

Statement of Performance Expectations Tauākī Paearu Kawatau

Our plan for 2026/27
Tā mātau mahere mō
ngā tau 2026/27





June 2026

Presented to the House of Representatives pursuant
to section 149L of the Crown Entities Act 2004

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Overview

Tirohanga whānui

This section explains the purpose of this document, who we are and what we do.

Purpose of this Statement of Performance Expectations

This document describes our performance expectations for the 2026/27 financial year. These expectations provide a basis on which our actual performance can be assessed. It describes our output classes, our prospective financial statements and how we will assess our performance for the 2026/27 financial year.

The Statement of Performance Expectations aligns with our Statement of Intent 2025/26 – 2028/29.

The information in these documents is part of our accountability to the public.

Ko te aronga o tēnei Tauākī Paearu Kawatau (TPK)

E whakamārama ana tēnei tuhinga i ā mātau whaingā kawatau ahumoni 2026/27. Ka whakaritea ēnei kawatau, he āheinga e tātari ai te arotakenga o ā mātau mahi.

E whakamārama ana i ā mātau pūnaha putanga, ngā rārangi ahumoni e matapaetia ana, ā, e pēwhea nō te arotake i tā mātau whakatutukitanga i ngā tau ahumoni 2026/27.

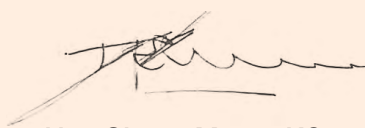
E hāngai ana te TPK ki tā mātau Tauākī Koronga 2025/26 – 2028/29.

Ko ngā mōhiohio kei ēnei tuhinga he mea taunaki i te pono o ā mātau mahi ki te iwi tūmatanui.

Statement of responsibility

This Statement of Performance Expectations has been prepared in accordance with the requirements of sections 149C and 149CA of the Crown Entities Act 2004. The prospective financial statements and performance expectations, prepared in accordance with generally accepted accounting standards for this Statement of Performance Expectations, were not audited and may not be relied upon for any other purpose.

The Board acknowledges responsibility for the preparation of this Statement of Performance Expectations, which reflects the forecast performance and the forecast financial position of the Commission for the financial year ending 30 June 2027.



Hon Simon Moore KC
Chair

Pou Kaiāwhā,
Te Kaitiaki Take Kōwhiri



Jane Meares
Deputy Chair

Pou Kaiāwhā,
Te Kaitiaki Take Kōwhiri



Karl Le Quesne
Chief Electoral Officer

Pou Kaiāwhā,
Te Kaitiaki Take Kōwhiri

Tauākī haepapa

He mea whakarite tēnei Tauākī Paearu Kawatau i raro i te mana whakaū o te tekiana 149C me te 149CA o te Ture Hinonga Karauna 2004.

Ko te tauākī ahumoni e matapaetia ana, me ngā ritenga kawatau, i whakaritea i ngā paerewa kaute e tika ana mō tēnei TPK, kāhore i oti te tātari kaute, ā, kāhore peangē e tika kia whakamahi mā ētahi kaupapa kē atu.

Nā te Poari te mana whakahaere ki te whakarite i te TPK, hei whakaatu i ngā paearu e matapaetia ana, ā, ko te matapae hoki i te paearu ahumoni o Te Kaitiaki Take Kōwhiri tātū atu ki te tau ahumoni rā aukati a te 30 o Hune 2027.

Our purpose

The Electoral Commission, Te Kaitiaki Take Kōwhiri, is an independent Crown entity established by the Electoral Act 1993 (the Act). Our name Te Kaitiaki Take Kōwhiri means ‘the guardian of the choice’ and reflects our responsibility as kaitiaki (guardian) of New Zealand’s electoral system.

Our purpose, as defined in the Act, is to administer New Zealand’s electoral system impartially, efficiently, effectively, and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system, and
- maintains confidence in the administration of the electoral system.

Our work contributes to a healthy democracy in New Zealand by providing an electoral system people can have trust and confidence in as well as helping people to take part in electoral processes. We also help safeguard democracy in the region by supporting Pacific countries to conduct their elections by offering technical assistance through the New Zealand Aid Programme. Our regular activities are depicted on the following page.

While we are part of the public sector, we work independently from government, staying neutral and upholding electoral law. We are supported by the Ministry of Justice as our monitoring department and funded through the Vote Justice non-departmental output class ‘General Election and Electoral Services’.

Our people

We are a team made up of approximately 170 permanent and fixed-term staff. Our workforce expands significantly in the lead up to a general election as we recruit staff to fill approximately 28,000 temporary roles.

We are led by a Board of six, the Chair, Deputy Chair, three members and Chief Electoral Officer. The Chief Electoral Officer is the Chief Executive of the Commission. The three members were appointed in May 2026, they previously held roles as specialist Board advisors.

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an electoral system
people can have trust
and confidence in

What we do

Deliver parliamentary elections

We deliver New Zealand's general elections (see diagram next page). We conduct parliamentary by-elections and referendums as required.

Post-election review and reporting

After each general election we review the election and provide a comprehensive report on what improvements can be made to election delivery and electoral laws.

Provide information and education

We educate New Zealanders about the electoral system and the part they play by enrolling and voting in parliamentary elections

Manage compliance of election participants

We provide parties and candidates with information on how to take part and how to meet their statutory obligations. We register and de-register political parties and administer candidate nominations

Support electoral policy development

We use our knowledge and experience to provide operational advice on electoral policy development and legislative reviews.

Provide support to other countries

We provide technical assistance to countries in the Pacific to help them prepare for and conduct their electoral events.

Maintain electoral rolls

We register electors and keep the electoral rolls up to date and accurate.

Enable the Māori Electoral Option

We enable eligible voters of Māori descent to choose which electoral roll to be on – the general roll or the Māori roll and provide ongoing information about the choice to Māori electors.

Support enrolment for local elections

We provide Māori Electoral Option information and deliver an enrolment update campaign before local elections and provide enrolment data to support local elections.

Administer the Election Access Fund

We administer and report on the Fund that supports disabled people to seek selection and stand as candidates in general elections and by-elections.

Allocate broadcasting funding

We allocate funding for broadcasting and advertising to eligible parties before each general election.

Support the Representation Commission

We support the Representation Commission, an independent body that reviews the boundaries and names of electorates.

Delivering a general election

General elections are large-scale nationwide events that take a great deal of planning and preparation. The diagram below explains some of the activities we undertake during the three-year period between general

elections to review, prepare for and deliver a general election.

Financial year 2026/27 spans parts of year 3 and year 1 of the electoral cycle.

Year 1

In the year following a general election, we review our delivery, considering feedback from voters, candidates, parties, and others about their experiences. We determine strategic and operational priorities for the new cycle and begin the planning, design, and implementation of the next election, including advising on proposals for legislative reform.



Year 2

Our focus mid-cycle is on designing, testing, and improving systems and processes for the next general election to ensure they are fit for purpose. We procure our physical supplies, identify who we need to partner with, plan our recruitment activity, start recruiting regional managers and electorate managers, find headquarter properties, and, as necessary, redesign services to give effect to legislative changes.



Year 3

In the third year of the cycle, we start implementing our plans and temporary infrastructures and systems required for delivering the general election. We send out information on the Māori Electoral Option, enrolment, and voting, and run information and education campaigns. Extensive recruitment and training of a temporary workforce takes place, and voting places are set up throughout the country for the delivery of the election. This is the year we deliver the general election.



Our values

We reference our values as poutokomanawa – the central pole of a whareniui. Like poutokomanawa, our values underpin everything we do.

Uakaha

Ka uakaha, ka hihiri hoki, te mamahi

Being dynamic and energetic in what we do

The eyes of the poutokomanawa symbolise our strength and unwavering energy. This vitality drives us to innovate, breaking down barriers to participation and enhancing enrolment and voting. We embrace change with enthusiasm, uplifting each other and striving for continuous improvement to deliver fair and unbiased elections.

Tūhonohono

Ka taura heretia ai ngā tūhonohono tāngata e tupu ai te pūnaha manapori

Bringing people together to increase participation in democracy

The poutokomanawa provides a secure foundation and connection to the land, maintaining unique relationships and identities. This connection promotes self-determination requiring inclusive community-led approaches that respect diverse ways of being and decision-making. We empower communities, we foster collective participation, and achieve equitable and improved outcomes.

Arataki

Ka aratakina kia mārama
Guiding towards greater understanding and empowerment

The poutokomanawa connects Ranginui and Papatūānuku, and defines the space between – te ao mārama, a space of enlightenment and clarity. This clarity guides us to protect democracy by acting with tika, transparency, and consistency. Through this commitment, we enable communities to lead and shape democracy, deepening understanding and creating opportunities for meaningful engagement and growth.

Tika

Mahia kia tika, kia titika te mahi

Doing the right things. Doing things right!

The face of this poutokomanawa binds us to our whakapapa, connecting us to the wisdom and responsibilities of our lineage. This connection ensures our actions align with integrity, fairness, and professionalism. We uphold the highest standards, fostering equitable participation and working impartially with accountability and pragmatism – always striving to do what is right.

Manaaki

Ka māhaki ngākau nui ai, ka whakamana

Demonstrating generosity and empowering people

The taratara-a-kai pattern on this waka taonga symbolizes our commitment to manaaki, reflecting our interconnectedness and care. As guardians of democracy, we ensure that diverse perspectives are heard and will influence our service and systems. We cultivate a supportive, respectful environment that values people, empowers communities, and strengthens leadership.



Our strategic performance framework

Our strategic performance framework guides our work and informs the choices we make. It also provides a way of evaluating whether we are making good progress towards our outcomes, delivering our services effectively and managing the organisation well.

Our **outcome** and **impacts** are the results we aim to achieve for New Zealand through our work. Our impacts are aligned to our statutory objectives as set out in the Act.

Through our **activities**, we deliver services and information to New Zealanders and contribute to achieving our outcome and impacts.

Our **enablers** are the resources we need to manage well so we can be effective both now and in the future.

Our **strategic priorities** help us to focus our efforts to respond to challenges and opportunities in our operating environment and ensure we achieve our outcome and impacts.



What we will deliver in 2026/27

Ā mātau whaingā mō ngā tau 2026/27

This section outlines what we plan to deliver in 2026/27.

The year ahead

As 2026/27 begins, the Māori Electoral Option campaign is underway and the Commission is in the final phase of preparations for the enrolment update campaign and delivery of the 2026 General Election. Ensuring eligible New Zealanders understand the recent change to the enrolment deadline and have opportunities to enrol or update their details is an important part of election preparations.

In the second half of the year, we will review our election preparations and delivery and identify improvements that we can apply to future elections. We will establish the programme for the 2029 General Election and begin high-level planning.

Alongside delivering our core activities, we will continue to mature our capability and to strengthen our foundations so the Commission is well-positioned to respond to challenges and opportunities and ready to modernise electoral services.

We are in the early stages of modernisation. This year we will start using digital channels to communicate with enrolled electors and to test and understand the benefits of other technologies we may be able to implement before the 2029 General Election. We will also continue to explore and refine options for medium to long-term electoral modernisation to inform development of a business case for investment.

Our strategic priorities

Our strategic priorities are where we will direct our focus over the next four or more years to respond to challenges and opportunities in our operating environment and ensure we achieve our outcome and impacts.

Our current strategic priorities were established in July 2025 and are expected to remain relevant for four or more years.

- 1** Priority 1: Strengthening our foundations
- 2** Priority 2: Modernising electoral services
- 3** Priority 3: Building knowledge and trust



Priority 1: Strengthening our foundations

What we mean

Our foundations are the resources that enable us to run the Commission and administer the electoral system effectively and efficiently. This includes our funding, people, processes and controls, technology systems and other assets. We have been investing in our capability since a review in 2021 identified gaps, and we need to continue that investment, such as in risk and assurance and programme and change management. We can also make better use of data and technology. Reviews of the 2023 General Election highlighted that we also need to improve our processes and controls, how they are documented and to streamline and make our processes and technology systems less complex. We need funding certainty to plan effectively and to invest in longer-term improvements. To meet the challenges facing the electoral system we also require strong governance in a broad range of areas.

Why this is a priority

Delivering an election with high integrity, with a temporary workforce comprising over 28,000 roles requires a strong foundation of governance, processes, technology, training, and risk management.

This priority will help us to manage the impacts of population growth and changing voter behaviour on the electoral system in the short term, while also providing a strong foundation for modernisation. It will provide assurance that we are operating both our organisation and the electoral system efficiently and effectively, and that our systems, processes and controls will protect the integrity of the electoral system.

How we will progress this priority in 2026/27

Since setting this priority we have made progress in a number of areas, including reviewing and documenting key election and enrolment processes, designing and testing new vote processing controls for use during the 2026 General Election, and increasing our risk and assurance maturity. We have also improved support for the Board by securing three specialist Board advisors.

In 2026/27 we will:

- ✔ deliver the assurance plan for the 2026 General Election, including completing reviews of key processes to ensure they are designed effectively and undertaking targeted assurance activities at critical phases of election delivery
- ✔ make greater use of data and modelling during the pre-election campaigns and the election delivery period to enable:
 - timely adjustments to public information and education activities if necessary to achieve campaign objectives
 - efficient resupply of ballot papers and materials to voting places
 - timely staff and workload allocation decisions
 - effective management of risks and emerging issues.
- ✔ finish implementing improvements designed to address the recommendations of reviews of our enrolment and post-election processes, including the Auditor-General's independent review of quality assurance processes for the 2023 General Election vote count¹
- ✔ start planning for the second phase of improvements to enrolment and post-election processes and assurance controls, which will include further streamlining and automation of some processes
- ✔ continue to refine our modelling of enrolment and voting patterns and volumes to inform advice on the costs of future elections and different options for modernisation
- ✔ consider funding requirements for the 2029 General Election
- ✔ complete work to identify necessary improvements to our current information systems to enable ongoing modernisation of electoral processes.

1. The report is available at: <https://oag.parliament.nz/2024/election-2023>



Priority 2: Modernising electoral services

What we mean

There are opportunities to use technology and change system settings to improve the cost effectiveness, efficiency, timeliness and integrity of electoral processes and deliver better outcomes for electors.

Opportunities include using data from other agencies to identify when electors' details change and automatically updating electors' details on their behalf, once electors have had an opportunity to provide feedback. This would increase the ongoing accuracy of the electoral rolls and reduce enrolment activity close to the election period, which would help the Commission to manage other volume pressures during the voting and post-election period.

There are also technologies that have the potential to bring efficiencies to voting and vote count processes, such as the ability to electronically mark off electoral rolls, digital vote scanning and counting. There are also opportunities to deliver communications and enrolment and voting services in ways that better meet electors' expectations, which will support participation.

Why this is a priority

Many of these opportunities require legislative change, investment in improved processes and technology, and carefully phased implementation. The benefits will take several electoral cycles to achieve. This work needs to start now, as without modernisation it will become increasingly challenging and unsustainable to conduct elections and to deliver accurate official results within expected statutory timeframes.

Growth in the overall voting population and the growing volume and complexity of transactions is putting pressure on a manual, time-bound electoral system. Furthermore, industries that we rely on to deliver elections, such as print and paper are impacted by lengthening supply chains and increasing costs, and post is similarly becoming more expensive and being delivered less frequently. This impacts future costs and timeliness.

How we will progress this priority in 2026/27

The Electoral Amendment Act 2025 was passed in December 2025. This included changes that will allow the Commission to make greater use of digital channels (such as email and SMS) to communicate with electors, and to automatically update enrolment details in certain circumstances.

In 2026/27 we will:

- ✔ use digital channels to communicate with electors who have provided their email address and/or mobile number, including:
 - sharing key messages and sending reminders by email or SMS at key phases of the Māori Electoral Option and enrolment update campaigns
 - providing electors who have supplied email addresses with a digital EasyVote card, rather than posting them a physical pack and card
- ✔ define the requirements for further expanding our use of digital communications
- ✔ recommence data matching activities, using data that can be shared by other agencies under existing legislative provisions to identify elector records that are out of date
- ✔ define the requirements for automatic enrolment update functionality and develop an implementation plan
- ✔ define the requirements and start designing and testing technology improvements we may be able to implement for the 2029 General Election, for example electronic roll mark off and digital vote scanning and counting
- ✔ develop an indicative business case that outlines the case for change and options for modernisation of electoral system settings and services.



Priority 3: **Building knowledge and trust**

What we mean

The objectives in the Electoral Act require us to ensure New Zealanders understand the electoral system and have trust and confidence in its administration. Maintaining a strong base of understanding, trust and confidence is essential to ensuring high levels of participation and trust in the legitimacy of election results, which facilitate the smooth transfer of power.

Ensuring trust is an outcome of many factors. It requires us to increase people's understanding, be transparent about how we work, build strong relationships and tell the story of the importance of a high performing electoral system to New Zealand. It also means removing barriers that create distrust for some voters.

Why this is a priority

Building knowledge and trust is a priority because of a trend of declining trust in government and challenges to democracies internationally. New Zealanders are regularly exposed to information of varying accuracy about international elections that may encourage them to question their own electoral system.

Building knowledge and trust will also help New Zealanders to adapt to change as we modernise the electoral system and implement policy changes that may be made in future.

How we will progress this priority in 2026/27

In 2026/27 we will:

- ✔ deliver targeted information and education activities to groups with lower levels of participation in the electoral system, as discussed further on page 19
- ✔ publish updates on our work, the improvements we are making and why
- ✔ publish a plan for the 2026 General Election and a strategy for ensuring high levels of enrolment before voting begins
- ✔ work with social media platforms to report false or misleading information about enrolling and voting and share accurate information widely
- ✔ collect feedback from voters and non-voters, candidates, parties, and other stakeholders as part of our review of the 2026 General Election and use this feedback to inform future planning and service improvements
- ✔ start to develop an updated accessibility strategy, with input from disabled people and disability organisation, to inform the design and delivery of enrolment and voting services and information
- ✔ continue to support work across the Pacific to strengthen support for democratic elections in our region.

Our main activities

Through our activities we deliver services and information to New Zealanders and contribute to achieving our impacts and outcome.

Delivering elections and referendums

We are responsible for running parliamentary elections and referendums. The general election is one of New Zealand's largest public events and running it is a complicated logistical exercise. Our planning, preparation, delivery and review of a general election spans the three-year electoral cycle.

We aim to deliver safe, reliable and cost-effective electoral events with voting services that all New Zealanders can access if they choose to do so and official results the public can have confidence in.

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voting services that all New Zealanders can access if they choose to do so



What we plan to do in 2026/27

Election day is 7 November 2026. Our preparations and event delivery will include:

- completing testing of changes to process and technology systems, including efficiency and assurance improvements and adjustments needed to implement new electoral boundaries and legislative amendments
- recruiting and training the large temporary workforce that will provide voting services across New Zealand
- securing voting place locations
- processing party registrations and making payments under the allocation for broadcasting and advertising to eligible parties
- processing candidate nominations and preparing, printing and distributing ballot papers to voting places
- providing approximately 70,000 hours of voting services at domestic voting places, including bilingual kaupapa Māori voting places in each Māori electorate, and voting opportunities for eligible overseas voters and voters who cannot visit a voting place or who qualify to use the dictation service.

- undertaking vote count and reconciliation activities, using strengthened and streamlined processes and assurance controls and additional integrity checks
- publishing the official election results.
- returning the Writ.

Our work on the 2026 General Election does not end with the return of the Writ.

We will also:

- ensure parties and candidates complete their post-election compliance activities
- undertake a comprehensive review of our election preparation and delivery, including considering feedback from voters, candidates, parties, stakeholders, service providers and staff
- prepare and provide a report on the 2026 General Election to the Minister of Justice, which will be tabled in the House of Representatives and published on our website
- publish official statistics.

Once we have completed our review of the 2026 General Election, we will establish the programme for the 2029 General Election and begin planning for the next general election, including prioritisation of operational improvements to processes and controls, technology systems, and services.

Providing enrolment services and maintaining electoral rolls

We provide online and paper-based enrolment processes for voters, aiming to make it as simple as possible for New Zealanders to register and keep their enrolment details current. We keep the electoral rolls up to date and

accurate so all registered voters can take part in elections and elections run smoothly.

We also supply electoral rolls to local authorities for use in local elections and support local authorities with enrolment-related processes during local elections.



What we plan to do in 2026/27

In addition to providing ongoing enrolment services and roll updates, in 2026/27 we will:

- contact 3.6 million enrolled electors and provide them opportunities to review and update their enrolment details and to change rolls, if eligible, as part of the Māori Electoral Option and enrolment update campaigns
- support New Zealanders to enrol or update their enrolment details by visiting rural locations with mobile enrolment units during the Māori Electoral Option campaign and providing temporary enrolment hubs in Auckland, Hamilton, Tauranga, greater Wellington, Christchurch and Dunedin in the lead up to the election
- recruit and train additional temporary staff to support increased enrolment processing and quality assurance activities during the enrolment update campaign and the voting and post-election period
- undertake a data matching activity before the election and determine the next steps for data matching as part of implementing automatic enrolment updates, as discussed on page 13 under strategic priority 2
- review the effectiveness of our enrolment strategy for the 2026 General Election to inform our approach to increasing enrolment levels ahead of the 2028 local elections.

Providing information and education about the electoral system, enrolling and voting

We provide information about the electoral system in a range of formats and languages, tailored to meet the needs of different participants in the electoral system, such as prospective voters, candidates, parties, third-party promoters, media and members of parliament. In addition, we deliver online and face-to-face education activities, particularly in communities with lower levels of participation.

Some of our public information and education activities are ongoing, for instance those targeting New Zealanders who are turning 18 and becoming eligible to enrol or those moving address. We also run Māori Electoral Option and enrolment update campaigns before general and local elections.

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What we plan to do in 2026/27

In addition to our ongoing activities, in 2026/27 we will:

- deliver a public information and education campaign for the 2026 General Election that includes media briefings, advertising delivered across a range of print, digital and social channels, on-line and face-to-face education activities for communities, and direct communications with enrolled electors
- the campaign activities will be designed to:
 - support the Māori Electoral Option and enrolment update campaigns and raise awareness of the earlier enrolment deadline and that enrolling by Writ Day makes voting easier
 - encourage New Zealanders to apply for temporary election roles
 - inform electors of how, when and where to vote
 - help electors understand what happens between casting their vote and official results being declared
- support community organisations to provide impartial and trusted information and education to their communities by sharing resources and providing small grants to successful applicants of our Community Education Fund
- deliver Kids Voting – Te Pōti a Ngā Tamariki – this is an education programme that gives young New Zealanders the opportunity to explore real-life election issues, parties and candidates in an election year. The programme builds up to a mock election which gives students a first-hand voting experience. In 2026, mock elections will take place early in Term 4.

Administering electoral law

We have a role in upholding electoral law and ensuring election participants meet their obligations under the Electoral Act 1993. This includes ensuring that only eligible votes are counted, that political parties, candidates and others follow electoral finance and advertising rules, and that where required third-party promoters are registered. Our role includes providing guidance for participants to understand and meet their obligations, managing complaints and where applicable referring apparent breaches to Police.

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We have a role in upholding electoral law and ensuring election participants meet their obligations



What we plan to do in 2025/27

In 2026/27 we will continue to meet our regulatory functions, including:

- providing advisory opinions and guidance on the rules
- ensuring processes and deadlines for candidate nominations for the 2026 General Election are adhered to, and candidates are aware of their obligations for providing returns of election expenses, donations and loans
- ensuring staff follow election processes and assurance activities are completed and documented
- managing ongoing compliance obligations of registered political parties for donations and loans, membership requirements and annual financial statements
- maintaining the registers of parties and third-party promoters
- looking into complaints of non-compliance with election advertising, electoral finance or any other electoral offences and referring matters to New Zealand Police, as required.

Our enablers

Our enablers are the resources we need to manage well so we can be effective both now and in the future.

Our independence and reputation

Our independence and reputation are critical to ensuring the electoral system operates fairly and impartially, so that New Zealanders have trust and confidence in the electoral system. As distrust in government institutions and dissatisfaction with democracies increases internationally, it is vital that we maintain our reputation as independent and trustworthy.



What we plan to do in 2026/27

In 2026/27 we will:

- inform people about how elections are delivered and how we ensure they are fair and impartial, and the integrity of the process and results
- continue to ensure staff understand how to be politically neutral in their roles
- continue to focus on meeting all of our statutory responsibilities.

Our people

The capability of our people – both our permanent and temporary election workforces – underpins the performance of the organisation. We aim to build a healthy, safe, high-performing organisation that attracts, engages and retains talent.



What we plan to do in 2026/27

In 2026/27 we will:

- ensure our refreshed health and safety controls are applied during the year, including during delivery of the 2026 General Election
- ensure all new permanent and temporary staff are aware of health, safety and wellbeing processes and resources
- provide timely and relevant training to temporary election staff, using improved training materials, and ensure they have the support they need to be effective in their roles
- provide opportunities for temporary election staff to provide feedback on their experience, including the relevance and usefulness of training, access to necessary equipment, and the effectiveness of other support they receive.

Our relationships

Our relationships are critical to our work. We would not be able to deliver the general election without significant support from other government agencies, our third-party suppliers and communities. Through our relationships we also gain insights into the needs of the diverse communities that we serve and reach people who are not currently enrolled or participating in voting.

Our relationships with electoral management bodies in Australia and the Pacific also influence the work we do. We discuss shared challenges and identify opportunities to improve or bring efficiencies to the way New Zealand's electoral system operates. We are also funded by the Ministry of Foreign Affairs and Trade to deliver a programme of work to support our Pacific neighbours to run their electoral events.



What we plan to do in 2026/27

In 2026/27 we will:

- ensure we are managing our key relationships well
- continue to seek opportunities to connect with communities with lower levels of participation and to build relationships with representative groups and trusted community members
- implement a regular email communication to keep stakeholders up to date on matters related to enrolling, voting and elections throughout the electoral cycle.

Our finances and assets

As an organisation whose key cost drivers are strongly impacted by inflation, effective financial management involves making some challenging decisions about how to invest our funding. It also involves making smart procurement decisions, and ensuring we have effective financial processes and controls in place.

Our key assets are our technology systems, including our core enrolment and election management systems, and the physical equipment and supplies that we procure and hold in readiness for elections. They are critical to running elections and delivering timely and accurate election results.



What we plan to do in 2026/27

In 2026/27 we will:

- continue to look for cost savings and efficiencies and be fiscally prudent
- as discussed under strategic priority 1 on page 11, complete work to identify necessary improvements to our current information systems to enable ongoing modernisation of electoral processes.

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Our assets are critical to running elections and delivering timely and accurate election results

Our information, data and processes

Continuing to improve our use of information and data and improve our delivery processes are both critical to our effectiveness. We need to ensure that information and data is accurate and authoritative, protected where appropriate, and able to be shared and reused where there is public value and sharing is permitted by law. We need a strong base of electoral and corporate processes that are streamlined, regularly reviewed and well understood.



What we plan to do in 2026/27

In 2026/27 we will:

- continue to progress our information management improvement plan and streamline management of corporate information
- review the effectiveness of changes made to the documentation of key election and enrolment processes and controls and the design of training manuals
- review improvements made to our processes for the 2026 General Election to inform further improvements, including through our modernisation programme.



We need a strong base of electoral and corporate processes that are streamlined, regularly reviewed and well understood

How we will measure our performance

Ko te arotake i ā mātou mahi

Our outcome and impacts



Outcome: Healthy democracy in New Zealand

Desired direction of travel: Maintain

Why this is important

A healthy democracy enables political, economic and social stability and protects the rights of citizens to vote or stand for election to a governing body.

How our work contributes to this outcome

Free and fair elections are a key contributor to a healthy democracy. We aim to ensure all eligible New Zealanders can enrol and vote. Through our work we protect their rights to vote freely without fear or intimidation, to have their vote remain secret, and to have confidence that their vote will be counted and reported accurately.

How we will assess our performance

We will monitor New Zealand's rankings in international democracy indexes, for instance the Economist Intelligence Unit's annual Democracy Index,² and include this as supporting information in our annual reports.

2. Reports are available at: <https://www.eiu.com/n/global-themes/democracy-index/>



Impact 1:

New Zealanders have opportunities to take part in parliamentary democracy

Desired direction of travel: Maintain or improve

Why this is important

A healthy democracy requires high participation rates by voters to legitimise the exercise of power by government.

Eligible New Zealanders have a democratic right to enrol and vote. Citizens also have the right to run for the House of Representatives.

How our work contributes to this impact

To vote, New Zealanders must be enrolled. Enrolment is not currently automatic, although it is compulsory to register if you are eligible to do so.

We provide services that allow all eligible New Zealanders to enrol and keep their enrolment details current and provide them opportunities to vote. We achieve this through the design and delivery of our enrolment and voting services, through awareness campaigns, and ongoing information and education activities.

Other ways the Commission facilitates participation in parliamentary democracy are by:

- ✓ providing information for political parties and candidates and administering party registrations and candidate nominations
- ✓ administering the Election Access Fund that covers disability-related costs for disabled people seeking selection to be a candidate or campaigning as a candidate
- ✓ allocating and distributing broadcasting funding to registered political parties
- ✓ encouraging a diverse range of people to apply to work with us, including in temporary election roles.

How we will assess our performance

We monitor enrolment levels on an ongoing basis and set measures for all New Zealanders, as well as Māori and youth.³ In a general election year, we also measure both peak enrolment levels at election night and voter turnout.

Enrolment levels fluctuate during an electoral cycle, depending on the timing of elections, enrolment campaigns, roll maintenance activities and updates to our population estimates. To minimise the impact of these variables, results for our annual measures are based on daily results averaged across the year. Targets for enrolment rates are set for the whole electoral cycle; however, we expect levels to fluctuate. We will review the current targets once options for future modernisation of electoral services have been designed and implemented. We will then be able to replace the existing targets with medium- to long-term targets that reflect the increase in enrolment levels we aim to achieve through future investment in improvements to electoral services.

This is the first year that we have received population estimates from Stats NZ for eligible electors of Māori descent. This means we have been able to set measures for average annual and election night Māori enrolment levels as a percentage of the eligible population. Until now we have set volume targets, based on internal estimates and modelling. While we have set targets, as these are new measures we will still be establishing the performance baseline over the coming electoral cycle.

The table on the next page contains our annual enrolment measures:

3. We are interested in all groups with historically low levels of participation, which include Māori, Pasifika and other ethnic communities, disabled people and youth. Māori and youth are the only two of these groups we can identify from enrolment data, as the personal information we are allowed to collect with enrolments is limited.

Measure	Target	Comparative																						
Percentage of eligible population enrolled to vote (average for the period) ⁴	85% or greater	See graph below																						
	<p>Percentage of eligible population enrolled</p> <table border="1"> <caption>Percentage of eligible population enrolled</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr><td>2015/16</td><td>92%</td></tr> <tr><td>2016/17</td><td>89%</td></tr> <tr><td>2017/18</td><td>90%</td></tr> <tr><td>2018/19</td><td>89%</td></tr> <tr><td>2019/20</td><td>88%</td></tr> <tr><td>2020/21</td><td>92%</td></tr> <tr><td>2021/22</td><td>91%</td></tr> <tr><td>2022/23</td><td>88%</td></tr> <tr><td>2023/24</td><td>92%</td></tr> <tr><td>2024/25</td><td>90%</td></tr> </tbody> </table>		Year	Percentage	2015/16	92%	2016/17	89%	2017/18	90%	2018/19	89%	2019/20	88%	2020/21	92%	2021/22	91%	2022/23	88%	2023/24	92%	2024/25	90%
Year	Percentage																							
2015/16	92%																							
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2022/23	88%																							
2023/24	92%																							
2024/25	90%																							
Percentage of eligible 18–24-year-olds enrolled to vote (average for the period)	60% or greater	See graph below																						
	<p>Percentage of eligible 18–24-year-olds enrolled</p> <table border="1"> <caption>Percentage of eligible 18–24-year-olds enrolled</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr><td>2015/16</td><td>70%</td></tr> <tr><td>2016/17</td><td>65%</td></tr> <tr><td>2017/18</td><td>68%</td></tr> <tr><td>2018/19</td><td>65%</td></tr> <tr><td>2019/20</td><td>60%</td></tr> <tr><td>2020/21</td><td>72%</td></tr> <tr><td>2021/22</td><td>68%</td></tr> <tr><td>2022/23</td><td>62%</td></tr> <tr><td>2023/24</td><td>70%</td></tr> <tr><td>2024/25</td><td>60%</td></tr> </tbody> </table>		Year	Percentage	2015/16	70%	2016/17	65%	2017/18	68%	2018/19	65%	2019/20	60%	2020/21	72%	2021/22	68%	2022/23	62%	2023/24	70%	2024/25	60%
Year	Percentage																							
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2022/23	62%																							
2023/24	70%																							
2024/25	60%																							
Percentage of people of Māori descent enrolled to vote (average for the period)	82.5% or greater	New measure																						

4. Estimates of Appropriations measure.

The table below contains enrolment night and voter turnout measures for the 2026 General Election:

Measure	Target	Comparative			
		2014	2017	2020	2023
Percentage of eligible population enrolled to vote on election night	94.7%	92.6%	92.4%	94.1%	94.7%
Percentage of eligible 18–24-year-olds enrolled to vote on election night	77.2%	76.5%	72.3%	78.0%	77.2%
Percentage of people of Māori descent enrolled to vote on election night	87.0%	New measure			
Percentage of enrolled people who cast a vote	78.2%	77.9%	79.8%	82.2%	78.2%
Percentage of enrolled 18 to 24-year-olds who cast a vote	74.2%	62.7%	69.3%	78.0%	74.2%
Percentage of enrolled people of Māori descent who cast a vote	70.3%	67.6%	71.1%	72.9%	70.3%

The following measure will be applicable if any by-elections are held during 2026/27:

Measure	Target	Comparative
Percentage of enrolled people who cast a vote	35% or greater	2025 Tāmaki Makaurau by-election: 27.2%
		2023 Port Waikato by-election: 35.9%
		2022 Hamilton West by-election: 31.4%
		2022 Tauranga by-election: 40.5%



Impact 2:

New Zealanders have trust and confidence in the administration of the electoral system

Desired direction of travel: Maintain

Why this is important

Public trust and confidence in the electoral system is vital to a healthy democracy. Without trust and confidence people will not take part in elections or trust election results. Confidence and participation are closely related. High participation rates both require, and reinforce, people's confidence in the electoral system and election results. Personal and community experiences of participation likewise affect confidence.

How our work contributes to this impact

While there are many external factors that affect public confidence, we can influence confidence by ensuring we administer the aspects of the electoral system we are responsible for effectively and by maintaining our reputation as impartial and independent. Our approach to building confidence includes:

- ✓ providing public information about electoral processes and our work that is easy to understand, accessible and accurate
- ✓ building active and enduring relationships with communities across the country, particularly in communities with low levels of participation
- ✓ delivering enrolment and voting services that consider the needs of communities and ensuring elections run efficiently.
- ✓ performing our compliance activities.

How we will assess our performance

Since 2023/24 we have been surveying a sample of voters and non-voters annually to monitor levels of confidence in the Commission and our staff during and across electoral cycles. Prior to 2023/24 we only measured this once every three years, after each general election. Although we are setting annual measures and targets, we are still building our baseline understanding of how levels fluctuate during an electoral cycle. We will review the targets once a baseline is established for a full cycle.

The table below contains our measures for 2026/27.

Measure	Target	Comparative
Percentage of surveyed eligible voters who have 'total or high' confidence the Electoral Commission conducts Parliamentary elections fairly in New Zealand ⁵	76% or greater	2025/26 survey result: 72%
Percentage of surveyed eligible voters who have 'total or high' confidence that Electoral Commission staff conduct Parliamentary elections impartially in New Zealand	76% or greater	2025/26 survey result: 68%

5. Estimates of Appropriations measure.



Impact 3:

New Zealanders understand the electoral system

Desired direction of travel: Improve

Why this is important

Understanding how the electoral system works helps people to have confidence in the system and to take part.

How our work contributes to this impact

We help people to understand:

- ✓ why their vote matters
- ✓ how the electoral system works and contributes to healthy democracy in New Zealand
- ✓ when and how to enrol and vote and take part as candidates, political parties, third-party promoters or as part of our temporary workforce.

We promote understanding of the electoral system by:

- ✓ producing clear and accurate public information about the electoral system in a range of formats, which we share through our website and social media channels, public advertising campaigns, face-to-face and online education activities, and direct communications with registered voters
- ✓ developing and publishing guidance and information for candidates, parties and third-party promoters
- ✓ providing proactive information to media and responding to people who come to us with questions.

How we will assess our performance

Since 2023/24 we have been surveying a sample of voters and non-voters annually to monitor levels of understanding of enrolment and voting processes during and across electoral cycles. Prior to 2023/24 we only measured this once every three years, after each general election. Although we are setting annual measures and targets, we are still building our baseline understanding of how levels fluctuate during an electoral cycle. We will review the targets once a baseline is established for a full cycle.

The table below contains our measures for 2026/27.

Measure	Target	Comparative
Percentage of survey respondents that report a good or very good understanding of the process for voting in New Zealand ⁶	88% or greater	2025/26 survey result: 93%
Percentage of survey respondents that report a good or very good understanding of the process for enrolment in New Zealand	88% or greater	2025/26 survey result: 92%
Percentage of people of Māori descent surveyed that demonstrate a good understanding of the Māori Electoral Option	65% or greater	2025/26 survey result: 55%

6. Estimates of Appropriations measure.

Our main activities

Delivering elections and referendums

How we will assess our performance

Our work to deliver general elections spans the full three-year electoral cycle. It is important that we can assess the effectiveness of both our election readiness and election delivery activities.

We have set some new measures this year for general election delivery.

Previously the Commission had reported on achievement of delivery milestones for general elections rather than setting performance measures. We have also rationalised our measures for by-election delivery.

We have revised our measure for election readiness, as it was not measurable.

The table below contains our measures for 2026/27:

Measure	What it demonstrates	Target	Comparative
Assessments of the design of key election processes are completed in accordance with the internal assurance plan ⁷	Election readiness	Achieved	Revised measure
All pre-certification National Office quality assurance checks are completed according to the post-election delivery plan	Accuracy and completeness of official results	Achieved	New measure
Number of days taken to publish official results on elections.nz	Timeliness of official results	20 or fewer	New measure 2023 General Election: 20 days
Percentage of surveyed voters who rate their overall voting experience as very good or excellent	Quality of voting services	93%	New measure 2023 General Election: 93%
The Electoral Commission will issue the broadcasting allocation decision prior to the start of the regulated period for the General Election	Timeliness of decision-making	Achieved	2023 General Election: Achieved

7. The internal assurance plan is approved by the Board and includes assurance activities that assess whether key election processes are likely to contribute to the effective delivery of the next general election.

The following measures will be applicable if any by-elections are held during 2026/27:

Measure	What it demonstrates	Target	Comparative
All pre-certification National Office quality assurance checks are completed according to the by-election post-election delivery plan	Accuracy and completeness of official results	Achieved	New measure
Official results are published on elections.nz by or on the date published	Timeliness of official results	Achieved	2025 Tāmaki Makaurau by-election: Achieved
			2023 Port Waikato by-election: Achieved
			2022 Hamilton West by-election: Achieved
			2022 Tauranga by-election: Achieved

Providing enrolment services and maintaining electoral rolls

How we will assess our performance

The table below contains our measures for 2026/27.

Measure	What it demonstrates	Target	Comparative															
Percentage of enrolment transactions that are conducted digitally	Cost effectiveness and efficiency of enrolment processing	60% or greater	See graph below															
	<p>Percentage of enrolment transactions conducted digitally</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2018/19</td> <td>10%</td> </tr> <tr> <td>2019/20</td> <td>20%</td> </tr> <tr> <td>2020/21</td> <td>50%</td> </tr> <tr> <td>2021/22</td> <td>45%</td> </tr> <tr> <td>2022/23</td> <td>58%</td> </tr> <tr> <td>2023/24</td> <td>60%</td> </tr> <tr> <td>2024/25</td> <td>62%</td> </tr> </tbody> </table>			Fiscal Year	Percentage	2018/19	10%	2019/20	20%	2020/21	50%	2021/22	45%	2022/23	58%	2023/24	60%	2024/25
Fiscal Year	Percentage																	
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2020/21	50%																	
2021/22	45%																	
2022/23	58%																	
2023/24	60%																	
2024/25	62%																	
Percentage of reviewed electoral roll changes requiring no correction	Roll accuracy and integrity	98.5% or greater	2024/25 result: 98.4%															

Providing information and education about democracy, voting and enrolling

How we will assess our performance

We have set two new measures this year that will help us to measure the effectiveness of our public

information campaigns and the cost effectiveness and timeliness of direct communications to electors.

The table below contains our measures for 2025/26.

Measure	What it demonstrates	Target	Comparative
Percentage of public information campaign awareness and understanding objectives that are achieved ⁸	Effectiveness of public information campaigns	80% or greater	New measure
Percentage of enrolled electors that can receive direct communications by email	Cost effectiveness and timeliness of direct communications	64.0% or greater	New measure
Percentage of survey respondents who agree or strongly agree that advisory opinions provided were timely and adequately answered their requests ⁹	Quality and timeliness of advice	80% or greater	2024/25 result: 90%
Percentage of advisory opinions issued within 5 working days	Timeliness of advice	95% or greater	2024/24 result: 100%

8. Awareness and understanding objectives are set in the campaign plan or strategy.

9. We provide advisory opinions on whether an advertisement is an election advertisement for the purposes of the Electoral Act 1993. Our opinions are our interpretation of the Act and not legal advice. Advisory opinions are most often requested by members of parliament, candidates, parties, third party promoters and members of the public.

Administering electoral regulation

How we will assess our performance

The table below contains our measures for 2026/27.

Measure	What it demonstrates	Target	Comparative
Percentage of failures by a party, candidate or third party to file a relevant return of expenses, donations, or loans, or financial statement, that are followed up within 5 working days	Timeliness of regulatory activities	95% or greater	2024/25 result: 100%
Percentage of allegations of electoral finance or advertising breaches of the Electoral Act that are acknowledged, and follow-up initiated if required, within 10 working days of receipt	Timeliness of regulatory activities	90% or greater	2024/25 result: 100%

Our enablers

Our enablers are the resources we need to manage well so we can be effective both now and in the future:



Our independence and reputation



Our people



Our relationships



Our finances and assets



Our data, information and processes

How we will assess our performance

We will monitor and report on key metrics where relevant, for instance unplanned turnover of permanent and fixed term staff and our ranking in the Verian Public Sector Reputation Index.

Notes to the performance measures

Our measures are designed to be meaningful to Parliament and the public and to align with best practice guidance for Crown entities as well as the requirements of the Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48).

Critical reporting judgements, estimates and assumptions

We refreshed our strategic performance framework in 2024/25 to provide a clearer line of sight between our activities and impacts and include our enablers. We are progressively reviewing our existing measures and addressing measurement gaps.

We have implemented several new measures this year, including establishing output-level measures for our election delivery activities and public information and education activities. When developing measures for these activities, we have considered which aspects of our performance are most important to the public and Parliament as well as the scale of investment (people and funding) in different activities.

Stats NZ provides us annually with projections of the total population of eligible electors and age group populations. As noted on pages 28–29, in 2026 we also started to receive projections of the total population of eligible electors of Māori descent. We use these estimates to calculate enrolment percentages.

For measure results based on surveys, results are captured through an annual survey conducted using online research panels. At least 1000 people are surveyed, and quotas are set by age, gender, region, and ethnicity to ensure the sample is representative of the population. Māori are over-sampled relative to their incidence in the population to boost the reliability of results for survey questions related to the Māori Electoral Option.

Prospective summary of outputs and output expenses

For the year ending 30 June

	2025/26 Forecast \$000	2026/27 Budget \$000
Provision of Electoral Services		
OUTPUT REVENUE		
Crown revenue	90,157	169,369
Other revenue	769	720
Total output revenue	90,926	170,089
OUTPUT EXPENDITURE		
Output Area 1: Delivering elections and referendums	63,902	133,526
Output Area 2: Providing enrolment services and maintaining electoral rolls	7,995	23,352
Output Area 3: Providing information and education about the electoral system, enrolling and voting	13,580	23,006
Output Area 4: Administering electoral regulation	1,175	1,708
Total output expenditure	86,652	181,592
Operating surplus / (deficit) from electoral services	4,274	(11,503)
Provision of Services from the Electoral Commission – Broadcasting Permanent Legislative Authority		
Broadcasting allocation revenue	–	3,605
Broadcasting allocation expenditure	–	3,605
Operating surplus / (deficit) from broadcasting PLA	–	–
Other Activity		
International assistance programme revenue	1,969	2,124
International assistance programme expenditure	1,969	2,124
Operating surplus / (deficit) from international assistance programme	–	–
Net operating surplus / (deficit)	4,274	(11,503)

Prospective financial statements

Ko te whakatakotoranga pūrongo pūtea

Prospective statement of comprehensive revenue and expense For the year ending 30 June

	2025/26 Forecast \$000	2026/27 Budget \$000
Revenue		
Revenue from Crown		
– Core and general election conduct	78,037	167,731
– Local body election	2,818	–
– Māori electoral option	5,448	1,270
– Representation Commission	244	–
– By Election	3,515	–
– Broadcasting allocation	–	3,605
– Election access fund	95	368
<i>Total revenue from Crown</i>	<i>90,157</i>	<i>172,974</i>
International assistance programme	1,969	2,124
Interest earned	628	600
Other income	141	120
Total revenue	92,895	175,818
Expense		
Employee related expenses	40,623	99,359
Computer and telecommunications	7,555	6,585
Occupancy costs	10,318	16,570
Office equipment	4,378	155
Specialist services	16,139	28,476
Travel expense	1,812	3,520
Paper, printing and postage	5,728	23,663
Meeting and entertainment	75	179
Miscellaneous expenses	210	511
Depreciation and amortisation	947	1,037
Audit fees	165	152
Modernisation (including digital comms)	671	7,114
Total expenses	88,621	187,321
Surplus / (deficit)	4,274	(11,503)
Total comprehensive revenue and expense for the year	4,274	(11,503)

Significant assumptions on the funding for 2026/27 are explained on page 56.

Prospective statement of financial position

As at 30 June

	2025/26 Forecast \$000	2026/27 Budget \$000
Assets		
Current assets		
Cash and cash equivalents	31,683	16,933
Debtors and other receivables	514	195
Short term investment	10,051	5,000
Inventory	27	48
Prepayment (current)	328	300
<i>Total current assets</i>	42,603	22,476
Non-current assets		
Property, plant and equipment	230	171
Intangible assets	5,153	6,242
Prepayment (non-current)	316	180
<i>Total non-current assets</i>	5,699	6,593
Total assets	48,302	29,069
Liabilities		
Current liabilities		
Revenue in advance	21,123	14,225
Creditors and other payables	2,850	1,920
Employee entitlements (current)	2,055	2,105
Provisions	386	434
<i>Total current liabilities</i>	26,414	18,684
Non-current liabilities		
Employee entitlements (non-current)	138	138
Other non-current liabilities	284	284
<i>Total non-current liabilities</i>	422	422
Total liabilities	26,836	19,106
Net assets	21,466	9,963
Equity		
Opening equity	17,192	21,466
Surplus / (deficit)	4,274	(11,503)
Total equity	21,466	9,963

Prospective statement of changes in equity

As at 30 June

	2025/26 Forecast \$000	2026/27 Budget \$000
Opening balance at 1 July	17,192	21,466
Net comprehensive revenue and expense for the year	4,274	(11,503)
Closing balance at 30 June	21,466	9,963

Prospective statement of cash flows

For the year ending 30 June

	2025/26 Forecast \$000	2026/27 Budget \$000
Cash flows from operating activities		
Receipts from Crown	95,577	167,817
International assistance programme	1,969	2,124
Interest received	628	600
Receipts from other revenue	141	120
Payments to employee related expenses	(40,673)	(99,309)
Payments to suppliers	(36,803)	(89,086)
<i>Net cash flows from operating activities</i>	20,839	(17,734)
Cash flows from investing activities		
Purchase of property, plant and equipment	(28)	(20)
Purchase of intangible assets	(1,948)	(2,046)
Maturity of short-term investments	125,000	125,000
Placement of short-term investments	(135,051)	(119,950)
<i>Net cash flows from investing activities</i>	(12,027)	2,984
Cash flows from financing activities		
Receipts of capital contributions	-	-
<i>Net cash flows from financing activities</i>	-	-
Net increase / (decrease) in cash and cash equivalents	8,812	(14,750)
Cash and cash equivalents at the beginning of the year	22,871	31,683
Cash and cash equivalents at the end of the year	31,683	16,933

Prospective reconciliation of net surplus/(deficit) to net cash flow from operating activities
For the year ending 30 June

	2025/26 Forecast \$000	2026/27 Budget \$000
Net surplus / (deficit)	4,274	(11,503)
Add / (less) non-cash items		
Depreciation and amortisation expense	947	1,037
<i>Total non-cash items</i>	947	1,037
Working capital movements		
(Increase) / decrease in debtors and other receivables	(318)	319
(Increase) / decrease in inventory	21	(21)
(Increase) / decrease in prepayment	(85)	164
Increase / (decrease) in revenue in advance	14,895	(6,898)
Increase / (decrease) in creditors and other payables	1,105	(832)
<i>Net movement in working capital</i>	15,618	(7,268)
Net cash flows from operating activities	20,839	(17,734)

Notes to the prospective financial statements

Statement of accounting policies

Reporting entity

The Electoral Commission is a Crown Entity defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. As such the Electoral Commission's ultimate parent is the New Zealand Crown. The relevant legislation governing the Commission's operations includes the Electoral Act 1993, the Electoral Amendment Act 2025, the Crown Entities Act 2004, the Broadcasting Act 1989, and the Referenda (Posting Voting) Act 2000.

The Commission's functions and responsibilities are set out in the Electoral Act 1993 and related legislation.

As the Commission's primary objective is to provide services for social benefit rather than for the purpose of making a financial return, the Commission has designated itself as a public benefit entity (PBE) for financial reporting under New Zealand equivalents to International Public Sector Accounting Standards (IPSAS).

Statutory purpose

The Commission's statutory purpose is to administer the electoral system impartially, efficiently, effectively and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system
- maintains confidence in the administration of the electoral system.

Basis of preparation

The prospective financial statements of the Commission have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

Statement of compliance

The prospective financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004 and the Electoral Act 1993, which includes the requirement to comply with the New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The prospective financial statements comply with NZ FRS 42 and Tier 1 Public Benefit Entity (PBE) accounting standards.

The prospective financial statements contain information that may not be appropriate for purposes other than those described in the Statement of responsibility on page 3.

Measurement basis

The prospective financial statements have been prepared on an historical cost basis.

Except for cash flow information which has been prepared on a cash basis, the prospective financial statements have been prepared on the basis of accrual accounting.

Presentation currency and rounding

The functional and presentation currency is New Zealand dollars. All values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.

Changes in accounting policies

There have been no changes in accounting policies.

Summary of significant accounting policies

The following significant accounting policies, which materially affect the measurement of financial performance and financial position, have been applied:

Revenue

Revenue is measured at the fair value of the consideration received or receivable.

The Commission earns revenue from:

- Crown funding through Vote Justice
- Ministry contracts for the recovery of costs incurred (Ministry of Foreign Affairs and Trade for the Commission's International Assistance Programme activities and Te Puni Kōkiri for Māori affiliation services)
- sale of electoral rolls and habitation index
- interest revenue.

Crown funding and Ministry contracts

Revenue provided by the Crown and revenue earned under Ministry contracts are recognised in the Prospective Statement of Comprehensive Revenue and Expense in the period in which the Commission provides the funded programmes.

Revenue from the Crown is measured based on the Commission's funding entitlement for the reporting period.

Sale of electoral rolls and habitation index

Revenue from sale of electoral roll and habitation index to businesses and the general public is recognised in the period in which it is earned.

Interest

Interest revenue is recognised on a time-proportion basis using the effective interest method.

Monies held in the Trust Account

The Trust Account for Nomination Deposits is administered on behalf of the Crown in accordance with Part VII of the Public Finance Act 1989. This trust account holds deposits received by individual nominees and political parties contesting by-elections and parliamentary elections.

Under the Electoral Act 1993 someone defined as a NZ person may donate more than \$1,500 to a party anonymously. The Commission collects and pays these monies without disclosure of either the payee or recipient.

Monies received for both nomination deposits and donations to a party are held in a separate bank account and are not included in the Commission's prospective financial statements.

Goods and services tax

All items in the prospective financial statements are presented exclusive of Goods and Services Tax (GST), except receivables and payables, which are presented on a GST inclusive basis.

Where GST is not recoverable, it is recognised as part of the related asset or expense.

Net GST receivable or payable at balance date is separately disclosed under current assets or current liabilities in the Prospective statement of financial position as appropriate.

The net GST paid, or received, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Prospective statement of cash flows.

Income tax

The Commission is a Public Authority in terms of the Income Tax Act 2004 and is consequently exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Payment of any surplus to the Crown

Section 165 of the Crown Entities Act 2004 provides the Minister of Finance with discretion to require Crown Entities to return annual and accumulated operating surpluses to the Crown.

Foreign currency transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into New Zealand dollars (the functional currency) using the exchange rates prevailing at the transaction date. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of foreign currency monetary assets and liabilities, are recognised in the surplus or deficit.

Other financial assets

Financial assets are initially recognised at fair value. Financial assets are de-recognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Commission has transferred substantially all the risks and rewards of ownership.

Loans and receivables financial assets – comprising cash and cash equivalents, debtors, and other receivables

Loans and receivables financial assets are non-derivative financial assets with fixed or determinable payments that are not traded in an active market. After initial recognition, loans and receivables financial assets are carried at amortised cost using the effective interest method.

Impairment of financial assets

Financial instruments are regularly reviewed for objective evidence of impairment. Both provisioned and non-provisioned bad debts are written off when recovery actions have been unsuccessful and when the likelihood of recovery is considered remote.

Other financial liabilities

Financial liabilities measured at amortised cost – comprising creditors and other payables

After initial recognition, financial liabilities measured at amortised cost are carried at amortised cost using the effective interest method.

Leases

Operating leases

The Commission leases office premises and office equipment.

As substantially all the risks and rewards incidental to ownership of the asset are retained by the lessor, these leases are classified as operating leases. Operating lease payments are recognised in the Prospective statement of comprehensive revenue and expense as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term, highly liquid investments, with original maturities of three months or less. Cash is measured at its face value.

Inventories

Inventories are held for the distribution or in use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:

- Commercial: measured at the lower of cost and net realisable value.
- Non-commercial: measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first-in-first-out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first.

Property, plant and equipment

Property, plant and equipment assets are carried at cost less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably. The minimum cost value for a purchase to be classified as a property, plant and equipment asset is \$3,000. In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset and are included in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of these assets are transferred to general funds.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided for on a straight-line basis on all property, plant and equipment at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Office equipment	5 years	20%
Leasehold improvements	9 years	11%
Computer equipment	3 years	33%

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Intangible assets

Software acquisition and development

Acquired computer software licenses and databases are capitalised on the basis of the costs incurred to acquire and bring these to use.

Costs incurred by the Commission for the development of software for internal use, other than for the development of software associated with websites, are recognised as an intangible asset where the asset meets the criteria for recognition. Costs recognised include the software development and any other directly attributable costs. Software as a Service (SaaS) purchases are expensed consistent with the New Zealand Treasury's guidelines.

Costs associated with maintaining computer software, staff training, and with the development and maintenance of websites, are expensed when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised.

The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible asset have been estimated as follows:

Acquired computer software	3 years	33%
Developed computer software	6 years	17%

Impairment of property, plant and equipment and intangibles

The Commission does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash-generating assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for indicators of impairment at each financial reporting date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset is impaired, its carrying amount is written down to the recoverable amount. For assets carried at historical cost the total impairment loss and any subsequent reversals of impairment are recognised in the surplus or deficit.

Employee entitlements

Short-term employee entitlements

Employee entitlements that the Commission expects to be settled within twelve months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

The Commission recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Entitlements that are yet to be settled beyond twelve months after the end of the period in which the employee renders the related service, such as long service leave, have been calculated on a proportionate basis to the date that the entitlements are contracted to become vested to the employee.

Post-employment entitlements

Superannuation schemes: Obligations for the Commission's contributions to KiwiSaver and State Sector Retirement Savings Scheme are accounted for as contributions to a defined-contribution superannuation scheme and are recognised as an expense in the surplus or deficit.

Deferred revenue

Revenue that is received but which have outstanding contractual obligations is treated as a liability in the Prospective statement of financial position until the contractual obligations have been met. The deferred revenue is consequently then decreased by the amount of expired contractual obligation and is presented as revenue in the Prospective statement of comprehensive revenue and expense.

Equity

Equity is measured as the difference between total assets and total liabilities.

The Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing of guarantees and indemnities, and the use of derivatives.

The Commission has complied with the financial management requirements of the Crown Entities Act 2004 during the year. The Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure that the Commission effectively achieves its objectives and purpose, while remaining a going concern.

Critical accounting estimates, assumptions and judgments

In preparing the prospective financial statements, the Electoral Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results, and the variations may be material. Estimates and assumptions are continually evaluated and are based on historical experience and other factors including expectations of future events, rather than actual occurring events or transactions, which are believed to be reasonable under the circumstances.

The prospective financial statements include an inflationary and volume uplift in baseline Crown revenue under the multi-year appropriation received through Budget 2025. This uplift will enable the Electoral Commission to deliver a general election in 2026 with comparable levels of service delivery to the 2023 General Election.

Also included in this baseline uplift was additional funding to develop a business case for modernisation of electoral services, which will be developed in the FY27 period and beyond.

An additional appropriation was also approved in the form of a tagged contingency, to support the Electoral

Commission to make improvements to its systems and processes for future elections. These will address recommendations from the Auditor-General's independent review of quality assurance processes for the 2023 General Election vote count and other reviews of enrolment and post-election quality assurance. This funding of \$18.110m across a 5-year period is ringfenced and can only be expended to implement related integrity and quality assurance changes.

Funding for a referendum was approved but never drawn down. This funding is not required as the current Government has confirmed there will be no referendum conducted with the 2026 General Election. Funding was also approved for the Tāmaki Makaurau by-election, adding an additional \$2.9m to the Crown revenue received in FY26.

There is one critical estimate in the form of a ringfencing of \$1m in Reserves to ensure the Commission can absorb any material price increases that may result from recent events impacting the cost of fuel.

There are no other critical accounting estimates and assumptions that will cause material adjustments to the carrying amounts of assets and liabilities within the financial year.

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COMMISSION**
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