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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 2025.

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 2025, its financial performance and its 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 Disclosures.

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- a Schedule of Income and Expenses attributable to administered activities for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Electoral Commissioner and the Manager, Finance.

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 the Australian Accounting Standards – Simplified Disclosures, 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.

In preparing the financial report, the Electoral Commissioner is responsible for assessing the Electoral Commission of South Australia'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 2025.

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
Deputy Auditor-General

29 September 2025

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
 - 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

Date: 29 September 2025



Luba Tisma
Manager - Finance

Date: 29 September 2025

Electoral Commission of South Australia

Statement of Comprehensive Income

for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Appropriation	3.1	7 827	11 225
Fees and charges	3.2	3	2
Intra-Government transfers	3.3	4 844	680
Sales of goods and services	3.4	1 633	787
Resources received free of charge	3.5	130	82
Other income	3.6	55	69
Total income		14 492	12 845
Expenses			
Employee related expenses	4.1	4 578	4 266
Supplies and services	4.2	5 810	7 157
Depreciation and amortisation	5.5, 5.6	753	1 024
Borrowing costs		1	1
Other expenses	4.3	43	43
Total expenses		11 185	12 491
Net result		3 307	354
Total comprehensive result		3 307	354

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 2025

	Note	2025 \$'000	2024 \$'000
<u>Current assets</u>			
Cash and cash equivalents	5.2	5 625	3 126
Receivables	5.3	1 244	431
Total current assets		6 869	3 557
<u>Non-current assets</u>			
Property, plant and equipment	5.4, 5.5	661	1 146
Intangible assets	5.6	1 244	942
Total non-current assets		1 905	2 088
Total assets		8 774	5 645
<u>Current liabilities</u>			
Payables	6.2	470	813
Other Financial liabilities	6.3	-	17
Employee related liabilities	6.5	430	382
Provisions	6.4	24	13
Total current liabilities		924	1 225
<u>Non-current liabilities</u>			
Other Financial liabilities	6.3	-	29
Employee related liabilities	6.5	527	421
Provisions	6.4	85	39
Total non-current liabilities		612	489
Total liabilities		1 536	1 714
Net assets		7 238	3 931
<u>Equity</u>			
Contributed capital		1 558	1 558
Retained earnings		5 680	2 373
Total equity		7 238	3 931

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 2025

	Contributed capital \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 30 June 2023	1 558	2 019	3 577
Net result for 2023-24 and Total comprehensive result for 2023-24	-	354	354
Balance at 30 June 2024	1 558	2 373	3 931
Net result for 2024-25 and Total comprehensive result for 2024-25	-	3 307	3 307
Balance at 30 June 2025	1 558	5 680	7 238

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 2025

	Note	2025 \$'000	2024 \$'000
<u>Cash flows from operating activities</u>			
<u>Cash inflows</u>			
Appropriation		7 827	11 225
Fees and charges		3	2
Intra-government transfers		4 844	680
Sales of goods and services		1 030	1 194
GST recovered		416	615
Other receipts		55	69
		<u>14 175</u>	<u>13 785</u>
<u>Cash outflows</u>			
Employee related payments		(4 369)	(4 262)
Payments for supplies and services		(6 763)	(7 829)
Interest paid		-	(1)
Other payments		(43)	(43)
		<u>(11 175)</u>	<u>(12 135)</u>
Net cash from/(used in) operating activities		<u>3 000</u>	<u>1 650</u>
<u>Cash flows from investing activities</u>			
<u>Cash outflows</u>			
Purchase of intangible assets		(485)	(27)
Net cash from/(used in) investing activities		<u>(485)</u>	<u>(27)</u>
<u>Cash flows from financing activities</u>			
<u>Cash outflows</u>			
Repayment of principal portion of lease liabilities		(16)	(9)
Net cash from/(used in) financing activities		<u>(16)</u>	<u>(9)</u>
Net increase/(decrease) in cash and cash equivalents		<u>2 499</u>	<u>1 614</u>
Cash and cash equivalents at the beginning of the period		<u>3 126</u>	<u>1 512</u>
Cash and cash equivalents at the end of the period	5.2	<u>5 625</u>	<u>3 126</u>

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 7.

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 1987*; 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 specifically disclosed in the note associated with the item measured.

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

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.

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

Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the Commission has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities.

All other assets and liabilities are classified as non-current.

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 finance activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

Disclosure of material accounting policies

Details of the material accounting policies and methods adopted in the preparation of these financial statements are disclosed in the relevant supporting notes.

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.

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

Electoral Commission of South Australia

Program 1: Parliamentary Electoral Services

- conduct of elections for representatives for the state 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 and Members of the First Nations Voice to the South Australian parliament;
- 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 for the year ended 30 June 2025	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Appropriation	7 344	7 590	483	3 635	7 827	11 225
Fees and charges	3	2	-	-	3	2
Intra Government transfers	4 844	680	-	-	4 844	680
Sales of goods and services	1 110	7	523	780	1 633	787
Resources received free of charge	130	82	-	-	130	82
Other income	55	69	-	-	55	69
Total income	13 486	8 430	1 006	4 415	14 492	12 845
Expenses						
Employee related expenses	4 291	3 003	287	1 263	4 578	4 266
Supplies and services	4 406	4 767	1 404	2 390	5 810	7 157
Depreciation and amortisation	592	863	161	161	753	1 024
Borrowing costs	1	1	-	-	1	1
Other expenses	43	43	-	-	43	43
Total expenses	9 333	8 677	1 852	3 814	11 185	12 491
Net result	4 153	(247)	(846)	601	3 307	354

Electoral Commission of South Australia

Assets and liabilities by program as at 30 June 2025	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Cash and cash equivalents	5 625	3 126	-	-	5 625	3 126
Receivables	448	216	796	215	1 244	431
Property, plant and equipment	661	1 146	-	-	661	1 146
Intangible assets	1 181	400	63	542	1 244	942
Total assets	7 915	4 888	859	757	8 774	5 645
Liabilities						
Payables	432	717	38	96	470	813
Financial liabilities	-	46	-	-	-	46
Employee related liabilities	957	803	-	-	957	803
Provisions	109	52	-	-	109	52
Total liabilities	1 498	1 618	38	96	1 536	1 714
Net assets	6 417	3 270	821	661	7 238	3 931

1.3 Budget performance

The budget performance table compares the Commission's outcomes against budget information presented to Parliament (2024-25 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		Budget 2025	Actual 2025	Variance 2025
	Ref.	\$'000	\$'000	\$'000
Income				
Appropriation	(1)	7 023	7 827	804
Fees and charges	(2)	1 010	3	(1 007)
Intra Government transfers	(4)	-	4 844	4 844
Sales of goods and services	(3)	-	1 633	1 633
Resources received free of charge		-	130	130
Other income		-	55	55
Total income		8 033	14 492	6 459
Expenses				
Employee related expenses	(5)	4 051	4 578	527
Supplies and services	(6)	3 531	5 810	2 279
Depreciation and amortisation		735	753	18
Borrowing costs		2	1	(1)
Other expenses		39	43	4
Total expenses		8 358	11 185	2 827
Net result		(325)	3 307	3 632
Total comprehensive result		(325)	3 307	3 632

Electoral Commission of South Australia

Investing expenditure summary		Budget 2025 \$'000	Actual 2025 \$'000	Variance 2025 \$'000
	Ref.			
Investing expenditure summary				
Total annual programs	(7)	50	601	551
Total investing expenditure		50	601	551

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) Appropriations from the Governor's Appropriation Fund was greater than budget due to adjustments for indexation, and the implementation of the Accountability and Integrity Amendment Bill 2024.
- (2) Fees and charges budget with the corresponding actuals reflected in the sale of goods and services.
- (3) Sale of goods and services revenue is primarily derived from the recovery of costs associated with conducting council elections, commercial elections, maintaining electoral rolls and maps, and providing other related services. For further details, refer to Note 3.4.
- (4) The intra government transfers were associated with the conduct of the Black by-election, the Super SA Board election, legal costs related to actions in the Court of Disputed Returns, other investigative activities, and an intra-government transfer from the Digital Investment Fund to support research and preparatory work for the proposed acquisition of an updated Election Management System.
- (5) The increase in actual employee-related expenses is primarily attributable to the addition of three full-time equivalent (FTE) positions in response to Government initiatives aimed at safeguarding systems, as well as the pull forward of two FTEs to support the concurrent Voice election.
- (6) Supplies and services actual is above budget mainly due the costs associated with conducting council elections, commercial elections, maintaining electoral rolls and maps, and providing other related services. These costs are recoverable refer to point (3) above.
- (7) Following the completion of research and preparatory work for the proposed acquisition of the Election Management System in mid-June 2025, the project entered the development phase. Costs incurred from this point are directly attributable to bringing the asset to its intended operational state and have been recognised as work in progress on the Statement of Financial Position.

2. Key management personnel, committee members and employees

2.1 Key management personnel

Key management personnel of the Commission include the Minister (previously the Attorney-General and now the Special Minister of State), 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 1985*. Their remuneration is reported in Notes to Administered Items Note A3 *Remuneration of Statutory Officers employed pursuant to the Electoral Act 1985*.

The compensation disclosed in Note 4.1 and Administered Items Note A3 excludes salaries and other benefits the Attorney-General and the Special Minister of State receive. The Attorney-General's and the Special Minister of State'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 of the *Parliamentary Remuneration Act 1990*.

There were no transactions with key management personnel.

Electoral Commission of South Australia

2.2 Risk and Performance Committee members

Members during the 2024-25 financial year were:

- Patricia Christie (until August 2024)
- John Dunnery (until December 2024)
- Vladimir Malcik
- Nigel Stevenson
- Hamish van den IJssel (commenced November 2024)

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

	2025 No.	2024 No.
The number of members whose remuneration received in relation to their membership of this Committee falls within the following bands:		
\$1 - \$19 999	4	4
Total number of members	4	4

The total remuneration received by members in 2025 was \$7 100 (2024: \$9 000). Remuneration of members reflects sitting fees only.

3. Income

3.1 Appropriation

	2025 \$'000	2024 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	7 023	8 867
Appropriation from Governor's Appropriation Fund	804	2 358
Total appropriation	7 827	11 225

Appropriation is recognised on receipt.

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.

3.2 Fees and charges

	2025 \$'000	2024 \$'000
Forfeited candidate nomination deposits	-	2
Registration Fee - Political Party NSAG	3	-
Total revenues from fees and charges	3	2

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 1985*. The deposit is refundable after the election on certain conditions prescribed in the *Electoral Act 1985*. 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 1985*. That Act sets out the fees associated with registration. The registration fees are recognised when received.

3.3 Intra Government transfers

	2025 \$'000	2024 \$'000
Transfers received from other SA Government entities	2 824	680
Contingency funding provided by the Department of Treasury and Finance	2 020	-
Total intra-government transfers	4 844	680

SA Government transfers are recognised as income on receipt.

The SA Government transfer was received in December 2024 from the Digital Investment Fund for research and preparatory costs in relation to the proposed acquisition of an updated election management system.

Electoral Commission of South Australia

3.4 Sales of goods and services

	2025 \$'000	2024 \$'000
Council elections	465	161
Other council services	636	613
Commercial elections	529	6
Electoral rolls and maps	3	7
Total sales of goods and services	1 633	787

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.

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.

Electoral Commission of South Australia

3.5 Resources received free of charge

	2025 \$'000	2024 \$'000
Services received free of charge from Shared Services SA	16	15
Services received free of charge from the Department of Premier and Cabinet	71	67
Services received free of charge from The Audit Office of SA	43	-
Total resources received free of charge	130	82

The resources received free of charge are measured at fair value.

The ECSA receives payroll and ICT services free of charge from Shared Services SA and the Department of the Premier and Cabinet respectively. The ECSA also receives audit services free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

3.6 Other income

	2025 \$'000	2024 \$'000
Other income	55	69
Total other income	55	69

Electoral Commission of South Australia

4. Expenses

4.1 Employee related expenses

	2025 \$'000	2024 \$'000
Salaries and wages	3 370	3 241
Long service leave	130	114
Annual leave	272	253
Skills and experience retention leave	8	3
Employment on-costs - superannuation	422	384
Employment on-costs - payroll tax	206	200
Committee fees	8	9
Workers compensation	147	(5)
Other employee related expenses	16	67
Total employee related expenses	4 578	4 266

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.

Employee 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 during the current or previous reporting periods.

4.2 Supplies and services

	2025 \$'000	2024 \$'000
Rental accommodation	793	653
Advertising	382	707
Production and maintenance of electoral rolls	1 355	1 292
Printing and stationery	176	118
Postage	503	126
Information technology and communications	886	998
Education and research	15	63
Distribution, storage and hire rental	102	138
Training and development	39	36
Consultants	22	8
Travel	33	107
Contractors and related expenses	526	900
Contract of services	366	1 351
Minor works, maintenance and equipment	11	37
Other	601	623
Total supplies and services	5 810	7 157

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 accommodation costs are recognised as expenses. These arrangements do not meet the definition of lease set out in AASB 16 *Leases*.

Other

Other supplies and services includes costs associated with the Court of Disputed Returns incurred in relation to legal proceedings and investigations arising from local council matters. These matters may extend over multiple financial years.

4.3 Other expenses

	2025 \$'000	2024 \$'000
Audit fees paid/payable to the Audit Office of South Australia	43	43
Total other expenses	43	43

Electoral Commission of South Australia

5. Assets

5.1 Financial assets

	2025	2024
	Carrying Amount	Carrying Amount
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents		
Contractual receivables (from non-government entities)	229	-
Cash and cash equivalents	5 625	3 126
Total financial assets	5 854	3 126

All financial assets are measured at amortised cost.

5.2 Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer (Special Deposit Accounts)	5 625	3 126
Cash on hand	-	-
Total cash and cash equivalents	5 625	3 126

Deposits with the Treasurer

Special deposit accounts are established under Section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

The Commission does not earn interest on its deposits with the Treasurer.

Electoral Commission of South Australia

5.3 Receivables

	2025 \$'000	2024 \$'000
Contractual receivables		
From government entities	682	277
From non-government entities	229	-
Total contractual receivables	911	277
Statutory receivables		
GST input tax recoverable	175	77
Total statutory receivables	175	77
Prepayments	58	45
Accrued revenues	100	32
Total current receivables	1 244	431

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 related to taxes as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are non financial assets.

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 6.2.

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.

5.4 Useful life and depreciation of non-financial assets

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

Class of asset	Useful life (years)
Leasehold improvements	5 - 9
Plant and equipment	3 - 10
Intangible assets	5

Review of accounting estimates

Assets' residual values, useful lives and depreciation and amortisation 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.

Electoral Commission of South Australia

5.5 Property, plant and equipment

Property, plant and equipment comprises tangible assets owned. The assets presented below do not meet the definition of investment property.

	Leasehold improve- ments \$'000	Plant and equipment \$'000	Motor Vehicle Right of Use \$'000	Tangible assets total \$'000
Reconciliation 2024-25				
Carrying amount at the beginning of the period	-	1 099	46	1 145
De-recognition	-	-	(30)	(30)
Depreciation	-	(438)	(16)	(454)
Carrying amount at the end of the period	-	661	-	661
Gross carrying amount	1 211	3 518	-	4 729
Accumulated depreciation	(1 211)	(2 858)	-	(4 069)
Carrying amount	-	661	-	661

5.6 Intangible assets

	Purchased computer software \$'000	Internally developed computer software \$'000	Work in Progress \$'000	Intangible assets total \$'000
Reconciliation 2024-25				
Carrying amount at the beginning of the period	98	844	-	942
Acquisitions	-	-	601	601
Amortisation	(34)	(265)	-	(299)
Carrying amount at the end of the period	64	579	601	1 244
Gross carrying amount	241	2 348	601	3 190
Accumulated amortisation	(177)	(1 769)	-	(1 946)
Carrying amount	64	579	601	1 244

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.

Expenditure incurred that does not meet the definition and recognition criteria, such as costs prior to the acquisition of software or research phase costs incurred prior to the internal development of software, is not capitalised. Such expenditure is expensed in the period incurred.

6. Liabilities

6.1 Financial liabilities

	2025 Carrying Amount \$'000	2024 Carrying Amount \$'000
Financial liabilities		
Financial liabilities at amortised cost		
Contractual payables (to non-government entities)	380	47
Lease liabilities - Right-of-use motor vehicles	-	46
Total financial liabilities	380	93

All financial liabilities are measured at amortised cost.

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6.2 Payables

	2025 \$'000	2024 \$'000
Current		
Contractual payables to government entities	46	174
Contractual payables to non-government entities	244	42
Accrued expenses	180	597
Total current payables	470	813
Total payables	470	813

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 15 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 include government taxes and statutory fees and charges. This is in addition to employee related payables, such as Payroll Tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

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 5.3.

6.3 Other Financial liabilities

	2025 \$'000	2024 \$'000
Current		
Lease liabilities - Right-of-use motor vehicles	-	17
Total current other financial liabilities	-	17
Non-current		
Lease liabilities - Right-of-use motor vehicles	-	29
Total non-current financial liabilities	-	29
Total other financial liabilities	-	46

Effective 1 April 2025, SAFA Fleet issued new lease agreements for all its existing leases in addition to any new leases. Each of these new lease agreements includes a standard clause that would give SAFA Fleet substantive substitution rights in accordance with section B14 (a) of AASB 16. As a result, SAFA's motor vehicle leases are no longer captured by AASB 16. ECSA is no longer be required to recognise Right-of-Use (ROU) assets and liabilities relating to the motor vehicle leases on their balance sheets, and recognises lease charges as an operating expense.

6.4 Provisions

	Workers Compensation \$'000	Provisions total \$'000
Carrying amount at the beginning of the period	52	52
Remeasurement	57	57
Carrying amount at the end of the period	109	109

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 2025, 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.

Electoral Commission of South Australia

6.5 Employee related liabilities

	2025 \$'000	2024 \$'000
Current		
Accrued salaries and wages	16	5
Annual leave	267	227
Long service leave	41	42
Skills and experience retention leave	25	18
Employment on-costs	81	90
Total current employee related liabilities	430	382
Non-current		
Long service leave	490	392
Employment on-costs	37	29
Total non-current employee related liabilities	527	421
Total employee related liabilities	957	803

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

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 is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid. The salary inflation rate applied to the annual leave and SERL liabilities increased to 3.2% in 2025 from 2.4% in 2024.

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 of sick leave.

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 are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities.

The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same in 2025 (4.25%) from 2024 (4.25%).

The actuarial assessment performed by the Department of Treasury and Finance maintained the salary inflation rate for long service leave liability at 3.5% in 2025 compared to 2024. As a result, there has been no change in net financial effect resulting from changes in the salary inflation rate.

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

Employment on-costs

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective employee related liabilities 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 remained unchanged at 44% when compared to 2024. The average factor for the calculation of employer superannuation on-costs has changed to 12% from 11.5% in 2024. The net financial effect of this change in the current financial year is not material. The impact on future periods is impracticable to estimate.

Employee related expenses are disclosed in Note 4.1.

Electoral Commission of South Australia

7. Outlook

7.1 Unrecognised commitments

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

Contractual commitments to acquire intangible assets

The contractual commitments for capital expenditure at the reporting date relate to the acquisition of a bespoke Election Management System.

	2025	2024
	\$'000	\$'000
Within one year	2 912	-
Later than one year and not later than five years	443	-
Later than five years	442	-
Total capital commitments	3 797	-

Other contractual commitments

The Commission's other contractual commitments comprise:

- MOAAs with DIT for accommodation, and future payments for these arrangements total \$8 352 000 over the next 11 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, and other contractual commitments.

	2025	2024
	\$'000	\$'000
Within one year	1 232	1 027
Later than one year but not later than five years	2 683	2 862
Later than five years	5 250	5 911
Total contractual commitments for operating expenditure	9 165	9 800

7.2 Contingent assets and liabilities

In the ordinary course of its operations, the Commission becomes involved in legal disputes in the Court of Disputed Returns. At the date of adoption of these financial statements, some of these disputes remain outstanding. The Commission does not expect any material impact to its operations from these disputes.

7.3 Events after the reporting period

No events have occurred between 30 June 2025 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 2025

	2025 \$'000	2024 \$'000
<u>Administered income</u>		
Revenues from SA Government	1 774	1 207
Fees and charges	312	226
Interest	4	15
Total administered income	2 090	1 448
<u>Administered expenses</u>		
Employee related expenses	700	592
Supplies and services	574	758
Payments to consolidated account	312	319
Total administered expenses	1 586	1 669
Net result	504	(221)
Total comprehensive result	504	(221)

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 2025

	2025 \$'000	2024 \$'000
<u>Administered current assets</u>		
Cash and cash equivalents	660	190
Receivables	173	343
Total administered current assets	833	533
Total administered assets	833	533
<u>Administered current liabilities</u>		
Payables	33	247
Employee related liabilities	66	66
Total administered current liabilities	99	313
<u>Administered non-current liabilities</u>		
Employee related liabilities	91	81
Total administered non-current liabilities	91	81
Total administered liabilities	190	394
Net administered assets	643	139
<u>Administered equity</u>		
Accumulated surplus	643	139
Total administered equity	643	139

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 2025

	2025 \$'000	2024 \$'000
Cash flows from operating activities		
<u>Cash inflows</u>		
Receipts from SA Government	1 944	1 088
Fees and charges	312	223
Interest received	4	15
GST recovered from the ATO	5	19
Cash generated from operations	2 265	1 345
<u>Cash outflows</u>		
Employee related payments	(690)	(603)
Payments for supplies and services	(788)	(689)
Payments to consolidated account	(312)	(223)
Cash used in operations	(1 790)	(1 515)
Net cash provided by operating activities	475	(170)
Net increase in cash and cash equivalents	475	(170)
Cash and cash equivalents at beginning of the period	190	360
Cash and cash equivalents at the end of the period	665	190

The accompanying notes form part of these financial statements.

Schedule of Income and Expenses Attributable to Administered Activities

for the year ended 30 June 2025

	Electoral Districts Boundaries Commission		Special Acts (Salaries and allowances for statutory officers)		Other (see details of composition in Note A2)		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<u>Administered income</u>								
Revenues from SA Government	637	-	632	552	505	655	1 774	1 207
Fees and charges	-	-	-	-	312	226	312	226
Interest	4	15	-	-	-	-	4	15
Total administered income	641	15	632	552	817	881	2 090	1 448
<u>Administered expenses</u>								
Employee related expenses	64	40	636	552	-	-	700	592
Supplies & services	69	196	-	-	505	562	574	758
Payments to consolidated account	-	-	-	-	312	319	312	319
Total administered expenses	133	236	636	552	817	881	1 586	1 669
Net result	508	(221)	(4)	-	-	-	504	(221)

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 and Deputy Electoral Commissioner are appointed as statutory officers pursuant to the provisions of the *Electoral Act 1985*. 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 1985*. 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 1985* 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. The Commission receives separate revenue from the SA Government to meet payment of these claims.

A3 Remuneration of Statutory Officers employed pursuant to the Electoral Act

	2025 No.	2024 No.
The number of statutory officers whose remuneration received or receivable falls within the following bands:		
\$166,001 to \$171,000*	n/a	1
\$231,001 to \$251,000	-	-
\$251,001 to \$271,000	1	-
\$311,001 to \$331,000	-	1
\$371,001 to \$390,000	1	-
Total	2	2

The total remuneration received by these statutory officers for the year was \$626 000 (2024: \$633 000).

Electoral Commission of South Australia

Administered Items

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

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 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		Original Budget 2025 \$'000	Actual 2025 \$'000	Variance 2025 \$'000
	Ref.			
Administered income				
Revenues from SA Government		1 790	1 774	(16)
Fees and charges	(1)	-	312	312
Interest		-	4	4
Total administered income		1 790	2 090	300
Administered expenses				
Employee related expenses		762	700	(62)
Supplies and services	(2)	832	574	(258)
Payments to consolidated account	(3)	-	312	312
Total administered expenses		1 594	1 586	(8)
Net result		196	504	308

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) 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 \$312 000 in 2024-25 and were remitted to consolidated account.
- (2) There were unforeseen delays in commencing the upgrade of the electoral districts mapping tool and documentation for the Commission and Secretariat procedures and technical requirements. This work will continue into 2025-26.
- (3) Payments to consolidated account include expiation fees remitted to consolidated account in 2024-25 (\$312 000) which are not included in budget estimates.

Administered investing expenditure

There was no budgeted or actual administered investing expenditure in the year ended 30 June 2025.