

Mr Jeremy Hanson CSC MLA
Speaker
ACT Legislative Assembly
196 London Circuit
CANBERRA CITY ACT 2601

Dear Mr Speaker

ACT Electoral Commission 2026-27 Recommended Appropriation

Section 20AB(a) of the *Financial Management Act 1996* requires the Speaker, following consultation with the Electoral Commission and the relevant Assembly committee, to advise the Treasurer of the recommended appropriation for the Commission for the forthcoming financial year.

The recommended appropriation for 2026-27 is **\$5.445 million**, comprising:

- (a) baseline funding (2025-26 Budget), budget policy and budget technical adjustments (\$4.982 million); and
- (b) a one-off capital injection (\$0.463 million).

The attached budget statements provide a sufficient basis for consultation with the Standing Committee on the Integrity Commission and Statutory Office Holders.

Following consultation with the Committee, we would appreciate your confirmation of support for the recommended appropriation. A draft letter to the Treasurer endorsing the appropriation is attached for your consideration.

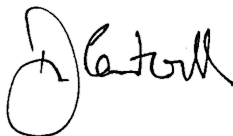
We would be pleased to provide a briefing to you or the Committee if required.

Yours sincerely



David Kalisch
Chairperson

26 May 2026



Damian Cantwell AM CSC
Electoral Commissioner

26 May 2026



Ed Killesteyn PSM
Member

26 May 2026

BUDGET STATEMENTS

2026-27

for

ACT Electoral Commission

ACT ELECTORAL COMMISSION

Purpose

The purpose of the ACT Electoral Commission is to deliver trusted, transparent, secure and accessible electoral services.

The Commission is an independent statutory authority with responsibility for the:

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

The Commission comprises three statutory office holders – a part-time Chairperson, a full-time Electoral Commissioner and another part-time Member. The members of the Commission are independent officers of the ACT Legislative Assembly. The Commission provides advice to the ACT Assembly through the Speaker on electoral matters, including provision of election and special reports.

The Electoral Commissioner is also the Chief Executive Officer of the Commission, which operates as Elections ACT. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

2026-27 Priorities

Major priorities for 2026-27 include:

- progressing detailed preparations for the 2028 ACT Legislative Assembly election, including finalising planning deliverables, strengthening workflows and rehearsing contingencies;
- delivering the ACT electoral redistribution with clear, transparent and accessible public consultation;
- advancing ICT modernisation and integration of core electoral systems, commensurate with available funding, to ensure reliability, security and transparency of election delivery;
- strengthening electoral integrity, risk management and assurance practices, including responding to and implementing recommendations from the Auditor-General's performance audit and the Assembly Inquiry, as appropriate;
- enhancing cyber security and resilience to mis- and disinformation risks across electoral systems and public communications; and
- building workforce capability and surge readiness, while strengthening accessibility, stakeholder engagement and electoral participation (including among voters, candidates and political parties), and operational readiness for election delivery.

Estimated Employment Levels

Table 1: Estimated Employment Levels

	2024-25 Actual Outcome ¹	2025-26 Budget ²	2025-26 Estimated Outcome ³	2026-27 Budget ⁴
Staffing (FTE) ⁵	16.74	12.00	15.73	14.50

Note(s):

1. This figure relates to staffing levels at the end of the financial year.
2. The variance between the 2025-26 estimated outcome and the 2025-26 Budget is mainly due to additional full time equivalent staff engaged to address critical operational capacity and capability gaps.
3. The 2025-26 Estimated Outcome relates to staffing levels at the end of April 2026.
4. The variance in the 2026-27 Budget from the 2025-26 estimated outcome is mainly due to additional full time equivalent staff engaged to address critical operational capacity and capability gaps in 2025-26.
5. The table does not include two part time statutory office holders and election casuals employed under the *Electoral Act 1992*.

Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	4 798	4 244	5 038	11 369	4 599
2026-27 Budget Policy Decisions					
Addressing Operational Capacity Gaps in Elections ACT	0	424	637	647	656
Capital Funding for Continuous Modernisation of the Commission's ICT Electoral Systems, and Re-baselining of its Budget to Deliver Electoral Services	0	67	231	675	92
2026-27 Budget Technical Adjustments					
Revised iCBR Property Management Services Direct Appropriation	0	82	84	87	90
Estimated Outcome - End of Year Estimate	-145	145	0	0	0
Revised Employee Expense Estimates - Allocation of Central Wages Provision	0	20	0	0	0
2026-27 Budget	4 653	4 982	5 990	12 778	5 437

Table 3: Changes to appropriation – Capital Injections, Controlled (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	312	0	0	0	0
Capital Funding for Continuous Modernisation of the Commission's ICT Electoral Systems, and Re-baselining of its Budget to Deliver Electoral Services	0	463	0	0	0
2026-27 Budget	312	463	0	0	0

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2025-26 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

Table 4: ACT Electoral Commission: Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	4 798	4 653	4 982	7	5 990	12 778	5 437
Sale of Goods and Services from Contracts with Customers	28	107	29	-73	30	31	32
Grants and Contributions Income	612	533	549	3	555	565	562
Interest Revenue	16	16	16	-	16	16	16
Total Income	5 454	5 309	5 576	5	6 591	13 390	6 047
Expenses							
Employee Expenses	3 015	2 930	3 285	12	3 974	5 434	3 486
Supplies and Services	1 721	1 662	1 666	..	2 051	7 460	1 909
Depreciation and Amortisation	426	128	246	92	339	339	339
Grants and Purchased Services	718	718	735	2	754	773	792
Total Expenses	5 880	5 438	5 932	9	7 118	14 006	6 526
Operating Result	-426	-129	-356	-176	-527	-616	-479
Total Comprehensive Result	-426	-129	-356	-176	-527	-616	-479

Table 5: ACT Electoral Commission: Balance Sheet (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Current Assets							
Cash and Cash Equivalents	1 068	1 043	898	-14	696	405	251
Receivables	98	24	24	-	24	24	24
Total Current Assets	1 166	1 067	922	-14	720	429	275
Non-Current Assets							
Intangible Assets	1 766	2 171	2 388	10	2 049	1 710	1 371
Total Non-Current Assets	1 766	2 171	2 388	10	2 049	1 710	1 371
TOTAL ASSETS	2 932	3 238	3 310	2	2 769	2 139	1 646
Current Liabilities							
Payables	394	371	352	-5	333	314	295
Employee Benefits	902	876	860	-2	865	870	875
Total Current Liabilities	1 296	1 247	1 212	-3	1 198	1 184	1 170
Non-Current Liabilities							
Employee Benefits	30	18	18	-	18	18	18
Total Non-Current Liabilities	30	18	18	-	18	18	18
TOTAL LIABILITIES	1 326	1 265	1 230	-3	1 216	1 202	1 188
NET ASSETS	1 606	1 973	2 080	5	1 553	937	458
Equity							
Accumulated Funds	1 606	1 973	2 080	5	1 553	937	458
TOTAL EQUITY	1 606	1 973	2 080	5	1 553	937	458

Table 6: ACT Electoral Commission: Statement of Changes in Equity (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Opening Equity							
Opening Accumulated Funds	1 720	1 790	1 973	10	2 080	1 553	937
Balance at the Start of the Reporting Period	1 720	1 790	1 973	10	2 080	1 553	937
Comprehensive Income							
Operating Result	-426	-129	-356	-176	-527	-616	-479
Total Comprehensive Result	-426	-129	-356	-176	-527	-616	-479
Transactions Involving Owners Affecting Accumulated Funds							
Capital Injections	312	312	463	48	0	0	0
Total Transactions Involving Owners Affecting Accumulated Funds	312	312	463	48	0	0	0
Closing Equity							
Closing Accumulated Funds	1 606	1 973	2 080	5	1 553	937	458
Balance at the end of the Reporting Period	1 606	1 973	2 080	5	1 553	937	458

Table 7: ACT Electoral Commission: Cash Flow Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	4 798	4 653	4 982	7	5 990	12 778	5 437
Sale of Goods and Services from Contracts with Customers	27	106	28	-74	29	30	31
Interest Receipts	16	16	16	-	16	16	16
Total Receipts from Operating Activities	4 841	4 775	5 026	5	6 035	12 824	5 484
Payments							
Employee Payments	3 027	2 964	3 319	12	3 843	4 916	3 105
Supplies and Services	1 109	1 129	1 117	-1	1 640	7 426	1 741
Grants and Purchased Services	718	718	735	2	754	773	792
Total Payments from Operating Activities	4 854	4 811	5 171	7	6 237	13 115	5 638
Net Cash Inflows/(Outflows) from Operating Activities	-13	-36	-145	-303	-202	-291	-154
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Capital Works	211	211	463	119	0	0	0
Total Payments from Investing Activities	211	211	463	119	0	0	0
Net Cash Inflows/(Outflows) from Investing Activities	-211	-211	-463	-119	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	312	312	463	48	0	0	0
Total Receipts from Financing Activities	312	312	463	48	0	0	0
Payments							
Net Cash Inflows/(Outflows) from Financing Activities	312	312	463	48	0	0	0
Net Increase/(Decrease) in Cash and Cash Equivalents	88	65	-145	-323	-202	-291	-154
Cash and Cash Equivalents at the Beginning of the Reporting Period	980	978	1 043	7	898	696	405

Cash and Cash Equivalents at the End of the Reporting Period	1 068	1 043	898	-14	696	405	251
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Notes to the Controlled Budget Statements

There are no significant variances between the 2025–26 Budget, the 2025–26 Estimated Outcome and the 2026–27 Budget, as reflected in the Budgeted Financial Statements (Operating Statement, Balance Sheet, Cash Flow Statement and Statement of Changes in Equity).

The outyear estimates are consistent with the Commission’s cyclical funding profile associated with the ACT Legislative Assembly election cycle. Funding remains relatively stable in the inter-election period, with more significant changes expected in the lead-up to the next election (October 2028).