Electoral Commission of South Australia

Financial Statements

For the year ended 30 June 2026

Electoral Commission of South Australia
Certification of the Financial Statements
for the year ended 30 June 2026

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;
  - 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 operation 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.

Leah McLay
Acting Electoral Commissioner
Electoral Commission of South Australia
Date: 29 September 2026

Andrea Tsatsos
Acting Manager Finance
Electoral Commission of South Australia
Date: 29 September 2026

Electoral Commission of South Australia
Statement of Comprehensive Income
for the year ended 30 June 2026

	Note	2026 $'000	2025 $'000
Income			
Appropriation	3.1	43 262	7 827
Fees and charges	3.2	257	3
Intra Government transfers	3.3	9 498	4 844
Sales of goods and services	3.4	1 358	1 633
Resources received free of charge	3.5	160	130
Other income	3.6	-	55
Total income		**54 535**	**14 492**
Expenses			
Employee related expenses	4.1	24 676	4 578
Supplies and services	4.2	20 948	5 810
Depreciation and amortisation	5.5, 5.6	1 240	753
Borrowing costs		-	1
Other expenses	4.3	57	43
Total expenses		**46 921**	**11 185**
Net result		**7 614**	**3 307**
Total comprehensive result		**7 614**	**3 307**

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 2026

	Note	2026 $'000	2025 $'000
Current assets			
Cash and cash equivalents	5.2	8 706	5 625
Receivables	5.3	3 649	1 244
Total current assets		**12 355**	**6 869**
Non-current assets			
Property plant and equipment	5.4,5.5	2 085	661
Intangible assets	5.6	8 058	1 244
Total non-current assets		**10 143**	**1 905**
Total assets		**22 498**	**8 774**
Current liabilities			
Payables	6.2	6 086	470
Employee related liabilities	6.4	828	430
Provisions	6.3	31	24
Total current liabilities		**6 945**	**924**
Non-current liabilities			
Employee related liabilities	6.4	598	527
Provisions	6.3	103	85
Total non-current liabilities		**701**	**612**
Total liabilities		**7 646**	**1 536**
Net assets		**14 852**	**7 238**
Equity			
Contributed capital		1 558	1 558
Retained earnings		13 294	5 680
Total equity		**14 852**	**7 238**

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 2026

	Contributed capital $'000	Retained earnings $'000	Total equity $'000
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**
Net result for 2025-26 and Total comprehensive result for 2025-26	-	7 614	7 614
Balance at 30 June 2026	**1 558**	**13 294**	**14 852**

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 2026

	Note	2026 Inflows (Outflows) $'000	2025 Inflows (Outflows) $'000
Cash flows from operating activities			
Cash inflows			
Appropriation		43 262	7 827
Fees and charges		2	3
Intra-government transfers		9 483	4 844
Sales of goods and services		1 586	1 030
GST recovered		927	416
Other receipts		-	55
Cash generated from operations		**55 260**	**14 175**
Cash outflows			
Employee related payments		(24 175)	(4 369)
Payments for supplies and services		(18 290)	(6 763)
Other payments		(235)	(43)
Cash used in operations		**(42 700)**	**(11 175)**
Net cash from/(used in) operating activities		**12 560**	**3 000**
Cash flows from investing activities			
Cash outflows			
Purchase of PPE		(2 013)	-
Purchase of intangible assets		(7 466)	(485)
Net cash from/(used in) investing activities		**(9 479)**	**(485)**
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		-	(16)
Net cash from/(used in) financing activities		**-**	**(16)**
Net (decrease)/increase in cash and cash equivalents		**3 081**	**2 499**
Cash and cash equivalents at the beginning of the period		**5 625**	**3 126**
Cash at the end of the period	5.2	**8 706**	**5 625**

The accompanying notes form part of these 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, 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 2026	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Income						
Appropriation	43 262	7 344	-	483	43 262	7 827
Fees and charges	257	3	-	-	257	3
Intra Government transfers	9 498	4 844	-	-	9 498	4 844
Sales of goods and services	-	1 110	1 358	523	1 358	1 633
Resources received free of charge	160	130	-	-	160	130
Other income	-	55	-	-	-	55
Total income	**53 177**	**13 486**	**1 358**	**1 006**	**54 535**	**14 492**
Expenses						
Employee related expenses	24 182	4 291	494	287	24 676	4 578
Supplies and services	19 808	4 406	1 140	1 404	20 948	5 810
Depreciation and amortisation	1 079	592	161	161	1 240	753
Borrowing costs	-	1	-	-	-	1
Other expenses	57	43	-	-	57	43
Total expenses	**45 126**	**9 333**	**1 795**	**1 852**	**46 921**	**11 185**
Net result	**8 051**	**4 153**	**(437)**	**(846)**	**7 614**	**3 307**

Assets and Liabilities by Program as at 30 June 2026	Parliamentary Electoral Services		Non-Parliamentary Electoral Services		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Assets						
Cash and cash equivalents	8 706	5 625	-	-	8 706	5 625
Receivables	3 632	448	17	796	3 649	1 244
Property, plant and equipment	2 085	661	-	-	2 085	661
Intangible assets	8 026	1 181	32	63	8 058	1 244
Total assets	**22 449**	**7 915**	**49**	**859**	**22 498**	**8 774**
Liabilities						
Payables	6 028	432	58	38	6 086	470
Employee related liabilities	1 426	957	-	-	1 426	957
Provision	134	109	-	-	134	109
Total liabilities	**7 588**	**1 498**	**58**	**38**	**7 646**	**1 536**
Net Assets	**14 861**	**6 417**	**(9)**	**821**	**14 852**	**7 238**

The net result for 2026 is higher than the net result for 2025 due to the receipt of Election Management System funding which was not fully expensed in 2026 because the project remains ongoing.

1.3. Budget performance

The budget performance table compares the Commission's outcomes against budget information presented to Parliament (2025-26 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.

	Ref.	Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Income				
Appropriation		41 799	**43 262**	**1 463**
Fee and charges		1 106	**257**	**(849)**
Intra Government transfers	(1)	2 473	**9 498**	**7 025**
Sales of goods and services		-	**1 358**	**1 358**
Resources received free of charge		-	**160**	**160**
Total income		**45 378**	**54 535**	**9 157**
Expenses				
Employee related expenses		22 306	**24 676**	**2 370**
Supplies and services		19 967	**20 948**	**981**
Depreciation and amortisation		1 138	**1 240**	**102**
Other expenses		1	**57**	**56**
Total expenses		**43 412**	**46 921**	**3 509**
Net result		**1 966**	**7 614**	**5 648**
Total comprehensive result		**1 966**	**7 614**	**5 648**

	Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Investing expenditure summary			
Total annual programs	2 691	**1 598**	**(1 093)**
Total Investing expenditure	**2 691**	**1 598**	**(1 093)**

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) Additional funding was received for donation reform initiatives. Funding was also provided through the Digital Investment Fund to cover additional costs associated with the Election Management System (EMS) reforms and to support the delivery of the EMS Phase 2.

2. Key management personnel, committee members and employees

2.1. Key management personnel

Key management personnel of the Commission include the Electoral Commissioner and the Deputy Electoral Commissioner who have responsibility for the strategic direction and management of the Commission. The total compensation for key management personnel was $716 000 in 2025-26 and $626 000 in 2024-25.

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*.

There were no transactions with key management personnel.

2.2. Risk and Performance Committee members

Members during the 2025-26 financial year were:
Vladimir Malcik
Nigel Stevenson
Hamish Van Den Ljssel

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.

	2026 No.	2025 No.
The number of members whose remuneration received in relation to their membership of this committee falls within the following bands:		
$1 - $19 999	3	4
Total	**3**	**4**

The total remuneration received by members in 2026 was $6 100 (2025: $7 100). Remuneration of members reflects sitting fees only.

3. Income

3.1. Appropriation

	2026 $'000	2025 $'000
Appropriation from Consolidated Account pursuant to the *Appropriation Act*	41 799	7 023
Appropriation from Governor's Appropriation Fund	1 463	804
Total appropriation	**43 262**	**7 827**

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*.

3.2. Fees and charges

	2026 $'000	2025 $'000
Forfeited candidate nomination deposits	255	-
Registration Fee - Political Party NSAG	2	3
Total revenues from fees and charges	**257**	**3**

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

	2026 $'000	2025 $'000
Transfers received from other SA Government entities	8 132	2 824
Contingency funding provided by the Department of Treasury and Finance	1 366	2 020
Total Intra-government transfers	**9 498**	**4 844**

SA Government transfers are recognised as income on receipt.
The SA Government transfer was received from the Digital Investment Fund for the implementation of an updated election management system.

3.4. Sales of goods and services

	2026 $'000	2025 $'000
Council elections	687	465
Other council services	665	636
Commercial elections	6	529
Electoral rolls and maps	-	3
Total sales of goods and services	**1 358**	**1 633**

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.

3.5. Resources received free of charge

	2026 $'000	2025 $'000
Services received free of charge from Shared Services SA	31	16
Services received free of charge from the Office of the Chief Information Officer	72	71
Services received free of charge from the Audit Office of SA	57	43
Total resources received free of charge	**160**	**130**

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

ECSA receives payroll and ICT services free of charge from Shared Services SA (SSSA). 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

	2026 $'000	2025 $'000
Other income	-	55
Total other income	**-**	**55**

4. Expenses

4.1. Employee related expenses

	2026 $'000	2025 $'000
Salaries and wages	20 197	3 370
Long service leave	121	130
Annual leave	576	272
Skills and experience retention leave	5	8
Employment on-costs - superannuation	2 445	421
Employment on-costs - payroll tax	1 158	206
Committee fees	6	8
Workers compensation	26	147
Other employee related expenses	142	16
Total employee related expenses	**24 676**	**4 578**

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

	2026 $'000	2025 $'000
Rental accommodation	3 361	793
Advertising	2 342	382
Production and maintenance of electoral rolls	1 516	1 355
Printing and stationery	1 975	176
Postage	3 580	503
Information technology and communications	2 317	886
Education and research	-	15
Distribution storage and hire rental	1 070	102
Training and development	93	39
Consultants	90	22
Travel	243	33
Contractors and related expenses	203	526
Contract of services	2 920	366
Minor works, maintenance and equipment	236	11
Other	1 002	601
Total suppliers and services	**20 948**	**5 810**

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 Arrangements (MOAAs) 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 include costs associated with the Court of Disputed Returns incurred in relation to legal proceedings and investigations arising from local council matters, motor vehicle expenses, and other goods and services.

4.3. Other expenses

	2026 $'000	2025 $'000
Audit fees to the Audit Office of South Australia	57	43
Total other expenses	**57**	**43**

5. Assets

5.1. Financial assets

	2026 Carrying Amount $'000	2025 Carrying Amount $'000
Financial assets measured at amortised cost		
Cash and cash equivalents		
Contractual receivables (from non-government entities)	16	229
Cash and cash equivalents	8 706	5 625
Total financial assets	**8 722**	**5 854**

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

	2026 $'000	2025 $'000
Deposits with the Treasurer (Special Deposit Accounts)	8 706	5 625
Total cash and cash equivalents	**8 706**	**5 625**

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.
The Commission has two deposit accounts with the Treasurer: a general operating account and an Accrual Appropriation Excess Funds Account.

5.3. Receivables

	2026 $'000	2025 $'000
Contractual receivables		
From government entities	1 468	682
From non-government entities	16	229
Total contractual receivables	**1 484**	**911**
Statutory receivables		
GST recoverable	1 961	175
Total statutory receivables	**1 961**	**175**
Prepayments	82	58
Accrued revenues	122	100
Total current receivables	**3 649**	**1 244**

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.

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 improvements $'000	Plant and equipment $'000	Total assets $'000
Reconciliation 2025-26			
Carrying amount at the beginning of the period	-	660	660
Acquisitions	770	1 243	2 013
Depreciation	(13)	(575)	(588)
Carrying amount at the end of the period	**757**	**1 328**	**2 085**
Gross carrying amount	1 981	4 760	6 741
Accumulated depreciation	(1 224)	(3 432)	(4 656)
Carrying amount at the end of the period	**757**	**1 328**	**2 085**

5.6. Intangible assets

	Purchased computer software $'000	Internally developed computer software $'000	Work in progress $'000	Total intangible assets $'000
Reconciliation 2025-26				
Carrying amount at the beginning of the period	64	579	601	**1 244**
Acquisitions	-		7 466	**7 466**
Transfers from work in progress	-	6 469	(6 469)	-
Amortisation	(35)	(617)	-	**(652)**
Carrying amount at the end of the period	**29**	**6 431**	**1 598**	**8 058**
Gross carrying amount	241	8 817	1 598	**10 656**
Accumulated amortisation	(212)	(2 386)	-	**(2 598)**
Carrying amount at the end of the period	**29**	**6 431**	**1 598**	**8 058**

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 incurred 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

	2026 Carrying Amount $'000	2025 Carrying Amount $'000
Financial liabilities		
Financial liabilities at amortised cost		
Contractual payables *(to non-government entities)*	5 028	380
Total financial liabilities	**5 028**	**380**

All financial liabilities are measured at amortised cost.

6.2. Payables

	2026 $'000	2025 $'000
Current		
Contractual payables to government entities	944	46
Contractual payables to non-government entities	4 885	244
Accrued expenses	257	180
Total current payables	6 086	470
Total payables	**6 086**	**470**

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. Provisions

	Workers Compensation $'000	Total Provisions $'000
Carrying amount at the beginning of the period	109	52
Remeasurement	25	57
Carrying amount at the end of the period	**134**	**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 2026, 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.

6.4. Employee related liabilities

	2026 $'000	2025 $'000
Current		
Accrued salaries and wages	88	16
Annual leave	512	267
Long service leave	43	41
Skills and experience retention leave	29	25
Employment on-costs	156	81
Total current employee related liabilities	**828**	**430**
Non-current		
Long service leave	556	490
Employment on-costs	42	37
Total non-current employee related liabilities	**598**	**527**
Total employee related liabilities	**1 426**	**957**

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 (SERL) 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 3.5% in 2026 from 3.2% in 2025.

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 reflects the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased in 2026 (4.75%) from 2025 (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 2026, unchanged from 2025. 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 2025. The average factor for the calculation of employer superannuation on-costs has also remained unchanged from 12% in 2025. These costs are used in the employment on-cost calculation. There is no net financial effect from these changes. The impact on future periods is impracticable to estimate.

Employee related expenses are disclosed in Note 4.1.

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 property, plant and equipment and intangible assets
The contractual commitments for capital expenditure at the reporting date relate to the acquisition of a bespoke Election Management System.

	2026 $'000	2025 $'000
Within one year	2 547	2 124
Later than one year and not later than five years	-	2 124
Total capital commitments	**2 547**	**4 248**

Other contractual commitments
The Commission's other contractual commitments comprise:

- MOAAs with DIT for accommodation and future payments for these arrangements total $8 799 322 over the next 10 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.

	2026 $'000	2025 $'000
Within one year	4 760	1 710
Later than one year and not later than five years	2 618	3 126
Later than five years	4 562	5 693
Total contractual commitments for operating expenditure	**11 940**	**10 529**

7.2. Contingent assets and liabilities

In the ordinary course of its operations, the Commission may become involved in legal disputes in the Court of Disputed Returns.

As at 30 June 2026, the Commission was party to a proceeding before the South Australian Employment Tribunal. The matter remains unresolved at the reporting date.

The Commission does not expect any material impact to its operations from these disputes.

7.3. Events after reporting period

Following the Government's decision to defer the 2026 Local Government Periodic Elections, and the need for ECSA to respond to issues arising from the 2026 State Election, ECSA has identified potential additional operating costs. The financial impact is still being assessed and will be considered through future budget processes. The matter may have a material impact on ECSA's future financial results.

Administered Items

Electoral Commission of South Australia
Statement of Administered Comprehensive Income
For the Year Ended 30 June 2026

	2026 $'000	2025 $'000
Administered income		
Appropriation	1 350	1 774
Intra Government transfers	15 367	-
Fees and charges	145	312
Interest	21	4
Total income	**16 883**	**2 090**
Administered expenses		
Employee related expenses	820	700
Supplies and services	15 999	574
Payments to SA Government	145	312
Total expenses	**16 964**	**1 586**
Net result	**(81)**	**504**
Total comprehensive result	**(81)**	**504**

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

Administered Items

Statement of Administered Financial Position

As at 30 June 2026

	2026 $'000	2025 $'000
Administered current assets		
Cash and cash equivalents	554	660
Receivables	1 610	173
Total administered current assets	**2 164**	**833**
Total administered assets	**2 164**	**833**
Administered current liabilities		
Payables	1 373	33
Employee related liabilities	106	66
Total administered current liabilities	**1 479**	**99**
Administered non-current liabilities		
Employee related liabilities	122	91
Total administered non-current liabilities	**122**	**91**
Total administered liabilities	**1 601**	**190**
Net administered assets	**563**	**643**
Administered equity		
Accumulated surplus	563	643
Total equity	**563**	**643**

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

Administered Items

Statement of Administered Cash Flows

For the Year Ended 30 June 2026

	2026 Inflows (Outflows) $'000	2025 Inflows (Outflows) $'000
Cash flows from operating activities		
Cash inflows		
Appropriation	1 274	1 949
Intra Government transfers	15 367	-
Fees and charges	145	312
Interest received	21	4
GST recovered	-	2
Cash generated from operations	**16 807**	**2 267**
Cash outflows		
Employee related payments	(770)	(697)
Payments for supplies and services	(15 999)	(788)
Payments to consolidated account	(144)	(312)
Cash used in operations	**(16 913)**	**(1 797)**
Net cash from/(used in) operating activities	**(106)**	**470**
Net (decrease)/increase in cash and cash equivalents	**(106)**	**470**
Cash and cash equivalents at the beginning of the period	**660**	**190**
Cash at the end of the period	**554**	**660**

The accompanying notes form part of these financial statements.

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 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.

	Electoral Districts Boundaries Commission		Special Acts (Salaries and allowances for statutory officers)		Other (See details of composition in Note A4)		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Administered income								
Appropriation	-	637	762	632	588	505	1 350	1 774
Intra Government transfers	-	-	-	-	15 367	-	15 367	-
Fees and charges	-	-	-	-	145	312	145	312
Interest	21	4	-	-	-	-	21	4
Total income	**21**	**641**	**762**	**632**	**16 100**	**817**	**16 883**	**2 090**
Administered expenses								
Employee related expenses	62	64	758	636	-	-	820	700
Supplies & services	44	69	-	-	15 955	505	15 999	574
Payments to consolidated account	-	-	-	-	145	312	145	312
Total expenses	**106**	**133**	**758**	**636**	**16 100**	**817**	**16 964**	**1 586**
Net result	**(85)**	**508**	**4**	**(4)**	**-**	**-**	**(81)**	**504**

Notes to Administered Financial Statements

A3 Remuneration of Statutory Officers employed pursuant to the Electoral Act

	2026 No.	2025 No.
The number of statutory officers whose remuneration received or receivable falls within the following bands:		
$237,001 to $257,000	-	1
$357,001 to $377,000	-	1
$377,001 to $397,000	1	-
Total	**1**	**2**

The total remuneration received by these Statutory Officers for the year was $716 000 (2025: $626 000).

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. 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.

Electoral Commission of South Australia

Administered Items

Notes to Administered Financial Statements

A4 Budget performance of Administered Items

	Ref.	Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Administered income				
Appropriation	(1)	1 193	1 350	157
Intra Government transfers	(2)	-	15 367	15 367
Fees and charges	(3)	-	145	145
Interest		-	21	21
Total administered income		1 193	16 883	15 690
Administered expenses				
Employee related expenses	(4)	605	820	215
Supplies and services	(5)	588	15 999	15 411
Payments to consolidated account	(3)	-	145	145
Total administered expenses		1 193	16 964	15 771
Net result		-	(81)	(81)

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) The variance is primarily attributable to two factors: a salary adjustment implemented in February 2026 and higher duties allowance resulting from one employee being on leave while another employee was acting in the role.
(2) The release of contingency funding for electoral reforms in 2025-26 provided the Commission with support payments for legislatively prescribed funding for political parties, independents, and candidates.
(3) 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 $145 000 in 2025-26 and were remitted to the DTF consolidated account.
(4) The variance is primarily attributable to two factors: a salary adjustment implemented in February 2026 and higher duties allowance resulting from one employee being on leave while another employee was acting in the role.
(5) The variance is primarily attributable to payments of legislatively prescribed funding to political parties, Independents, and candidates.

Administered investing expenditure

There was no budgeted or actual administered investing expenditure in the year ended 30 June 2026.