

2022 - 2023  
**STATEMENT OF  
PERFORMANCE  
EXPECTATIONS**



**ELECTORAL  
COMMISSION**  
TE KAITIAKI TAKE KŌWHIRI

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June 2022 | Presented to the  
House of Representatives pursuant  
to the Crown Entities Act 2004

Presented by  
Te Kaitiaki Take Kōwhiri,  
Electoral Commission

**Supporting people to trust, value, understand and take part in Aotearoa New Zealand's democracy.**



**Our purpose** is to provide an effective and impartial electoral system that New Zealanders understand and trust.

**Our statutory objective** is to administer the electoral system impartially, efficiently, effectively, and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system
- maintains confidence in the administration of the electoral system.

This involves a myriad of activities that we take part in every year. This graphic showcases just some of these activities.



**Conduct general elections**

We ensure the smooth delivery of New Zealand's general elections



**Conduct by-elections and referendums**

We also conduct by-elections and referendums as required



**Maintain electoral rolls**

We register voters and keep the electoral rolls up to date and accurate



**Help New Zealanders take part in parliamentary elections**

We educate New Zealanders about enrolling and voting and work with communities to help them understand and take part in elections



**Support voters' rights and protect their privacy**

New Zealanders have the right to decide freely who they will vote for. We make sure that your vote remains secret and is private



**Provide guidance to & manage compliance of election participants**

We work with parties, candidates and other electoral participants to make sure they understand the electoral finance and election advertising rules and meet their disclosure obligations



**Provide advice and guidance for other countries on how to conduct their elections**

We have an international team funded by MFAT to provide technical assistance to neighbouring countries such as Tonga, Papua New Guinea, and Fiji in conducting their electoral events



**Post-election review and reporting**

Immediately after the delivery of an election, we complete extensive post-election reviews and reporting that includes financial performance review, a survey of voters and non-voters and performance measurement reviews



**Maintain confidence in the electoral system**

We stay neutral, uphold, and follow electoral law and work independently from the government



**Conduct the Māori Electoral Option & support local body elections**

Every five years we conduct the Māori Electoral Option which provides enrolled voters of Māori descent an opportunity to choose which electoral roll to be on - the general roll or the Māori roll. We also provide enrolment data support for local body elections



**Support the Representation Commission**

Every five years we support the Representation Commission, an independent body that reviews the boundaries and names of electorates

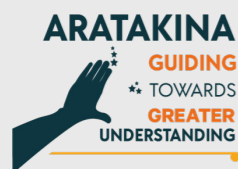


## TAUMATA | OUR VALUES



### **TŪHONOTANGA**

Bringing people together to increase participation in democracy



### **ARATAKINA**

Guiding towards greater understanding



### **UAKAHA**

Being dynamic and energetic in what we do



### **MANAAKITANGA**

Demonstrating generosity and empowering people



### **TIKA**

Doing things right; doing the right things!

## KEY TERMS USED IN THIS REPORT

### **APPROPRIATION**

A parliamentary authorisation for Ministers of the Crown or an Office of Parliament to incur expenses or capital expenditure

### **BENCHMARK**

The point of reference against which our previous 2021-22 targets were measured

### **ESTIMATES OF APPROPRIATION**

The statutory mechanism by which Parliament authorises the Government to incur expenses and capital expenditure and thereby enabling Parliament to exercise scrutiny and control over the government's operating and investing activities

### **OUTPUT**

Goods or services provided by the Commission

### **OUTPUT CLASS**

A grouping of outputs or activities with similar objectives. The class of outputs we are reporting on is the "provision of electoral services". These are outputs we intend to supply in this financial year. The Commission's output class is primarily funded by appropriations from the Crown via the Ministry of Justice

### **REPRESENTATION COMMISSION**

The Representation Commission is the body charged under the Electoral Act 1993 with determining the number of electoral districts in New Zealand and fixing the boundaries for those electorates

### **STRATEGIC INTENTION**

Broad statements of direction that guide an organisation over time and link to our priorities, and performance measures

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## OVERVIEW TIROHANGA WHĀNUI

While the Commission is proud of the work it does to support our healthy democracy, we are also conscious of the growing number of challenges we need to adapt to, both now and into the future, to maintain people's trust and confidence in elections.

COVID-19 could again play a role in the 2023 General Election and the Commission needs to be ready to respond. While the experience gained delivering the 2020 General Election helps us in our preparations, we also learned that we need to become more resilient and adaptable to uncertainty.

The Commission needs to be prepared to deliver the next election in an environment where social media is a main source of information for many people, including where information to the public can be false or misleading.

The Commission's main areas of focus over the coming year are:

- Modifying, developing and testing the systems, processes and materials we use to deliver the next election, in ways which meet the requirements of an increasingly challenging operating environment
- Strengthening the capability of the organisation to achieve these goals, including establishing a funding model that better meets our needs and ensuring we have strong governance policies and procedures in place to continue to support the delivery of quality outcomes in a changing environment
- Continuing to build stronger relationships with Māori communities, supported by a collaborative process, to further improve delivery of services to Māori

Ahako e whakahī ana te Kaitiaki Take Kōwhiri ki āna mahi ki te tautoko i tō tātou manapori ora, e tūoho tonu ana mātou ki te nui o ngā wero hei urutaunga mā mātou, i tēnei wā, me te wā ki muri, e whakapono tonu ai, e manawanui tonu ai te iwi ki ngā pōtitanga.

Tērā pea ka pā mai anō te KOWHEORI-19 hei te Pōtitanga Whānui 2023, otirā me rite te Kaitiaki ki te urupare ake. Ahako he āwhina nui ngā wheako o te whakahaere i te Pōtitanga Whānui 2020 ki ā mātou whakariterite, i ako hoki mātou me manawaroa ake, me urutau ake hoki i te wā o te hokirua.

Me rite te Kaitiaki Take Kōwhiri ki te whakahaere i te pōtitanga e whai ake ana i tētahi taiao e noho nei ko ngā pae pāhopori te mātāpuna matua o ngā mōhiohio mō te tokomaha, tae atu ki ngā mōhiohio hē, whakatuapeka rānei.

Ko ngā aronga matua a te Kaitiaki Take Kōwhiri i te roanga ake o tēnei tau ko ēnei:

- Ko te whakarerekē, te whakawhanake me te whakamātautau i ngā pūnaha, ngā tukanga me ngā rauemi ka whakamahia e mātou ki te whakahaere i te pōtitanga e tū mai ana, e tutuki ai ngā hiahia o tētahi taiao whakahaere e uaua haere ana
- Te whakapakari i te āheinga o te whakahaere ki te whakatutuki i ēnei whāinga, tae atu ki te whakarite i tētahi tauira ā-pūtea e tutuki pai ake ai ō tātou hiahia, me te whakarite i te pakari o ngā kaupapahere me ngā tukanga mana whakahaere, e tautokohia tonuhia ai te tukunga o ngā putanga kounga i te taiao hurihuri
- Te whakapakari haere tonu i ngā hononga ki ngā hāpori Māori, e tautokona ana e tētahi tukatuka ngātahi, hei hiki haere i te tukunga o ngā ratonga ki te Māori

- Building our capacity to respond to issues which require resources and capability beyond a single electoral cycle, including furthering our use of technology to improve the delivery of electoral services

We will continue to adapt to meet the increasing demand for services which fit in with people's lives as well as increase our focus on the work we undertake to engage and educate communities to encourage and support people to have their say.

At the same time we will be supporting the delivery of local authority elections through our enrolment activities and will be prepared to deliver any events that may arise as required, such as by-elections.

#### **Purpose of this Statement of Performance Expectations**

This Statement of Performance Expectations reflects our proposed performance targets and forecast financial statements for the 2022-2023 financial year. The Electoral Commission, Te Kaitiaki Take Kōwhiri is funded by the Government through the Vote Justice Non-Departmental output class "Provision of Electoral Services". This Statement of Performance Expectations aligns with our Statement of Intent 2022 – 2026. The information in these documents is part of our accountability to the public.

#### **Independence**

The Commission is part of the wider public sector, but as an Independent Crown Entity we work independently from government. We are not subject to Ministerial direction in carrying out our electoral functions.

#### **Statement of Responsibility**

This Statement of Performance Expectations has been prepared in accordance with the

- Te whakapiki i tō tātou raukaha ki te urupare ki ngā take e tika ana kia whai rauemi me te raukaha i tua atu i te huringa pōti kotahi, tae atu ki te whakamahi i ngā hangarau hei hiki i te kawenga o ngā ratonga pōti

Ka haere tonu ngā mahi ki te urutau, e tutuki ai ngā pikinga hiahia mō ā mātou ratonga, e rite ana ki te oranga o ngā tāngata, me te hiki i tō mātou aronga ki te mahi e whāia e mātou ki te whakawhiti kōrero ki ngā hāpori, arā, ki te akiaki me te tautoko i te tangata kia whai wāhi mai.

I taua wā hoki, ka tautoko mātou i te kawenga o ngā pōtitanga kaunihera mā roto i ngā mahi pōti, ā, ka noho rite mātou ki te kawae i ngā takahanga ka ara ake i te wā e hiahia ana, pēnei i ngā pōti whakakapi.

#### **Te Kaupapa o tēnei Tauākī o ngā Tūmanakohanga Whakatutuki**

E whakaata ana tēnei Tauākī o ngā Tūmanakohanga Whakatutuki i ā mātou ūnga mahi me ngā tauākī ahumoni e matapaetia ana mō te tau pūtea 2022-2023. He mea tautoko Te Kaitiaki Take Kōwhiri e te Kāwanatanga mā te momo putanga Tari-Kore Pūtea Manatika o "Te Whakarātonga o ngā Ratonga Pōti". E hāngai ana tēnei Tauākī o ngā Tūmanakohanga Whakatutuki ki tā mātou Tauākī Koronga 2022 - 2026. Ko ngā mōhiotia kei ēnei tuhinga he wāhanga o tā mātou takohanga ki te iwi tūmatanui.

#### **Motuhaketanga**

Ko te Kaitiaki he wāhanga o te rāngai tūmatanui whānui, engari he Hinonga Karauna Motuhake, e mahi wehe ana i te kāwanatanga. Kāore mātou i tau ki raro i ngā tohutohu a tētahi Minitatanga hei kawae i a mātou mahi pōti.

requirements of section 149E of the Crown Entities Act 2004.

The prospective financial statements and performance expectations, prepared in accordance with generally accepted accounting standards for this Statement of Performance Expectations, were not audited and may not be relied upon for any other purpose.


The Board acknowledges responsibility for the preparation of this Statement of Performance Expectations, which reflects the forecast performance and the forecast financial position of the Commission for the financial year ending 30 June 2023.

#### **Tauākī Haepapa**


He mea whakarite tēnei Tauākī o ngā Tūmanakohanga Whakatutuki i runga anō i ngā herenga o te wāhanga 149E o te Crown Entities Act 2004.

Kāore i arotakehia ngā matapae tauākī pūtea me ngā tūmanakohanga whakatutuki i whakaritea i runga anō i ngā paerewa kaute ahuhānui mō tēnei Tauākī o ngā Tūmanakohanga Whakatutuki, otirā e kore e whakawhirinakitia mō tētahi atu kaupapa.

E tūtohu ana te Poari nōna te haepapa ki te whakarite i tēnei Tauākī o ngā Tūmanakohanga Whakatutuki, e whakaata ana i te matapae o ngā mahinga, me te tūnga ahumoni a te Kaitiaki mō te tau pūtea ka mutu hei te 30 o Hune 2023.



**Dame Marie Shroff DNZM CVO**  
Chair  
Heamana



**Jane Meares**  
Deputy Chair  
Heamana Tuarua



**Karl Le Quesne**  
Chief Electoral Officer  
Āpiha Pōti Matua

# OPERATIONAL CONTEXT

## HOROPAKI Ā-WHAKAHAERE

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New Zealanders enjoy safe, reliable, and trustworthy elections. High numbers of people turn out to vote at general elections and have their say at election time and have confidence in the results. Yet we cannot take our electoral system for granted and it needs to be nurtured.

The systems and processes we follow to deliver an election remain the same, but there are changes happening around us that we recognise and must be prepared for.

COVID-19 could again play a role in the 2023 General Election and we need to be prepared. We are working with the Ministry of Health to plan for an ongoing presence of COVID-19, so that we have processes in place to ensure the safety and wellbeing of staff and voters.

Social media is now the main source of information for many people. We need to be prepared to deliver elections within a fast-evolving information environment, including where information can be false or misleading.

We anticipate that people's desire to vote in ways that fit in with their lives will keep growing. We are responding with more advance voting in the 2023 general election. We will work with communities to ensure our services continue to meet their changing needs. A key aspect of this work is strengthening our partnerships with tangata whenua to support the development and delivery of services by Māori for Māori at a local level.

### Our 3-5 year plan | Tā mātou mahere 3-5 tau

Adapting to these challenges has taught us that we need to focus the ability of the Commission to respond to higher levels of uncertainty and complexity in the delivery of elections.

In 2021, we developed a plan for the next 3-5 years which sets out four key priorities to guide our work going forward:

- building the capability of the organisation
- adapting how we prepare for elections to become more resilient and flexible to change
- beginning to plan and prepare beyond the three-year election cycle
- strengthening our relationships and building public understanding of our democracy.

Delivering on these priorities will place the Commission in a strong position to achieve its goal of delivering safe, reliable and trustworthy elections in an increasingly uncertain and complex environment. Our Statement of Intent for 2022 – 2026 further breaks down our priorities and the meaning each has for New Zealanders.

### Our Statement of Intent 2022 - 2026 | Tā mātou Tauākī Koronga 2022 - 2026

In 2022 the Commission developed a Statement of Intent that sets out our strategic intentions for the next four years.

Our Statement of Intent for 2022 – 2026 describes what we do as an organisation and how we propose to adapt to a changing operating environment, including information about our priorities over the next 4 years and the impact these changes will have for New Zealanders.

The Statement of Intent can be read alongside this Statement of Performance Expectations to build a greater understanding of our role at the Commission, our services and how our strategic intentions align with our performance measures.

### Our Performance Measurement Framework | Tā mātou Pou Tarāwaho Ine Mahi

We have developed a Performance Measurement Framework that, along with our values and priorities, underpins the way we work at the Commission. Our 2022-2026 Statement of Intent tells the wider story behind our performance measurement framework. The

core outcome we work towards is New Zealand maintaining a healthy democracy.

Key to considering how we measure our success at the Commission is understanding the different elements of our framework:

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**Our Outcome** sets out the main objective of our work at the Commission, which is to maintain a healthy democracy.

**Our Impacts** describes the positive effects we will have on the lives of New Zealanders and communities if we are successful at delivering our main objective.

**Our Outputs** are the main activities that we do.

**Our Focus** reflects our priorities. They will help guide and drive us towards achieving our outcome.

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Our Performance Measurement Framework is underpinned by our values, or Taumata. Our values not only guide our staff in their work at the Commission, but also guide us in helping the people of New Zealand to trust, value and take part in our democracy. Refer to our 2022-2026 Statement of Intent for a more in-depth breakdown of each element of our performance framework.

# MEASURING OUR PERFORMANCE TE INE I Ā MĀTOU MAHI

How we will assess our performance for 2022 - 23 | Ka pēhea tā mātou arotake i ā mātou mahi mō te 2022 - 23

The following section describes how we intend to measure our performance against the elements of our performance measurement framework over the coming year.

Each year in the electoral cycle our performance is measured differently.

While we deliver a general election every third year, we undertake critical activities in years one and two of the cycle which enable the Commission to be prepared to deliver the general election. We also undertake activities in all years that contribute to our primary outcome of maintaining a healthy democracy.



## Our Performance Measures

The Commission has one reportable output class for the coming financial year, “provision of electoral services”. This output class groups together four key outputs and two impacts that have the overarching objective of maintaining a healthy democracy. How we measure against our reportable output class is outlined below with the following measures.

### Impact 1: People have trust and confidence in the electoral system

A healthy democracy requires people to have trust in how the electoral system is run, and in the results of any elections and referendums. People are more likely to participate if they trust that the Commission is prepared, and that the system is well run and has integrity.

Meeting the following measures will demonstrate that the Commission has completed the tasks during 2022-23 which support it to deliver a trusted general election in the following financial year.

MEASURE	TARGET 22-23	BENCHMARK
Key general election milestones are achieved (refer to Output Measure 2) *	Achieved	Achieved (2021-22 target)
Transition to new operating model phase one complete: <ul style="list-style-type: none"> <li>General Election implementation programme established</li> <li>Reconfigured Senior Management Team structure</li> <li>Implementation of new delegations policy</li> <li>Proposal for reconfigured field operations finalised</li> </ul>	Achieved (By 31 December 2022)	New Measure
Integrity of by-election results: Official by-election Result Certificates for the electorate are signed by both the electorate Returning Officer and attending Justice of the Peace	Completed if applicable	Completed if applicable (2021-22 target)

\* Measure is included in the Estimates of Appropriation Measures

### Impact 2: People take part in the electoral system

A healthy democracy requires high participation rates. High participation rates both require, and reinforce, people’s trust and confidence in the electoral system and election results.

The following measures have been selected to demonstrate that the Commission is achieving the objective of high participation and engagement in the electoral system during 2022-23 and that activities targeted toward increasing rates of participation amongst Māori are having impact.

MEASURE	TARGET 22-23	BENCHMARK
Number of people enrolled (average for the period) *	3.64m	3.52m (2021-22 target)
Number of 18–24-year-olds enrolled (average for the period) *	0.34m	0.29m (2021-22 target)
Number of people of Māori descent enrolled (average for the period)	0.525m	0.51m (2021-22 target)
Number of people enrolled on the Provisional Roll (17-year-olds)	0.0065m **	0.008m (2021-22 target)

\* Measure is included in the Estimates of Appropriation Measures

\*\* Our efforts with young people have been significantly curtailed by the impacts of COVID-19 on schools. In light of the Omicron variant still being prevalent for the foreseeable future, and certainly for 2022-23, we have lowered our target level



## Output 1: Maintain and protect the integrity of the electoral system

New Zealand's electoral system is held in high regard and the Commission is seen to deliver well-run elections with high levels of integrity. We need to maintain these high levels of trust and confidence in our electoral system to ensure we can contribute to a healthy democracy in New Zealand.

The following measures have been selected to demonstrate that the Commission is undertaking activities and adhering to requirements which protect and support the integrity of the electoral system.

MEASURE	TARGET 22-23	BENCHMARK
Adherence to the Commission's quality assurance practices around the integrity of the roll *	100%	Completed (2021-22 target)
Staff receive mandatory integrity and compliance training	100%	100%
Legislative Compliance: 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	>95%	>95% (2021-22 target)
Allegations of electoral finance or advertising breaches of the Electoral Act are acknowledged, and follow-up is initiated if required, within 10 working days	90%	90% (2021-22 target)

\* Measure is included in the Estimates of Appropriation Measures

## Output 2: Prepare for and conduct well-run, risk-mitigated electoral events

To ensure New Zealanders have trust and confidence in the electoral system, we need to deliver strong services and electoral events that are seen as reliable and fair. We do this by planning early and by being well prepared to manage the risks and potential barriers that could occur at electoral events.

The following measures have been selected to demonstrate that the Commission has completed core activities during 2022-23 which are required to be ready to deliver a trusted general election the following financial year.

MEASURE	TARGET 22-23	BENCHMARK
Key general election preparation milestones achieved:	Achieved	Achieved (2021-22 target)
- IT procurement complete (Q2)		
- Core elections systems ready (Q2)		
- Electorate headquarters secured (Q2)		
- Returning officers trained (Q3&4)		
- Electorate headquarters managers appointed and trained (Q4)		
- Electorate headquarters operational (Q3)		
- Overseas vote processing operational (Q3)		
- Readiness testing and dress rehearsal programme begins (Q4)		
Enrolment data update for Local Body Elections complete (Q1)	Achieved	Achieved (2021-22 target)
Simulation of key activities to be undertaken by headquarters during the general election complete (Q2)	By 24 December 2022	New measure
By-election conduct measures (if applicable):	Achieved	Achieved (2021-22 target)
- Release of preliminary results from 7:30pm on the day of the by-election		
- Declaration of official results to schedule		

## Output 3: Help people to understand the electoral system

People understanding how the system works is a critical part of them participating as voters right now or as adults in future. If they do not feel confident about how it all works, they are less likely to take part. We bring people along on the journey and demystify the electoral system by working with them to explain the process.

The following measures have been selected to demonstrate that the Commission is supporting the public and key stakeholders in 2022-23 to understand and engage in the electoral system.

MEASURE	TARGET 22-23	BENCHMARK
Strategic Communications Plan developed	Achieved by December 2022	By December 2021 (2021-22 target)
Respondents agree or strongly agree that the advisory opinion was timely and adequately answered their request	>80%	Baseline to be established

## Output 4: Make it easy and simple for people to take part

We need to make it easy and simple for people to take part in elections so there are no barriers to people participating. We do this by providing open and available services that focus on ensuring all New Zealanders can take part.

The following measures have been selected to demonstrate that the Commission met the needs of the public and Parliament in 2022-23 for fast and convenient services and that the Commission is on track for development of new services which support greater ease of access to the system.

MEASURE	TARGET 22-23	BENCHMARK
Percentage of enrolment transactions that are conducted digitally *	>40%	35% (2021-22 target)
Participation strategies for priority groups developed	By 31 January 2023 **	By 30 June 2022 (2021-22 target)
Election Access Fund established	By 31 October 2022	By 30 June 2022 (2021-22 target)
Guidance on electoral matters: Percentage of advisory opinions issued within 5 working days *	>95%	95% (2021-22 target)

\* Measure is included in the Estimates of Appropriation Measures

\*\* Due to capacity issues at the Commission, we have been unable to meet our 2021-22 target. Increasing our capability and capacity is a focus for 2022-23.

## Our Forecast Financials

The Commission is funded by the Government through the Vote Justice Non-Departmental output class “Provision of Electoral Services”. The forecast expenses for each of the Commission’s outputs, and the total forecast revenue are provided below:

### Summary Outputs and Output Expenses for 2022/23 - 2024/25

2021/22 Outlook \$000	FORECAST EXPENDITURE	2022/23 Budget \$000	2023/24 Forecast \$000	2024/25 Forecast \$000
	<b>OUTPUT CLASS - PROVISION OF ELECTORAL SERVICES</b>			
15,313	<b>Output Area - Maintain and protect the integrity of the electoral system</b>	21,999	20,010	20,514
	<b>Output Area - Prepare for and conduct well-run, risk-mitigated electoral events</b>			
12,992	- General Election	37,614	89,607	11,134
-	- Rep Comm	-	-	2,180
1,809	- Local Authority	6,627	-	2,565
- 337	- Māori Electoral Option	7,608	1,332	440
16	- Māori Affiliation Services	32	69	26
1,305	<b>Output Area - Help people to understand the electoral system</b>	7,690	3,285	3,070
1,605	<b>Output Area - Make it easy and simple for people to take part</b>	2,928	2,408	2,041
<b>33,377</b>	<b>TOTAL FORECAST OUTPUT EXPENDITURE</b>	<b>84,497</b>	<b>116,711</b>	<b>41,971</b>
	<b>FORECAST REVENUE</b>			
24,235	Crown Revenue	82,758	116,364	42,048
299	Interest and Other Revenue	172	140	97
<b>24,534</b>	<b>TOTAL FORECAST REVENUE</b>	<b>82,930</b>	<b>116,504</b>	<b>42,145</b>
	<b>Surplus to/ (Shortfall from) Current Reserves excluding International Assistance</b>	<b>(1,567)</b>	<b>(207)</b>	<b>174</b>
1,754	International Assistance Expenditure	3,423	3,431	3,500
1,754	International Assistance Revenue	3,423	3,431	3,500
<b>(8,843)</b>	<b>Surplus to/ (Shortfall from) Current Reserves</b>	<b>(1,567)</b>	<b>(207)</b>	<b>174</b>

## Forecast Financial Statements for 2022/23 – 2024/25

### Statement of Forecast Comprehensive Revenue and Expenses for the years ending 30 June

2021/22 Outlook \$000		2022/23 Budget \$000	2023/24 Forecast \$000	2024/25 Forecast \$000
	<b>REVENUE</b>			
24,200	Funding from Crown - Core	82,320	115,764	39,868
35	Funding from Crown - Election Access	438	600	-
-	Funding from Crown - Representation Commission	-	-	2,180
1,754	Funding from Crown - International Assistance Programme	3,423	3,431	3,500
3	Interest Received	2	2	2
296	Other Income	170	138	95
<b>26,288</b>	<b>Total Revenue</b>	<b>86,353</b>	<b>119,935</b>	<b>45,645</b>
	<b>EXPENDITURE</b>			
17,982	Personnel and Board Fees	36,317	61,964	19,853
2,437	Computer & Telecommunications	5,508	4,743	254
2,323	Property & Occupancy	7,539	10,572	2,566
9,086	Specialist Services	17,782	14,727	7,009
2,138	Printing, Stationery & Postage	12,546	12,582	1,188
678	Depreciation and Amortisation Expense	1,158	1,333	1,508
82	Audit Fees	91	93	95
405	Other Costs	6,979	14,128	12,998
<b>35,131</b>	<b>Total Expenditure</b>	<b>87,920</b>	<b>120,142</b>	<b>45,471</b>
<b>(8,843)</b>	<b>Surplus/(Deficit)</b>	<b>(1,567)</b>	<b>(207)</b>	<b>174</b>

### Statement of Forecast Changes in Equity as at 30 June

2021/22 Outlook \$000		2022/23 Budget \$000	2023/24 Forecast \$000	2024/25 Forecast \$000
14,787	Opening Balance	5,944	4,377	4,170
<b>(8,843)</b>	<b>Net Surplus/(Deficit) for the year</b>	<b>(1,567)</b>	<b>(207)</b>	<b>174</b>
<b>5,944</b>	<b>Total tax payers' funds as at 30 June</b>	<b>4,377</b>	<b>4,170</b>	<b>4,344</b>

Statement of Forecast Financial Position  
for the years ending 30 June

2021/22 Outlook \$000		2022/23 Budget \$000	2023/24 Forecast \$000	2024/25 Forecast \$000
	<b>Assets</b>			
	Current assets			
7,206	Cash and cash equivalents	6,112	5,530	6,611
275	Debtors and other receivables	1,025	1,000	980
112	Inventory	185	250	190
107	Prepayment	180	220	195
<b>7,700</b>	<b>Total current assets</b>	<b>7,502</b>	<b>7,000</b>	<b>7,976</b>
	Non-current assets			
677	Property, plant and equipment	576	416	269
2,209	Intangible assets	2,306	1,884	1,273
<b>2,886</b>	<b>Total non-current assets</b>	<b>2,882</b>	<b>2,300</b>	<b>1,542</b>
<b>10,586</b>	<b>TOTAL ASSETS</b>	<b>10,384</b>	<b>9,300</b>	<b>9,518</b>
	Current liabilities			
2,938	Revenue in Advance	2,296	2,377	2,271
403	Creditors and other payables	2,100	1,100	1,200
1,217	Employee entitlements	1,516	1,561	1,608
<b>4,558</b>	<b>Total current liabilities</b>	<b>5,912</b>	<b>5,038</b>	<b>5,079</b>
	Non-current liabilities			
84	Employee entitlements	95	92	95
<b>84</b>	<b>Total Non-current Liabilities</b>	<b>95</b>	<b>92</b>	<b>95</b>
<b>4,642</b>	<b>TOTAL LIABILITIES</b>	<b>6,007</b>	<b>5,130</b>	<b>5,174</b>
<b>5,944</b>	<b>NET ASSETS</b>	<b>4,377</b>	<b>4,170</b>	<b>4,344</b>
	Equity			
14,787	Opening Equity	5,944	4,377	4,170
(8,843)	Accumulated Surplus / Deficit	(1,567)	(207)	174
<b>5,944</b>	<b>Total tax payers' funds</b>	<b>4,377</b>	<b>4,170</b>	<b>4,344</b>

Statement of Forecast Cash flows  
for the years ending 30 June

2021/22 Outlook \$000		2022/23 Budget \$000	2023/24 Forecast \$000	2024/25 Forecast \$000
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
24,052	Receipts from Crown	84,643	119,795	45,548
3	Interest received	2	2	2
149	Receipts from other revenue	170	138	95
(17,450)	Payments to Employees	(36,007)	(61,922)	(19,803)
(21,663)	Payments to Suppliers	(48,748)	(57,845)	(24,011)
<b>(14,909)</b>	<b>Net cash flow from operating activities</b>	<b>60</b>	<b>168</b>	<b>1,831</b>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
-	Receipts from sale of property, plant and equipment	-	-	-
-	Purchase of property, plant and equipment	(135)	-	-
(1,150)	Purchase of intangible assets	(1,019)	(750)	(750)
<b>(1,150)</b>	<b>Net cash flows from investing activities</b>	<b>(1,154)</b>	<b>(750)</b>	<b>(750)</b>
	<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>			
-	Capital contributions	-	-	-
-	<b>Net cash flows from investing activities</b>	-	-	-
(16,059)	Net increase/(decrease) in cash and cash equivalents	(1,094)	(582)	1,081
23,265	Cash and cash equivalents at beginning of year	7,206	6,112	5,530
<b>7,206</b>	<b>CASH AND CASH EQUIVALENTS HELD AT YEAR END</b>	<b>6,112</b>	<b>5,530</b>	<b>6,611</b>

## Notes to and forming part of the Forecast Financial Statements

### Statement of underlying assumptions

These Forecast Financial Statements have been prepared for the purpose of fulfilling the Commission's obligations under the Crown Entities Act 2004 to table a Statement of Performance Expectations before Parliament.

These Forecast Financial Statements have been prepared to indicate the likely financial impact of the implementation of the Commission's longer-term strategic direction. The information disclosed is indicative only and may not be appropriate for any other purpose.

These Forecast Financial Statements are not audited.

The statements contain the best estimates and assumptions as to future events that are expected to occur and are likely to vary from the actual financial results achieved for the period covered and from the information presented. The variations may be material.

The underlying assumption regarding revenue is that in the event that a by-election or referendum is required to be conducted, additional funding will be obtained.

We have based our occupancy and administration costs on our historical experience. We have included all known or reasonably estimated increases or decreases in any expense category. We have not made any allowance for revaluation of fixed assets in these statements.

Depreciation and amortisation costs are based on the assumption that the Commission will replace assets including software as required.

We assume that there will be no changes to the accounting policies that would materially affect the figures represented at this time.

### Reporting entity

The Electoral Commission is an Independent Crown Entity established by the Electoral Act 1993 and subject to the Crown Entities Act 2004, and is domiciled in New Zealand. As such the Electoral Commission's ultimate parent is the New Zealand Crown.

The Commission's functions and responsibilities are set out in the Electoral Act 1993 and related legislation.

### Basis of preparation

#### Statement of compliance

These forecast financial statements have been prepared for the purpose of fulfilling the Commission's obligations under the Crown Entities Act 2004, which includes the requirements to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The Forecast Financial Statements are prepared in accordance with Tier 1 PBE IPSAS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. This includes New Zealand Reporting Standard No. 42: Prospective Financial Statements (FRS-42).

#### Measurement base

These forecast financial statements have been prepared on a historical cost basis.

### Accounting policies

The following accounting policies, which materially affect the measurement of financial performance and financial position, have been applied:

#### Revenue

The Commission derives revenue from the provision of outputs to the Crown and income from investments. Revenue from the Crown is recognised as revenue in the year in which it is appropriated and is reported in the financial period to which it relates. Other revenue is recognised in the period in which it is earned.

#### Goods and Services Tax (GST)

All items in the financial statements are exclusive of GST, with the exception of receivables and payables which are stated with GST included.

#### Taxation

The Commission is a public authority in terms of the Income Tax Act 2004 and consequently is exempt from income tax.

#### Fixed assets

Property, plant and equipment asset classes consist of office equipment, furniture and fittings, computer equipment and leasehold improvements.

Property, plant and equipment are shown at cost or valuation, less any accumulated depreciation.

#### Depreciation

Depreciation is provided on a straight-line basis on all fixed assets at a rate that will write off the cost or valuation of the assets over their useful lives.

The useful lives and associated depreciation rates of major classes have been estimated as follows:

Office Equipment	20%
Computer Equipment	33%
Furniture & Fittings	20%
Leasehold Improvements	11%
Computer Software	33%
EMS System Software	10%

#### Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease expenses are recognised on a systematic basis over the period of the lease.

#### Financial instruments

The Commission is a party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, debtors and creditors. All financial instruments are recognised in the prospective statement of financial position and all revenue and expenses in relation to financial instruments are recognised in the prospective statement of comprehensive income. All financial instruments are shown at their estimated fair value.

**Accounts receivable**

Accounts receivable are stated at their estimated realisable value after providing for doubtful and un-collectable debts.

**Employee entitlements**

Provision is made in respect of employee entitlements expected to be settled within 12 months of the reporting date (current liabilities) and those beyond 12 months (long-term liabilities). The entitlements are measured at the best estimate of the consideration required to settle the obligation using current remuneration rates. Employee entitlements include accrued salary and wages, unused annual and long-service leave, and accrued retirement leave.

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