

# Electoral Commission of South Australia

Financial report  
for the year ended  
30 June 2018



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## To the Electoral Commissioner Electoral Commission of South Australia

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Electoral Commission of South Australia for the financial year ended 30 June 2018.

### Opinion

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Electoral Commission of South Australia as at 30 June 2018, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2018
- a Statement of Financial Position as at 30 June 2018
- a Statement of Changes in Equity for the year ended 30 June 2018
- a Statement of Cash Flows for the year ended 30 June 2018
- notes, comprising significant accounting policies and other explanatory information
- Disaggregated Disclosures - Expenses and Income for the year ended 30 June 2018
- Disaggregated Disclosures - Assets and Liabilities as at 30 June 2018
- Statement of Administered Comprehensive Income for the year ended 30 June 2018
- Statement of Administered Financial Position as at 30 June 2018
- Statement of Administered Changes in Equity for the year ended 30 June 2018
- Statement of Administered Cash Flows for the year ended 30 June 2018
- notes, comprising significant accounting policies and other explanatory information for the administered items
- a Schedule of Expenses and Income Attributable to Administered Activities
- a Certificate from the Electoral Commissioner and the Chief Financial Officer.

## **Basis for opinion**

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Electoral Commission of South Australia. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants have been met.

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

## **Responsibilities of the Electoral Commissioner for the financial report**

The Electoral Commissioner is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

## **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Electoral Commissioner
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Electoral Commissioner about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson

**Auditor-General**

27 September 2018

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## Certification of the Financial Statements

We certify that the:

- financial statements of the Electoral Commission of South Australia:
  - are in accordance with the accounts and records of the Electoral Commission of South Australia; and
  - comply with relevant Treasurer's Instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Electoral Commission of South Australia at the end of the financial year (30 June 2018) and the result of its operations and cash flows for the financial year ended 30 June 2018.
- Internal controls employed by the Electoral Commission of South Australia over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



**Mick Sherry**  
Electoral Commissioner

Date: 26 September 2018



**Ian Clayfield**  
Chief Financial Officer

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2018

	Note	2018 \$'000	2017 \$'000
<b><u>Expenses</u></b>			
Employee benefits expenses	3	11 026	2 111
Supplies and services	4	10 918	2 212
Depreciation and amortisation expense	5	247	213
Other expenses	6	44	498
<b>Total expenses</b>		<b>22 235</b>	<b>5 034</b>
<b><u>Income</u></b>			
Revenues from fees and charges	7	880	725
Resources received free of charge	8	14	-
Other income		32	-
<b>Total income</b>		<b>926</b>	<b>725</b>
<b>Net cost of providing services</b>		<b>(21 309)</b>	<b>(4 309)</b>
<b><u>Revenues from SA Government</u></b>			
Revenues from SA Government	9	21 183	4 442
<b>Net result</b>		<b>( 126)</b>	<b>133</b>
<b>Total comprehensive result</b>		<b>( 126)</b>	<b>133</b>

The net result and total comprehensive result are attributable to the SA Government as owner.

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2018

	Note	2018 \$'000	2017 \$'000
<b><u>Current assets</u></b>			
Cash and cash equivalents	10	3 654	4 514
Receivables	11	409	168
<b>Total current assets</b>		<b>4 063</b>	<b>4 682</b>
<b><u>Non-current assets</u></b>			
Plant and equipment	13	251	290
Intangible assets	14	1 231	122
<b>Total non-current assets</b>		<b>1 482</b>	<b>412</b>
<b>Total assets</b>		<b>5 545</b>	<b>5 094</b>
<b><u>Current liabilities</u></b>			
Payables	15	688	196
Employee benefits	16	340	225
Provisions	17	13	20
<b>Total current liabilities</b>		<b>1 041</b>	<b>441</b>
<b><u>Non-current liabilities</u></b>			
Payables	15	30	29
Employee benefits	16	482	484
Provisions	17	12	34
<b>Total non-current liabilities</b>		<b>524</b>	<b>547</b>
<b>Total liabilities</b>		<b>1 565</b>	<b>988</b>
<b>Net assets</b>		<b>3 980</b>	<b>4 106</b>
<b><u>Equity</u></b>			
Contributed capital		1 558	1 558
Retained earnings		2 422	2 548
<b>Total equity</b>		<b>3 980</b>	<b>4 106</b>

The total equity is attributable to the SA Government as owner.

Unrecognised contractual commitments	18
Contingent assets and liabilities	19

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2018

	<b>Contributed Capital</b>	<b>Retained Earnings</b>	<b>Total Equity</b>
	\$'000	\$'000	\$'000
<b>Balance at 30 June 2016</b>	1 558	2 415	3 973
Net result for 2016-17 and Total comprehensive result for 2016-17	-	133	133
<b>Balance at 30 June 2017</b>	1 558	2 548	4 106
Net result for 2017-18 and Total comprehensive result for 2017-18	-	( 126)	( 126)
<b>Balance at 30 June 2018</b>	<b>1 558</b>	<b>2 422</b>	<b>3 980</b>

All changes in equity are attributable to the SA Government as owner.

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

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## STATEMENT OF CASH FLOWS

for the year ended 30 June 2018

	Note	2018 \$'000	2017 \$'000
<b><u>Cash flows from operating activities</u></b>			
<b>Cash outflows</b>			
Employee benefits payments		(10 884)	(2 069)
Payments for supplies and services		(11 653)	(2 405)
Payments for paid parental leave scheme		-	( 9)
Other payments		( 44)	( 31)
<b>Cash used in operations</b>		<b>(22 581)</b>	<b>(4 514)</b>
<b>Cash inflows</b>			
Fees and charges		716	734
GST recovered from the ATO		1 092	164
Receipts from paid parental leave scheme		-	7
Other receipts		32	-
<b>Cash generated from operations</b>		<b>1 840</b>	<b>905</b>
<b>Cash flows from SA Government</b>			
Receipts from SA Government		21 183	4 442
<b>Cash generated from SA Government</b>		<b>21 183</b>	<b>4 442</b>
<b>Net cash provided by operating activities</b>		<b>442</b>	<b>833</b>
<b><u>Cash flows from investing activities</u></b>			
<b>Cash outflows</b>			
Purchase of plant and equipment		( 142)	( 82)
Purchase of intangible assets		(1 160)	( 348)
<b>Net cash used in investing activities</b>		<b>(1 302)</b>	<b>( 430)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>( 860)</b>	<b>403</b>
Cash and cash equivalents at the beginning of the period		4 514	4 111
<b>Cash and cash equivalents at the end of the period</b>	10	<b>3 654</b>	<b>4 514</b>
<b>Non-cash transactions</b>			
Resources received free of charge - Shared Services SA payroll services		14	-

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

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## NOTES TO THE FINANCIAL STATEMENTS

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# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 1. BASIS OF FINANCIAL STATEMENTS

### 1.1 Reporting Entity

The Electoral Commission of South Australia (the Commission) is a government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The Commission is an administrative unit acting on behalf of the Crown which has been established to assist the Electoral Commissioner to discharge statutory duties in accordance with the provisions of the *Electoral Act 1985*.

The financial statements and accompanying notes include all the controlled activities of the Electoral Commission of South Australia (refer to the disaggregated schedule for details of the Commission's controlled activities).

The Commission does not control any other entity and has no interests in unconsolidated structured entities.

Transactions and balances relating to administered resources are not recognised as departmental income, expenses, assets and liabilities. As administered items are significant in relation to the Commission's overall financial performance and position, they are disclosed in the administered financial statements at the back of the controlled general purpose financial statements. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for Commission items.

### 1.2 Statement of Compliance

These financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the Public Finance and Audit Act.

The Commission has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Commission is a not-for-profit entity. Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Commission for the period ending 30 June 2018.

### 1.3 Basis of Preparation

The financial statements have been prepared based on a 12 month period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out in the notes.

### 1.4 Taxation

The Commission is not subject to income tax. The Commission is liable for payroll tax, fringe benefits tax and goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from or payable to the Australian Taxation Office is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from or payable to the Australian Taxation Office, is classified as part of operating cash flows.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 2. OBJECTIVES AND ACTIVITIES

### 2.1 Objectives

The objectives of the Commission are to provide services which enable the fair and independent election of government and governing bodies and which help and encourage the community to participate with confidence and trust in the democratic processes of representation.

The Commission conducts fair and independent state, local government and nominated statutory elections and utilises its skill base to support non-government electoral activities and offer electoral advice across all community sectors.

### 2.2 Activities

The Commission provides a range of electoral services and products, covering the parliamentary and non-parliamentary sectors, including:

#### Activity 1: Parliamentary Electoral Services

- conduct of elections for representatives to sit in the state parliament;
- maintain an accurate register of voters;
- monitoring and reporting disclosures of donations and campaign expenditure for registered political parties, candidates, agents and third parties;
- administering the public funding for election campaigns for registered political parties and candidates;
- reimbursements of administrative expenditure incurred by registered political parties;
- electoral education and information provision for the South Australian community;
- research and evaluation of electoral matters;
- electoral roll products and maps;
- support for parliamentary electoral district boundary and council boundary representation reviews.

#### Activity 2: Non-Parliamentary Electoral Services

- conduct of elections for local government authorities, statutory, industrial and other organisations;
- provide information to organisations seeking advice on electoral matters;
- support for council boundary representation reviews.

The disaggregated disclosures schedule presents expenses, income, assets and liabilities information attributable to each of the activities for the years ended 30 June 2018 and 30 June 2017.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## EXPENSES AND INCOME BY ACTIVITY

for the year ended 30 June 2018

	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b><u>Expenses</u></b>						
Employee benefits expenses	10 741	1 882	285	229	11 026	2 111
Supplies and services	10 740	2 009	178	203	10 918	2 212
Depreciation and amortisation expense	247	213	-	-	247	213
Other expenses	44	498	-	-	44	498
<b>Total expenses</b>	<b>21 772</b>	<b>4 602</b>	<b>463</b>	<b>432</b>	<b>22 235</b>	<b>5 034</b>
<b><u>Income</u></b>						
Revenues from fees and charges	125	18	755	707	880	725
Resources received free of charge	14	-	-	-	14	-
Other income	32	-	-	-	32	-
<b>Total income</b>	<b>171</b>	<b>18</b>	<b>755</b>	<b>707</b>	<b>926</b>	<b>725</b>
<b>Net cost of providing services</b>	<b>(21 601)</b>	<b>(4 584)</b>	<b>292</b>	<b>275</b>	<b>(21 309)</b>	<b>(4 309)</b>
<b><u>Revenues from SA Government</u></b>						
Revenues from SA Government	21 183	4 442	-	-	21 183	4 442
<b>Net result</b>	<b>( 418)</b>	<b>( 142)</b>	<b>292</b>	<b>275</b>	<b>( 126)</b>	<b>133</b>

## ASSETS AND LIABILITIES BY ACTIVITY

as at 30 June 2018

	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b><u>Assets</u></b>						
Cash and cash equivalents	3 654	4 514	-	-	3 654	4 514
Receivables	173	97	236	71	409	168
Plant and equipment	251	290	-	-	251	290
Intangible assets	1 231	122	-	-	1 231	122
<b>Total assets</b>	<b>5 309</b>	<b>5 023</b>	<b>236</b>	<b>71</b>	<b>5 545</b>	<b>5 094</b>
<b><u>Liabilities</u></b>						
Payables	698	212	20	13	718	225
Employee benefits	818	706	4	3	822	709
Provisions	25	54	-	-	25	54
<b>Total liabilities</b>	<b>1 541</b>	<b>972</b>	<b>24</b>	<b>16</b>	<b>1 565</b>	<b>988</b>
<b>Net assets</b>	<b>3 768</b>	<b>4 051</b>	<b>212</b>	<b>55</b>	<b>3 980</b>	<b>4 106</b>

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 3. EMPLOYEE BENEFITS - EXPENSES

	2018 \$'000	2017 \$'000
Salaries and wages	9 417	1 581
Long service leave	41	11
Annual leave	197	147
Skills and experience retention leave	2	7
Employment on-costs - superannuation *	834	189
Employment on-costs - payroll tax	519	99
Workers compensation	( 25)	53
Other employee related expenses	41	24
<b>Total employee benefits expenses</b>	<b>11 026</b>	<b>2 111</b>

\* The superannuation employment on-costs charge represents the Commission's contributions to superannuation plans in respect of current services of current employees.

No employees of the Commission received remuneration equal to or greater than the base executive remuneration level during the year.

The Electoral Commissioner and Deputy Electoral Commissioner are employed pursuant to the Electoral Act. Their remuneration is reported in Notes to Administered Items Note A3 *Remuneration of Statutory Officers employed pursuant to the Electoral Act*.

### 3.1 Targeted Voluntary Separation Packages

No targeted voluntary separation packages were paid.

### 3.2 Key Management Personnel

Key management personnel of the Commission include the Minister (the Attorney-General), the Electoral Commissioner and the Deputy Electoral Commissioner who have responsibility for the strategic direction and management of the Commission.

Total compensation for the Commission's key management personnel was \$522 000 (2017: \$326 000).

The compensation disclosed in this note excludes salaries and other benefits the Attorney-General receives. The Attorney-General's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 4. SUPPLIES AND SERVICES

	2018 \$'000	2017 \$'000
Rental accommodation services	1 303	463
Advertising	1 366	41
Production and maintenance of electoral rolls	999	980
Printing and stationery	1 346	28
Postage	1 569	90
Communications and information technology	607	218
Education and research	-	5
Distribution, storage and hire rental	674	42
Training and development	43	36
Consultants	17	-
Travel	220	27
Contract employees and related expenses	495	90
Contract of services	1 155	69
Other	1 124	123
<b>Total supplies and services</b>	<b>10 918</b>	<b>2 212</b>

The total supplies and services amount disclosed includes GST amounts not recoverable from the Australian Taxation Office due to the Commission not holding a tax invoice or payments relating to third party arrangements.

### 4.1 Operating Leases

Operating lease payments (less any lease incentives) are recognised on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern of benefits derived from the use of the leased assets.

### 4.2 Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	No.	2018 \$'000	No.	2017 \$'000
Below \$10 000	1	4	-	-
Above \$10 000	1	13	-	-
<b>Total paid/payable to the consultants engaged</b>	<b>2</b>	<b>17</b>	<b>-</b>	<b>-</b>

## 5. DEPRECIATION AND AMORTISATION EXPENSE

	2018 \$'000	2017 \$'000
Plant and equipment	74	61
Leasehold improvements	107	105
Intangible assets - Other computer software	34	47
Intangible assets - Internally developed computer software	32	-
<b>Total depreciation and amortisation expense</b>	<b>247</b>	<b>213</b>

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 5.1 Useful Life

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets:

<b>Class of asset</b>	<b>Useful life (years)</b>
Plant and equipment	3 - 10
Leasehold improvements	2 - 10
Intangible assets	3 - 4

The useful lives of intangible assets are assessed to be either finite or indefinite. The Commission only has intangible assets with finite lives. The amortisation period and the amortisation method for intangible assets are reviewed on an annual basis.

## 5.2 Revision of Accounting Estimates

Asset's residual values, useful life and depreciation/amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

## 6. OTHER EXPENSES

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Derecognition of internally developed computer software costs	-	467
Audit fees paid/payable to the Auditor-General's Department	<b>44</b>	31
<b>Total other expenses</b>	<b>44</b>	498

Expenditure on internally developed computer software amounting to \$467 000 was derecognised as intangible assets in 2016-17 as it no longer met the recognition criteria for intangible assets.

## 7. REVENUES FROM FEES AND CHARGES

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Local government elections	<b>266</b>	225
Other local government services	<b>487</b>	472
Industrial elections	<b>2</b>	10
User fees and charges	<b>125</b>	18
<b>Total revenues from fees and charges</b>	<b>880</b>	725

## 8. RESOURCES RECEIVED FREE OF CHARGE

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Payroll services received free of charge - Shared Services SA	<b>14</b>	-
<b>Total resources received free of charge</b>	<b>14</b>	-

On the 21 November 2016, approval was given by Cabinet to cease the intra-government charging model for services provided by Shares Services SA (SSSA) to general government sector agencies. As a result of this change, effective from 2017-18, SSSA is directly appropriation funded for the services provided by SSSA to general government agencies.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

Under AASB 1004 *Contributions*, the contribution of services provided by SSSA to government agencies is disclosed in the financial statements as income because the fair value of the services can be reliably measured and the services would have been purchased if they had not been donated. A corresponding expense is recognised in Contract of services within Note 4.

## 9. REVENUES FROM SA GOVERNMENT

	2018	2017
	\$'000	\$'000
<b>Revenues from SA Government</b>		
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	20 673	4 442
Transfers from contingency provisions	510	-
<b>Total revenues from SA Government</b>	<b>21 183</b>	<b>4 442</b>

Appropriations are recognised on receipt.

Where money has been appropriated in the form of an equity contribution, the Treasurer has acquired a financial interest in the net assets of the Commission and the appropriation is recorded as contributed equity. Refer to the Statement of Changes in Equity.

All revenues from SA Government in 2017-18 and 2016-17 were for operational funding. For details on the expenditure associated with the operational funding received refer to Notes 3 to 6. There was no material variation between the amount appropriated and the expenditure associated with this appropriation.

## 10. CASH AND CASH EQUIVALENTS

	2018	2017
	\$'000	\$'000
Deposits with the Treasurer	3 653	4 513
Imprest account/cash on hand	1	1
<b>Total cash and cash equivalents</b>	<b>3 654</b>	<b>4 514</b>

Cash is measured at nominal amounts.

### 10.1 Deposits with the Treasurer

The Commission has two deposit accounts with the Treasurer: a general operating account and an Accrual Appropriation Excess Funds Account. Although the Commission controls the money in the Accrual Appropriation Account, its use must be approved by the Treasurer. The Commission does not earn interest on its deposits with the Treasurer.

## 11. RECEIVABLES

	2018	2017
	\$'000	\$'000
<b>Current</b>		
Receivables	280	88
Prepayments	77	9
Accrued revenues	-	26
GST recoverable	52	45
<b>Total current receivables</b>	<b>409</b>	<b>168</b>

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 11.1 Interest Rate and Credit Risk

Receivables arise in the normal course of providing services to local government and other SA government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the Commission will not be able to collect the debt.

## 12. NON-CURRENT ASSETS

### 12.1 Revaluation

All non-current tangible assets are valued at fair value .

If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued.

## 13. PLANT AND EQUIPMENT

	2018	2017
	\$'000	\$'000
<b><u>Plant and equipment</u></b>		
Plant and equipment	1 498	1 376
Accumulated depreciation at the end of the period	(1 259)	(1 193)
<b>Total plant and equipment</b>	<b>239</b>	<b>183</b>
<b><u>Leasehold improvements</u></b>		
Leasehold improvements	921	909
Accumulated amortisation at the end of the period	( 909)	( 802)
<b>Total leasehold improvements</b>	<b>12</b>	<b>107</b>
<b>Total plant and equipment</b>	<b>251</b>	<b>290</b>

### 13.1 Acquisition and Recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation/amortisation.

All non-current assets with a value equal to or greater than \$1 000 are capitalised.

### 13.2 Carrying Amount of Plant and Equipment

All items of plant and equipment had a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years, and have not been revalued in accordance with Accounting Policy Framework III *Asset Accounting Framework*. The carrying value of these items is deemed to approximate fair value.

### 13.3 Impairment

There were no indications of impairment of plant and equipment at 30 June 2018.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 13.4 Reconciliation of Plant and Equipment during 2017-18

	Plant and equipment \$'000	Leasehold improvements \$'000	Tangible assets total \$'000
<b>Carrying amount at the beginning of the period</b>	<b>183</b>	<b>107</b>	<b>290</b>
Acquisitions	130	12	142
Depreciation & amortisation	( 74)	( 107)	( 181)
<b>Carrying amount at the end of the period</b>	<b>239</b>	<b>12</b>	<b>251</b>

## 14. INTANGIBLE ASSETS

	2018 \$'000	2017 \$'000
<b><u>Other computer software</u></b>		
Other computer software	636	251
Accumulated amortisation at the end of the period	( 195)	( 249)
<b>Total other computer software</b>	<b>441</b>	<b>2</b>
<b><u>Internally developed computer software</u></b>		
Internally developed computer software	647	-
Accumulated amortisation at the end of the period	( 32)	-
<b>Total internally developed computer software</b>	<b>615</b>	<b>-</b>
<b><u>Internally developed computer software - Work in progress</u></b>		
Internally developed computer software - Work in progress	175	120
<b>Total intangible assets</b>	<b>1 231</b>	<b>122</b>

An intangible asset is an identifiable non-monetary asset without physical substance. Intangible assets are measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$1 000.

The internally developed computer software relates to the Commission's Funding and Disclosure activities operating system and State election management system.

### 14.1 Impairment

There were no indications of impairment of intangible assets at 30 June 2018.

In 2016-17 the Commission determined that certain computer software development costs no longer met the recognition criteria for intangible assets because it was not longer technically feasible or the Commission's intention to complete those modules of the software. Capitalised costs amounting to \$467 000 (\$233 000 incurred in 2015-16 and \$234 000 incurred in 2016-17) were derecognised as intangible assets as no future economic benefits were expected from their use.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 14.2 Reconciliation of Intangible Assets during 2017-18

	Other computer software \$'000	Internally developed computer software \$'000	Internally developed computer software - Work in progress \$'000	Intangible assets total \$'000
<b>Carrying amount at the beginning of the period</b>	<b>2</b>	<b>-</b>	<b>120</b>	<b>122</b>
Acquisitions	473	-	702	1 175
Capitalisation	-	647	( 647)	-
Amortisation	( 34)	( 32)	-	( 66)
<b>Carrying amount at the end of the period</b>	<b>441</b>	<b>615</b>	<b>175</b>	<b>1 231</b>

## 15. PAYABLES

	2018 \$'000	2017 \$'000
<b><u>Current</u></b>		
Creditors	414	83
Accrued expenses	188	84
Employment on-costs *	86	29
<b>Total current payables</b>	<b>688</b>	<b>196</b>
<b><u>Non-current</u></b>		
Employment on-costs	30	29
<b>Total non-current payables</b>	<b>30</b>	<b>29</b>
<b>Total payables</b>	<b>718</b>	<b>225</b>

\* Employment on-costs include payroll tax and superannuation contributions. The Commission makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board or external schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2016-17 rate (40%) to 41% in 2017-18 and the average factor for the calculation of employer superannuation cost on-cost has changed from the 2016-17 rate (10.1%) to 9.9% in 2017-18. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is immaterial.

### 15.1 Interest Rate and Credit Risk

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owing but unpaid. Creditors are normally settled within 30 days from the date the invoice is first received.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 16. EMPLOYEE BENEFITS - LIABILITIES

	2018	2017
	\$'000	\$'000
<b><u>Current</u></b>		
Annual leave	227	143
Long service leave	37	36
Skills and experience retention leave	9	7
Accrued salaries and wages	67	39
<b>Total current employee benefits</b>	<b>340</b>	<b>225</b>
<b><u>Non-current</u></b>		
Long service leave	482	484
<b>Total non-current employee benefits</b>	<b>482</b>	<b>484</b>
<b>Total employee benefits</b>	<b>822</b>	<b>709</b>

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

### 16.1 Salaries and Wages, Annual Leave, Skills and Experience Retention Leave and Sick Leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the skills and experience retention leave liability are expected to be payable within 12 months and are measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

### 16.2 Long Service Leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has remained unchanged from the 2016-17 rate (2.5%).

As a result, there is no net financial effect resulting from the discount rate used.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability and 3% for annual leave and skills and experience retention leave liabilities. As a result, there is no net financial effect resulting from the salary inflation rates.

The portion of long service leave classified as current reflects the Commission's average annual payments of the liability in recent years.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## 17. PROVISIONS

	2018 \$'000	2017 \$'000
<b>Current</b>		
Provision for Workers Compensation	13	20
<b>Total current provisions</b>	<b>13</b>	<b>20</b>
<b>Non-current</b>		
Provision for Workers Compensation	12	34
<b>Total non-current provisions</b>	<b>12</b>	<b>34</b>
<b>Total provisions</b>	<b>25</b>	<b>54</b>

### 17.1 Movement in Provisions

Carrying amount at the beginning of the period	54	23
Increase/(decrease) in provisions recognised	( 29)	31
<b>Carrying amount at the end of the period</b>	<b>25</b>	<b>54</b>

A liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2018 provided by a consulting actuary engaged through the Office for the Public Sector. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Commission is responsible for the payment of workers compensation claims.

## 18. UNRECOGNISED CONTRACTUAL COMMITMENTS

Commitments include operating and capital arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from or payable to the Australian Taxation Office. If GST is not payable to or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

### 18.1 Capital Commitments

	2018 \$'000	2017 \$'000
Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial report are payable as follows:		
Within one year	-	18
<b>Total capital commitments</b>	<b>-</b>	<b>18</b>

The Commission's capital expenditure commitments in 2016-17 were for computer software development costs.

### 18.2 Operating Lease Commitments

	2018 \$'000	2017 \$'000
Commitments in relation to operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:		
Within one year	556	441
Later than one year and not longer than five years	1 879	-
Later than five years	2 698	-
<b>Total operating lease commitments</b>	<b>5 133</b>	<b>441</b>

## ELECTORAL COMMISSION OF SOUTH AUSTRALIA

The Commission's operating lease commitments are for office accommodation leased through the Department of Planning, Transport and Infrastructure, Property Directorate. The leases are non-cancellable. The head office lease commenced on 1 July 2018 and is for an initial term of 6 years with a right of renewal. The processing centre lease expires on 31 January 2019.

The new head office lease included a lease incentive of \$629 000 to be used for fit out costs, with any remainder applied as a rent rebate over the remaining term of the lease. It is the Commission's intention to use the entire amount for fit out costs in 2018-19.

### 18.3 Other Operating Expenditure Commitments

	2018 \$'000	2017 \$'000
Within one year	18	48
<b>Total other operating expenditure commitments</b>	<b>18</b>	<b>48</b>

The Commission's other operating expenditure commitments are for unfilled purchase orders at the reporting date for operating expenditure.

## 19. CONTINGENT ASSETS AND LIABILITIES

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of note and, if quantifiable, are measured at nominal value.

The Commission is not aware of any contingent assets or liabilities.

## 20. RELATED PARTY TRANSACTIONS

The Electoral Commission of South Australia is an administrative unit of the South Australian government.

Related parties of the Commission include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

### 20.1 Transactions with Key Management Personnel and Other Related Parties

Key management personnel of the Commission include the Minister (the Attorney-General), the Electoral Commissioner and the Deputy Electoral Commissioner who have responsibility for the strategic direction and management of the Commission.

Compensation of key management personnel is disclosed in Note 3.2 and Administered Items.

There were no transactions with key management personnel.

There were no transactions with other related parties except for transactions with other South Australian government entities. Major transactions with other South Australian government entities in 2017-18 were:

- Total appropriation funding received from the Department of Treasury and Finance of \$21.183 million
- Rental accommodation services provided by the Department of Planning, Transport and Infrastructure of \$817 000

## 21. BUDGETARY REPORTING

Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Paper 4).

Budget information has been included for the Statement of Comprehensive Income and for Investment Expenditure. Budget information has not been included for the Statement of Financial Position or Statement of Cash Flows as the information in these statements are not budgeted for on the same basis and/or determined in a different manner to financial statement information.

These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements. However, these amounts have not been adjusted to reflect revised budgets or administrative restructures/machinery of government changes.

The budget process is not subject to audit.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

	Ref.	Original Budget 2018 \$'000	Actual 2018 \$'000	Variance 2018 \$'000
<b>Statement of Comprehensive Income</b>				
<b><u>Expenses</u></b>				
Employee benefits expenses	(1)	9 297	11 026	1 729
Supplies and services	(1)	8 236	10 918	2 682
Depreciation and amortisation expense		267	247	( 20)
Other expenses		32	44	12
<b>Total expenses</b>		<b>17 832</b>	<b>22 235</b>	<b>4 403</b>
<b><u>Income</u></b>				
Revenues from fees and charges		678	880	202
Resources received free of charge		-	14	14
Other income		-	32	32
<b>Total income</b>		<b>678</b>	<b>926</b>	<b>248</b>
<b>Net cost of providing services</b>		<b>(17 154)</b>	<b>(21 309)</b>	<b>(4 155)</b>
<b><u>Revenues from SA Government</u></b>				
Revenues from SA Government	(2)	17 332	21 183	3 851
<b>Net result</b>		<b>178</b>	<b>( 126)</b>	<b>( 304)</b>
<b>Total comprehensive result</b>		<b>178</b>	<b>( 126)</b>	<b>( 304)</b>
<b><u>Investing expenditure summary</u></b>				
Total existing projects	(3)	744	1 211	467
Total annual programs		134	106	( 28)
<b>Total investing expenditure</b>		<b>878</b>	<b>1 317</b>	<b>439</b>

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- (1) Both Employee benefits expenses and Supplies and services were higher than original budget largely due to additional costs incurred in the conduct of the 2018 State election, in particular:
  - amendments to the Legislative Council voting system (\$1.6 million);
  - increase in volumes and cost of conducting pre-poll voting and vote scrutiny and counting activities (\$1.4 million);
  - increase in postage costs paid to Australia Post (\$0.7 million).
- (2) Appropriation from SA Government was higher than the original budget to reflect the implementation of amendments to the Legislative Council voting system and other additional costs incurred in the conduct of the 2018 State election.
- (3) Existing projects investing expenditure budget of \$536 000 was deferred from 2016-17 and carried forward to 2017-18, resulting in a net underspend against the revised budget of \$69 000.

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## 22. FINANCIAL RISK MANAGEMENT

### 22.1 Financial risk management

Risk management is managed by the Commission and the Commission's Risk Management Policy and Framework, which is in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Electoral Commission SA's exposure to financial risk (liquidity, credit and market) is insignificant based on the nature of the financial instruments held, past experience and current assessment of risk.

### 22.2 Liquidity Risk

The Commission is funded principally from appropriation by the SA Government. The Commission works with the Department of Treasury and Finance to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

### 22.3 Categorisation of financial instruments

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

The carrying amounts of the following categories of financial assets and financial liabilities are the same as their fair values: cash and cash equivalents (Note 10), receivables (Note 11) and payables (Note 15).

## 23. EVENTS AFTER THE REPORTING PERIOD

No events have occurred between 30 June and the date the financial statements are authorised that may have a material impact on the results of subsequent years.

## ADMINISTERED ITEMS FINANCIAL STATEMENTS

### STATEMENT OF ADMINISTERED COMPREHENSIVE INCOME

for the year ended 30 June 2018

	2018 \$'000	2017 \$'000
<b><u>Administered Expenses</u></b>		
Employee benefits expenses	554	270
Payments to SA Government	20	38
Supplies and services	6 683	204
<b>Total administered expenses</b>	<b>7 257</b>	512
<b><u>Administered Income</u></b>		
Revenues from SA Government	7 232	491
Fees and charges	20	38
Interest	5	4
<b>Total administered income</b>	<b>7 257</b>	533
<b>Net result</b>	-	21
<b>Total comprehensive result</b>	-	21

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

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

## STATEMENT OF ADMINISTERED FINANCIAL POSITION

as at 30 June 2018

	2018 \$'000	2017 \$'000
<b><u>Administered Current Assets</u></b>		
Cash and cash equivalents	290	307
Receivables	286	223
<b>Total administered current assets</b>	<b>576</b>	<b>530</b>
<b>Total administered assets</b>	<b>576</b>	<b>530</b>
<b><u>Administered Current Liabilities</u></b>		
Payables	15	30
Employee benefits	69	48
<b>Total administered current liabilities</b>	<b>84</b>	<b>78</b>
<b><u>Administered Non-current Liabilities</u></b>		
Payables	12	10
Employee benefits	195	157
<b>Total administered non-current liabilities</b>	<b>207</b>	<b>167</b>
<b>Total administered liabilities</b>	<b>291</b>	<b>245</b>
<b>Net administered assets</b>	<b>285</b>	<b>285</b>
<b><u>Administered Equity</u></b>		
Accumulated surplus	285	285
<b>Total administered equity</b>	<b>285</b>	<b>285</b>

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

## STATEMENT OF ADMINISTERED CHANGES IN EQUITY

for the year ended 30 June 2018

	2018 \$'000	2017 \$'000
Balance at the beginning of the reporting period	285	264
Net result and Total comprehensive result for the reporting period	-	21
<b>Balance at the end of the reporting period</b>	<b>285</b>	<b>285</b>

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

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## STATEMENT OF ADMINISTERED CASH FLOWS

for the year ended 30 June 2018

	2018 \$'000	2017 \$'000
<b>Cash flows from operating activities</b>		
<b>Cash outflows</b>		
Employee benefits payments	( 489)	( 332)
Payments to SA Government	( 20)	( 37)
Payments for supplies and services	(6 702)	( 219)
<b>Cash used in operations</b>	<b>(7 211)</b>	<b>( 588)</b>
<b>Cash inflows</b>		
Receipts from SA Government	7 167	553
Fees and charges	20	37
Interest	5	4
GST recovered from the ATO	2	15
<b>Cash generated from operations</b>	<b>7 194</b>	<b>609</b>
<b>Net cash provided by (used in) operating activities</b>	<b>( 17)</b>	<b>21</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>( 17)</b>	<b>21</b>
Cash and cash equivalents at beginning of the period	307	286
<b>Cash and cash equivalents at the end of the period</b>	<b>290</b>	<b>307</b>

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

## NOTES TO ADMINISTERED ITEMS

### A1 BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Basis of Preparation for the administered financial statements is the same as the basis outlined in Note 1 for the Commission. The Commission applies the same accounting policies to the administered financial statements as set out in the notes to the Commission's financial statements.

### A2 OBJECTIVES AND ACTIVITIES OF THE COMMISSION'S ADMINISTERED ITEMS

The Commission administers, but does not control, certain resources on behalf of the SA Government. The Commission is accountable for the transactions involving these administered items, but does not have any discretion to deploy resources for achievement of its objectives. For these items, the Commission acts only on behalf of the SA Government.

There are three administered items namely:

- **Electoral Districts Boundaries Commission**

The Commission administers the receipts and payments of the Electoral District Boundaries Commission.

- **Special Acts**

The Electoral Commissioner and Deputy Electoral Commissioner are appointed as statutory officers pursuant to the provisions of the Electoral Act. The Commission receives a separate appropriation for the payment of salaries and allowances for statutory officers which is an administered item.

- **Other**

Other includes administered revenue which is collected on behalf of other government agencies and forwarded to them when received. Administered income comprises non-voter expiation fees as provided in the Electoral Act.

# ELECTORAL COMMISSION OF SOUTH AUSTRALIA

Other also includes payments provided in the Electoral Act for Special Assistance Funding claims for reimbursement of administrative costs incurred by registered political parties with parliamentary representation and Public Funding claims for elections campaigns for registered political parties and candidates.

## SCHEDULE OF EXPENSES AND INCOME ATTRIBUTABLE TO ADMINISTERED ACTIVITIES

for the year ended 30 June 2018

	Electoral Districts Boundaries Commission		Special Acts		Other		Total	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b><u>Administered expenses</u></b>								
Employee benefits expenses	-	37	554	233	-	-	554	270
Payments to SA Government	-	-	-	-	20	38	20	38
Supplies and services	5	116	-	-	6 678	88	6 683	204
<b>Total administered expenses</b>	<b>5</b>	<b>153</b>	<b>554</b>	<b>233</b>	<b>6 698</b>	<b>126</b>	<b>7 257</b>	<b>512</b>
<b><u>Administered Income</u></b>								
Revenues from SA Government	-	170	554	233	6 678	88	7 232	491
Fees and charges	-	-	-	-	20	38	20	38
Interest	5	4	-	-	-	-	5	4
<b>Total administered income</b>	<b>5</b>	<b>174</b>	<b>554</b>	<b>233</b>	<b>6 698</b>	<b>126</b>	<b>7 257</b>	<b>533</b>
<b>Net result</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21</b>

### A3 REMUNERATION OF STATUTORY OFFICERS EMPLOYED PURSUANT TO THE ELECTORAL ACT

	2018 No.	2017 No.
The number of statutory officers whose remuneration received or receivable falls within the following bands:		
\$99 001 - \$109 000 *	-	1
\$219 001 - \$229 000	-	1
\$239 001 - \$249 000	1	-
\$269 001 - \$279 000	1	-
<b>Total</b>	<b>2</b>	<b>2</b>

The table includes all statutory officers who received remuneration during the year.

\* The table also includes a statutory officer appointed on 20 February 2017 who received remuneration less than the base executive remuneration level.

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Remuneration of statutory officers reflects all costs of employment including salaries, leave paid, allowances, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits.

The total remuneration received by these statutory officers for the year was \$522 000 (2017: \$326 000).

Salaries, superannuation contributions and salary sacrifice benefits were paid from administered items and allowances, fringe benefits and any fringe benefits tax were paid by the Commission.

## A4 BUDGETARY REPORTING

		Original Budget 2018 \$'000	Actual 2018 \$'000	Variance 2018 \$'000
	Ref.			
<b>Statement of Comprehensive Income</b>				
<b><u>Administered expenses</u></b>				
Employee benefits expenses	(1)	446	554	108
Payments to SA Government		-	20	20
Supplies and services	(2)	456	6 683	6 227
<b>Total administered expenses</b>		<b>902</b>	<b>7 257</b>	<b>6 355</b>
<b><u>Administered income</u></b>				
Revenues from SA Government	(3)	902	7 232	6 330
Fees and charges		-	20	20
Interest		-	5	5
<b>Total administered income</b>		<b>902</b>	<b>7 257</b>	<b>6 355</b>
<b>Net result</b>		<b>-</b>	<b>-</b>	<b>-</b>

### **Administered investing expenditure**

There was no budgeted or actual administered investing expenditure in the year ended 30 June 2018.

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- (1) Statutory Officers' salaries were higher than the original budget due to the increases in remuneration provided by the Remuneration Tribunal in 2017-18.
- (2) Special Assistance Funding claims paid to qualifying political parties and candidates was \$172 000 more than budgeted due to increases in the regulated amounts payable.

As part of the public election funding scheme, unbudgeted amounts totalling \$6.05 million were paid to registered political parties and independent candidates as reimbursement for election campaign expenditure following the 2018 state election.

- (3) Appropriations were higher than the original budget due to increases in payments for Statutory Officers' salaries (\$108 000) and Special Assistance Funding claims (\$172 000) as well as unbudgeted public election funding scheme payments of \$6.05 million.