



Highlights



Delivery

- GE2023 public information and enrolment update campaigns kicked off
- Overseas voting started 27 September



Preparation

- Finalised preparations for GE 2023
- 20,031 people employed or offered employment in General Election roles by 30 September 2023



Organisation

- New GE2023 health, safety and welfare guidelines for approved to ensure we meet our obligations as a PCBU
- Certification of key systems completed

Performance measures

Our delivery against our performance measures for the period 1 July to 30 September 2023 is detailed in Appendix A.

We achieved all our first quarter General Election related milestones and are on track to achieve most other measures. However, it appears that the enrolment number targets set for 2023/24 may have been too ambitious. We will have a clearer picture next quarter once enrolments received during the election period have been processed and we have received updated population estimates for total eligible voters and eligible voters aged 18-24 years.

Forecasting enrolment numbers is a challenge as we do not receive population estimates for all our populations of interest. Also, enrolment numbers fluctuate depending on where we are in the general election cycle, with public awareness and engagement highest just prior to an election.

Post Q1 – Key upcoming milestones

14 October 2023	Election Day
20 October 2023	Candidate nominations close for Port Waikato By-Election
3 November 2023	General Election official results due
25 November 2023	Port Waikato By-Election Day

Strategic priorities

Our primary focus this quarter was on ensuring that final preparations for the General Election were delivered on schedule and we have robust processes and systems in place so we can quickly respond to any disruptive events during the election period.

Building our capability

Recruitment for our three regional enrolment processing teams was completed in July, with two of the teams fully trained and operational before the GE2023 enrolment update campaign went live on 30 July.

In early August, we provided our staff with the campaign kit for the 2023 General Election. The kit contains all the information our people need to feel confident managing public enquiries, including a refresher on political neutrality.

We developed new health, safety and welfare guidelines, called guardrails, which will help keep our staff safe during the election period and beyond. Staff were briefed on these guidelines and on physical security awareness. Additional training and resources were provided to field staff, and we have implemented new digital tools for reporting on health and safety and security risks and incidents.

We worked closely with iwi and Māori communities to improve the delivery of voting services for Māori in this year's General Election. This involved identifying priority locations where Māori voter turnout has been low in the past, and then working with local contacts to identify appropriate voting places and to recruit people from within those communities to work with us. This resulted in 16 Kaupapa Māori voting places (where people could complete the voting process in Te Reo Māori) and 197 other election day voting places that were identified with Māori communities.

Work continued to update and refine the Commission's suite of corporate policies and processes. We finalised both our travel policy and our Time Off in Lieu (TOIL) guidelines.

Preparing for an election

Māori Electoral Option

The Māori Electoral Option closed on 13 July, three months prior to the General Election. Between 31 March, when the law change expanding opportunities to change rolls came into effect, and midnight on 13 July, nearly 40,000 voters of Māori descent changed rolls, enrolled for the first time, or updated their details:

- 14,587 changed roll types: 8,109 from the general roll to the Māori roll, and 6,478 from the Māori roll to the general roll.
- there were 2,133 new enrolments on the Māori roll and 1,108 new enrolments on the general roll.
- another 22,136 voters of Māori descent didn't change rolls, but updated their details, for example their address.

Recruitment

Recruitment advertising to fill general election-related roles started on 3 July. This year we highlighted the skills people may have gained through their communities, hobbies or interests, rather than just through work. To combat misconceptions that election workers are volunteers, we promoted that we are a living wage employer and that all our roles are paid. Our imagery included a variety of people to show that we want our voting places to reflect the communities they serve. As well as appearing on major job websites, such as SEEK and TradeMe Jobs, our advertising was positioned in national, community and ethnic newspapers, as digital banners on websites, and as sponsored content on social media. We also placed billboards and posters in communities across the country.

Public information and enrolment campaigns

Our general election public information and education campaign began on 30 July, with the first phase of the campaign letting people know that they would be receiving their enrolment update pack in the mail. 3,357,425 enrolment update packs were delivered and a further 71,241 packs were posted to New Zealanders living overseas in 136 different countries. In September the motivational layer of our campaign began, with a focus on reaching people who may not usually vote or who are hesitant because they feel their voice may not be heard. This year's campaign used a wide range of channels, including television, print media, radio, digital media, social media, posters, billboards, outdoor digital signage, and buses. We have also developed media partnerships, for instance with TVNZ and Whakaata Māori, which involve us working with these organisations to create engaging content for their channels.

We held a media briefing on 2 August in the National Library auditorium. Chief Electoral Officer Karl Le Quesne and Manager Legal and Policy Kristina Temel spoke, talking about the start of the enrolment drive and public information programme and reminding those who attended about key dates over the election period and the timeline for the release of results.

Integrity of electoral processes

Following our announcement of the broadcasting allocation on 12 May 2023, four political parties requested a High Court judicial review of the allocation. The case was decided on 13 July 2023, with the judge upholding our approach to the statutory criteria.

Our monitoring of election advertising resulted in two separate referrals to Police on 15 August related to election advertisements broadcast on radio stations outside the election period.

Preparedness for disruption and risk management

On 21 August we published the General Election protocols, which were developed with the Ministry of Justice, the Department of the Prime Minister and Cabinet, Government Communications Security Bureau, and the New Zealand Security Intelligence Service. The protocols set out the respective roles and responsibilities of the Electoral Commission and government agencies for the delivery and support of the election. They include protocols on managing election disruptions and communications.

Our GE Delivery Taskforce was activated on Writ Day, 10 September. The Taskforce brings together a range of key people from across the Commission to coordinate both operational and tactical support. The taskforce is the first port of call for any issues that arise for our field staff and has been providing daily reports and updates to the ELT. Prior to Writ Day, the taskforce held two trial runs to test processes and channels.

Running the election

Candidate nominations closed at noon on 15 September, and we released the list of eligible parties and candidates online the next day, following rigorous assurance checking of the nominations. This process triggers the huge effort to collate, print and distribute candidate information for Easy Vote packs and voting papers.

Overseas voting started on Wednesday 27 September for eligible New Zealand voters. As at 30 September, 18,328 voting papers had been downloaded and 6,065 completed papers had been uploaded. More than 70 voting places are available around the world for people wanting to vote in person.

Building relationships and understanding

New Zealand

The focus of our community engagement this quarter was on raising awareness of the upcoming general election and increasing New Zealanders' understanding of how to enrol or update their enrolment details and how to vote. We held 860 engagement activities either in person or online with groups across New Zealand, complementing the messaging from our public information and education campaign (see **Preparing for an election** section above).

This engagement activity included attending INVOLVE 2023: The Stars That Guide Us conference in Auckland. INVOLVE is the national conference for youth health and development in New Zealand. Our staff were able to make new connections with others working in the youth sector, share information and enrol attendees to vote.

Over 117,000 students from 667 schools took part in Kids Voting, our civic education programme that provides teachers with curriculum-linked resources that take students through the election process. Students from years 1 to 13 participate in a mock election and vote for the same real-life candidates as eligible voters. Kids Voting kicked off on 19 September.

International

Preparations continued for the General Election visitor programme, which will see for 37 representatives from 13 countries to visit New Zealand over three days in October. The visitors will receive presentations from Commission staff about our electoral system and processes and visit electoral offices and voting places to see firsthand how we run an election. In exchange for support provided for the Fiji General Election visitors programme, we will have a representative from the Fijian Elections Office working with us for two weeks to deliver the visitor programme.

Preparing for the future

This quarter we established our “lessons learned” approach for the General Election. Through this process we will review all aspects of the election programme from planning to delivery, gathering insights from temporary and permanent staff, partner agencies, service providers and a sample of voters and non-voters. Insights from this process will be a key input into our planning for the next general election but will also inform development of our longer-term strategy and plans.

We continued to work with the Ministry of Justice and the Department of Internal Affairs on the Electoral (Lowering Voting Age for Local Elections and Polls) Legislation Bill. While the Bill would

not change the voting age for parliamentary elections, it would establish a new category of electors, named youth electors, and provide for 16-year-olds and 17-year-olds to be registered on a youth electoral roll, which we would administer.

We also met with the Ministry of Youth Development's 10-year youth strategy working group and signalled our interest in involvement in the civic participation workstream.

Key activities

- Launched our General Election awareness and information campaign.
- Commenced recruitment of staff to work during the election period and training delivery.
- Supported the audit of our 2022/23 financial statements and performance that began on 11 September 2023, with KPMG conducting the audit on behalf of the Auditor-General.

Risks

Our focus this quarter was on risks to the delivery of the election. To this end ELT and the Board reviewed a number of key enterprise-wide risks through Enterprise Risk Deep Dives, including:

- Recruitment
- Cybersecurity
- Disruptive events at voting places
- Cyclone impacted areas
- Māori engagement
- Privacy and Information management.

During the election, the GE taskforce was activated to triage and manage election delivery risks.

With the focus on GE2023 and related risks, the detailed enterprise risk profile has not yet been completed and is planned to be reviewed in November 2023. A high-level review does not indicate material changes to the risk levels (see Appendix C).

Financial performance

Net Surplus/(Deficit) – The quarter has resulted with a deficit of \$5.847m which, due predominately to lower revenue, is 38% lower than budgeted deficit of \$9.480m. However year-end forecast is expected to be at \$14.153m deficit which is 25% higher than budgeted deficit of \$11.308m, largely due to unbudgeted expenditure for election related activities involving the easy vote project and voting services. Forecast does not reflect the costs of running the Port Waikato By-Election.

Expenditure – Total operating expenditure is \$50.209m, which is approximately 8% lower than budget. The underspend is largely due to timing of advertising and publicity in the Broadcasting Allocation as there is a lag for the political parties to pass on invoices to the Commission, so it is expected that spend will catch up after the election period.

Revenue – Year-to-date revenue is slightly lower than budget by \$0.619m (approximately 1%), mainly due to lower revenue recognised from the Election Access Fund and the International Assistance Programme, funded through the Ministry of Foreign Affairs & Trade. However, this is partly offset by higher interest earned due to significant positive net cash flows, which have allowed the Commission to take advantage of short-term deposits offering steadily increasing interest rates.

See Appendix B for detailed financial information as at 30 September 2023.

Financial sustainability

The Commission’s current financial sustainability status (using the measures established by the Ministry of Justice’s Monitoring Unit) is summarised below.

Measure	Test	Forecast	Actual	Notes
Cash	Net cashflow for the three-month period is positive	Fail	Fail	Negative by \$0.261m as at 30 September 2023 compared to negative budget of \$12.252m. The variance is due to higher net cash inflows from operating activities resulting from lower payments made to suppliers and employee related expenses than anticipated. Aside from a lag in invoicing from vendors, it is also expected that spend will catch up after the election period as the invoices for the larger pieces of work are processed.
Working Capital	Current assets exceed current liabilities	Pass	Pass	Positive by \$9.004m as at 30 September 2023. This is 262% higher than budget of \$2.484m due to higher cash balance resulting from an early drawdown of funding from the Crown through Ministry of Justice. Working capital ratio reflects the fact that it factors in current assets and current liabilities, which are generally defined as being able to be converted into cash within a year. As of 30 September, the current ratio is 149% against a budget of 129%, i.e., there is \$1.49 current asset

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Measure	Test	Forecast	Actual	Notes
				to cover for every \$1 current liability, so the Commission can theoretically pay off all its liabilities with its existing assets.
Going concern	Total assets exceed total liabilities	Pass	Pass	Positive by \$10.565m as at 30 September 2023, approximately 161% higher than budget.
Break even	The net operating result for the period is a surplus	Fail	Fail	The result for the quarter is \$5.847m deficit against a budgeted deficit of \$9.480m. The favourable variance is due to underspends in expenditure (~8% lower than budget), however this is partly offset by lower revenue (~1% lower than budget). The underspend is largely driven by the timing of advertising, publicity, and freight in the General Election event.

Appendix A – Performance measures as at 30 September 2023

The tables below report on the measures from the Commission’s Statements of Performance Expectations 2023/24.

Additional information provided only for context and understanding is indicated in grey.

Year-end forecasts indicate whether we are currently on track to achieve each measure. Explanations are provided where we are forecasting to not achieve or not report on a measure.

Impact 1 Measures – People have trust and confidence in the electoral system

Measures	GE 2014	GE 2017	GE 2020	Target 2023/24	Result Q1	YE Forecast
Key general election milestones achieved [Estimates measure]	(refer to Output Measure 2)					
% of surveyed population have confidence the Electoral Commission conducts Parliamentary elections fairly in New Zealand	Not a survey question*	78% total or high confidence	87% total or high confidence	87% total or high confidence	Available Q2/Q3	Achieved
% of surveyed population have confidence that Electoral Commission staff conduct Parliamentary elections impartially in New Zealand	Not a survey question*	79% total or high confidence	85% total or high confidence	85% total or high confidence	Available Q2/Q3	Achieved

*Prior to 2017 we measured the “Percentage of New Zealanders who express confidence in the administration of the electoral system.”

Measures	2020/21	2021/22	2022/23	Target 2023/24	Result Q1	YE Forecast
Integrity of by-election results: Official by-election Result Certificates for the electorate are signed by both the electorate Returning Officer, and the attending Justice of the Peace	No by-elections held	Completed	Completed	Completed	Available Q2 for Port Waikato	Achieved

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Impact 2 Measures – People take part in the electoral system

Measures	2020/21	2021/22	2022/23	Target 2023/24	Result Q1	YE Forecast
Number of people enrolled (average for the period) [Estimates measure]	3.48m	3.52m	3.441m	3.64m	3.450m	Not achieved**
Percentage of people enrolled (average for the period) *	92.3%	92.0%	88.6%	94.1%	89.1%	-
Number of 18 to 24-year-olds enrolled (average for the period) [Estimates measure]	0.33m	0.30m	0.266m	0.34m	0.257m	Not achieved**
Percentage of 18 to 24-year-olds enrolled (average for the period) *	72.7%	68.8%	62.8%	81.4%	59.7%	-
Number of people of Māori descent enrolled (average for the period)	0.53m	0.53m	0.515m	0.53m	0.509m	Not achieved**
Number of people enrolled on the Provisional Roll (17-year-olds)	0.0066m	0.004m	0.0035m	0.0065m	0.0041m	Not achieved**

* This information is provided for context and to illustrate that enrolments peak in an election year. We do not receive population estimates for people of Māori descent and 17-year-olds.

** We will have a clearer picture at the end of the second quarter once enrolments received during the election period have been processed and we have received updated population estimates. Targets for 2023/24 total enrolments and 18 to 24-year-old enrolments appear unrealistic when considered as a percentage of the current population estimates. This is because they were set to match the enrolment percentage on election night 2020. This target doesn't take into account that enrolment figures peak as at election night and are likely to decline post-election. Factors contributing to the decrease in enrolments since 2022/23 include positive net migration following the re-opening of New Zealand's borders and an increasingly mobile population. Despite significant effort to contact electors displaced by the January and February severe weather events, this displacement was also a factor.

Measures	GE 2014	GE 2017	GE 2020	Target 2023/24	Result Q1	YE Forecast
Percentage of people entitled to vote enrolled on election night (3-year comparative measure)	92.6%	92.4%	94.1%	94.1%	Available Q2	Achieved

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Output 1 Measures – Maintain and protect the integrity of the electoral system

Measures	2020/21	2021/22	2022/23	Target 2023/24	Result Q1	YE Forecast
Adherence to the Commission’s quality assurance practices around the integrity of the roll [Estimates measure]	100%	Completed	100%	100%	100%	Achieved
All employees and contractors understand how to maintain political neutrality in their work	New measure			>95%	Available TBC	Partially achieved**
The Commission will follow up failures by a party, candidate or third party to file any relevant return of election expenses, donations or loans within 5 working days	100%	100%	100%	>95%	100%	Achieved
Allegations of electoral finance or advertising breaches of the Electoral Act are acknowledged, and follow-up is initiated if required, within 10 working days of receipt	98.6%	100%	100%	90%	96%	Achieved

**We may only be able to report results for a percentage of employees this year, rather than all employees and contractors. The proposed methodology is a voluntary annual staff survey.

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Output 2 Measures – Prepare for and conduct well-run, risk-mitigated electoral events

Measures	Target 2023/24	Result Q1	YE Forecast
<p>Key general election preparation milestones achieved: [Estimates measure]</p> <ul style="list-style-type: none"> Completion of certificates for election systems Training for election-period workforce and delivery commenced Candidates briefed Electoral Headquarters opened Advanced voting and election day properties secured Final readiness testing and election night dress rehearsal complete Release of preliminary election results – Beginning no later than 8pm on election day Declaration of official election results Publication of post-election report 	<p>Q1</p> <p>Q1</p> <p>Q1</p> <p>Q1</p> <p>Q1</p> <p>Q1</p> <p>Q1</p> <p>Q2</p> <p>Q2</p> <p>Q4</p>	<p>Achieved</p> <p>Achieved</p> <p>Achieved (Held 18 to 23 Sept)</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Available Q2</p> <p>Available Q2</p> <p>Available Q4</p>	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p>
<p>The Electoral Commission will issue the broadcasting allocation decision prior to the start of the regulated period for the General Election.</p>	<p>Achieved</p>	<p>Achieved (Decision May 12 2023 Regulated period began 14 July 2023)</p>	<p>Achieved</p>
<p>By-election conduct measures (if applicable):</p> <ul style="list-style-type: none"> Release of preliminary results from 7.30pm on the day of the by-election Declaration of official results to schedule 	<p>Completed if applicable</p> <p>Completed if applicable</p>	<p>Available Q2</p> <p>Available Q2</p>	<p>Achieved</p> <p>Achieved</p>

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Output 3 Measures – Help people to understand the electoral system

Measures	GE 2014	GE 2017	GE 2020	Target 2023/24	Result Q1	YE Forecast
% of people of Māori descent surveyed who are aware of and understand the Māori Electoral Option	New measure			75%	Available Q4	Achieved
% of survey respondents that report a good or very good understanding of the process for voting in New Zealand	93%	89%	89%	89% of those surveyed indicate a 'very good' or 'good' understanding	Available Q2	Achieved
Uptake of the civics education in schools programme (3-year measure)	556 schools registered	832 schools registered	1034 schools registered*	1033 schools registered	793 registrations (from 667 schools)*	Not achieved*

*There were 1034 registrations from 886 schools.

** The lower number of schools taking part this year is likely because of the timing of the general election and school holidays. Students were on holiday until 8 October so there were only two days on which schools could conduct their mock elections as legislation prohibits the distribution of replica voting papers in the three days prior to election day. Schools receive mock voting papers containing actual party and candidate information for their electorate, which can only be produced after the actual nominations process closes.

Measures	2020/21	2021/22	2022/23	Target 2023/24	Result Q1	YE Forecast
Advisory opinions meet the needs of stakeholders (18 monthly)	No comparable survey results		100%	100%	Not measured*	Not measured

* This stakeholder survey will next be run in Q2 2024/25.

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Output 4 Measures – Make it easy and simple for people to take part

Measures	2020/21	2021/22	2022/23	Target 2023/24	Result Q1	YE Forecast
Percentage of enrolment transactions that are conducted digitally [Estimates measure]	44.5%	36.7%	45.2%	50% in SPE >40% in Estimates	71.1%*	Achieved
Percentage of advisory opinions issued within 5 working days [Estimates measure]	Not a measure	100%	99.3%	95% in SPE >95% in Estimates	99.8%	Achieved

*The intent of this measure is to ensure our digital services are accessible for electors. For this reason, we changed our methodology on 1 July 2023 to exclude transactions that are not initiated by electors, for instance changes prompted by undelivered mail, or updates to the birth, deaths and marriage register.

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Measures	GE 2014	GE 2017	GE 2020	Target 2023/24	Result Q1	YE Forecast
Increase in participation rates by enrolled youth voters across elections*	62.73% 212,204 voters out of 338,269 enrolled	69.27% 230,783 voters out of 333,164 enrolled	78.02% 274,076 voters out of 351,271 enrolled	76%	Available Q2	Achieved
Increase in participation by enrolled Māori voters across elections**	67.59% 298,396 voters out of 441,492 enrolled	71.10% 338,980 voters out of 476,798 enrolled	72.89% 390,306 voters out of 535,472 enrolled	520,000 electors of Māori descent enrolled at 2023 GE	Available Q2	Unable to report against target
Percentage of enrolled voters who turned out to vote***	76.77% 2,410,857 voters out of 3,140,417 enrolled	79.01% 2,605,854 voters out of 3,298,009 enrolled	81.54% 2,894,486 voters out of 3,549,580 enrolled	N/A	Available Q2	N/A
Survey of EAF participants reveals that the fund made their candidacy easier	New measure			75%	Available Q2	Achieved

*This measure is the percentage of enrolled 18 to 24-year-olds who turned out to vote, which was a measure in prior general election years.

**This measure is the percentage of enrolled voters of Māori descent who turned out to vote, which was a measure in prior general election years. The target for this measure has been incorrectly set as a target for enrolment not participation by enrolled voters.

***This information is included to provide context to the youth and voters of Māori descent participation rates. It has not been included as a measure this election year.

Appendix B – Financial information as at 30 Sept 2023

Statement of revenue and expense for the quarter ending 30 September 2023

Statement of revenue and expense \$000	Year-to-Date			Full Year			2022/23 Actual
	Actual	Budget	Variance	Forecast	Budget	Variance	
Revenue							
Revenue from Crown	43,692	43,949	(257)	119,840	119,840	-	84,441
Interest received	275	30	245	120	120	-	454
International assistance programme	379	965	(585)	2,700	2,700	-	1,485
Other income	17	38	(21)	225	225	-	108
Total revenue	44,362	44,981	(619)	122,885	122,885	-	86,488
Expenditure							
Employee related expenses	21,594	22,331	737	71,074	71,074	-	33,633
Computer & telecommunications	4,591	5,063	472	8,043	8,043	-	4,488
Occupancy costs	5,560	4,730	(830)	14,588	13,155	(1,433)	9,269
Office equipment	374	279	(95)	544	544	-	2,465
Specialist services	9,440	11,963	2,523	23,213	22,933	(280)	14,347
Travel expenses	964	1,176	212	2,656	2,656	-	1,413
Meeting & entertainment	63	152	89	412	412	-	140
Printing, stationery & postage	7,313	8,163	850	15,091	13,959	(1,133)	8,029
Miscellaneous expenses	149	444	295	780	780	-	320
Depreciation & amortisation	120	119	(1)	477	477	-	582
Audit fees	40	40	-	160	160	-	192
Total expenses	50,209	54,461	4,252	137,038	134,193	(2,846)	74,880
Surplus / (Deficit)	(5,847)	(9,480)	3,633	(14,153)	(11,308)	(2,846)	11,608



Statement of financial position as at 30 September 2023

Statement of financial position \$000	Year-to-Date			Full Year			2022/23 Actual
	Actual	Budget	Variance	Forecast	Budget	Variance	
Assets							
Current assets							
Cash and cash equivalents	25,667	9,300	16,367	4,717	4,134	583	25,928
Debtors and other receivables	23	5	18	23	5	18	23
Goods and services tax receivable	1,654	1,508	145	752	245	507	1,367
Inventory	49	43	7	20	20	-	25
Prepayment	36	62	(27)	36	36	-	109
<i>Total current assets</i>	<i>27,428</i>	<i>10,918</i>	<i>16,510</i>	<i>5,548</i>	<i>4,440</i>	<i>1,108</i>	<i>27,453</i>
Non-current assets							
Property, plant, and equipment	500	501	(1)	412	412	-	530
Intangible assets	1,137	1,124	13	867	855	12	1,226
<i>Total non-current assets</i>	<i>1,637</i>	<i>1,625</i>	<i>12</i>	<i>1,279</i>	<i>1,267</i>	<i>12</i>	<i>1,756</i>
Total assets	29,065	12,543	16,522	6,827	5,707	1,120	29,209
Liabilities							
Current liabilities							
Revenue in advance	4,308	1,935	(2,372)	1,858	1,294	(564)	4,774
Creditors and other payables	9,197	4,584	(4,613)	1,259	752	(507)	5,211
Employee entitlements (current)	4,919	1,914	(3,005)	1,375	1,375	-	2,736
<i>Total current liabilities</i>	<i>18,424</i>	<i>8,434</i>	<i>(9,990)</i>	<i>4,492</i>	<i>3,421</i>	<i>(1,071)</i>	<i>12,721</i>
Non-current liabilities							
Employee entitlements (non-current)	76	60	(16)	76	65	(11)	76
<i>Total non-current liabilities</i>	<i>76</i>	<i>60</i>	<i>(16)</i>	<i>76</i>	<i>65</i>	<i>(11)</i>	<i>76</i>
Total liabilities	18,500	8,494	(10,006)	4,568	3,486	(1,082)	12,797
Net assets	10,565	4,049	6,516	2,259	2,221	37	16,412
Equity							
Opening equity	16,412	13,529	2,883	16,412	13,529	2,883	4,804
Surplus / (deficit)	(5,847)	(9,480)	3,633	(14,153)	(11,308)	(2,846)	11,608
Capital contributions	-	-	-	-	-	-	-
Total equity	10,565	4,049	6,516	2,259	2,221	37	16,412

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Statement of cash flows for the quarter ending 30 September 2023

Statement of cash flows \$000	Year-to-Date			Full Year			2022/23 Actual ¹
	Actual	Budget	Variance	Forecast	Budget	Variance	
Cash flow from operating activities							
Receipts from Crown	43,605	43,605	-	119,624	119,624	-	83,961
Interest received	275	30	245	120	120	-	454
Receipts from other revenue	17	38	(20)	226	1,191	(965)	4,787
Payments to employee related expenses	(19,411)	(22,511)	3,100	(72,435)	(71,788)	(647)	(32,870)
Payments to suppliers	(24,459)	(33,272)	8,813	(69,361)	(67,687)	(1,674)	(37,701)
Goods and services tax (net)	(287)	(141)	(145)	615	1,122	(507)	(1,198)
Net cash flows from operating activities	(261)	(12,252)	11,991	(21,211)	(17,418)	(3,793)	17,432
Cash flows from investing activities							
Receipts from sale of property, plant, and equipment	-	-	-	-	-	-	-
Purchase of property, plant, and equipment	-	-	-	-	-	-	(28)
Purchase of intangible assets	-	-	-	-	-	-	-
Maturity of short-term investments	-	-	-	-	-	-	30,000
Placement of short-term investments	-	-	-	-	-	-	(30,000)
Net cash flows from investing activities	-	-	-	-	-	-	(28)
Cash flows from financing activities							
Receipts of capital contributions	-	-	-	-	-	-	-
Net cash flows from financing activities	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(261)	(12,252)	11,991	(21,211)	(17,418)	(3,793)	17,404
Opening balance	25,928	21,552	4,376	25,928	21,552	4,376	8,524
Surplus / (Deficit)	25,667	9,300	16,367	4,717	4,134	583	25,928

¹ Some items in the statement of cash flows have been reclassified to be consistent with the statement of revenue and expense classification. As a result, prior year comparative information has been restated. The changes are purely presentation and do not have an impact on final balances and accounting policies.



Reconciliation of net surplus / (deficit) to net cash flow from operating activities

Reconciliation of net surplus / (deficit) to net cash flow from operating activities \$000	Year-to-Date			Full Year			2022/23 Actual ²
	Actual	Budget	Variance	Forecast	Budget	Variance	
Net surplus / (deficit)	(5,847)	(9,480)	3,633	(14,153)	(11,308)	(2,846)	11,608
Add / (less) non-cash items							
Depreciation and amortisation expense	120	119	1	477	477	-	582
Loss / (gain) on disposal of assets	-	-	-	-	-	-	-
Movements in employee entitlements (non-current)	-	-	-	-	5	(5)	21
Total non-cash items	120	119	1	477	482	(5)	603
Working capital movements							
(Increase) / decrease in debtors and other receivables	1	-	1	1	-	1	2,683
(Increase) / decrease in goods and services tax receivable	(287)	(141)	(145)	615	1,122	(507)	(1,198)
(Increase) / decrease in inventory	(24)	8	(31)	5	30	(25)	19
(Increase) / decrease in prepayment	74	9	65	73	35	38	(3)
Increase / (decrease) in revenue in advance	(466)	(1,309)	842	(2,916)	(1,950)	(966)	31
Increase / (decrease) in creditors and other payables	3,986	(1,278)	5,264	(3,952)	(5,110)	1,158	2,947
Increase / (decrease) in employee entitlements (current)	2,183	(180)	2,363	(1,361)	(719)	(642)	742
Net movements in working capital	5,467	(2,891)	8,358	(7,535)	(6,592)	(943)	5,222
Net cash flows from operating activities	(261)	(12,252)	11,991	(21,211)	(17,418)	(3,793)	17,432

² Some items in the statement of cash flows have been reclassified to be consistent with the statement of revenue and expense classification. As a result, prior year comparative information has been restated. The changes are purely presentation and do not have an impact on final balances and accounting policies.

Appendix C – Electoral Commission risk dashboard

