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## To the Electoral Commissioner Electoral Commission of South Australia

### Opinion

I have audited the financial report of the Electoral Commission of South Australia for the financial year ended 30 June 2023.

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 2023, their financial performance and their cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2023
- a Statement of Administered Financial Position as at 30 June 2023
- a Schedule of Administered Cash Flows for the year ended 30 June 2023
- a Schedule of Income and Expenses Attributable to Administered Activities for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information for administered items
- Certificate from the Electoral Commissioner and 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 (including Independence Standards)* have been met.

I believe that the audit evidence I have 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 relevant Treasurer’s Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards–Simplified Reporting Requirements, 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 that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Electoral Commissioner is responsible for assessing the entity’s ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Electoral Commissioner is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

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

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 2023.

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, but not for the purpose of expressing an opinion on the effectiveness of the Electoral Commission of South Australia's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Electoral Commissioner
- conclude on the appropriateness of the Electoral Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- 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.



Daniel O'Donohue  
**Assistant Auditor-General (Financial Audit)**

28 September 2023

## 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 and the result of its operations and cash flows for the financial year.
- internal controls employed by the Electoral Commission of South Australia for the financial year over its financial reporting and its preparation of the financial statements have been effective.



**Mick Sherry**  
Electoral Commissioner



**Ian Clayfield**  
Chief Financial Officer

Date: 28 September 2023

## Electoral Commission of South Australia

### Statement of Comprehensive Income

for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Appropriation	2.1	10 460	29 972
SA Government grants	2.2	-	1 846
Sales of goods and services	2.3	9 404	1 456
Fees and charges	2.4	3	131
Resources received free of charge	2.5	72	71
Other income	2.6	62	94
<b>Total income</b>		<b>20 001</b>	<b>33 570</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	6 079	16 566
Supplies and services	4.1	9 728	16 587
Depreciation and amortisation	4.2	1 107	814
Other expenses	4.3	139	522
Return of cash to consolidated account	2.1	4 000	-
<b>Total expenses</b>		<b>21 053</b>	<b>34 489</b>
<b>Net result</b>		<b>(1 052)</b>	<b>( 919)</b>
<b>Total comprehensive result</b>		<b>(1 052)</b>	<b>( 919)</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

## Electoral Commission of South Australia

### Statement of Financial Position

as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b><u>Current assets</u></b>			
Cash and cash equivalents	6.2	1 512	2 099
Receivables	6.3	878	1 012
<b>Total current assets</b>		<b>2 390</b>	<b>3 111</b>
<b><u>Non-current assets</u></b>			
Property, plant and equipment	5.1	1 787	2 505
Intangible assets	5.2	1 273	1 166
<b>Total non-current assets</b>		<b>3 060</b>	<b>3 671</b>
<b>Total assets</b>		<b>5 450</b>	<b>6 782</b>
<b><u>Current liabilities</u></b>			
Payables	7.2	983	974
Financial liabilities	7.3	3	22
Employee benefits	3.4	308	436
Provisions	7.4	19	17
Other current liabilities	7.5	105	105
<b>Total current liabilities</b>		<b>1 418</b>	<b>1 554</b>
<b><u>Non-current liabilities</u></b>			
Payables	7.2	26	28
Financial liabilities	7.3	-	3
Employee benefits	3.4	378	424
Provisions	7.4	51	39
Other non-current liabilities	7.5	-	105
<b>Total non-current liabilities</b>		<b>455</b>	<b>599</b>
<b>Total liabilities</b>		<b>1 873</b>	<b>2 153</b>
<b>Net assets</b>		<b>3 577</b>	<b>4 629</b>
<b><u>Equity</u></b>			
Contributed capital		1 558	1 558
Retained earnings		2 019	3 071
<b>Total equity</b>		<b>3 577</b>	<b>4 629</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

## Electoral Commission of South Australia

### Statement of Changes in Equity

for the year ended 30 June 2023

	Contributed capital \$'000	Retained earnings \$'000	Total equity \$'000
<b>Balance at 30 June 2021</b>	1 558	3 990	5 548
Net result for 2021-22 and Total comprehensive result for 2021-22	-	( 919)	( 919)
<b>Balance at 30 June 2022</b>	1 558	3 071	4 629
Net result for 2022-23 and Total comprehensive result for 2022-23	-	(1 052)	(1 052)
<b>Balance at 30 June 2023</b>	<b>1 558</b>	<b>2 019</b>	<b>3 577</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

## Electoral Commission of South Australia

### Statement of Cash Flows

for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b><u>Cash flows from operating activities</u></b>			
<i>Cash inflows</i>			
Appropriation		10 460	29 972
SA Government grants		-	1 846
Sales of goods and services		10 495	935
Fees and charges		3	131
GST recovered from the ATO (net of payments)		386	1 772
Other receipts		62	94
<b>Cash generated from operations</b>		<b>21 406</b>	<b>34 750</b>
<i>Cash outflows</i>			
Employee benefits payments		(6 259)	(16 274)
Payments for supplies and services		(11 068)	(17 907)
Other payments		( 53)	( 296)
Return of cash to consolidated account		(4 000)	-
<b>Cash used in operations</b>		<b>(21 380)</b>	<b>(34 477)</b>
<b>Net cash provided by operating activities</b>		<b>26</b>	<b>273</b>
<b><u>Cash flows from investing activities</u></b>			
<i>Cash outflows</i>			
Purchase of property, plant and equipment		-	(2 200)
Purchase of intangible assets		( 587)	( 803)
<b>Net cash used in investing activities</b>		<b>( 587)</b>	<b>(3 003)</b>
<b><u>Cash flows from financing activities</u></b>			
<i>Cash outflows</i>			
Repayment of principal portion of lease liabilities		( 26)	( 22)
<b>Cash used in financing activities</b>		<b>( 26)</b>	<b>( 22)</b>
<b>Net cash used financing activities</b>		<b>( 26)</b>	<b>( 22)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>( 587)</b>	<b>(2 752)</b>
Cash and cash equivalents at the beginning of the period		2 099	4 851
<b>Cash and cash equivalents at the end of the period</b>	6.2	<b>1 512</b>	<b>2 099</b>
<i>Non-cash transactions</i>			
Resources/services received free of charge from SA government agencies	2.5 & 4.1	72	71

The accompanying notes form part of these financial statements.

## Electoral Commission of South Australia

### Notes to the Financial Statements

#### 1. About the Electoral Commission of South Australia

The Electoral Commission of South Australia (the Commission) is a government agency of the State of South Australia. The Commission is established pursuant to the *Public Sector Act 2009* as 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 Commission does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of the Commission.

Administered financial statements relating to administered resources are presented separately as part of this report after Note 8.

##### 1.1 Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

For the purposes of preparing the financial statements the Commission is a not-for-profit entity.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency.

The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST) except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), 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.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

##### 1.2 Objectives and programs

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, council and nominated statutory elections and utilises its skill base to support non-government electoral activities and offer electoral advice across all community sectors.

## Electoral Commission of South Australia

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

### **Program 1: Parliamentary Electoral Services**

- conduct of elections for representatives for the state parliament and Members of the First Nations Voice to the South Australian parliament;
- maintaining an accurate register of electors;
- 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 participating individuals and parties, and reimbursing administrative expenditure incurred by registered political parties;
- electoral education and information provision for the South Australian community;
- research and evaluation of electoral matters;
- support for parliamentary electoral district boundary reviews.

### **Program 2: Non-Parliamentary Electoral Services**

- conduct of elections for councils, statutory, commercial and other organisations;
- providing information to organisations seeking advice on electoral matters;
- support for council boundary representation reviews.

The following tables present income, expenses, assets and liabilities attributable to each program.

Income and expenses by program <i>for the year ended 30 June 2023</i>	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b><u>Income</u></b>						
Appropriation	6 460	29 972	4 000	-	10 460	29 972
SA Government grants	-	1 846	-	-	-	1 846
Sales of goods and services	6	9	9 398	1 447	9 404	1 456
Fees and charges	3	131	-	-	3	131
Resources received free of charge	72	71	-	-	72	71
Other income	62	94	-	-	62	94
<b>Total income</b>	<b>6 603</b>	<b>32 123</b>	<b>13 398</b>	<b>1 447</b>	<b>20 001</b>	<b>33 570</b>
<b><u>Expenses</u></b>						
Employee benefits expenses	2 883	16 483	3 196	83	6 079	16 566
Supplies and services	4 016	15 964	5 712	623	9 728	16 587
Depreciation and amortisation	1 061	769	46	45	1 107	814
Other expenses	139	522	-	-	139	522
Return of cash to consolidated account	-	-	4 000	-	4 000	-
<b>Total expenses</b>	<b>8 099</b>	<b>33 738</b>	<b>12 954</b>	<b>751</b>	<b>21 053</b>	<b>34 489</b>
<b>Net result</b>	<b>(1 496)</b>	<b>(1 615)</b>	<b>444</b>	<b>696</b>	<b>(1 052)</b>	<b>( 919)</b>

## Electoral Commission of South Australia

Assets and liabilities by program <i>as at 30 June 2023</i>	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
Cash and cash equivalents	1 512	2 099	-	-	1 512	2 099
Receivables	290	641	588	371	878	1 012
Property, plant and equipment	1 787	2 505	-	-	1 787	2 505
Intangible assets	555	859	718	307	1 273	1 166
<b>Total assets</b>	<b>4 144</b>	<b>6 104</b>	<b>1 306</b>	<b>678</b>	<b>5 450</b>	<b>6 782</b>
<b>Liabilities</b>						
Payables	970	923	39	79	1 009	1 002
Financial liabilities	3	25	-	-	3	25
Employee benefits	686	860	-	-	686	860
Provisions	70	56	-	-	70	56
Other liabilities	105	210	-	-	105	210
<b>Total liabilities</b>	<b>1 834</b>	<b>2 074</b>	<b>39</b>	<b>79</b>	<b>1 873</b>	<b>2 153</b>
<b>Net assets</b>	<b>2 310</b>	<b>4 030</b>	<b>1 267</b>	<b>599</b>	<b>3 577</b>	<b>4 629</b>

### 1.3 Impact of COVID-19 pandemic on the Commission in 2022-23

The by-election for the District of Bragg was conducted in July 2022 using similar COVID-Safe measures for electors and the Commission's staff to those employed for the March 2022 State election.

With this exception, the COVID-19 pandemic did not have a significant impact on the Commission's subsequent conduct of the local government periodic elections, council supplementary elections, other elections, or the operations of the Commission in 2022-23.

## Electoral Commission of South Australia

### 1.4 Budget performance

The budget performance table compares the Commission's outcomes against budget information presented to Parliament (2022-23 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts controlled by the Commission. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Statement of Comprehensive Income		Original	Actual	Variance
		Budget		
		2023	2023	2023
		\$'000	\$'000	\$'000
<b>Income</b>				
Appropriation	(1)	6 195	10 460	4 265
Sales of goods and services		9 684	9 404	( 280)
Fees and charges		-	3	3
Resources received free of charge		-	72	72
Other income		-	62	62
<b>Total income</b>		<b>15 879</b>	<b>20 001</b>	<b>4 122</b>
<b>Expenses</b>				
Employee benefits expenses		6 484	6 079	( 405)
Supplies and services		8 870	9 728	858
Depreciation and amortisation		1 146	1 107	( 39)
Borrowing costs		1	-	( 1)
Other expenses		37	139	102
Return of cash to consolidated account	(1)	-	4 000	4 000
<b>Total expenses</b>		<b>16 538</b>	<b>21 053</b>	<b>4 515</b>
<b>Net result</b>		<b>( 659)</b>	<b>(1 052)</b>	<b>( 393)</b>
<b>Total comprehensive result</b>		<b>( 659)</b>	<b>(1 052)</b>	<b>( 393)</b>

Investing expenditure summary		Original	Actual	Variance
		Budget		
		2023	2023	2023
		\$'000	\$'000	\$'000
<b>Investing expenditure summary</b>				
Council election management systems	(2)	-	538	538
Total annual programs		50	45	( 5)
Fleet leases	(3)	-	4	4
<b>Total investing expenditure</b>		<b>50</b>	<b>587</b>	<b>537</b>

- (1) *Appropriations* from the Governor's Appropriation account are not budgeted. This included \$4 million in the form of a short-term cash injection in November 2023. The Commission has returned the money to the Department of Treasury and Finance consolidated account prior to 30 June 2023. See Note 2.1.
- (2) *Investing expenditure* on council election management systems is not budgeted as it is recovered from councils in accordance with the *Local Government (Elections) Act 1999*.
- (3) The appointment of an Acting Deputy Electoral Commissioner during extended leave taken by the Deputy Electoral Commissioner resulted in the Commission taking over the balance of an additional motor vehicle lease through the South Australian Government Financing Authority (SAFA). See Note 5.1.

## Electoral Commission of South Australia

### 2. Income

#### 2.1 Appropriation

	2023 \$'000	2022 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	6 195	29 437
Appropriation from Governor's Appropriation Fund	4 265	535
<b>Total appropriation</b>	<b>10 460</b>	<b>29 972</b>

Appropriation is recognised on receipt.

In November 2022 the Department of Treasury and Finance provided additional appropriation of \$4 million in the form of a short-term cash injection from the Governor's Appropriation Fund. The Commission has returned the money to the Department of Treasury and Finance consolidated account prior to 30 June 2023 in accordance with the agreed terms of the cash injection.

This table does not show appropriation in the form of a loan or an equity contribution.

No money has been appropriated in the form of a loan or an equity contribution.

Appropriation pursuant to the *Appropriation Act* consists of operational funding and funding for capital projects and annual programs. This appropriation comprises money issued and applied to the Commission as per Schedule 1 of the *Appropriation Act*.

No money appropriated for the Commission's purposes was issued to special deposit accounts or deposit accounts of other public authorities.

#### 2.2 SA Government grants

	2023 \$'000	2022 \$'000
SA Government grants	-	1 846
<b>Total SA Government grants</b>	<b>-</b>	<b>1 846</b>

SA Government grants are recognised as income on receipt.

The SA Government grant was received in November 2021 from the COVID-19 Support Fund for the COVID-Safe conduct of the 2022 State election.

#### 2.3 Sales of goods and services

	2023 \$'000	2022 \$'000
Council elections	8 782	571
Other council services	609	560
Commercial elections	7	316
Electoral rolls and maps	6	9
<b>Total sales of goods and services</b>	<b>9 404</b>	<b>1 456</b>

All revenue from sales of goods and services is revenue recognised from legislated arrangements or contracts with customers.

##### ***Council elections and other services***

In accordance with South Australian legislation the Commission is the mandated electoral authority for electoral services for all councils (except Roxby Downs). Elections, electoral rolls, representation reviews and other services are conducted on a fee-for-service basis whereby the Commission recovers the cost of conducting those activities. Revenue is recognised in the period in which the goods are provided or the costs of services are incurred as the Commission's rights to consideration are unconditional. Accrued revenue arises when the election activity concludes after the end of the reporting period.

Payment is due within 30 days of invoicing. No advance payments are received from customers.

## Electoral Commission of South Australia

### *Commercial elections*

The Commission conducts elections for certain South Australian government bodies (in accordance with their legislation) and non-government organisations. These elections are conducted on a fee-for-service basis whereby the Commission recovers the cost of conducting those activities. Revenue is recognised in the period in which the goods are provided or the costs of services are incurred as the Commission's rights to consideration are unconditional. Accrued revenue arises when the election activity concludes after the end of the reporting period. Payment is due within 30 days of invoicing. No advance payments are received from customers.

### *Electoral rolls and maps*

Revenue from the provision of electoral rolls and sale of maps is recognised when the Commission provides these products to the customer. Delivery of electoral rolls occurs when they are electronically forwarded to the customer. Maps are delivered to customers through the post or can be collected from the Commission's office. Payment is due within 30 days of delivery.

## 2.4 Fees and charges

	2023 \$'000	2022 \$'000
Forfeited candidate nomination deposits	3	126
Regulatory fees	-	5
<b>Total revenues from fees and charges</b>	<b>3</b>	<b>131</b>

During the conduct of a parliamentary election or by-election, candidates must pay a deposit when nominating for that election in accordance with the *Electoral Act*. The deposit is refundable after the election on certain conditions prescribed in the *Electoral Act*. Deposits that are not refundable are forfeited to the Commission and are recognised as income at that time.

The Commission is responsible for registration of political parties under the *Electoral Act*. That Act sets out the fees associated with registration. The registration fees are recognised when received.

## 2.5 Resources received free of charge

	2023 \$'000	2022 \$'000
Services received free of charge from SA government agencies	72	71
<b>Total resources received free of charge</b>	<b>72</b>	<b>71</b>

### *Payroll and information technology and communications services*

Services received free of charge relate to payroll services provided by Shared Services SA and information technology and communications services provided by the Office of the Chief Information Officer, Department of the Premier and Cabinet. Corresponding expenses have been recognised in Note 4.1.

## 2.6 Other income

	2023 \$'000	2022 \$'000
Income received for research activities	-	4
Insurance recovery	-	90
Other miscellaneous income	62	-
<b>Total other income</b>	<b>62</b>	<b>94</b>

During 2021-22 the Commission received income to conduct and report on research activities relating to participation in council supplementary elections.

Computer equipment and other materials at the Commission's processing centre was damaged in a weather event on 26 January 2022. An insurance settlement, net of the deductible, was accepted from the Commission's insurer, the South Australian Government Financing Authority (SAFA).

## Electoral Commission of South Australia

### 3. Key management personnel, committee members and employees

#### 3.1 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.

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*.

The compensation disclosed in Note 3.3 and Administered Items Note A3 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*.

There were no transactions with key management personnel.

#### 3.2 Risk and Performance Committee members

Members during the 2023 financial year were:

- Patricia Christie
- John Dunnery
- Vladimir Malcik
- Nigel Stevenson
- Jacqui des Vages # (retired February 2023)
- Tamara Charman # (commenced February 2023)

# In accordance with the Premier and Cabinet Circular No. 016, members of the Committee that were government employees did not receive any remuneration for committee duties during the financial year.

#### *Committee members' remuneration*

	2023 No.	2022 No.
The number of members whose remuneration received or receivable in relation to their membership of this Committee falls within the following bands:		
\$1 - \$19 999	4	4
<b>Total number of members</b>	<b>4</b>	<b>4</b>

The total remuneration received or receivable by members was \$10 000 (2022: \$9 000). Remuneration of members reflects sitting fees only.

## Electoral Commission of South Australia

### 3.3 Employee benefits expenses

	2023 \$'000	2022 \$'000
Salaries and wages	4 960	13 889
Long service leave	36	113
Annual leave	151	220
Skills and experience retention leave	9	12
Employment on-costs - superannuation	513	1 388
Employment on-costs - payroll tax	285	776
Committee fees	10	9
Workers compensation	54	20
Other employee related expenses	61	139
<b>Total employee benefits expenses</b>	<b>6 079</b>	<b>16 566</b>

#### *Employment on-costs - superannuation*

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

#### *Executive remuneration*

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

#### *Targeted voluntary separation packages*

No targeted voluntary separation packages were paid.

### 3.4 Employee benefits liabilities

	2023 \$'000	2022 \$'000
<b><u>Current</u></b>		
Accrued salaries and wages	9	100
Annual leave	245	275
Long service leave	39	43
Skills and experience retention leave	15	18
<b>Total current employee benefits</b>	<b>308</b>	<b>436</b>
<b><u>Non-current</u></b>		
Long service leave	378	424
<b>Total non-current employee benefits</b>	<b>378</b>	<b>424</b>
<b>Total employee benefits</b>	<b>686</b>	<b>860</b>

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

## Electoral Commission of South Australia

### *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.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the Commission's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the Commission. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability.

The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2022 (3.5%) to 2023 (4.0%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

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

## 4. Expenses

Employee benefits expenses are disclosed in Note 3.3.

### 4.1 Supplies and services

	2023	2022
	\$'000	\$'000
Rental accommodation	852	2 040
Advertising	1 065	1 954
Production and maintenance of electoral rolls	1 218	1 117
Printing and stationery	936	2 094
Postage	2 197	2 057
Information technology and communications	929	1 028
Education and research	106	97
Distribution, storage and hire rental	239	1 187
Training and development	39	34
Travel	55	83
Contractors and related expenses	661	969
Contract of services	811	2 724
Minor works, maintenance and equipment	48	367
Other	572	836
<b>Total supplies and services</b>	<b>9 728</b>	<b>16 587</b>

### *Accommodation*

The Commission's head office, election processing centre, and call centre accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement (MOAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of lease set out in AASB 16 *Leases*. Information about accommodation incentives relating to these arrangements is in Note 7.5.

### *Consultants*

No consultancies were incurred in 2023 or 2022.

## Electoral Commission of South Australia

### *Services provided free of charge*

Services provided free of charge amounted to \$72 000 (2022: \$71 000) and were expensed at fair value. The resources provided relate to payroll services provided by Shared Services SA (which are included in *Contract of services* expense) and information technology and communications services provided by the Office of the Chief Information Officer, Department of the Premier and Cabinet (which are included in *Information technology and communications* expense). The Commission is a non-billable client for these services. Corresponding income has been recognised in Note 2.5.

### 4.2 Depreciation and amortisation

	2023	2022
	\$'000	\$'000
Leasehold improvements	239	239
Plant and equipment	452	237
Right-of-use motor vehicles	26	22
Intangible assets - Purchased computer software	34	80
Intangible assets - Internally developed computer software	356	236
<b>Total depreciation and amortisation</b>	<b>1 107</b>	<b>814</b>

### 4.3 Other expenses

	2023	2022
	\$'000	\$'000
Derecognition of internally developed computer software costs	86	460
Audit fees paid/payable to the Auditor-General's Department	53	62
<b>Total other expenses</b>	<b>139</b>	<b>522</b>

Derecognition expense comprises internally developed computer software that was initially capitalised as work in progress costs but which subsequently no longer met the recognition criteria.

Audit fees paid/payable to the Auditor-General's Department relate to work performed under the *Public Finance and Audit Act*. No other services were provided by the Auditor-General's Department.

## Electoral Commission of South Australia

### 5. Non-financial assets

#### 5.1 Property, plant and equipment

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets.

	2023 \$'000	2022 \$'000
<b><u>Leasehold improvements</u></b>		
Leasehold improvements at cost	1 211	1 211
Accumulated depreciation at the end of the period	( 971)	( 732)
<b>Total leasehold improvements</b>	<b>240</b>	<b>479</b>
<b><u>Plant and equipment</u></b>		
Plant and equipment at cost	3 518	3 525
Accumulated depreciation at the end of the period	(1 974)	(1 524)
<b>Total plant and equipment</b>	<b>1 544</b>	<b>2 001</b>
<b><u>Right-of-use motor vehicles</u></b>		
Right-of-use motor vehicles at cost	70	66
Accumulated depreciation at the end of the period	( 67)	( 41)
<b>Total right-of-use motor vehicles</b>	<b>3</b>	<b>25</b>
<b>Total property, plant and equipment</b>	<b>1 787</b>	<b>2 505</b>

#### *Useful life and depreciation*

Depreciation is calculated on a straight-line basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Leasehold improvements	5 - 9
Plant and equipment	3 - 10
Right-of-use motor vehicles	3 (lease term)

#### *Review of accounting estimates*

Assets' residual values, useful lives and depreciation periods and methods are reviewed and adjusted, if appropriate, on an annual basis. No changes in the residual value, expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset were made during the year.

#### *Property, plant and equipment owned by the Commission*

Property, plant and equipment owned by the Commission with a value equal to or in excess of \$10 000 is capitalised; otherwise it is expensed. Property, plant and equipment owned by the Commission is subsequently measured at fair value.

No items of property, plant and equipment have been revalued.

#### *Right-of-use motor vehicles leased by the Commission*

Right-of-use motor vehicles leased by the Commission as lessee are measured at cost.

The Commission has three motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms are for 3 years or up to 60 000 km. No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

Commitments for lease payments relating to lease liabilities are included in Note 8.1.

## Electoral Commission of South Australia

### 2022-23 reconciliation of movements in carrying amount of property, plant and equipment

	Leasehold improve- ments \$'000	Plant and equipment \$'000	Right-of- use motor vehicles \$'000	Tangible assets total \$'000
Carrying amount at the beginning of the period	479	2 001	25	2 505
Acquisitions	-	-	4	4
Disposals	-	( 5)	-	( 5)
Depreciation & amortisation	( 239)	( 452)	( 26)	( 717)
Carrying amount at the end of the period	240	1 544	3	1 787

### 5.2 Intangible assets

	2023 \$'000	2022 \$'000
<b><u>Purchased computer software</u></b>		
Purchased computer software	638	644
Accumulated amortisation at the end of the period	( 506)	( 478)
<b>Total purchased computer software</b>	<b>132</b>	<b>166</b>
<b><u>Internally developed computer software</u></b>		
Internally developed computer software	2 348	1 538
Internally developed computer software - Work in progress	-	313
Accumulated amortisation at the end of the period	(1 207)	( 851)
<b>Total internally developed computer software</b>	<b>1 141</b>	<b>1 000</b>
<b>Total intangible assets</b>	<b>1 273</b>	<b>1 166</b>

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition 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 \$10 000.

The purchased computer software relates to the Commission's funding and disclosure operating portal, specialised Legislative Council vote counting software, and other election-related software.

The internally developed computer software relates to the Commission's state, council, and APY Executive Board election management and operating systems.

Amortisation is calculated on a straight-line basis. Intangible assets amortisation is calculated over the estimated useful life of 3 - 5 years.

### 2022-23 reconciliation of movements in carrying amount of intangible assets

	Purchased computer software \$'000	Internally developed computer software \$'000	Intangible assets total \$'000
Carrying amount at the beginning of the period	166	1 000	1 166
Acquisitions	-	583	583
De-recognition	-	( 86)	( 86)
Amortisation	( 34)	( 356)	( 390)
Carrying amount at the end of the period	132	1 141	1 273

## Electoral Commission of South Australia

Each year the Commission determines whether certain computer software development costs no longer met the recognition criteria for intangible assets. Costs included in *Internally developed computer software - Work in progress* amounting to \$86 000 (2022: \$226 000) have been de-recognised as intangible assets as it was no longer the Commission's intention to complete those software modules or as no future economic benefits were expected from their use. No retrospective adjustments have been made to the financial statements.

### 6. Financial assets

#### 6.1 Categorisation of financial assets

	2023 Carrying Amount \$'000	2022 Carrying Amount \$'000
<b>Financial assets</b>		
<b>Cash and cash equivalents</b>		
Cash and cash equivalents	1 512	2 099
<b>Financial assets at amortised cost</b>		
Receivables ( <i>contractual from non-government entities</i> )	-	-
<b>Total financial assets</b>	<b>1 512</b>	<b>2 099</b>

Receivables as disclosed in this note do not include statutory amounts as these are not financial instruments.

#### 6.2 Cash and cash equivalents

	2023 \$'000	2022 \$'000
Deposits with the Treasurer (Special Deposit Accounts)	1 511	2 097
Cash on hand	1	2
<b>Total cash and cash equivalents</b>	<b>1 512</b>	<b>2 099</b>

#### *Deposits with the Treasurer*

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act*. Special deposit accounts must be used in accordance with their approved purpose.

The Commission does not earn interest on its 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 Excess Funds Account, its use must be approved by the Treasurer.

#### 6.3 Receivables

	2023 \$'000	2022 \$'000
<b>Contractual receivables</b>		
From government entities	725	769
<b>Total contractual receivables</b>	<b>725</b>	<b>769</b>
<b>Statutory receivables</b>		
GST input tax recoverable	-	128
<b>Total statutory receivables</b>	<b>-</b>	<b>128</b>
Prepayments	150	115
Accrued revenues	3	-
<b>Total current receivables</b>	<b>878</b>	<b>1 012</b>

## Electoral Commission of South Australia

Contractual receivables arise in the normal course of providing goods and services to councils, other South Australian government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

The net amount of GST recoverable from the ATO is included as part of receivables. However, if a net GST payable arises, then this amount would be disclosed as part of payables in Note 7.2.

Accrued revenue relates to the Commission's unconditional rights to consideration for work performed but not yet billed at the reporting date on all council elections, other council services, and all commercial elections.

Receivables are non-interest bearing.

Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

No allowance for impairment loss on receivables is presently required.

## 7. Liabilities

Employee benefits liabilities are disclosed in Note 3.4.

### 7.1 Categorisation of financial liabilities

	2023 Carrying Amount \$'000	2022 Carrying Amount \$'000
<b>Financial liabilities</b>		
<b>Financial assets at amortised cost</b>		
Payables ( <i>contractual to non-government entities</i> )	241	746
Lease liabilities ( <i>right-of-use motor vehicles</i> )	3	25
<b>Total financial liabilities</b>	<b>244</b>	<b>771</b>

Payables as disclosed in this note do not include accrued expenses or statutory amounts as these are not financial instruments.

## Electoral Commission of South Australia

### 7.2 Payables

	2023	2022
	\$'000	\$'000
<b><u>Current</u></b>		
<b>Contractual payables</b>		
From government entities	390	55
From non-government entities	200	54
Accrued expenses	167	799
<b>Total contractual payables</b>	<b>757</b>	<b>908</b>
<b>Statutory payables</b>		
GST Payable	178	-
Employment on-costs	48	66
<b>Total statutory payables</b>	<b>226</b>	<b>66</b>
<b>Total current payables</b>	<b>983</b>	<b>974</b>
<b><u>Non-current</u></b>		
<b>Statutory payables</b>		
Employment on-costs	26	28
<b>Total non-current payables</b>	<b>26</b>	<b>28</b>
<b>Total payables</b>	<b>1 009</b>	<b>1 002</b>

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts.

The net amount of GST payable to the ATO is included as part of payables. However, if a net GST recoverable arises, then this amount would be disclosed as part of receivables in Note 6.3.

#### ***Employment on-costs***

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Commission contributes 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. No liability was outstanding at the reporting date relating to any contributions due but not yet paid to a superannuation scheme.

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 2022 rate (42%) to 43% in 2023 and the average factor for the calculation of employer superannuation cost on-costs has also changed from the 2022 rate (10.6%) to 11.1% in 2023. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an decrease in the employment on-cost and employee benefits expense by \$3 000. The impact on future periods is impracticable to estimate.

## Electoral Commission of South Australia

### 7.3 Financial liabilities

	2023 \$'000	2022 \$'000
<b><u>Current</u></b>		
Lease liabilities - Right-of-use motor vehicles	3	22
<b>Total current financial liabilities</b>	<b>3</b>	<b>22</b>
<b><u>Non-current</u></b>		
Lease liabilities - Right-of-use motor vehicles	-	3
<b>Total non-current financial liabilities</b>	<b>-</b>	<b>3</b>
<b>Total financial liabilities</b>	<b>3</b>	<b>25</b>

Financial liabilities are measured at amortised cost.

### 7.4 Provisions

	2023 \$'000	2022 \$'000
<b><u>Current</u></b>		
Provision for Workers Compensation	19	17
<b>Total current provisions</b>	<b>19</b>	<b>17</b>
<b><u>Non-current</u></b>		
Provision for Workers Compensation	51	39
<b>Total non-current provisions</b>	<b>51</b>	<b>39</b>
<b>Total provisions</b>	<b>70</b>	<b>56</b>
<b><i>Movement in provisions</i></b>		
<b>Carrying amount at the beginning of the period</b>	<b>56</b>	<b>37</b>
Additions	56	19
Payments	( 37)	-
Remeasurement	( 5)	-
<b>Carrying amount at the end of the period</b>	<b>70</b>	<b>56</b>

A provision has been reported to reflect potential unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2023 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. 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.

### 7.5 Other liabilities

	2023 \$'000	2022 \$'000
<b><u>Current</u></b>		
Office accommodation incentive	105	105
<b>Total current other liabilities</b>	<b>105</b>	<b>105</b>
<b><u>Non-current</u></b>		
Office accommodation incentive	-	105
<b>Total non-current other liabilities</b>	<b>-</b>	<b>105</b>
<b>Total other liabilities</b>	<b>105</b>	<b>210</b>

## Electoral Commission of South Australia

Office accommodation incentive liabilities relate to arrangements with DIT for head office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided a fit-out free of charge in 2019-20, which was recognised as a *Leasehold improvement*. The benefit of this incentive is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

### 8. Outlook

#### 8.1 Unrecognised commitments

Commitments arising from contractual sources are disclosed at their nominal value and inclusive of non-recoverable GST.

##### ***Contractual commitments to acquire property, plant and equipment and intangible assets***

There were no contractual commitments for capital expenditure at the reporting date.

##### ***Future lease payments commitments***

Future lease payments commitments relate to lease liabilities for right-of-use motor vehicle leases with SAFA. Short-term and low value leases are not included.

	2023 \$'000	2022 \$'000
Within one year	3	26
Later than one year but not later than five years	-	3
Later than five years	-	-
<b>Total future lease payments commitments</b>	<b>3</b>	<b>29</b>

##### ***Other contractual commitments***

The Commission's other contractual commitments comprise:

- MOAAs with DIT for accommodation. The future payments for these arrangements total \$2 635 000 over the next 5 years.
- outstanding purchase orders and contracts for the provisions of goods and services in the future that had not been provided for at the end of the reporting period. Future payments for these goods and services when provided total \$480 000 over the next 3 years.

	2023 \$'000	2022 \$'000
Within one year	1 081	1 143
Later than one year but not later than five years	2 495	2 999
Later than five years	-	524
<b>Total contractual commitments for operating expenditure</b>	<b>3 576</b>	<b>4 666</b>

#### 8.2 Contingent assets and liabilities

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

#### 8.3 Events after the reporting period

No events have occurred between 30 June 2023 and the date the financial statements are authorised that may have a material impact on the results of subsequent years.

## Electoral Commission of South Australia

## Administered Items

## Administered Financial Statements

## Statement of Administered Comprehensive Income

*for the year ended 30 June 2023*

	2023	2022
	\$'000	\$'000
<b><u>Administered income</u></b>		
Revenues from SA Government	1 179	7 749
Fees and charges	864	87
Interest	10	1
<b>Total administered income</b>	<b>2 053</b>	<b>7 837</b>
<b><u>Administered expenses</u></b>		
Employee benefits expenses	596	530
Supplies and services	510	7 072
Payments to consolidated account	937	168
<b>Total administered expenses</b>	<b>2 043</b>	<b>7 770</b>
<b>Net result</b>	<b>10</b>	<b>67</b>
<b>Total comprehensive result</b>	<b>10</b>	<b>67</b>

The accompanying notes form part of these financial statements.

## Electoral Commission of South Australia

## Administered Items

## Statement of Administered Financial Position

as at 30 June 2023

	2023 \$'000	2022 \$'000
<b><u>Administered current assets</u></b>		
Cash and cash equivalents	360	350
Receivables	221	155
<b>Total administered current assets</b>	<b>581</b>	<b>505</b>
<b>Total administered assets</b>	<b>581</b>	<b>505</b>
<b><u>Administered current liabilities</u></b>		
Payables	43	20
Employee benefits	138	93
<b>Total administered current liabilities</b>	<b>181</b>	<b>113</b>
<b><u>Administered non-current liabilities</u></b>		
Payables	3	2
Employee benefits	37	40
<b>Total administered non-current liabilities</b>	<b>40</b>	<b>42</b>
<b>Total administered liabilities</b>	<b>221</b>	<b>155</b>
<b>Net administered assets</b>	<b>360</b>	<b>350</b>
<b><u>Administered equity</u></b>		
Accumulated surplus	360	350
<b>Total administered equity</b>	<b>360</b>	<b>350</b>

The accompanying notes form part of these financial statements.

## Electoral Commission of South Australia

## Administered Items

## Statement of Administered Cash Flows

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>		
<i>Cash inflows</i>		
Receipts from SA Government	1 131	7 945
Fees and charges	846	86
Interest received	10	1
GST recovered from the ATO	-	13
<b>Cash generated from operations</b>	<b>1 987</b>	<b>8 045</b>
<i>Cash outflows</i>		
Employee benefits payments	( 548)	( 726)
Payments for supplies and services	( 510)	(7 131)
Payments to consolidated account	( 919)	( 167)
<b>Cash used in operations</b>	<b>(1 977)</b>	<b>(8 024)</b>
<b>Net cash provided by operating activities</b>	<b>10</b>	<b>21</b>
<b>Net increase in cash and cash equivalents</b>	<b>10</b>	<b>21</b>
Cash and cash equivalents at beginning of the period	350	329
<b>Cash and cash equivalents at the end of the period</b>	<b>360</b>	<b>350</b>

The accompanying notes form part of these financial statements.

## Schedule of Income and Expenses Attributable to Administered Activities

for the year ended 30 June 2023

	Electoral Districts Boundaries Commission		Special Acts <i>(Salaries and allowances for statutory officers)</i>		Other <i>(see details of composition in Note A2)</i>		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Administered income</b>								
Revenues from SA Government	-	193	596	530	583	7 026	1 179	7 749
Fees and charges	-	-	-	-	864	87	864	87
Interest	10	1	-	-	-	-	10	1
<b>Total administered income</b>	<b>10</b>	<b>194</b>	<b>596</b>	<b>530</b>	<b>1 447</b>	<b>7 113</b>	<b>2 053</b>	<b>7 837</b>
<b>Administered expenses</b>								
Employee benefits expenses	-	-	596	530	-	-	596	530
Supplies & services	-	127	-	-	510	6 945	510	7 072
Payments to consolidated account	-	-	-	-	937	168	937	168
<b>Total administered expenses</b>	<b>-</b>	<b>127</b>	<b>596</b>	<b>530</b>	<b>1 447</b>	<b>7 113</b>	<b>2 043</b>	<b>7 770</b>
<b>Net result</b>	<b>10</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>67</b>

## Electoral Commission of South Australia

### Administered Items

## Notes to Administered Financial Statements

### 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 1.1 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/activities of the Commission's Administered Items

The Commission's administered items are structured to contribute to three main areas:

- **Electoral Districts Boundaries Commission**  
The Commission administers the receipts and payments of the Electoral Districts Boundaries Commission.
- **Special Acts**  
The Electoral Commissioner, Deputy Electoral Commissioner, and Acting 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 (*Fees and charges*) comprises non-voter expiation fees received as provided in the *Electoral Act*. Administered expenses includes the payment of those expiation fees received into consolidated account (Department of Treasury and Finance). 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 for payment of Public Funding claims for election campaigns for participating individuals and parties.

### A3 Remuneration of Statutory Officers employed pursuant to the Electoral Act

	Ref.	2023 No.	2022 No.
The number of statutory officers whose remuneration received or receivable falls within the following bands:			
\$20 001 to \$40 000	(1)	-	1
\$40 001 to \$60 000	(2)	1	-
\$220 001 to \$240 000		1	-
\$300 001 to \$320 000		1	-
\$320 001 to \$340 000	(3)	-	1
\$420 001 to \$440 000	(2)	-	1
<b>Total</b>		<b>3</b>	<b>3</b>

The total remuneration received by these statutory officers for the year was \$582 000 (2022: \$779 000).

- (1) The Acting Deputy Electoral Commissioner's appointment commenced on 26 May 2022. The band and remuneration above reflect the five week period to 30 June 2022.
- (2) The Deputy Electoral Commissioner commenced long term leave on 21 May 2022. The band and remuneration in 2022 included leave paid in advance of \$193 000. The band and remuneration in 2023 includes additional leave paid and benefits received in that year.

## Electoral Commission of South Australia

### Administered Items

- (3) The Electoral Commissioner's remuneration in 2022 included remuneration from the Electoral Districts Boundaries Commission.

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

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

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 Budget performance of Administered Items

Statement of Comprehensive Income	Ref.	Original Budget 2023 \$'000	Actual 2023 \$'000	Variance 2023 \$'000
<b><u>Administered income</u></b>				
Revenues from SA Government		1 092	1 179	87
Fees and charges	(1)	-	864	864
Interest		-	10	10
<b>Total administered income</b>		<b>1 092</b>	<b>2 053</b>	<b>961</b>
<b><u>Administered expenses</u></b>				
Employee benefits expenses	(2)	509	596	87
Supplies and services	(3)	583	510	( 73)
Payments to consolidated account	(1)	-	937	937
<b>Total administered expenses</b>		<b>1 092</b>	<b>2 043</b>	<b>951</b>
<b>Net result</b>		<b>-</b>	<b>10</b>	<b>10</b>

- (1) Expiation fees received from electors that failed to vote at parliamentary State elections or by-elections are not included in budget estimates. Receipts amounted to \$864 000 in 2022-23 and were remitted to consolidated account.

Where appropriation received in relation to Special Assistance Funding Claims exceeded the amounts claimed and paid to qualifying political parties, the surplus cash was returned to consolidated account (\$73 000 in 2022-23 and \$81 000 in 2021-22).

- (2) *Employee benefits expenses* were higher than original budget mainly due to higher remuneration for statutory officers determined by the Remuneration Tribunal.
- (3) *Supplies and services* expenses were lower than original budget due to lower Special Assistance Funding claims paid to qualifying political parties due to some parties not claiming the maximum amount.

#### Administered investing expenditure

There was no budgeted or actual administered investing expenditure in the year ended 30 June 2023.