory voting, political finance and disclosure, political party registration, and authorisation of electoral communications.

Our regulatory objective is to be the steward of electoral processes and electoral integrity, promoting active, informed and equitable participation by all Australians.

The AEC Regulatory Framework and Compliance Strategy articulate how the AEC discharges this objective consistently with the Australian Government's Regulatory Policy, Practice and Performance Framework, and the Regulator Performance Resource Management Guide 128 (RMG 128). This includes delivery of our regulatory functions through a risk-based, intelligence-informed and technology-enabled approach, supported by clear governance, transparency and accountability.

We apply a graduated compliance model that emphasises education and engagement and escalates intervention in proportion to the risk and seriousness of non-compliance.

Regulator best practice principles

In delivering our regulatory functions, the AEC adheres to the 3 principles of regulator best practice set out in RMG 128. These principles are integrated into the AEC Regulatory Framework and Compliance Strategy.

Continuous improvement and building trust

We work to continuously improve our regulatory performance, capability and culture to maintain public trust and confidence in the electoral system.

We achieve this by:

- maintaining a strong focus on regulatory stewardship, including fostering an informed and engaged compliance culture across the regulated community
- providing clear, accessible and up-to-date guidance and education to support voluntary compliance and reduce regulatory burden
- applying a user-centred approach to regulatory design, ensuring our systems, processes and communications are accessible and fit for purpose
- embedding a continuous improvement cycle across our regulatory lifecycle – monitor, enforce, evaluate and improve
- strengthening capability through workforce development, digital modernisation and data maturity initiatives
- maintaining transparency through publication of registers, disclosures, regulatory decisions and compliance outcomes.

Measures of success include:

- improved levels of voluntary compliance across the regulated community
- stakeholder confidence in the AEC's regulatory role and integrity of the electoral system

- timely publication of disclosure information and maintenance of public registers
- evidence of continuous improvement informed by performance evaluation and stakeholder feedback.

Risk-based and data-driven

Our enduring compliance priorities, as outlined in the AEC Compliance Strategy, direct the focus of our efforts to achieve our regulatory objective. This includes targeting our effort to areas of greatest risk to electoral integrity, using data, intelligence and evidence to inform our decisions.

We achieve this by:

- applying a risk-based, intelligence-informed approach to identify and prioritise non-compliance, including defining targeted priorities annually
- undertaking environmental scanning and proactive monitoring to detect emerging risks, including those arising from technology and changes in the information environment
- focusing regulatory interventions on systemic and high-risk non-compliance, including deliberate or repeated breaches
- using a graduated and proportionate compliance response, calibrated to the seriousness and impact of conduct
- leveraging data analytics and digital capability to improve regulatory insight, efficiency and effectiveness
- using available information and intelligence to identify annual targeted compliance priorities and communicating these priorities to the regulated community.

Measures of success include:

- effective identification and management of high-risk compliance issues
- proportionate and timely regulatory responses to non-compliance
- increased use of data and intelligence to inform decision-making
- reduction in systemic non-compliance and deterrence of serious breaches.

Collaboration and engagement

We adopt a collaborative and transparent approach to regulation, engaging with stakeholders to support compliance and improve regulatory outcomes.

We achieve this by:

- engaging with the regulated community through education, guidance, consultation and outreach, to support understanding of obligations
- working in partnership with domestic and international regulators, law enforcement and government agencies
- facilitating two-way communication, listening to stakeholder feedback and incorporating insights into regulatory improvement
- promoting co-regulatory and cooperative approaches where appropriate to achieve shared outcomes
- ensuring our regulatory processes are transparent, impartial and consistent, and that decisions are clearly explained.

Measures of success include:

- strong stakeholder engagement and participation in regulatory activities
- improved understanding of regulatory obligations within the regulated community
- positive stakeholder feedback on clarity, accessibility and responsiveness of AEC regulatory activities.

Our approach ensures that the AEC continues to operate as a modern, trusted and effective regulator, capable of responding to emerging risks while maintaining confidence and trust in Australia's electoral and democratic processes.

Maintaining the Register of Political Parties

As part of our regulatory functions, the AEC helps stakeholders carry out their obligations and responsibilities under the Electoral Act. This includes providing information and services to support political party registrations and maintaining an up-to date Register of Political Parties. In 2025–26:

- 2 new political parties were registered
- 1 political party was deregistered.

The Register of Political Parties is published on our Transparency Register at www.aec.gov.au

Analysis of performance

In 2025–26, we achieved our purpose by maintaining the integrity of electoral and regulatory processes and preparing for and delivering electoral events. This was achieved in a complex operating environment marked by heightened public and media expectations, increasingly complex counts, the spread of electoral mis and disinformation, and major reform. We managed risks and resources effectively, applying lessons from the 2025 federal election to the Farrer by-election. We continued to safeguard the Commonwealth Electoral Roll, prepared for funding and disclosure reform implementation, expanded electoral education, completed 3 redistributions, and delivered more than 250 industrial elections. We also improved our regulatory performance, capability and culture to maintain public trust and confidence in the electoral system. Our achievements this year reflect our ongoing commitment to continuous improvement and world-class electoral management.

SECTION 04

International collaboration

The AEC's contributions to democracy and
election management in the region

International collaboration

Supporting election management in the region

Throughout 2025–26, the AEC continued to support electoral management bodies in the region through capability building, technical cooperation and strategic engagement. We provide election and referendum technical assistance to foreign countries and territories under section 7(1)(fa) of the Electoral Act.

Through partnerships with electoral management bodies, we contributed to strengthening electoral administration and promoting electoral integrity with a particular focus on the Indo-Pacific. This work is delivered with funding and support from the Department of Foreign Affairs and Trade (DFAT). In 2025–26, we partnered with DFAT to support 10 electoral management bodies through bilateral activity agreements.

Through the Pacific Islands, Australia and New Zealand Electoral Administrators (PIANZEA) Network, the AEC also supported electoral best practice across 18 electoral management bodies in the Pacific. This long-standing network undertakes knowledge exchanges and secondments to build capability and mitigate threats to electoral integrity, and enables peer-to-peer engagement that helps build strong electoral management bodies in the region.

Leading global best practice

The AEC contributes to global electoral best practice through visitor programs, international engagement and information sharing. In 2025–26, we hosted 18 international delegations and continued to engage with counterparts through bilateral meetings and regional and global forums. These engagements enabled us to share expertise and gain insight on emerging electoral issues, including electoral integrity, voter participation, misinformation, disinformation and technology. The AEC also supports global electoral best practice as a partner in the Building Resources in Democracy, Governance and Elections (BRIDGE) program. BRIDGE is a professional development initiative that supports democratic institutions by enhancing professional skills in electoral administration.

In June 2026, Electoral Commissioner Jeff Pope participated in the Four Countries Conference hosted by the UK Electoral Commission, bringing together electoral management bodies from Australia, Canada, New Zealand and the United Kingdom to strengthen international cooperation, exchange best practice and consider collective responses to emerging challenges. The Commissioner also met with European Union officials and representatives of the Australian Mission in Brussels to discuss electoral integrity, institutional resilience and the evolving threat environment. These engagements are key to our stewardship of Australia's electoral system and our role as an independent electoral management body, helping us anticipate emerging risks and draw from international experience.

Electoral Council of Australia and New Zealand

The Electoral Commissioner attended 3 meetings of the Electoral Council of Australia and New Zealand (ECANZ) in 2025–26, supporting collaboration and the exchange of best practice on electoral operations and integrity, funding and disclosure reform, the evolving information environment, cyber security and Indigenous electoral participation.

The Deputy Electoral Commissioner also participated in the ECANZ deputy commissioners sub-group, sharing operational insights on election delivery and electoral roll management. These engagements support greater consistency, efficiency and voter experience across jurisdictions.

SECTION 05

Financial performance

Financial performance including
audited financial statements

Financial performance

The AEC's 2025–26 financial results were influenced by the timing of funding and expenditure associated with the delivery of the 2025 federal election.

The Australian National Audit Office has issued an unmodified audit opinion for the AEC's 2025–26 financial statements. The AEC's financial reporting consists of a financial performance summary, together with the financial statements and supporting notes. The financial performance summary is a snapshot of the AEC's surplus, cash flow and net asset information.

The financial statements include the:

- Auditor's report
- Electoral Commissioner and Chief Financial Officer statement
- various financial statements and administered schedules.

Further information on the financial performance of the AEC is provided in the notes to the financial statements.

Financial performance summary

The AEC's range of electoral activities is subject to external factors, which can impact the timing of our expenditure. Consequently, our operating result can fluctuate significantly from year to year. Shaped by the ongoing challenge of the AEC's funding model, the 2025–26 financial results show an operating surplus of \$134.9 million compared with an operating loss of \$33.5 million in 2024–25. The 2025–26 result was primarily influenced by additional appropriation from government related to the 2025 federal election and the timing of expenditure against the appropriations.

The statement of financial position at 30 June 2026 held net assets of \$499.5 million, largely comprising appropriation receivables, leasehold improvements and computer software. Total assets increased by \$262.0 million, primarily due to the additional appropriations from government and increases in computer software associated with the AEC's Election Systems Modernisation (Indigo) Program. Total liabilities decreased by \$56.4 million, primarily reflecting payments made during the financial year to finalise leases entered into for the delivery of the 2025 federal election.

No significant issues of non-compliance in relation to finance law were reported to the Minister for Finance in 2025–26. This included no failure to comply with the duties of accountable authorities (section 15–19 of the PGPA Act, significant fraudulent activity or other serious breaches (section 25–29 of the PGPA Act).

The AEC's funding model remains challenging, particularly as federal elections become increasingly complex and the electoral roll continues to grow. The uncertainty about the election date requires the AEC to maintain a heightened degree of readiness for a lengthy period of the electoral cycle.



INDEPENDENT AUDITOR'S REPORT

To the Special Minister of State

Opinion

In my opinion, the financial statements of the Australian Electoral Commission (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by Electoral Commissioner and Chief Financial Officer;
- Statement of comprehensive income;
- Statement of financial position;
- Statement of changes in equity;
- Cash flow statement;
- Administered schedule of comprehensive income;
- Administered schedule of assets and liabilities;
- Administered reconciliation schedule;
- Administered cash flow statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Electoral Commissioner is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Electoral Commissioner is also responsible for such internal control as the Electoral Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Electoral Commissioner is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Electoral Commissioner is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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 the Australian National Audit Office 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 the 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 the Australian National Audit Office 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity 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 the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority 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 identify during my audit.

Australian National Audit Office



Li Lin

Audit Principal

Delegate of the Auditor-General

Canberra

18 September 2026

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AUSTRALIAN ELECTORAL COMMISSION

STATEMENT BY ELECTORAL COMMISSIONER AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Electoral Commission will be able to pay its debts as and when they fall due.

Signed.....

Jeff Pope
Electoral Commissioner

18 September 2026

Signed.....

Sally So
Chief Financial Officer

18 September 2026

STATEMENT OF COMPREHENSIVE INCOME

for the period ended 30 June 2026

		2026	2025	Original Budget ¹
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	153,029	338,240	104,363
Suppliers	1.1B	164,151	355,522	243,362
Depreciation and amortisation	2.2A	71,096	91,589	25,523
Impairment loss on trade and other receivables		622	-	-
Finance costs	1.1C	3,720	4,400	782
Write-down and impairment of other assets	2.2A	504	733	-
Total expenses		393,122	790,484	374,030
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	22,851	19,387	11,038
Rental income	1.2B	1,952	121	-
Other revenue	1.2C	302	138	-
Total own-source revenue		25,105	19,646	11,038
Gains				
Other gains		2,113	554	183
Total gains		2,113	554	183
Total own-source income		27,218	20,200	11,221
Net (cost of) services		(365,904)	(770,284)	(362,809)
Revenue from Government				
Revenue from Government	1.2D	487,760	737,054	350,843
(Deficit) / Surplus on continuing operations		121,856	(33,230)	(11,966)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		13,076	(225)	-
Total comprehensive (loss) / income	3.3	134,932	(33,455)	(11,966)

¹ Budget reported in the Portfolio Budget Statements 2025-26 published in March 2025.

The above statement should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		6,163	1,166	1,900
Trade and other receivables	2.1	267,664	79,826	79,370
Total financial assets		273,827	80,992	81,270
Non-financial assets				
Buildings and leasehold improvements ²	2.2A	105,229	136,048	205,837
Plant and equipment ²	2.2A	17,338	10,917	28,704
Computer software	2.2A	254,176	160,169	381,137
Prepayments		10,729	11,144	17,304
Total non-financial assets		387,472	318,278	632,982
Total assets		661,299	399,270	714,252
LIABILITIES				
Payables				
Suppliers		29,221	39,476	21,462
Other payables	2.3A	8,423	15,232	7,001
Total payables		37,644	54,708	28,463
Interest bearing liabilities				
Leases	2.4	86,558	124,857	201,570
Total interest bearing liabilities		86,558	124,857	201,570
Provisions				
Employee provisions		33,402	33,062	26,489
Provision for restoration	2.3B	4,157	5,539	6,380
Total provisions		37,559	38,601	32,869
Total liabilities		161,761	218,166	262,902
Net assets		499,538	181,104	451,350
EQUITY				
Contributed equity		504,875	321,373	627,644
(Accumulated deficit) / Retained surplus		(47,277)	(169,133)	(205,383)
Asset revaluation reserve		41,940	28,864	29,089
Total equity		499,538	181,104	451,350

¹ Budget reported in the Portfolio Budget Statements 2025-26 published in March 2025.

² Includes right-of-use (ROU) assets.

The above statement should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

for the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	321,373	271,784	412,469
Transactions with owners			
Distributions to owners			
Prior year appropriation	-	(45,548)	-
Contribution by owners			
Departmental capital budget ²	183,502	95,137	215,175
Total transactions with owners	183,502	49,589	215,175
Closing balance as at 30 June	504,875	321,373	627,644
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	(169,133)	(135,903)	(193,417)
Comprehensive income			
(Deficit) / Surplus for the period	121,856	(33,230)	(11,966)
Closing balance as at 30 June	(47,277)	(169,133)	(205,383)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	28,864	29,089	29,089
Comprehensive income			
Other comprehensive income	13,076	(225)	-
Closing balance as at 30 June	41,940	28,864	29,089
Total equity as at 30 June	499,538	181,104	451,350

¹ Budget reported in the Portfolio Budget Statements 2025-26 published in March 2025.

² During 2025-26, \$43.7m of current year departmental capital budget funding was withheld under section 51 of the PGPA Act following a government reclassification and movement of funds decision.

Accounting policy

Contributions by owners

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and departmental capital budgets (DCBs) are recognised directly in contributed equity in that year.

The above statement should be read in conjunction with the accompanying notes.

CASH FLOW STATEMENT

for the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	428,428	790,612	350,843
Rendering of services	28,582	20,853	11,038
Net GST received	35,669	31,746	-
Other	3,198	-	-
Total cash received	495,877	843,211	361,881
Cash used			
Employees	162,574	323,394	104,363
Suppliers	202,233	371,716	242,996
Interest payments on lease liabilities	3,602	4,201	782
Section 74 receipts transferred to the OPA	67,826	64,699	-
Other	-	-	183
Total cash used	436,235	764,010	348,324
Net cash from / (used by) operating activities	59,642	79,201	13,557
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment	121,660	75,796	215,175
Total cash used	121,660	75,796	215,175
Net cash (used by) investing activities	(121,660)	(75,796)	(215,175)
FINANCING ACTIVITIES			
Cash received			
Contributed equity - departmental capital budget	116,008	66,885	215,175
Total cash received	116,008	66,885	215,175
Cash used			
Principal payments of lease liabilities	48,993	71,024	13,557
Total cash used	48,993	71,024	13,557
Net cash from / (used by) financing activities	67,015	(4,139)	201,618
Net increase / (decrease) in cash held	4,997	(734)	-
Cash and cash equivalents at the beginning of the reporting period	1,166	1,900	1,900
Cash and cash equivalents at the end of the reporting period	6,163	1,166	1,900

¹ Budget reported in the Portfolio Budget Statements 2025-26 published in March 2025.

The above statement should be read in conjunction with the accompanying notes.

BUDGET VARIANCE REPORTING

for the period ended 30 June 2026

The below table provides explanations for significant variances between the AEC's original budget estimates, as published in the Portfolio Budget Statements 2025-26 (PBS), and the actual financial performance and position for the year. The budget is not audited. Variances are treated as significant when it is considered important for a reader's understanding or is relevant to an assessment of the discharge of accountability and for analysis of the AEC's performance. The nature and timing of the Commonwealth's budget process can also contribute to the variances.

Budget variance explanation	Affected statements and line items
<p>The timing of federal electoral events is a decision for Government. The AEC's budget is prepared on the assumption that all electoral event-related costs are incurred and paid in the financial year in which the event is held.</p> <p>During 2026, the AEC received additional Government funding following the finalisation of costs associated with the:</p> <ul style="list-style-type: none"> 2023 referendum, which is reflected in the original suppliers budget. However, the associated expenditure was recognised in a prior financial year, with the remaining employee and supplier expense variances largely offsetting each other. 2025 federal election impacting appropriations. 	<p>Statement of comprehensive income</p> <ul style="list-style-type: none"> Employee benefits Suppliers Revenue from Government <p>Statement of financial position</p> <ul style="list-style-type: none"> Trade and other receivables <p>Cash flow statement</p> <ul style="list-style-type: none"> Appropriations (cash received) Employees (cash used) Suppliers (cash used)
<p>During 2026, the leases associated with the temporary change to the AEC's electoral event property approach for the delivery of the 2023 federal referendum and the 2025 federal election have ended, reducing the AEC's current lease holdings.</p>	<p>Statement of comprehensive income</p> <ul style="list-style-type: none"> Depreciation and amortisation Finance costs <p>Statement of financial position</p> <ul style="list-style-type: none"> Leasehold improvements (ROU) Leases <p>Cash flow statement</p> <ul style="list-style-type: none"> Principal payments of lease liabilities (cash used)
<p>During 2026, the Government approved reclassifications of current year departmental capital budget to operating appropriations and movement of funds to future years in relation to the AEC's ICT modernisation program and reforming the Commonwealth Funding and Disclosure Scheme.</p> <p>The reclassifications reflect the actual operating and capital expenditure for the solutions delivered to date and are required to meet changes in the revised timing of delivering key milestones.</p>	<p>Statement of comprehensive income</p> <ul style="list-style-type: none"> Revenue from Government <p>Statement of changes in equity</p> <ul style="list-style-type: none"> Departmental capital budget (contributions from owners) <p>Statement of financial position</p> <ul style="list-style-type: none"> Computer software <p>Cash flow statement</p> <ul style="list-style-type: none"> Purchase of property, plant and equipment – (cash used) Contributed equity – departmental capital budget (cash received)

ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME

for the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
NET COST OF SERVICES			
EXPENSES			
Election Funding	317	94,009	-
Nomination / Non-voter fine refunds	139	1,745	-
Total expenses	456	95,754	-
INCOME			
Revenue			
Non-taxation revenue			
Political party nominations and registrations	32	2,937	-
Electoral fines / Penalties	4,452	237	66
Other	258	1	-
Total non-taxation revenue	4,742	3,175	66
Total revenue	4,742	3,175	66
Net contribution by services	4,286	(92,579)	66
(Deficit) / surplus	4,286	(92,579)	66

ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES

as at 30 June 2026

LIABILITIES			
Payables			
Suppliers	254	27,966	14
Total payables	254	27,966	14
Total liabilities administered on behalf of Government	254	27,966	14
Net (liabilities)	(254)	(27,966)	(14)

¹ Budget reported in the Portfolio Budget Statements 2025-26 published in March 2025.

The above schedules should be read in conjunction with the accompanying notes.

ADMINISTERED RECONCILIATION SCHEDULE

for the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Opening assets less liabilities as at 1 July	(27,966)	(14)
Net (cost of) / contribution by services		
Income	4,742	3,175
Expenses	(456)	(95,754)
Transfers (to) / from the Australian Government		
Appropriation transfers from Official Public Account		
Special appropriations (limited)	1,648	14
Special appropriations (unlimited)	26,276	67,871
Appropriation transfers to Official Public Account		
Transfers to Official Public Account	(4,498)	(3,258)
Closing assets less liabilities as at 30 June	(254)	(27,966)

Accounting policy

Administered cash transfers to and from the Official Public Account

Revenue collected by the AEC for use by the Government rather than the AEC is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the entity on behalf of the Government and reported as such in the administered cash flow statement and in the administered reconciliation schedule.

The above schedule should be read in conjunction with the accompanying notes.

ADMINISTERED CASH FLOW STATEMENT

for the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
OPERATING ACTIVITIES			
Cash received			
Political party nominations and registrations	36	3,019	-
Electoral fines / Penalties	4,452	237	66
Other	9	-	-
Total cash received	4,497	3,256	66
Cash used			
Election funding	26,150	67,786	-
Nomination / Non-voter fine refunds	1,773	97	-
Total cash used	27,923	67,883	-
Net cash from / (used by) operating activities	(23,426)	(64,627)	66
Cash from Official Public Account			
Appropriations	27,924	67,885	-
Total cash from Official Public Account	27,924	67,885	-
Cash to Official Public Account			
Appropriations	4,498	3,258	66
Total cash to Official Public Account	4,498	3,258	66
Net cash from / (to) the Official Public Account	23,426	64,627	(66)
Net increase / (decrease) in cash held	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-

¹ Budget reported in the Portfolio Budget Statements 2025-26 published in March 2025.

The above statement should be read in conjunction with the accompanying notes.

ADMINISTERED BUDGET VARIANCE REPORTING

for the period ended 30 June 2026

The below table provides explanations for significant variances between the AEC's original budget estimates, as published in the Portfolio Budget Statements 2025-26 (PBS), and the actual financial performance and position for the year. The budget is not audited. Variances are treated as significant when it is considered important for a reader's understanding or is relevant to an assessment of the discharge of accountability and for analysis of the AEC's performance. The nature and timing of the Commonwealth's budget process can also contribute to the variances.

Budget variance explanation	Affected statements and line items
<p>The timing of the federal electoral events is a decision for Government. The AEC's budget assumes that all electoral event related costs will be incurred and paid for in the financial year in which they are held.</p> <p>The 2025 federal election was held in May 2025 and the AEC commenced issuing non-voter fines during 2025-26. Some of these fines were successfully disputed and were refunded. The AEC also made payments for election funding and nomination refunds accrued at 30 June 2025.</p>	<p>Schedule of comprehensive income</p> <ul style="list-style-type: none">• Electoral fines / Penalties (revenue) <p>Cash flow statement</p> <ul style="list-style-type: none">• Electoral fines / Penalties (cash received)• Election funding (cash used)• Appropriations (cash from and to the Official Public Account)

Overview

The Australian Electoral Commission (AEC) is an Australian Government controlled, not-for-profit entity, domiciled in Australia. The AEC's purpose is to maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programs.

Additionally, the AEC undertakes the following administered activities on behalf of the Government:

- electoral activities including registrations of political parties, maintain extracts of the electoral roll and conduct fee for service elections;
- administer electoral fines / penalties; and
- pay election funding for political parties / candidates / senate groups to reimburse them for electoral expenditure from a special appropriation established under section 302 of the *Commonwealth Electoral Act 1918*.

The continued existence of the AEC in its present form and with its present programs is dependent on Government policy and on continued funding by Parliament for its administration and programs.

The basis of preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- (a) Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR); and
- (b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

New accounting standards

No new, revised or amending accounting standards and interpretations issued prior to the signing of the financial statements and applicable to the current or future reporting periods are expected to have a material impact on the AEC's financial statements.

Taxation

The AEC is exempt from all forms of taxation except fringe benefits tax (FBT) and goods and services tax (GST).

Material estimates and judgements

In the preparation of the financial statements, management adopts estimates and judgements relating to the treatment of transactions and balances under Australian Accounting Standards. Individually material estimates and judgements are outlined in the notes to which they relate. For the AEC, this is employee provisions (refer Note 1.1A).

Reporting of administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes. These items are shown with grey shading throughout the financial statements.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Events after the reporting period

There were no events after the reporting date that materially affected the financial statements.

Financial performance

1.1 Expenses

	2026	2025
	\$'000	\$'000
1.1A: Employee benefits		
Wages and salaries	116,544	287,523
Superannuation		
Defined contribution plans	16,674	31,153
Defined benefit plans	5,265	4,527
Leave and other entitlements	14,497	14,835
Separation and redundancies	49	202
Total employee benefits	153,029	338,240

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as the net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the AEC's superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

Material judgment

The liability for long service leave has been determined by reference to the work of an actuary as at 30 June 2025. The estimate of the present value of the liability considers attrition rates and pay increases through promotion and inflation. Short-term and long-term salary growth rates have been determined with reference to future salary increases in the *AEC Enterprise Agreement 2024-2027* and the Wage Price Index published in the 2025-26 Budget Paper No. 1 - Budget Strategy and Outlook. These remain unchanged from 2025.

Superannuation

Staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or other non-government superannuation funds. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes. The AEC makes employer contributions to defined benefit superannuation schemes at rates determined by an actuary to be sufficient to meet the current cost to the Government. The AEC accounts for these amounts as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions (refer note 2.3A).

	2026	2025
	\$'000	\$'000

1.1B: Suppliers

Goods and services supplied or rendered

Contractors	70,570	129,162
IT services	41,280	53,943
Property	16,422	37,744
Mail and freight	10,621	41,114
Consultants	7,247	3,412
Other	6,918	5,857
Travel	3,059	10,758
Employee related	2,552	8,125
Office supplies	1,572	6,266
Advertising	1,494	28,551
Furniture and venue hire	276	18,313
Inventory consumed	255	7,121
Total goods and services supplied or rendered	162,266	350,366

Goods supplied	3,073	41,822
Services rendered	159,193	308,544
Total goods and services supplied or rendered	162,266	350,366

Other suppliers

Workers compensation expenses	1,605	4,989
Short-term and low value leases	280	167
Total other suppliers	1,885	5,156
Total suppliers	164,151	355,522

Credit terms for goods and services were within 30 days (2025: 30 days). Settlement of supplier payables is usually made within 20 days.

Accounting policy

Short-term leases and leases of low value assets

The AEC has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low value assets (less than \$10,000 per asset).

The AEC recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.1C: Finance costs

Interest on lease liabilities	3,602	4,201
Unwinding of discount	118	199
Total finance costs	3,720	4,400

Accounting policy

All borrowing costs are expensed as incurred.

1.2 Revenue

	2026	2025
	\$'000	\$'000

1.2A: Revenue from contracts with customers

Disaggregation of revenue from contracts with customers

Type of customer:

Australian Government entities (related parties)	3,374	3,400
State and Territory Governments	19,477	15,975
Non-government entities	-	12
Total revenue from contracts with customers	22,851	19,387

Timing of transfer of goods and services:

Over time	22,325	17,786
Point in time	526	1,601
Total revenue from contracts with customers	22,851	19,387

Revenue from contracts with customers are for services rendered, primarily for the management and provision of the electoral roll. The AEC also supports democratic institutions internationally by building technical capacity through information sharing and on-the-ground assistance.

Accounting policy

The AEC classifies goods and service based agreements as within the scope of AASB 15 *Revenue from Contracts with Customers* (AASB 15) when all the following conditions are satisfied:

- there is an agreement that has been approved by all parties to the agreement;
- the obligations of each party under the agreement can be identified;
- a pattern of transfer of services can be identified;
- the agreement has commercial substance;
- it is highly probable that the AEC will collect the payments.

The AEC recognises goods and services revenue within the scope of AASB 15 either at a point in time when the performance obligation has been completed or over time with proportionate recognition over the period of the agreement. Where consideration is received in advance of a performance obligation being fulfilled, a contract liability is raised in relation to that performance obligation (refer note 2.3A).

1.2B: Rental Income

Operating leases

Sublease of right-of-use asset	1,952	121
Total rental income	1,952	121

In 2026, the AEC in its capacity as a lessor leased several properties to state electoral commissions, federal government agencies and other entities on a short-term basis.

Commitments for lease receivables at 30 June 2026 are \$0.1m (2025: \$0.6m).

	2026	2025
	\$'000	\$'000

1.2C: Other revenue

Resources received free of charge

Remuneration of auditors	120	120
Other	182	18
Total other revenue	302	138

Accounting policy

Resources received free of charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

1.2D: Revenue from Government

Appropriations

Departmental appropriations - operating	3.1A	471,644	720,938
Departmental special appropriations	3.1C	16,116	16,116
Total revenue from Government		487,760	737,054

Accounting policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the AEC gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts (refer Note 2.1).

Departmental financial position

2.1 Financial assets

	2026	2025
	\$'000	\$'000
2.1: Trade and other receivables		
Appropriation receivables	262,997	68,345
Goods and services receivables	1,339	3,184
Other receivables		
Statutory receivables	3,401	8,328
Total other receivables	3,401	8,328
Total trade and other receivables (gross)	267,737	79,857
Less expected credit loss allowance	(73)	(31)
Total trade and other receivables (net)	267,664	79,826

Accounting policy

Financial assets

Cash is recognised at its nominal amount. Cash and cash equivalents include cash at bank and on hand.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any loss allowance. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses, using the simplified approach which always measures the loss allowance as the amount equal to the lifetime expected credit losses.

2.2 Non-financial assets

2.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Buildings and leasehold improvements			Plant and equipment			Computer software		Total
	Owned \$'000	ROU \$'000	Total \$'000	Owned \$'000	ROU \$'000	Total \$'000		Total \$'000	
As at 1 July 2025									\$'000
Gross book value	24,349	230,307	254,656	19,041	39	19,080		233,514	507,250
Accumulated depreciation, amortisation and impairment	(11,527)	(107,081)	(118,608)	(8,130)	(33)	(8,163)		(73,345)	(200,116)
Total as at 1 July 2025	12,822	123,226	136,048	10,911	6	10,917		160,169	307,134
Additions									
Purchase	2,021	-	2,021	7,721	-	7,721		17,853	27,595
Internally developed	-	-	-	-	-	-		94,065	94,065
ROU assets	-	10,917	10,917	-	167	167		-	11,084
Write-down and impairments recognised in net cost of services	(20)	(11)	(31)	(126)	-	(126)		(347)	(504)
Revaluations and impairments recognised in other comprehensive income	11,312	-	11,312	1,851	-	1,851		-	13,163
Depreciation and amortisation	(2,802)	(47,662)	(50,464)	(3,030)	(38)	(3,068)		(17,564)	(71,096)
Other movements									
Transfers	325	(201)	124	(124)	-	(124)		-	-
Lease modifications, terminations and remeasurements	-	(4,698)	(4,698)	-	-	-		-	(4,698)
Total as at 30 June 2026	23,658	81,571	105,229	17,203	135	17,338		254,176	376,743
Total as at 30 June 2026 represented by									
Gross book value	19,367	127,582	146,949	10,312	167	10,479		161,424	318,852
Work-in progress	4,413	-	4,413	8,415	-	8,415		175,038	187,866
Accumulated depreciation, amortisation and impairment	(122)	(46,011)	(46,133)	(1,524)	(32)	(1,556)		(82,286)	(129,975)
Total as at 30 June 2026	23,658	81,571	105,229	17,203	135	17,338		254,176	376,743

No property, plant and equipment or intangibles are expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy below. The last revaluation was conducted by an independent valuer as at 30 June 2026.

Fair value measurement

At 30 June 2026, leasehold improvements and property, plant and equipment assets were measured at fair value. All right-of-use (ROU) leased assets and intangibles are measured at cost.

Accounting policy

Asset capitalisation thresholds and useful lives for all asset classes remain unchanged from 2025, as set out below:

Class	2026 Useful life	2026 Threshold
Plant and equipment	5 to 10 years	\$5,000
IT Equipment	3 to 5 years	\$5,000
Computer software	1 to 10 years	\$10,000
Leasehold improvements	Lesser of lease term/ useful life	\$10,000
ROU assets	Lease term (including extension options)	\$10,000 ¹

¹ Refers to the underlying asset value, not the calculated ROU asset.

Property, plant and equipment

Unless otherwise stated, depreciation rates are applied on a straight-line basis. Rates, useful lives and indicators of impairment are assessed annually, with any necessary adjustments recognised as appropriate.

Property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Computer software

The AEC's intangibles comprise internally developed and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software assets (including work-in progress) are assessed for indications of impairment annually, and where appropriate, the impairment is reflected in the statement of comprehensive income.

Leased right-of-use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. Subsequently, ROU assets are measured at cost and accounted for as separate asset classes to the corresponding owned assets.

An impairment review is undertaken annually and where appropriate, the carrying value is adjusted.

	2026 \$'000	2025 \$'000
2.2B: Capital commitments payable (GST inclusive)		
Computer software	83,496	14,181
Plant and equipment	459	859
Buildings and leasehold improvements	365	1,536
Total capital commitments payable	84,320	16,576

Contractual obligations primarily related to the purchase of computer software.

2.3 Other payables and provisions

	2026	2025
	\$'000	\$'000
2.3A: Other payables		
Contract liabilities from contracts with customers	3,828	3,518
Salaries and wages	3,780	10,436
Superannuation	678	1,031
Other	137	247
Total other payables	8,423	15,232

The contract liabilities from contracts with customers relate to support for international elections.

2.3B: Provision for restoration

	\$'000
As at 1 July 2025	5,539
Additional provisions made ¹	269
Amounts used (paid)	(435)
Amounts reversed	(1,334)
Unwinding of discount	118
Total as at 30 June 2026	4,157

¹ Additional provisions made include makegood revaluations for existing arrangements which resulted in a \$0.1m decrease to the asset revaluation reserve.

Accounting judgements and estimates

For property leases where the AEC has an obligation to restore the premises to their original condition, the AEC assesses the value of the provision for restoration in line with the relevant clauses of the lease, based on estimated costs per square metre provided by an independent property valuer. The AEC revalues the provision at the end of each financial year to reflect the present value of this obligation.

2.4 Interest bearing liabilities

	2026	2025
	\$'000	\$'000

2.4: Leases

Lease liabilities	86,558	124,857
Total leases	86,558	124,857

Total cash outflow for leases for the year ended 30 June 2026 was \$52.6m (2025: \$75.2m).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	21,063	44,703
Between 1 to 5 years	63,946	76,423
More than 5 years	9,074	14,345
Total leases	94,083	135,471

The AEC in its capacity as a lessee has office space and fleet motor vehicles leases.

Accounting policy

For all new contracts entered into, the AEC considers whether the contract is, or contains a lease. A lease is defined as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the AEC's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to leases. When the lease liability is remeasured, the corresponding adjustment is reflected in the ROU asset or profit and loss depending on the nature of the reassessment or modification.

The above lease disclosures should be read in conjunction with the accompanying notes 2.2, 1.1B and 1.1C.

Funding

3.1 Appropriations

	2026	2025
	\$'000	\$'000
3.1A: Annual appropriations		
Annual appropriation		
Ordinary annual services ¹	483,703	720,938
Departmental capital budget ^{1,2}	227,234	141,349
Section 74 receipts	67,826	64,699
Total appropriation	778,763	926,986
Appropriation applied		
Ordinary annual services	(407,315)	(775,230)
Departmental capital budget	(116,008)	(66,885)
Total appropriation applied	(523,323)	(842,115)
Variance³	255,440	84,871

¹ At 30 June 2026, \$12.1m of operating and \$43.7m of departmental capital budget funding was withheld under section 51 of the PGPA Act due to a government movement of funds decision.

² Departmental capital budgets are appropriated through Appropriation Acts (No.1, 3, 5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

³ The variance primarily reflects additional funding received following the finalisation of expenses for the 2025 federal election and lower than anticipated payments for capital projects during 2026.

3.1B: Unspent annual appropriations

Departmental

Supply Act (No. 1) 2025-2026 - departmental capital budget	1,901	-
Appropriation Act (No. 1) 2025-2026 ⁴	12,059	-
Appropriation Act (No. 1) 2025-2026 - departmental capital budget ⁴	125,518	-
Appropriation Act (No. 3) 2025-2026	166,896	-
Appropriation Act (No. 3) 2025-2026 - departmental capital budget	12,059	-
Appropriation Act (No. 1) 2024-2025	-	6,787
Appropriation Act (No. 1) 2024-2025 - departmental capital budget ⁵	46,212	64,752
Appropriation Act (No. 3) 2024-2025 ⁶	355	33,306
Appropriation Act (No. 3) 2024-2025 - departmental capital budget	-	9,712
Appropriation Act (No. 1) 2023-2024 - departmental capital budget ^{5,7}	45,548	45,548
Cash and cash equivalents	6,163	1,166
Total departmental	416,711	161,271

⁴ At 30 June 2026, \$12.1m of operating and \$43.7m of departmental capital budget funding was withheld under section 51 of the PGPA Act due to a government movement of funds decision. These amounts remain legally available appropriations.

⁵ The entire balance of these appropriations has been withheld under section 51 of the PGPA Act following government reclassification and movement of funds decisions. These amounts remain legally available appropriations.

⁶ The entire balance of this appropriation has been quarantined for administrative purposes. This amount remains legally available appropriation.

⁷ This appropriation will lapse on 1 July 2026.

	2026	2025
	\$'000	\$'000

3.1C: Special appropriations

Authority	Appropriation applied	
<i>Commonwealth Electoral Act 1918</i> section 92 (Departmental)	16,116	16,116
<i>Commonwealth Electoral Act 1918</i> section 302 (Administered)	26,151	67,786
<i>Public Governance, Performance and Accountability Act 2013</i> section 77	125	85
Total special appropriations applied	42,392	83,987

Commonwealth Electoral Act 1918 section 92 (Departmental) special appropriation is limited to \$16.1m.

Commonwealth Electoral Act 1918 section 302 (Administered) special appropriation is not limited.

Public Governance, Performance and Accountability Act 2013 section 77 special appropriation is an unlimited refund appropriation to enable repayment of funds for incorrect or unidentified payments earlier received and sent to the OPA as an administered receipt.

No entities spent money from the Consolidated Revenue Fund on behalf of the AEC.

3.2 Special accounts

Services for other entities and trust monies (SOETM)

Balance brought forward from previous period	2,948	4,593
Increases	28	2,930
Available for payments	2,976	7,523
Payments made	1,648	14
Prior year forfeited nomination and objection fees returned to consolidated revenue	-	4,561
Decreases	1,648	4,575
Total balance carried to the next period	1,328	2,948
Balance represented by:		
Cash held in the Official Public Account	1,328	2,948

Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78.

Establishing instrument: *PGPA Act Determination (Australian Electoral Commission SOETM Special Account 2022)* commenced on 29 September 2022. The special account sunsets on 1 October 2032.

Purpose: For the expenditure of monies held in trust or otherwise for the benefit of a person other than the Commonwealth, for example, political candidate deposits.

The special account balance is held in trust.

3.3 Net cash appropriation arrangements

	2026	2025
	\$'000	\$'000
3.3: Net cash appropriation arrangements		
Total comprehensive (deficit) / income - as per the statement of comprehensive income	134,932	(33,455)
Plus: depreciation / amortisation of assets funded through departmental capital appropriations ¹	23,396	25,059
Plus: depreciation ROU assets ²	47,700	66,530
Less: lease principal repayments ²	(48,993)	(71,024)
Net cash operating (deficit) / surplus	157,035	(12,890)

¹ From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation / amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

² The inclusion of depreciation / amortisation expenses relating to ROU assets and the lease liability principal repayment amount reflects the impact of AASB 16 *Leases*, which does not directly reflect a change in appropriation arrangements.

People and relationships

4.1 Key management personnel remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the AEC, directly or indirectly, including any director (whether executive or otherwise).

In September 2025, the AEC implemented a revised organisational structure, under which KMP comprises of the Senior Executive Committee (SEC), consisting of the Electoral Commissioner, Deputy Electoral Commissioner and the Chief Operating Officer. Prior to this change, KMP comprised of the Executive Leadership Team (ELT), which included the Electoral Commissioner, Deputy Electoral Commissioner and the four group First Assistant Commissioners. The table below includes part year remuneration expenses for ELT members who are not members of the SEC.

This definition includes acting arrangements where it is determined the individual meets the definition of a KMP. KMP remuneration is reported in the table below:

	2026	2025
	\$'000	\$'000
Short-term benefits	1,605	2,139
Post-employment benefits	217	325
Other long-term benefits	74	96
Total key management personnel remuneration expenses¹	1,896	2,560

The total number of KMP included in the above table is 7 (2025: 7). This includes the four First Assistant Commissioners included for part of the year.

¹ The above KMP remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the AEC.

4.2 Related party disclosures

Related party relationships

The AEC is an Australian Government controlled entity. Related parties to the AEC are KMP, the Portfolio Minister and Executive, and other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Managing uncertainties

5.1 Contingent assets and liabilities

At 30 June 2026, the AEC had no departmental or administered quantifiable or unquantifiable contingent assets or liabilities (2025: nil).

Accounting policy

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of an asset or liability or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

5.2 Financial instruments

	2026	2025
	\$'000	\$'000

5.2A: Categories of financial instruments

Financial assets

Financial assets at amortised cost

Cash and cash equivalents	6,163	1,166
Trade and other receivables	1,266	3,153
Total financial assets at amortised cost	7,429	4,319

Financial liabilities

Financial liabilities measured at amortised cost

Suppliers	29,221	39,476
Total financial liabilities measured at amortised cost	29,221	39,476

5.2B: Administered - Categories of financial instruments

Financial liabilities

Financial liabilities measured at amortised cost

Suppliers	254	27,966
Total financial liabilities measured at amortised cost	254	27,966

Other information

6.1 Current/non-current distinction for assets and liabilities

	2026	2025
	\$'000	\$'000
6.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in		
No more than 12 months		
Cash and cash equivalents	6,163	1,166
Trade and other receivables	267,664	79,826
Prepayments	8,350	8,191
Total no more than 12 months	282,177	89,183
More than 12 months		
Buildings and leasehold improvements	105,229	136,048
Plant and equipment	17,338	10,917
Computer software	254,176	160,169
Prepayments	2,379	2,953
Total more than 12 months	379,122	310,087
Total assets	661,299	399,270
Liabilities expected to be settled in		
No more than 12 months		
Suppliers	29,221	39,476
Other payables	8,237	14,626
Leases	19,283	41,090
Employee provisions	12,021	12,994
Provision for restoration	1,598	2,285
Total no more than 12 months	70,360	110,471
More than 12 months		
Other payables	186	606
Leases	67,275	83,767
Employee provisions	21,381	20,068
Provision for restoration	2,559	3,254
Total more than 12 months	91,401	107,695
Total liabilities	161,761	218,166

6.1B Administered – Current/non-current distinction for assets and liabilities

At 30 June 2026, all administered assets and liabilities are expected to be recovered or settled within 12 months.

SECTION 06

Management and accountability

Information on the AEC's management
and accountability including governance,
scrutiny and managing staff and assets

Management and accountability

Corporate governance

The AEC implements the principles and objectives of corporate governance through our:

- Senior Executive Committee, which monitors performance, ensures accountability and provides clear direction
- decision-making committees, which focus on:
 - centrally led, nationally consistent planning, readiness and delivery of election operations and services
 - governing corporate and enabling functions to ensure the AEC has appropriate systems and strategies in place associated with human resources, property, security, fraud, infrastructure, information and knowledge management
 - ensuring the AEC has the capability to deliver the agency's outcomes and objectives through strategic investments
 - setting the direction of the regulatory functions within the agency and ensuring the delivery of the strategic priorities of those functions through consideration of long-term issues, opportunities, performance and risk.

Our organisational structure and committees provide clear systems of delegated responsibility, oversight, escalation and reporting.

The AEC maintains an integrated suite of corporate and operational plans to guide delivery of our purpose and specified outcome. These plans align strategic priorities, resources, election readiness and enabling activities with performance monitored and reviewed through our planning and reporting framework to support accountability, continuous improvement and achievement of intended results.

The AEC's ethical standards are implicit in:

- our values of electoral integrity through quality, agility and professionalism
- the Australian Public Service (APS) values – impartial, committed to service, accountable, respectful, ethical and stewardship
- the *AEC Enterprise Agreement 2024–2027*, which reflects our values and the ethical standards of the APS Code of Conduct
- our staff conduct policies.

Our values, Quality Management System and Assurance Framework form the foundation of our strong, integrated system of assurance. Internal audit is an important component, providing independent assurance and advice to strengthen accountability and improve risk-based decision-making across AEC operations.

We address strategic, enterprise, program, project and operational risks through our Risk Management Framework, and apply our Risk Management Policy to all aspects of AEC operations.

This policy explains the principles that inform our risk appetite and risk tolerance, as well as the key accountabilities and responsibilities for managing and implementing our risk framework.

Together, these structures, processes and plans for corporate governance provide confidence that we are operating efficiently and effectively and managing risks to achieve our objectives.

Artificial intelligence

In 2025–26, the AEC continued to strengthen our arrangements for the responsible use of artificial intelligence (AI). This included appointing an AI Accountable Officer and Chief AI Officer, supporting the ongoing operation of the AI Working Group, maintaining a current and publicly available AI Transparency Statement, and providing mandatory staff training, policy guidance, approved AI tools and controlled trials of AI capabilities. These measures strengthened governance, oversight and organisational capability, and provide a foundation for meeting whole-of-government requirements for responsible AI use.

As outlined in our Transparency Statement, the AEC is taking a cautious approach to the use of AI, given the nature of our work and the importance of trust and transparency in electoral management. The AEC does not use AI to make autonomous decisions on electoral enrolment, voting eligibility, electoral boundaries, election outcomes or compliance actions.

Fraud and corruption control and prevention

The AEC Fraud and Corruption Control Plan outlines strategies to prevent, detect and respond to fraud, including prevention strategies for both corporate and electoral fraud. The plan instils a pro-integrity culture

across our agency and ensures our staff understand how to deal with fraudulent and corrupt behaviour.

Our Corporate Enabling Committee provides governance and assurance over our Fraud and Corruption Control Plan.

As required by section 10 of the *Public Governance, Performance and Accountability Rule 2014*, we have:

- prepared fraud and corruption risk assessments and fraud control plans
- developed appropriate fraud prevention, detection, investigation, recording and reporting mechanisms that meet the AEC's specific needs
- taken all reasonable measures to deal with fraud and corruption appropriately.

We examined all allegations of suspected fraud and corruption during the year.

Information on reporting suspected fraud is available to our staff through the AEC intranet and mandatory fraud awareness training.

For the public, we provide information about reporting fraud and corruption on our website at www.aec.gov.au/fraud

Significant non-compliance with finance law

There were no significant issues reported to the minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Audit Committee

The Audit Committee provides independent advice to the Electoral Commissioner.

Its functions include reviewing the appropriateness of the AEC's:

- financial reporting
- performance reporting

- system of risk oversight and management
- system of internal control
- major project assurance.

The Audit Committee Charter is available on our website at www.aec.gov.au/About_AEC/Publications/audit-committee-charter.htm

Membership details for the Audit Committee are in **Appendix B, Table 16**.

External scrutiny

The AEC was subject to the following external scrutiny during the reporting period.

Significant developments and judicial decisions

The AEC was involved in one significant matter in High Court during 2025–26. On 13 August 2025, the High Court of Australia handed down its judgment in the appeal of *Laming v Electoral Commissioner of the Australian Electoral Commission* [2025] HCA 31. This matter was argued before the Court on 9 April 2025 after Mr Laming appealed a decision of the Full Court of the Federal Court of Australia. The key issue on appeal was how the number of contraventions should be counted; by the number of unauthorised Facebook posts or the number of people who have seen them. The High Court ruled that Mr Laming's conduct constituted 3 breaches of section 321D(5) of the Electoral Act, being the number of Facebook posts written and published by Mr Laming, rather than the number of times the posts were viewed. The High Court's judgment also affirmed that Mr Laming had breached the authorisation requirements in Part XXA of the Electoral Act and set out matters the AEC must consider when assessing contraventions of Part XXA of the Electoral Act.

The AEC was involved in 6 significant matters in the Federal Court of Australia in 2025–26:

1. The AEC has been involved in Federal Court litigation against the Construction, Forestry and Maritime Employees Union (CFMEU) in relation to posters containing electoral matter at the 2022 federal election. This matter had been stayed pending the High Court appeal in Laming. With that High Court matter concluded, the AEC is working with the CFMEU to progress this matter to judgment. The matter remained ongoing at 30 June 2026.
2. On 16 December 2025, the Full Court of the Federal Court dismissed the AEC's appeal in the matter of McQuestin. The AEC had appealed the decision of a primary judge of the Federal Court, who ordered Mr McQuestin pay a penalty of \$40,000, on the grounds that the penalty ordered was manifestly inadequate to meet the purposes of general and specific deterrence. The Federal Court, by majority, held that while the penalty was at the lower end of what could have been imposed, the primary judge's ruling was not in error, and the penalty ordered for non-compliance with the authorisation requirements in section 321D of the Electoral Act would stand.
3. On 28 January 2026, the Federal Court made orders giving effect to Bradlow and Bock's agreement to discontinue proceedings against the AEC and the Commonwealth. The applicants had sought a declaration that the Constitution does not preclude 2 people from occupying one office of senator and that the Electoral Act does not or must not preclude 2 people from occupying one office of senator. The applicants discontinued proceedings following the Court's decision to refuse an application for a maximum costs order to be made against the AEC and the Commonwealth.

The Court refused this application on various bases, including that the claims were imprecise, novel and on their face did not appear to be very strong.

4. On 9 May 2026, the Federal Court granted the AEC an injunction to remove signs erected at polling places for the 2026 Farrer by-election that were not properly authorised and that replicated the AEC logo and colour scheme. The AEC identified Ms Winfield as the person responsible for the signs. The matter was ongoing at 30 June 2026.
5. On 22 May 2026, the Federal Court ordered that the election for the Senior Vice President of the Police Federation of Australia, Victoria Branch be declared void, and a new election be held because of an irregularity that affected the election result. The Electoral Commissioner was required by the *Fair Work (Registered Organisations) Act 2009* to seek an inquiry into the election because it erroneously used the preferential voting system rather than the ‘first-past-the-post’ system that was specified in the union rules to conduct the election.
6. On 28 May 2026, the Federal Court ordered that Mr Davis contravened section 321D of the Electoral Act in that he failed to properly authorise approximately 47,000 pamphlets distributed in the Division of Wentworth at the 2025 federal election. Following agreement between the AEC and Mr Davis, the Court ordered that Mr Davis pay a penalty of \$30,000 and pay \$15,000 towards the AEC’s costs of pursuing the matter.

Administrative Review Tribunal decisions

The AEC was not involved in any Administrative Review Tribunal matters in 2025–26.

Australian Information Commissioner decisions

During 2025–26, the Office of the Australian Information Commissioner (OAIC) commenced 6 reviews of AEC Freedom of Information decisions. At 30 June 2026, the AEC had not received a decision from the OAIC in relation to any of these reviews.

Australian Privacy Commissioner decisions

The AEC was not involved in any Australian Privacy Commissioner decisions in 2025–26.

Australian Human Rights Commission decisions

The AEC received 4 complaints in the reporting period. One was terminated by the Australian Human Rights Commission. At 30 June 2026, 3 complaints were ongoing.

Auditor-General reports

There were no Australian National Audit Office performance audits involving the AEC during the year.

Electoral communication matters

During 2025–26, the AEC reviewed 285 electoral communications. These electoral communications were identified by the AEC or were the subject of complaints we received. Most of the communications reviewed were in relation to compliance with the authorisation requirements in Part XXA of the Electoral Act.

Where we identified a breach of the Electoral Act, in accordance with our regulatory approach, we generally issued warnings or educational letters in the first instance. More information about the AEC’s compliance and enforcement strategies for authorisation matters is on our website at www.aec.gov.au

Parliamentary committee engagement

We provide evidence and insight to help parliamentary committees explore important issues affecting Australia's democracy and develop recommendations for reform.

In 2025–26, we assisted 2 Parliamentary Committees – the Joint Standing Committee on Electoral Matters, and the Joint Standing Committee on Foreign Affairs, Defence and Trade – with inquiries as follows:

- made 4 public submissions and attended 3 public hearings
- attended 3 Senate Estimates hearings and responded to 41 questions on notice.

Commonwealth Ombudsman investigations

The AEC was not involved in any Commonwealth Ombudsman investigations in 2025–26.

Customer scrutiny

The AEC's service charter outlines our agency's role and purpose, and the services the public can expect to receive. It is on our website at www.aec.gov.au/about_aec/Publications/service_charter.htm

We develop service plans as needed to guide our delivery of elections. These establish service standards to ensure accountability, transparency and public confidence. Public engagement policies, procedures and tools are also available for our staff. We routinely examine enquiry trends to improve public information and services.

Freedom of information

The AEC's Information Publication Scheme statement, pursuant to Part II of the *Freedom of Information Act 1982*, is available at www.aec.gov.au/information-access/ips.htm

Management of human resources

Our people

The AEC regards our workforce as central to our operations and continues to invest in building the capability, agility and inclusiveness needed to remain an employer of choice and effectively deliver our outcome.

At 30 June 2026, we had a regular workforce of 1,170 APS employees. This included:

- 1,117 ongoing APS employees
- 53 non-ongoing APS employees.

Of these, 21 APS employees identified as Indigenous Australians (19 ongoing and 2 non-ongoing).

A breakdown of the AEC workforce is in **Table 3**.

The AEC also had:

- a casual APS workforce of 583
- a labour hire workforce of 514.

Table 3: AEC APS workforce by employment type and classification (excluding statutory office holders), at 30 June 2026

Classification	Ongoing	Non-ongoing	Casual
SES 3	1	–	–
SES 2	3	–	–
SES 1	10	2	–
EL 2	87	5	2
EL 1	219	9	5
APS 6	261	14	–
APS 5	210	10	–
APS 4	113	11	9
APS 3	92	1	13
APS 2	121	1	8
APS 1	–	–	546
TOTAL	1,117	53	583

Managing and developing employees

We assess our approach to managing and developing employees as effective in supporting our objectives during 2025–26. Through implementation of the AEC Workforce Strategy 2024–30, the National Induction Program, the Mandatory Learning Program and targeted development opportunities, we strengthened core, technical and leadership capability aligned with electoral integrity, event readiness, regulatory reform and transformation priorities. More details are in the later section, *Learning and development*.

Learning and capability development were supported through governance oversight, completion monitoring, employee feedback and ongoing review of workforce and capability initiatives. Insights gained were used to refine the Workforce Strategy Implementation Plan and inform future learning priorities.

Workforce strategy

Throughout 2025–26, we progressed implementation of the AEC Workforce Strategy 2024–30, which provides a framework for attracting, developing and retaining the workforce needed to deliver electoral services for the Australian public, now and into the future. It is structured around 5 strategic goals:

1. attract and keep the right workforce
2. support the ongoing growth of our people to lead and manage
3. transform, engage, grow and develop
4. provide a culture that values, includes and supports
5. offer flexibility in our workforce and ways of working.

We progressed data and AI governance arrangements, including publishing the AEC's Use of AI policy and AI assurance assessment tool, and providing access to an online data and AI learning platform.

Following progress on these actions, we refreshed the Workforce Strategy Implementation Plan. The revised plan provides a clearer line of sight between each initiative and priority outcomes, including event readiness, leadership capability, workforce sustainability, cultural performance and operational resilience. It also provides a more focused basis for monitoring implementation and reporting progress.

Recruitment

The AEC's ability to attract, develop and retain the right people with the right skillset is critical to delivering large-scale electoral events. Our recruitment activities for 2025–26 reflected a post-federal election environment – transitioning from previously high-volume election recruitment to targeted and strategic engagement to support ongoing operational requirements and future event readiness planning.

We conducted 83 merit-based recruitment rounds, attracting approximately 4,140 applicants across ongoing and non-ongoing opportunities. We promoted recruitment campaigns through channels such as APS Jobs, and targeted platforms and advertising to attract specialised capability and supplement internal talent.

Around two-thirds of all recruitment rounds involved internal and external expressions of interest. This supported workforce mobility and enabled the AEC to respond to evolving organisational priorities.

Recruitment activity also included targeted approaches to support diversity and inclusion outcomes, including roles within programs such as the Indigenous Electoral Participation Program.

Employment arrangements

The AEC's regular workforce is engaged under the *Public Service Act 1999* (Public Service Act) and the temporary election workforce under section 35(1) of the Electoral Act.

The employment of people engaged under the Public Service Act is governed by the *AEC Enterprise Agreement 2024–2027*, which is published on our website at www.aec.gov.au

Employment terms and conditions for the temporary election workforce we engage for election events are outlined in a Collective Determination.

Non-salary benefits

The AEC provides a range of non-salary benefits to staff including:

- capability development
- a confidential employee assistance program for staff and their immediate families
- study assistance for eligible staff
- access to flexible working arrangements
- contributions to relevant professional memberships
- an annual influenza vaccination program.

AEC staff are also eligible to participate in salary sacrifice arrangements for non-salary benefits such as novated lease vehicles.

Performance management

The AEC's Performance Management Program applies to ongoing, non-ongoing and casual employees, as well as Senior Executive Service (SES) employees and statutory office holders, in accordance with relevant employment and remuneration arrangements. Performance outcomes are considered as part of these arrangements, including salary advancement for eligible employees.

Workplace agreements

Table 4: Public Service Act employment arrangements, 2025–26

Employment arrangements	SES	Non-SES	Total
Enterprise Agreement	–	1,111	1,111
Individual Flexibility Agreement	–	43	43
Determinations under subsection 24(1) of the Public Service Act	16	–	16
TOTAL	16	1,154	1,170

Learning and development

Continued investment in learning and development is essential to maintain and uplift capability, professionalise our workforce, meet legislative and compliance obligations, and respond to the changing needs of the Australian community. In 2025–26, we focused on strengthening operational and leadership capabilities to support electoral event readiness and delivery, workforce integrity and legislative compliance.

The AEC’s suite of core learning is aligned with the Australian Public Service Academy’s APS Craft and builds the fundamental capabilities needed to deliver strong government services. It helps employees maintain knowledge relevant to their responsibilities as AEC and APS employees and supports their continuous learning.

We launched the Leading with Impact leadership development pilot program for 24 Executive Level 1 (EL 1) employees. Grounded in adaptive leadership principles, the program combines facilitated sessions with regular opportunities to practise skills through workplace micro-experiences and reflect on the learning through coaching circles led by senior managers. Following evaluation of the pilot, recommendations will be made on offering the program to a further leadership cohort.

Employees at all levels undertook the National Induction Program and Mandatory Learning Program. The Mandatory Learning Program refreshed core knowledge and supported the AEC to meet obligations arising from legislation, the APS Commissioner’s Directions and AEC policies. We also supported continued professional development through paid professional memberships, study assistance and experiential learning opportunities, including the Jawun APS secondment program.

To support operational capability, the 700-strong temporary election workforce for the Farrer by-election received role-specific training delivered both online and in person.

Diversity and inclusion

We recognise that embracing diversity, inclusion, equity and belonging improves the experiences of our people and strengthens the outcomes we deliver.

Initiatives to improve inclusiveness within our organisation included:

- establishing and maturing Diversity Sponsor and Champion roles to lead diversity activities across our agency
- recognising and promoting Diversity Days of Significance

- continuing to participate in the Workplace Gender Equality Agency Survey and developing meaningful actions in response to our findings to improve our workplace gender equality
- further developing Workplace Adjustment resources and support for all staff
- reviewing the AEC's Respect at Work Policy to ensure it adequately addresses racism in the workplace.

Disability support for employees

The AEC remains committed to fostering an accessible and inclusive workplace that supports employees with disability.

The AEC Disability Contact Officer provides employees with disability, their managers and colleagues with a knowledgeable point of contact to help navigate workplace processes and access support available within the AEC.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas will be published and available at www.disabilitygateway.gov.au/ads

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au

Reconciliation Action Plan

Our Innovate Reconciliation Action Plan (RAP) 2024–2026 reflects our ongoing commitment to working with and for Aboriginal and Torres Strait Islander peoples and communities. It outlines the practical actions we will continue to take in our journey towards reconciliation, both within our organisation and the communities we serve. Actions include:

- using the affirmative measure for recruiting Aboriginal and Torres Strait Islander Australians
- supporting an employee network for Aboriginal and Torres Strait Islander staff
- recognising staff and celebrating work that has improved outcomes for Aboriginal and Torres Strait Islander peoples through the annual NAIDOC Award
- displaying the Australian Institute of Aboriginal and Torres Strait Islander Studies map of Indigenous Australia at AEC division, state and national offices – to educate staff and visitors on the richness and diversity of Aboriginal and Torres Strait Islander Australia
- delivering education sessions on electoral participation, in collaboration with Aboriginal and Torres Strait Islander communities
- promoting the AEC's Employee Assistance Program including the Aboriginal and Torres Strait Islander Support Line, which provides culturally appropriate support by a qualified Aboriginal and Torres Strait Islander clinician.

Work health and safety

The AEC is dedicated to a collaborative approach to the management of work health and safety (WHS) and employee wellbeing. We comply with obligations under the *Work Health and Safety Act 2011*, the *Work Health and Safety Regulations 2011*, applicable Codes of Practice, the *Safety, Rehabilitation and Compensation Act 1988* and Comcare's Guidelines for Rehabilitation Authorities 2019.

We have the following systems to monitor, evaluate and maintain health, safety and welfare:

- a Rehabilitation Management System, meeting Comcare's Guidelines for Rehabilitation Authorities 2019 under section 41 of the *Safety, Rehabilitation and Compensation Act 1988*
- a work health and safety management system – AECsafety
- the AEC's risk management framework.

We use well-established initiatives to monitor, evaluate and maintain health, safety and wellbeing across the AEC. These include engaging workplace rehabilitation providers to help injured or ill employees return to work safely. We also promote:

- the AEC's early intervention program, which supports employees injured at work, and helps reduce injury-related absenteeism
- ergonomic workstation assessments to prevent injury and to ensure pre-existing injuries are not aggravated.

Health and safety incident and claim management

In 2025–26, a total of 246 health and safety incidents were reported, compared with 1,183 the previous year (the higher number was associated with the significantly expanded scale and operational activity of the 2025 federal election period). Of these, 15 incidents were recorded during the writ-to-writ period for the Farrer by-election, including one notifiable incident reported to Comcare.

The AEC reported 5 incidents to Comcare as notifiable incidents in total during 2025–26. This is down from 18 the previous year. One incident related to the 'death of a person' (unrelated to AEC operations), one related to a 'dangerous incident', and 3 related to a 'serious injury or illness of a person'.

One of the incidents related to a 'serious injury or illness of a person' resulted in engagement with Comcare as the WHS regulator. As a result, we undertook improvement and corrective actions to strengthen work health and safety before resuming the affected activities.

Workers' compensation cases for injury and illness decreased in 2025–26, with 16 claims submitted, compared with 25 the year before.

The following table represents the number of compensation and non-compensation matters across the AEC.

Table 5: Cases for compensable and non-compensable injuries, at 30 June 2026

Case management type	2022–23	2023–24	2024–25	2025–26
Compensation ¹	8	6	12	11
Non-compensation ²	28	122	36	33
Early Intervention ³	7	47	40	20
TOTAL	43	175	88	64

1 This represents the number of accepted Workers' Compensation claims that were included in the Comcare premium calculation period as of 30 June 2026. Source: AEC Comcare performance report dated 14 July 2026.

2 This represents the number of cases where support and/or reasonable adjustments were provided to staff.

3 Early intervention is provided to staff injured at work who may require short-term treatment.

Remuneration

The AEC is required to disclose the remuneration, policy, practices and governance arrangements of executive officials including:

- key management personnel
- senior executives
- other highly paid employees, whose total remuneration exceeds the threshold amount of \$265,000 for the reporting period.

The terms and conditions of the AEC's statutory office holders are determined by the Remuneration Tribunal and the Governor-General under the *Remuneration Tribunal Act 1973*. This includes remuneration of the Chairperson of the Commission, Electoral Commissioner, Deputy Electoral Commissioner and Australian Electoral Officers.

Remuneration for our senior executive employees is established through individual determinations made under section 24(1) of the Public Service Act, considering:

- the APS Executive Remuneration Management Policy
- the Public Sector Workplace Relations Policy 2026
- an assessment each year of the relativities with other APS agencies as indicated in the annual APS Remuneration Report produced by the Australian Public Service Commission.

Salary levels for SES employees are generally set at rates within a salary band applicable to each SES classification.

Salary ranges by classification are in **Table 6** and details of executive remuneration are in **Tables 7–8**.

Executive remuneration details are also published on both the AEC and Remuneration Tribunal websites.

Performance pay

The AEC did not have arrangements for performance pay, incentive-based payments or bonuses at any classification level during 2025–26.

Consistent with APS employment arrangements, employees may progress through the salary points within their classification under the provisions of the AEC Enterprise Agreement, subject to meeting the applicable performance management requirements. This incremental salary advancement recognises the skills, capability and experience within an employee's classification.

The AEC Enterprise Agreement also provides for an event continuity allowance for eligible employees who work the full qualifying period of an electoral event.

Table 6: Australian *Public Service Act 1999* employment salary ranges by classification level, current report period 2025–26

	Minimum salary	Maximum salary
SES 3	\$383,705	\$443,481
SES 2	\$295,353	\$315,303
SES 1	\$220,963	\$259,290
EL 2	\$144,430	\$169,584
EL 1	\$122,163	\$137,665
APS 6	\$99,734	\$111,701
APS 5	\$88,834	\$96,848
APS 4	\$79,231	\$86,825
APS 3	\$71,088	\$77,905
APS 2	\$62,775	\$69,210
APS 1	\$57,497	\$60,950
Other	–	–
Minimum/maximum range	\$57,497	\$443,481

Executive remuneration

Table 7: Information about remuneration for key management personnel, 2025–26

		Short-term benefits				Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits			
Jeff Pope	Electoral Commissioner	\$562,730	-	-	\$62,907	\$18,788	-	-	\$644,425	
Kathleen Gleeson	Deputy Electoral Commissioner	\$403,751	-	-	\$43,445	\$33,461	-	-	\$480,657	
Rachel Houghton	Chief Operating Officer	\$351,693	-	\$1,181	\$61,349	\$14,661	-	-	\$428,884	
Rachael Spalding	First Assistant Commissioner	\$71,341	-	\$436	\$12,877	\$1,555	-	-	\$86,208	
Michael Lynch	First Assistant Commissioner	\$67,517	-	\$148	\$11,325	\$1,486	-	-	\$80,476	
Thomas Ryan	First Assistant Commissioner	\$69,813	-	-	\$11,543	\$1,507	-	-	\$82,862	
Angus Kirkwood	First Assistant Commissioner	\$76,169	-	\$305	\$13,962	\$2,067	-	-	\$92,503	
TOTAL		\$1,603,014	-	\$2,070	\$217,408	\$73,525	-	-	\$1,896,015	

Note: The Chief Operating Officer position was established partway through the financial year, and the incumbent served in the role for only part of the reporting period. The key management personnel of the AEC was revised partway through the financial year, and the First Assistant Commissioners served in their roles for only part of the reporting period.

Table 8: Information about remuneration for senior executives, 2025–26

Remuneration band	Number of senior executives	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances		Average long service leave	Average other long-term benefits		
\$0 – \$220,000	13	\$104,048	–	\$595	\$20,037	\$1,713	–	–	\$126,391
\$220,001 – \$245,000	3	\$200,780	–	\$725	\$30,333	\$5,458	–	–	\$237,296
\$245,001 – \$270,000	8	\$216,853	\$455	\$1,289	\$35,178	\$8,711	–	–	\$262,486
\$270,001 – \$295,000	3	\$240,285	–	\$1,589	\$38,693	\$9,090	–	–	\$289,658
\$295,001 – \$320,000	6	\$255,305	–	\$1,345	\$42,564	\$11,123	–	–	\$310,337
\$320,001 – \$345,000	5	\$277,400	–	\$1,128	\$36,687	\$10,575	–	–	\$325,790
\$345,001 – \$370,000	–	–	–	–	–	–	–	–	–
\$370,001 – \$395,000	2	\$321,297	–	\$898	\$54,761	\$8,368	–	–	\$385,324

Our entity has no other highly paid staff.

Assets management

Election inventory management

Following the 2025 federal election, the AEC implemented a re-use strategy to support our sustainability objectives by reducing waste and improving material efficiency. As part of this strategy, election materials were consolidated at central locations in each state for refurbishment and preparation for future electoral events. The project targeted items such as moulded ballot boxes, high-visibility vests, and durable stationery items including folders, rulers and pencils. The project retained and refurbished 2,761,381 products, achieving a net recovery rate of 49.5%.

The second component of the re-use strategy was the donation of products that could not be stored for long periods. This included items such as first aid kits and consumable stationery supplies. A total of 88 organisations received donated products, including the Australian Bureau of Statistics, state government agencies, and registered charities.

Physical assets

The AEC's operating assets such as office fit-outs, machinery and equipment, are managed on an end-of-life or end-of-lease schedule. Office fit-outs are the largest component of this asset base. We use the services of outsourced providers to assist with service and maintenance activities while ensuring value-for-money outcomes.

Purchasing

The AEC procures goods and services consistent with the:

- PGPA Act
- Commonwealth Procurement Rules
- Department of Climate Change, Energy, the Environment and Water's Sustainable Procurement Guide.

We apply these rules through our Electoral Commissioner's Instructions and supporting operational guidelines, and by developing procurement skills and processes to improve efficiency and value-for-money outcomes.

We have centralised expertise to manage the AEC's procurement and contracting framework. Tenders are evaluated for:

- value for money
- extent to which intended outcomes or results are achieved
- unnecessary consumption
- ethical behaviour.

In 2025–26, we had no significant issues under section 19 of the PGPA Act relating to non-compliance with the finance law.

Consultancy and non-consultancy contract expenditure

Reportable consultancy contracts

During 2025–26, 40 new reportable consultancy contracts were entered into, involving total actual expenditure of \$2,833,606.

In addition, 38 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$5,134,234.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Decisions to engage consultants during 2025–26 were made in accordance with the PGPA Act and related regulations including the Commonwealth Procurement Rules and relevant internal policies.

The AEC selects consultants using panel arrangements or by making an open approach to market.

We engage consultants when we require specialist expertise on policy design, financial viability, and information technology strategic planning. Independent evaluations on the AEC's outcomes are also required.

Table 9: Expenditure on reportable consultancy contracts, 2025–26

Reportable consultancy contracts	Number	Expenditure (GST inc.)
New contracts entered into during the reporting period	40	\$2,833,606
Ongoing contracts entered into during a previous reporting period	38	\$5,134,234
TOTAL	78	\$7,967,840

Table 10: Organisations receiving a share of reportable consultancy contract expenditure, 2025–26

Name of organisation	Organisation ABN	Expenditure (GST inc.)
Gartner Australasia Pty Limited	69 003 708 601	\$1,284,143
Publicis Sapient Australia Pty Ltd	80 082 145 891	\$1,136,912
Sparke Helmore Lawyers	78 848 387 938	\$875,976
Terrace Services Pty Ltd	44 054 453 897	\$804,333
Axios Advisory Pty Ltd	13 096 266 358	\$626,201
TOTAL		\$4,727,565

Reportable non-consultancy contracts

During 2025–26, 460 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$71,917,330.

In addition, 713 reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$170,990,693.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Table 11: Expenditure on reportable non-consultancy contracts, 2025–26

Reportable non-consultancy contracts	Number	Expenditure (GST inc.)
New contracts entered into during the reporting period	460	\$71,917,330
Ongoing contracts entered into during a previous reporting period	713	\$170,990,693
TOTAL	1,173	\$242,908,023

Table 12: Organisations receiving a share of reportable non-consultancy contract expenditure, 2025–26

Name of organisation	Organisation ABN	Expenditure (GST inc.)
Data#3 Limited	31 010 545 267	\$10,347,756
Dell Australia Pty Limited	46 003 855 561	\$9,384,209
Australian Postal Corporation	28 864 970 579	\$8,379,630
Accenture Australia Pty Ltd	49 096 776 895	\$8,037,956
Ernst & Young	75 288 172 749	\$4,903,094
TOTAL		\$41,052,645

Strategic Commissioning Framework

The AEC is committed to building APS capability and reducing reliance on external workforce arrangements in line with the APS Strategic Commissioning Framework. During 2025–26, we continued to embed this through agency-wide workforce planning, definition and monitoring of core work, strengthened procurement and resourcing practices, targeted engagement with managers responsible for labour hire and strategic sourcing, and structured knowledge transfer arrangements to support the ongoing development and retention of internal capability.

Consistent with our approach to prioritising APS employees for core work, we progressed a staged transition of identified functions from labour hire to ongoing APS positions. We set a target to transition \$555,000 (GST excl.) of core work in the Intelligence and Security job families and achieved this target, resulting in an actual reduction in supplier expenditure of \$555,000 (GST excl.).

Australian National Audit Office access clauses

All AEC contract templates include a standard clause to provide Auditor-General access to a contractor's premises. In 2025–26, we did not execute any exempt contracts or contracts without these access provisions.

Support for small and medium-sized enterprises and Indigenous business

The AEC supports small business participation and Indigenous enterprises in the Commonwealth Government procurement market. Small and medium enterprises (SME) and small enterprise participation statistics are available on the Department of Finance's website.

In 2025–26, our support included:

- complying with the Commonwealth Procurement Framework – where appropriate, the AEC exercised exemption 17 of the Commonwealth Procurement Rules relating to the use of SMEs and exemption 16 for the procurement of goods and services from an SME meeting the definition of an Indigenous Enterprise in the Indigenous Procurement Policy
- complying with government policies to support SME participation – Indigenous Procurement Policy, Supplier Pay On-Time or Pay Interest Policy, Australian Industry Participation plans
- facilitating payment of invoices in a timely manner
- using credit card payment for procurements valued below \$10,000.

The AEC recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available at www.treasury.gov.au

SME and small enterprise participation statistics are available at www.finance.gov.au

SECTION 07

Appendices

Additional information on AEC resources, governance, Commonwealth Electoral Roll information, electoral events data, advertising and market research, electoral redistribution data, financial disclosure data, workforce statistics, electoral communications complaints and climate disclosure

Appendices

Appendix A: Resources

Table 13: Entity resource statement, 2025–26

	Current available appropriation for 2025–26 (a) \$'000	Payments made 2025–26 (b) \$'000	Balance remaining 2025–26 (a) – (b) \$'000
Departmental			
Annual appropriations – ordinary annual services ¹	940,034	523,323	416,711
Total departmental annual appropriations	940,034	523,323	416,711
Departmental special appropriations	16,116	16,116	–
Total departmental special appropriations	16,116	16,116	–
Total departmental resourcing (A)	956,150	539,439	416,711
Administered			
Total administered special appropriations ²	–	26,276	
Total administered resourcing (B)	–	26,276	
Total resourcing and payments for the Australian Electoral Commission (A+B)	956,150	565,715	

¹ Supply Act (No. 1) 2025–2026, Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 3) 2025–2026. This may also include prior year departmental appropriation and external revenue under section 74 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act). Departmental capital budgets are not separately identified in the Appropriation Acts (No. 1, 3) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

² Excludes trust moneys held in the Services for Other Entities and Trust Moneys (SOETM) special account.

Table 14: Expenses and resources for Outcome 1, 2025–26

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs	Budget ¹ 2025–26 (a) \$'000	Actual expenses 2025–26 (b) \$'000	Variation 2025–26 (a)–(b) \$'000
Program 1.1 Deliver Electoral Events			
Administered expenses			
Special appropriations	–	442	(442)
Special account	–	14	(14)
Administered total	–	456	(456)
Departmental expenses			
Departmental appropriation	471,644	327,443	144,201
s74 External revenue ²	11,038	24,803	(13,765)
Special appropriations	16,116	16,116	–
Expenses not requiring appropriation in the Budget year ³	11,966	24,760	(12,794)
Departmental total	510,764	393,122	117,642
Total expenses for Program 1.1	510,764	393,578	117,186
Total expenses for Outcome 1	510,764	393,578	117,186

1 Full-year budget including adjustments made to the 2025–26 budget at Additional Estimates.

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

3 Includes unfunded depreciation and amortisation expenses (excluding depreciation of right-of-use assets), write-down and impairment of assets, and non-cash adjustments to make-good.

Table 15: Average staffing levels, 2023–24 to 2025–26

	2023–24	2024–25	2025–26
Average staffing level (number)	893	982	1,062

Appendix B: Governance

Accountable authority

The accountable authority of the AEC for the reporting period was the Electoral Commissioner, Jeff Pope APM, who occupied that role during the entire period from 1 July 2025 to 30 June 2026.

Audit Committee

Table 16: Audit Committee, 2025–26

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Darren Box	Darren Box FCPA, Bachelor of Business (ACC), has over 30 years' experience spanning national social service to national security across the Commonwealth and United Kingdom. His experience includes: <ul style="list-style-type: none">▪ senior executive service roles with the Australian Federal Police, Department of Defence and Department of Human Services▪ extensive financial management and organisational reform experience with a commitment to driving organisational change and building capability▪ founder of Darren Box Pty Ltd in 2020, specialising in consulting with a focus on professional coaching, facilitation, independent assurance and management consulting.	5	5	\$19,500 (GST inclusive)	Chair (Independent)
Madonna (Donna) Moody	Donna Moody has a Bachelor of Business (Accountancy) and is a retired senior Commonwealth public servant with a background in finance, governance and change management. Her experience includes: <ul style="list-style-type: none">▪ more than 25 years as a Certified Public Accountant▪ Chief Financial Officer of the Australian Taxation Office▪ program and grant management positions in the Department of Social Services and the Department of Health▪ Chief Information Officer of the Department of Social Services.	3	5	\$9,000 (GST inclusive)	Independent Member Ceased membership as of 30 September 2025

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Sue Bird	<p>Sue Bird GAICD, LLB Hons, GDLP, has significant senior executive service experience in the Australian Government, with 30 years' leadership experience in both the private sector and the Australian Public Service. Her experience includes:</p> <ul style="list-style-type: none"> ▪ Chief Operating Officer, Chief Risk Officer, and Chief Counsel and National Manager (Legal) at the Australian Federal Police ▪ admitted as a Barrister and Solicitor of the Supreme Court of the Australian Capital Territory; Signatory of the Roll of Practitioners of the High Court; Member of the Association of Corporate Counsel ▪ PRINCE2® Practitioner; MSP® Practitioner; Certified Organisational Coach (IECL) and Mentor. 	4	5	\$9,000 (GST inclusive)	Independent Member
Greg Divall	<p>Greg Divall holds a Bachelor of Applied Science and a Master of Business Administration, and is a member of the Australian Institute of Company Directors and a Vincent Fairfax Fellow. Greg has over 20 years' experience in Commonwealth senior executive service leadership roles, which includes:</p> <ul style="list-style-type: none"> ▪ leading major reform programs and whole-of-government change initiatives in Centrelink and the departments of Defence, Human Services, Treasury, Climate Change and Energy Efficiency and Industry ▪ serving as a member of the Defence Independent Assurance Board ▪ completing the Australia and New Zealand School of Government's Executive Fellows Program, the Harvard Kennedy School's National and International Security program for senior executives and the Advanced Management and Leadership Programme at Oxford Saïd Business School. 	2	5	\$11,440 (GST inclusive)	Independent Member Commenced membership as of 1 October 2025

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Kimberley Turner	<p>Kimberley Turner has extensive background in business, risk management and governance. A Certified Practising Risk Manager and Associate Fellow of the Risk Management Institute of Australasia, Kimberly's career as a management consultant and eminent risk management expert includes:</p> <ul style="list-style-type: none"> ▪ founder and Chief Executive Officer of an international professional service company providing governance and risk management support to over 620 government and corporate sector organisations in 17 countries ▪ significant experience in risk management at the national, industry, sector, enterprise and major program levels ▪ providing risk advice to counter-terrorism teams for major events and expert witness testimony and advice to Royal Commissions, Senate Inquiries, international investigations and other public inquiries. 	2	5	\$7,700 (GST inclusive)	Independent Member Commenced membership as of 1 October 2025

Appendix C: Commonwealth Electoral Roll information

Conditions for providing roll data and extracts

The AEC provides electoral roll extracts, in accordance with the Electoral Act, to:

- members of the House of Representatives
- Senators
- federally registered political parties
- Australian Government departments and agencies
- other specified recipients, such as for medical research or health screening purposes.

In line with the Electoral Act, we also provide identity verification against the electoral roll through a restricted access Document Verification Service administered by the Attorney-General's Department.

Unauthorised access to electoral roll information is prohibited by law. We provide guidelines on the permitted purpose and use of electoral roll data, penalties, privacy and security requirements.

Commonwealth Electoral Roll extracts and recipients in 2025–26

Table 17: Senators and Members of the House of Representatives provided with electoral roll extracts, 2025–26

Name	Electorate/state	Roll data provided	Date provided
Ms Ali France MP	Member for Dickson	Division of Dickson	Oct 2025 – June 2026
Ms Allegra Spender MP	Member for Wentworth	Division of Wentworth	Jul 2025 – June 2026
Hon Andrew Gee MP	Member for Calare	Division of Calare	Jul 2025 – June 2026
Mr Andrew Wilkie MP	Member for Clark	Division of Clark	Jul 2025 – June 2026
Hon Barnaby Joyce MP	Member for New England	Division of New England	Dec 2025 – June 2026
Hon Bob Katter MP	Member for Kennedy	Division of Kennedy	Sep 2025 – June 2026
Hon Catherine King MP	Member for Ballarat	Division of Ballarat	Aug 2025 – June 2026
Ms Dai Le MP	Member for Fowler	Division of Fowler	Jul 2025 – June 2026
Dr Helen Haines MP	Member for Indi	Division of Indi	Jul 2025 – June 2026
Ms Kara Cook MP	Member for Bonner	Division of Bonner	Jul 2025 – June 2026
Ms Kate Chaney MP	Member for Curtin	Division of Curtin	Jul 2025 – June 2026
Mr Luke Gosling OAM, MP	Member for Solomon	Division of Solomon	Jul 2025 – June 2026
Dr Monique Ryan MP	Member for Kooyong	Division of Kooyong	Jul 2025 – June 2026
Ms Nicolette Boele MP	Member for Bradfield	Division of Bradfield	Jul 2025 – June 2026
Hon Peter Khalil MP	Member for Wills	Division of Wills	Aug 2025 – June 2026
Ms Rebekha Sharkie MP	Member for Mayo	Division of Mayo	Jul 2025 – June 2026
Dr Sophie Scamps MP	Member for Mackellar	Division of Mackellar	Jul 2025 – June 2026

Name	Electorate/state	Roll data provided	Date provided
Ms Zali Steggall OAM, MP	Member for Warringah	Division of Warringah	Jul 2025 – June 2026
Senator Barbara Pocock	Senator for South Australia	South Australia	Jul 2025 – June 2026
Senator David Shoebridge	Senator for New South Wales	New South Wales	Jul 2025 – June 2026
Senator Dean Smith	Senator for Western Australia	Western Australia	Jul 2025 – June 2026
Senator Fatima Payman	Senator for Western Australia	Western Australia	Jul 2025 – June 2026
Senator Jacqui Lambie	Senator for Tasmania	Tasmania	Jul 2025 – June 2026
Senator the Hon James McGrath	Senator for Queensland	Queensland	Jul 2025 – June 2026
Senator James Paterson	Senator for Victoria	Victoria	Feb 2026 – June 2026
Senator Jessica Collins	Senator for New South Wales	New South Wales	Oct 2025 – June 2026
Senator Jordon Steele-John	Senator for Western Australia	Western Australia	Jul 2025 – June 2026
Senator Kerryanne Liddle	Senator for South Australia	South Australia	Jul 2025 – June 2026
Senator Larissa Waters	Senator for Queensland	Queensland	Jul 2025 – June 2026
Senator Lidia Thorpe	Senator for Victoria	Victoria	Jul 2025 – June 2026
Senator Malcolm Roberts	Senator for Queensland	Queensland	Apr 2026 – June 2026
Senator Mehreen Faruqi	Senator for New South Wales	New South Wales	Jul 2025 – June 2026
Senator the Hon Michaelia Cash	Senator for Western Australia	Western Australia	Jul 2025 – June 2026
Senator Nick McKim	Senator for Tasmania	Tasmania	Jul 2025 – June 2026
Senator Pauline Hanson	Senator for Queensland	Queensland	Mar 2026 – June 2026
Senator Penny Allman-Payne	Senator for Queensland	Queensland	Jul 2025 – June 2026
Senator Peter Whish-Wilson	Senator for Tasmania	Tasmania	Jul 2025 – June 2026
Senator the Hon Richard Colbeck	Senator for Tasmania	Tasmania	Jul 2025 – June 2026
Senator Richard Dowling	Senator for Tasmania	Tasmania	Jul 2025 – June 2026
Senator Sarah Hanson-Young	Senator for South Australia	South Australia	Sep 2025 – June 2026
Senator Sean Bell	Senator for New South Wales	New South Wales	Jan 2026 – June 2026
Senator Steph Hodgins-May	Senator for Victoria	Victoria	Jul 2025 – June 2026
Senator Susan McDonald	Senator for Queensland	Queensland	Jul 2025 – June 2026
Senator Tammy Tyrrell	Senator for Tasmania	Tasmania	Jul 2025 – June 2026
Senator Tyron Whitten	Senator for Western Australia	Western Australia	Apr 2026 – June 2026

Table 18: Registered political parties provided with electoral roll extracts, 2025–26

Registered political party	Roll data provided	Date provided
Australian Christians	Western Australia	Sep 2025 – June 2026
Australian Citizens Party	Victoria	Jul 2025 – June 2026
Australian Federation Party	National	Feb 2026 – June 2026
Australian Greens	National	Jul 2025 – June 2026
Australian Labor Party (ALP)	National	Jul 2025 – June 2026
Australian Labor Party (South Australian Branch)	South Australia	Jul 2025 – June 2026
Country Liberal Party of the Northern Territory	Northern Territory	Feb 2026 – June 2026
David Pocock	Australian Capital Territory	Jul 2025 – June 2026
Katter's Australian Party (KAP)	Queensland	Aug 2025 – June 2026
Legalise Cannabis Australia	New South Wales	Jul 2025 – June 2026
Liberal Party of Australia	National	Jul 2025 – June 2026
Liberal Party of Australia (SA Division)	South Australia	Nov 2025 – June 2026
National Party of Australia – NSW	New South Wales	Sep 2025 – June 2026
National Party of Australia – Victoria	Victoria	Jul 2025 – June 2026
National Party of Australia (SA) Inc.	South Australia	Jul 2025 – June 2026
National Party of Australia (WA) Inc	Western Australia	Jul 2025 – June 2026
Pauline Hanson's One Nation	New South Wales, Queensland, Western Australia	Oct 2025 – June 2026
Queensland Greens	Queensland	Aug 2025 – June 2026
The Greens (WA) Inc	Western Australia	Sep 2025 – June 2026
votefusion.org for big ideas	Victoria	Jan 2026 – June 2026

Table 19: Australian Government departments and agencies (prescribed authorities) provided with electoral roll extracts, 2025–26

Institution	Data provided			
	Aug 2025	Nov 2025	Feb 2026	May 2026
Australian Competition and Consumer Commission	Yes	No	No	No
Australian Criminal Intelligence Commission	Yes	Yes	Yes	Yes
Australian Federal Police	Yes	Yes	Yes	Yes
Australian Financial Security Authority	Yes	Yes	Yes	Yes
Australian Securities and Investments Commission	Yes	Yes	Yes	Yes
Australian Security Intelligence Organisation	Yes	Yes	Yes	Yes
Australian Taxation Office	Yes	Yes	Yes	Yes
Commonwealth Superannuation Corporation	Yes	Yes	Yes	Yes
Department of Foreign Affairs and Trade – Australian Passport Office	Yes	Yes	Yes	Yes
Department of Home Affairs	Yes	Yes	Yes	Yes
Office of the Official Secretary to the Governor-General	No	Yes	No	Yes
National Anti-Corruption Commission	No	Yes	No	Yes
National Disability Insurance Agency	Yes	Yes	Yes	Yes
Services Australia	Yes	Yes	Yes	Yes
Sport Integrity Australia	Yes	Yes	No	No

Table 20: Medical and electoral research organisations provided with electoral roll extracts, 2025–26

Institution	Data provided
Adam Zammit, Director of Operations, Australian Consortium for Social and Political Research Incorporated – other organisation	A random sample of 3,000 records of men and women across all federal electoral divisions for the study 'Australian Survey of Social Attitudes: Work Orientations'.
Adam Zammit, Director of Operations, Australian Consortium for Social and Political Research Incorporated – other organisation	A random sample of 3,000 records of men and women across all federal electoral divisions for the study 'Australian Survey of Social Attitudes: Role of Government'.

Appendix D: Electoral events data

2026 Farrer by-election

Results and information relating to the Farrer by-election can be found on our website at:

https://www.aec.gov.au/Elections/supplementary_by_elections/2026-farrer/index.htm

Appendix E: Advertising and market research

In 2025–26, we used advertising creative services and creative concept testing research to inform the *Enhancing Indigenous Engagement* communication project.

In addition, we used quantitative research to evaluate the effectiveness of the 2025 federal election participation campaign, as well as assess voter services and experiences.

We undertook market research to evaluate temporary election workforce strategies and initiatives for the 2025 federal election, and to inform strategies to improve engagement with people with disability.

The Funding and Disclosure Reform Program undertook stakeholder survey services related to the implementation of the funding and disclosure scheme.

As part of our legislative requirement to inform the public of federal electoral

redistributions, we delivered newspaper advertising in South Australia, Tasmania and the Australian Capital Territory, supported by social media advertising.

We also undertook advertising and other communication activities for the 2026 Farrer by-election.

More information is available at www.aec.gov.au and in reports on Australian Government advertising prepared by the Department of Finance. Those reports are on the Department of Finance's website.

The following table shows payments of \$17,300 or more (GST inclusive) to advertising agencies and market research, polling, direct mail and media advertising organisations, as required under section 311A of the Electoral Act. Figures reflect payments above the threshold unless otherwise specified.

Table 21: Advertising and media placement payments, \$17,300 or more, 2025–26

Services	Agency name	Details	Amount (GST inc.)
Advertising creative development	Carbon Creative Pty Ltd	Creative advertising services including production of materials for the <i>Enhancing Indigenous Engagement</i> communication project	\$290,149.20
Market research	ORIMA Research Pty Ltd	Creative concept testing research to inform <i>Enhancing Indigenous Engagement</i> communication project	\$158,835.70
	ORIMA Research Pty Ltd	Research to inform engagement, education and communication strategies and activities for people with disability	\$88,409.72
	ORIMA Research Pty Ltd	Research to evaluate temporary election workforce strategies and initiatives at the 2025 federal election	\$141,610.00
	ORIMA Research Pty Ltd	Research to evaluate voter services and experience at the 2025 federal election	\$83,514.75
	Wallis Consulting Group Pty Ltd	Benchmarking, tracking and evaluation research services for the 2025 federal election campaign	\$51,678.00
	Roy Morgan Research Pty Ltd	Baseline research on stakeholder awareness and preparedness for political funding and disclosure reforms	\$216,561.60
Advertising placement	Universal McCann	Campaign advertising placement for the 2026 Farrer by-election	\$61,117.91
	Universal McCann	Redistributions non-campaign advertising for affected electorates in SA, ACT and Tasmania	\$123,360.20
TOTAL			\$1,215,237.08

Appendix F: Electoral redistribution data

Table 22: Electoral redistribution data, 2025–26

Electoral redistribution	South Australia	Tasmania	Australian Capital Territory
Basis for the determination triggering a redistribution	Seven years had elapsed since the most recent redistribution was determined on 20 July 2018.	Seven years had elapsed since the most recent redistribution was determined on 14 November 2017.	Seven years had elapsed since the most recent redistribution was determined on 13 July 2018.
Basis for a deferral of a redistribution	Not applicable	A redistribution, due to commence within 30 days of 15 November 2024, was required to be deferred as commencement fell within the final 12 months of the 47th Parliament. Commencement was then required within 30 days of the first meeting of the 48th Parliament, being 22 July 2025.	Not applicable
Direction to commence redistribution	The redistribution of federal electoral divisions in South Australia commenced on 12 August 2025 (see the notice in the Commonwealth Notices Gazette, C2025G00443)	The redistribution of federal electoral divisions in Tasmania commenced on 12 August 2025 (see the notice in the Commonwealth Notices Gazette, C2025G00444)	The redistribution of federal electoral divisions in the Australian Capital Territory commenced on 12 August 2025 (see the notice in the Commonwealth Notices Gazette, C2025G00441)
Release of the Redistribution Committee's proposed redistribution¹	The Redistribution Committee for South Australia released its proposed redistribution on 27 March 2026.	The Redistribution Committee for Tasmania released its proposed redistribution on 27 February 2026.	The Redistribution Committee for the Australian Capital Territory released its proposed redistribution on 13 March 2026.

continued >

Electoral redistribution	South Australia	Tasmania	Australian Capital Territory
Public input relating to the Redistribution Committee's proposed redistribution¹	<p>Consistent with notices in the Commonwealth Notices Gazette (C2025G00561, C2026G00115) calling for written submissions, the following were received in relation to the South Australian redistribution:</p> <ul style="list-style-type: none"> ▪ 18 suggestions were received between 8 October 2025 and 7 November 2025 ▪ 9 comments on suggestions were received between 10 November 2025 and 21 November 2025 ▪ 415 objections were received between 27 March 2026 and 24 April 2026 ▪ 22 comments on objections were received between 27 April 2026 and 8 May 2026 ▪ 9 submissions were made at the inquiry held on 16 June 2026. 	<p>Consistent with notices in the Commonwealth Notices Gazette (C2025G00559, C2026G00084) calling for written submissions, the following were received in relation to the Tasmanian redistribution:</p> <ul style="list-style-type: none"> ▪ 24 suggestions were received between 8 October 2025 and 7 November 2025 ▪ 10 comments on suggestions were received between 10 November 2025 and 21 November 2025 ▪ 95 objections were received between 27 February 2026 and 27 March 2026 ▪ 17 comments on objections were received between 30 March 2026 and 10 April 2026 ▪ 8 submissions were made at the inquiry held on 30 April 2026. 	<p>Consistent with notices in the Commonwealth Notices Gazette (C2025G00560, C2026G00099) calling for written submissions, the following were received in relation to the Australian Capital Territory redistribution:</p> <ul style="list-style-type: none"> ▪ 15 suggestions were received between 8 October 2025 and 7 November 2025 ▪ 3 comments on suggestions were received between 10 November 2025 and 21 November 2025 ▪ 22 objections were received between 13 March 2026 and 10 April 2026 ▪ 7 comments on objections were received between 13 April 2026 and 24 April 2026 ▪ no submissions were made at the inquiry held on 15 May 2026.
Public announcement of the augmented Electoral Commissions' final names and boundaries²	The augmented Electoral Commission for South Australia is expected to announce final names and boundaries of the South Australian redistribution in 2026–27.	The augmented Electoral Commission for Tasmanian is expected to announce final names and boundaries of the Tasmanian redistribution in 2026–27.	The augmented Electoral Commission for the Australian Capital Territory is expected to announce final names and boundaries of the Australian Capital Territory redistribution in 2026–27.
Gazettal of determination of names and boundaries of electoral divisions	The determination of the redistribution will occur on 8 October 2026.	The determination of the redistribution will occur on 8 October 2026.	The determination of the redistribution will occur on 8 October 2026.

1 A Redistribution Committee is established for each state or territory in which a redistribution is occurring. The Electoral Act requires that the Redistribution Committee consist of:

- the Electoral Commissioner
- the Australian Electoral Officer for the state or territory (or, for the Australian Capital Territory redistribution, an appointed member of staff from the Australian Electoral Commission)
- the Surveyor-General for the state or territory (or suitable Deputy Surveyor-General, or equivalent)
- the Auditor-General for the state or territory.

2 An augmented Electoral Commission is established for each state or territory in which a redistribution is occurring. The Electoral Act requires that the augmented Electoral Commission consist of:

- the Chairperson of the Electoral Commission
- the Electoral Commissioner
- the non-judicial member of the Electoral Commission
- the Australian Electoral Officer for the state or territory (or, for the Australian Capital Territory redistribution, an appointed member of staff from the Australian Electoral Commission)
- the Surveyor-General for the state or territory (or suitable Deputy Surveyor-General, or equivalent)
- the Auditor-General for the state or territory.

Appendix G: Financial disclosure data

Election funding payments in 2025–26

Election funding entitlements are calculated as at the 20th day after polling day, and an automatic payment is made to eligible candidates and political parties.

To receive election funding greater than the automatic payment, the agent of the eligible political party, candidate or Senate group must lodge a claim with the AEC, setting out the electoral expenditure incurred.

Federal election

Total election funding paid by the AEC in relation to the 2025 federal election was \$93,850,428.95. This amount includes \$1,064,594.00 in automatic payments and \$92,785,834.95 in claims accepted. A total of \$25,865,113.73 of the total amount paid is attributable to determinations made in 2025–26. Sixty independent candidates and 26 political parties received election funding.

By-elections

- 2026 Farrer by-election:
 - Final claims for the Farrer by-election are due to the AEC by 9 November 2026.
 - Parties and candidates who received the required 4% of the formal first-preference vote cast at the Farrer by-election received the initial automatic payment of \$12,791 each in June 2026. These payments, amounting to \$51,164 in total, were made to the Liberal Party of Australia, National Party of Australia – NSW, Pauline Hanson's One Nation and to independent candidate Michelle Milthorpe.

- At 30 June 2026, one election funding claim had been determined and paid to the value of \$31,198.43.

Annual financial disclosure returns

Annual financial disclosure returns and amendments received in 2025–26:

- 966 annual financial disclosure returns, and 133 amendments for 2024–25
- 12 returns and 4 amendments for 2023–24
- 1 return and nil amendments for 2022–23
- 1 return and 3 amendments for 2021–22
- 1 return and 1 amendment for 2020–21.

Election returns

Election returns received in 2025–26:

- 1,179 election returns for the 2025 federal election, and 3 amendments
- 4 election returns for the Farrer by-election.

Referendum financial disclosure returns

Referendum financial disclosure returns and amendments received in 2025–26:

- 5 referendum disclosure returns and 19 amendments.

Appendix H: Workforce statistics

Table 23: All ongoing employees by location, current report period 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	47	8	55	77	35	112	-	-	-	-	-	-	-	-	-	167
Qld	32	4	36	86	28	114	-	-	-	-	-	-	-	-	-	150
SA	13	7	20	41	15	56	-	-	-	-	-	-	-	-	-	76
Tas	7	1	8	10	3	13	-	-	-	-	-	-	-	-	-	21
Vic	61	6	67	97	29	126	1	-	1	-	-	-	-	-	-	194
WA	13	5	18	28	11	39	1	-	1	-	-	-	-	-	-	58
ACT	192	5	197	221	23	244	2	-	2	-	-	-	-	-	-	443
NT	3	-	3	5	-	5	-	-	-	-	-	-	-	-	-	8
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	368	36	404	565	144	709	4	0	4	-	-	-	-	-	-	1,117

Table 24: All non-ongoing employees by location, current report period 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	-	2	4	-	4	-	-	-	-	-	-	-	-	-	6
Qld	1	-	1	5	-	5	-	-	-	-	-	-	-	-	-	6
SA	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	11	-	11	7	-	7	-	-	-	-	-	-	-	-	-	18
WA	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-	3
ACT	8	2	10	5	3	8	1	-	1	-	-	-	-	-	-	19
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	24	2	26	23	3	26	1	-	1	-	-	-	-	-	-	53

Table 25: All ongoing employees by location, previous report period 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	42	5	47	74	23	97	-	-	-	-	-	-	-	-	-	144
Qld	18	3	21	72	16	88	-	-	-	-	-	-	-	-	-	109
SA	12	1	13	35	4	39	-	-	-	-	-	-	-	-	-	52
Tas	7	-	7	13	3	16	-	-	-	-	-	-	-	-	-	23
Vic	41	3	44	86	5	91	1	-	1	-	-	-	-	-	-	136
WA	12	2	14	39	1	40	1	-	1	-	-	-	-	-	-	55
ACT	242	4	246	366	36	402	2	-	2	-	-	-	-	-	-	650
NT	2	-	2	4	1	5	-	-	-	-	-	-	-	-	-	7
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	376	18	394	689	89	778	4	-	4	-	-	-	-	-	-	1,176

Table 26: All non-ongoing employees by location, previous report period 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	4	-	4	3	-	3	-	-	-	-	-	-	-	-	-	7
Qld	1	-	1	5	1	6	-	-	-	-	-	-	-	-	-	7
SA	3	-	3	3	-	3	-	-	-	-	-	-	-	-	-	6
Tas	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Vic	5	-	5	5	-	5	-	-	-	-	-	-	-	-	-	10
WA	2	-	2	3	-	3	-	-	-	-	-	-	-	-	-	5
ACT	29	-	29	22	5	27	-	-	-	-	-	-	-	-	-	56
NT	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	44	-	44	43	6	49	-	-	-	-	-	-	-	-	-	93

Table 27: Australian Public Service Act 1999 ongoing employees, current report period 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
SES 2	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-	3
SES 1	2	-	2	8	-	8	-	-	-	-	-	-	-	-	-	10
EL 2	33	-	33	49	5	54	-	-	-	-	-	-	-	-	-	87
EL 1	77	3	80	126	13	139	-	-	-	-	-	-	-	-	-	219
APS 6	105	3	108	139	14	153	-	-	-	-	-	-	-	-	-	261
APS 5	93	5	98	103	6	109	3	-	3	-	-	-	-	-	-	210
APS 4	35	4	39	63	10	73	1	-	1	-	-	-	-	-	-	113
APS 3	17	1	18	64	10	74	-	-	-	-	-	-	-	-	-	92
APS 2	4	20	24	11	86	97	-	-	-	-	-	-	-	-	-	121
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	368	36	404	565	144	709	4	-	4	-	-	-	-	-	-	1,117

Table 28: Australian *Public Service Act 1999* non-ongoing employees, current report period 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	1	-	1	1	-	1	-	-	-	-	-	-	-	-	-	2
EL 2	2	1	3	2	-	2	-	-	-	-	-	-	-	-	-	5
EL 1	3	1	4	4	1	5	-	-	-	-	-	-	-	-	-	9
APS 6	8	-	8	6	-	6	-	-	-	-	-	-	-	-	-	14
APS 5	3	-	3	5	1	6	1	-	1	-	-	-	-	-	-	10
APS 4	7	-	7	3	1	4	-	-	-	-	-	-	-	-	-	11
APS 3	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
APS 2	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	24	2	26	23	3	26	1	-	1	-	-	-	-	-	-	53

Table 29: Australian *Public Service Act 1999* ongoing employees, previous report period 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES 2	2	–	2	2	–	2	–	–	–	–	–	–	–	–	–	4
SES 1	3	–	3	8	–	8	–	–	–	–	–	–	–	–	–	11
EL 2	27	–	27	56	1	57	–	–	–	–	–	–	–	–	–	84
EL 1	78	3	81	125	15	140	–	–	–	–	–	–	–	–	–	221
APS 6	106	1	107	153	10	163	–	–	–	–	–	–	–	–	–	270
APS 5	81	3	84	111	5	116	3	–	3	–	–	–	–	–	–	203
APS 4	45	1	46	87	14	101	1	–	1	–	–	–	–	–	–	148
APS 3	19	–	19	76	7	83	–	–	–	–	–	–	–	–	–	102
APS 2	13	10	23	69	37	106	–	–	–	–	–	–	–	–	–	129
APS 1	2	–	2	2	–	2	–	–	–	–	–	–	–	–	–	4
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL	376	18	394	689	89	778	4	–	4	–	–	–	–	–	–	1,176

Table 30: Australian *Public Service Act 1999* non-ongoing employees, previous report period 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	2	-	2	2	-	2	-	-	-	-	-	-	-	-	-	4
EL 2	4	-	4	1	-	1	-	-	-	-	-	-	-	-	-	5
EL 1	3	-	3	2	-	2	-	-	-	-	-	-	-	-	-	5
APS 6	13	-	13	11	5	16	-	-	-	-	-	-	-	-	-	29
APS 5	9	-	9	9	1	10	-	-	-	-	-	-	-	-	-	19
APS 4	7	-	7	10	-	10	-	-	-	-	-	-	-	-	-	17
APS 3	6	-	6	8	-	8	-	-	-	-	-	-	-	-	-	14
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	44	-	44	43	6	49	-	-	-	-	-	-	-	-	-	93

Table 31: Australian *Public Service Act 1999* employees by full-time and part-time status, current report period 2025–26

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	1	–	1	–	–	–	1
SES 2	3	–	3	–	–	–	3
SES 1	10	–	10	2	–	2	12
EL 2	82	5	87	4	1	5	92
EL 1	203	16	219	7	2	9	228
APS 6	244	17	261	14	–	14	275
APS 5	199	11	210	9	1	10	220
APS 4	99	14	113	10	1	11	124
APS 3	81	11	92	1	–	1	93
APS 2	15	106	121	1	–	1	122
APS 1	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
TOTAL	937	180	1,117	48	5	53	1,170

Table 32: Australian *Public Service Act 1999* employees by full-time and part-time status, previous report period 2024–25

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	–	–	–	–	–	–	–
SES 2	4	–	4	–	–	–	4
SES 1	11	–	11	4	–	4	15
EL 2	83	1	84	5	–	5	89
EL 1	203	18	221	5	–	5	226
APS 6	259	11	270	24	5	29	299
APS 5	195	8	203	18	1	19	222
APS 4	133	15	148	17	–	17	165
APS 3	95	7	102	14	–	14	116
APS 2	82	47	129	–	–	–	129
APS 1	4	–	4	–	–	–	4
Other	–	–	–	–	–	–	–
TOTAL	1,069	107	1,176	87	6	93	1,269

Table 33: Australian *Public Service Act 1999* employment types by location, current report period 2025–26

	Ongoing	Non-ongoing	Total
NSW	167	6	173
Qld	150	6	156
SA	76	1	77
Tas	21	–	21
Vic	194	18	212
WA	58	3	61
ACT	443	19	462
NT	8	–	8
External Territories	–	–	–
Overseas	–	–	–
TOTAL	1,117	53	1,170

Table 34: Australian *Public Service Act 1999* employment types by location, previous report period 2024–25

	Ongoing	Non-ongoing	Total
NSW	144	7	151
Qld	109	7	116
SA	52	6	58
Tas	23	1	24
Vic	136	10	146
WA	55	5	60
ACT	650	56	706
NT	7	1	8
External Territories	–	–	–
Overseas	–	–	–
TOTAL	1,176	93	1,269

Table 35: Australian *Public Service Act 1999* Indigenous employment, current report period 2025–26

	Total
Ongoing	19
Non-ongoing	2
TOTAL	21

Table 36: Australian *Public Service Act 1999* Indigenous employment, previous report period 2024–25

	Total
Ongoing	23
Non-ongoing	1
TOTAL	24

Statutory appointments under the *Commonwealth Electoral Act 1918*

Statutory appointments established under the *Commonwealth Electoral Act 1918* support the governance and administration of the AEC. Information on these appointments, including the position, occupant and current term and is available on the AEC’s website at www.aec.gov.au/About_AEC/structure.htm

Appendix I: Electoral communications reviewed

The AEC reviews complaints received about electoral communications. At the 2026 Farrer by-election, the AEC maintained a strong active monitoring approach, with staff monitoring electoral communications displayed at polling places and undertaking social media monitoring activities.

As a result of robust active monitoring, we reviewed considerably more electoral communications at the 2026 Farrer by-election election than the previous 2 by-elections held in 2024. There was not a corresponding increase in the number of breaches detected.

All electoral communication breaches identified for the Farrer by-election related to non-compliance with the authorisation requirements in section 321D of the Electoral Act and the Commonwealth Electoral (Authorisation of Voter Communication) Determination 2021.

We also considered complaints about non-compliance with section 329 of the Electoral Act (communications that could have misled or deceived voters on how to cast their vote). Most of these concerns were addressed with warning letters and no further action was required.

Table 37: Electoral communications reviewed and breaches identified, 2024 and 2026 federal by-elections

Communication type	Communications reviewed			Breaches of the Electoral Act		
	2024 Dunkley by-election	2024 Cook by-election	2026 Farrer by-election	2024 Dunkley by-election	2024 Cook by-election	2026 Farrer by-election
Social media	12	3	38	9	0	11
Print media	9	7	37	6	4	2
Other communications	5	5	24	5	0	2
TOTAL	26	15	99	20	4	15

Appendix J: Climate disclosure statement

Commonwealth Climate Disclosure is the government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them.

As a Tranche 2 entity, the AEC is required to include climate-related disclosures in our annual reporting suite from 2025–26.

We have used all reasonable and supportable information available without undue cost or effort to assess our climate related risks and opportunities.

Our Climate Disclosure Report has been prepared in accordance with the Year 1 Reporting Provisions and is available on the Transparency portal at **www.transparency.gov.au**

SECTION 08

Aids to access

Abbreviations and acronyms, glossary,
index to the list of annual report
requirements and alphabetical index

Aids to access

Abbreviations and acronyms

Term	Description
ABS	Australian Bureau of Statistics
ACT	Australian Capital Territory
AEC	Australian Electoral Commission
AEMS	Australian Electoral Management System
AI	Artificial intelligence
ANAO	Australian National Audit Office
APS	Australian Public Service
APSC	Australian Public Service Commission
BRIDGE	Building Resources in Democracy, Governance and Elections
CDR	Court of Disputed Returns
DAC	Disability Advisory Committee
DDU	Defending Democracy Unit
DFAT	Department of Foreign Affairs and Trade
EAV	Electronic assisted voting
ECANZ	Electoral Council of Australia and New Zealand
EIAT	Electoral Integrity Assurance Taskforce
Electoral Act	<i>Commonwealth Electoral Act 1918</i>
FAD	Funding and disclosure
FDEU	Federal Direct Enrolment and Update
FOI	Freedom of Information

Term	Description
IC	Australian Information Commissioner
ICT	Information and communications technology
IEPP	Indigenous Electoral Participation Program
IT	Information technology
JRPs	Joint Roll Partners
NEEC	National Electoral Education Centre
NRS	National Relay Service
OAIC	Office of the Australian Information Commissioner
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
PIANZEA	Pacific Islands, Australia and New Zealand Electoral Administrators
Public Service Act	<i>Public Service Act 1999</i>
RAP	Reconciliation Action Plan
Referendum Act	<i>Referendum (Machinery Provisions) Act 1984</i>
SES	Senior Executive Service
SME	Small and medium enterprises
TEW	Temporary Election Workforce
WHS	Work health and safety

Glossary

Term	Description
Amortisation	Reductions in the value of assets to reflect their reduced worth over time.
Ballot	A secret vote, normally written.
Ballot box	The sealed container into which a voter places a completed ballot paper.
Ballot paper	A paper that shows the questions to be put or the names of the candidates who are standing for election and on which voters mark their vote.
By-election	An election held to fill a single vacancy in the House of Representatives.
Candidate	A person standing for election to the House of Representatives or Senate.
Certified list	The official electoral roll used to mark off voters at an election.
Close of rolls	The date the electoral roll closes for the federal election, which is 8.00pm local Australian time on the seventh calendar day after the writs are issued.
Compulsory voting	The requirement for Australian citizens aged 18 years and over to enrol to vote and to vote at each election.
Constitution (Australian)	The document that sets out the structure under which the Australian Government operates. It can only be amended through a referendum.
Court of Disputed Returns	A court (in Australia, the High Court) that determines disputes about elections.
Depreciation	A method of allocating the cost of a tangible asset over its useful life.
Elector	A person whose name appears on an electoral roll.
Electoral cycle	The period from one federal election to the next, usually three years.
Electoral division	The voting area, containing approximately equal numbers of voters, for which one member is elected to the House of Representatives. Australia is divided into 150 electoral divisions.
Electoral roll	The list of people enrolled to vote in an election or referendum.
Electorate	See 'electoral division' above.
Electronic certified list	An electronic list of eligible electors which is accessed through an electronic device to allow polling officials to efficiently search the list of eligible electors and record that an elector has been issued their ballot paper/s.
Employee	Member of staff that is ongoing, non-ongoing, intermittent or irregular.
Enrolment form	Application form to enrol to vote or update enrolment.
Federal election	A general election for the House of Representatives and Senate.
Fee-for-service election	An election or ballot conducted on a full cost recovery basis.
Financial disclosure return	A document detailing information on the receipts and expenditure of participants in the political process.

Term	Description
Formality or formal vote	A vote in an election or referendum where the ballot paper has been marked correctly and is counted towards the result. A ballot paper incorrectly marked is called informal.
Funding and disclosure	Public funding of election campaigns and disclosure of certain financial details by candidates, political parties and others.
House of Representatives	The house of Parliament in which the government is formed. Each electoral division elects one member of the House of Representatives. The House of Representatives uses a preferential voting system.
Joint Standing Committee on Electoral Matters	The parliamentary committee appointed to inquire into and report on matters relating to electoral laws and practices and their administration.
Member	Any person elected to Parliament, but commonly used for the House of Representatives.
Mobile polling team	Polling officials who bring polling to aged care facilities, remote locations, and other locations such as prisons and homeless shelters.
Nomination	Submission for candidacy for election to the Senate or House of Representatives.
Ordinary vote	A vote cast on or before election day where the voter is able to be marked off the certified list.
Out-posted centre	Temporary premises established to house key election activities such as scrutines and dispatch, and return of materials to and from polling places.
Poll	An election – a count of votes or opinions.
Polling day	The day fixed for the election.
Polling place	A location for people to vote.
Postal vote	Ballot papers and certificate posted to a voter and returned to the AEC.
Preferential voting	A system of voting where a voter shows an order of preference for candidates by numbering their choices.
Protected action ballot	A workplace voting system whereby employees participate in a fair and secret ballot to determine whether industrial action should proceed in their workplace.
Provisional vote	Declaration vote cast at a polling place where the elector's name cannot be found on the roll, the name has already been marked off, or the voter has a silent enrolment.
Redistribution	A redrawing of electoral boundaries to ensure (as closely as possible) the same number of voters in each electoral division within a state or territory.
Referendum	A vote to change the Constitution.
Registered political party	A party registered with the AEC under Part XI of the <i>Commonwealth Electoral Act 1918</i> .
Roll	The list of people enrolled to vote in an election or referendum.
Scrutiny	The counting of votes is also known as the scrutiny.
Secret ballot	A vote made in secret.

Term	Description
Senate	The house of Parliament representing the states and territories. A total of 76 senators are elected – 12 from each state and two each from the Northern Territory and the Australian Capital Territory – under a proportional representation system.
Turnout	The percentage of people who voted in the election (formal and informal votes as a percentage of eligible enrolled electors).
Vote	To choose a representative, or indicate a preference, in an election or referendum.
Writ	A document commanding an electoral officer to hold an election, containing dates for the close of rolls, the close of nominations, the election day and the last day for return of the writ.

List of reporting requirements – non-Corporate Commonwealth entities

PGPA Rule reference	Part of report	Description	Requirement
17AD(g) Letter of transmittal			
17AI	iii	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h) Aids to access			
17AJ(a)	iv–viii	Table of contents (print only).	Mandatory
17AJ(b)	132–141	Alphabetical index (print only).	Mandatory
17AJ(c)	123–125	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	126–131	List of requirements.	Mandatory
17AJ(e)	ii	Details of contact officer.	Mandatory
17AJ(f)	ii	Entity's website address.	Mandatory
17AJ(g)	ix	Electronic address of report.	Mandatory
17AD(a) Review by accountable authority			
17AD(a)	1–3	A review by the accountable authority of the entity.	Mandatory
17AD(b) Overview of the entity			
17AE(1)(a)(i)	6	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	7–8	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	6	A description of the outcomes and programs administered by the entity.	Mandatory
17AE(1)(a)(iv)	6	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	10, 94	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	10, 94	Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	94, 117	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AD(c)	Report on the performance of the entity		
	Annual performance statements		
17AD(c)(i); 16F	10–34	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on financial performance		
17AF(1)(a)	41–43	A discussion and analysis of the entity’s financial performance.	Mandatory
17AF(1)(b)	92–93	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity’s future operation or financial results.	If applicable, mandatory.
17AD(d)	Management and accountability		
	Corporate governance		
17AG(2)(a)	73	Information on compliance with section 10 (fraud systems).	Mandatory
17AG(2)(b)(i)	iii, 73	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	iii, 73	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	iii, 73	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	72–73	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, mandatory
	Audit Committee		
17AG(2A)(a)	74	A direct electronic address of the charter determining the functions of the entity’s audit committee.	Mandatory
17AG(2A)(b)	94–96	The name of each member of the entity’s audit committee.	Mandatory
17AG(2A)(c)	94–96	The qualifications, knowledge, skills or experience of each member of the entity’s audit committee.	Mandatory
17AG(2A)(d)	94–96	Information about the attendance of each member of the entity’s audit committee at committee meetings.	Mandatory
17AG(2A)(e)	94–96	The remuneration of each member of the entity’s audit committee.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
<i>External scrutiny</i>			
17AG(3)	74–76	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	74–75	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory
<i>Management of human resources</i>			
17AG(4)(a)	76–81	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	76–77, 106–117	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: a) statistics on full-time employees; b) statistics on part-time employees; c) statistics on gender; d) statistics on staff location.	Mandatory
17AG(4)(b)	76–77, 106–117	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: a) statistics on staffing classification level; b) statistics on full-time employees; c) statistics on part-time employees; d) statistics on gender; e) statistics on staff location; f) statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	79, 106–117	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	79	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	83	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	78	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, mandatory
<i>Assets management</i>			
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
<i>Purchasing</i>			
17AG(6)	86–88	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
<i>Reportable consultancy contracts</i>			
17AG(7)(a)	87	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	87	A statement that ' <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i>	Mandatory
17AG(7)(c)	87	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	87	A statement that ' <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i>	Mandatory
<i>Reportable non-consultancy contracts</i>			
17AG(7A)(a)	88	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	88	A statement that ' <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i>	Mandatory
17AD(daa)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>		
17AGA	87–88	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
<i>Australian National Audit Office Access Clauses</i>			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, mandatory
<i>Exempt contracts</i>			
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, mandatory
<i>Small business</i>			
17AG(10)(a)	89	A statement that '[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website'.	Mandatory
17AG(10)(b)	89	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	89	If the entity is considered by the Department administered by the Finance Minister as material in nature – a statement that '[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website'.	If applicable, mandatory
<i>Financial statements</i>			
17AD(e)	39–70	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
<i>Executive remuneration</i>			
17AD(da)	82–85	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the Rule.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AD(f)	Other mandatory information		
17AH(1)(a)(i)	102	If the entity conducted advertising campaigns, a statement that <i>'During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website'.</i>	If applicable, mandatory
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory
17AH(1)(b)	N/A	A statement that <i>'Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]'.</i>	If applicable, mandatory
17AH(1)(c)	80	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	76	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	92 97–100 101 103–104 105 119	Information required by other legislation.	Mandatory

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