



**Queensland**  
Government

## **Electoral Commission of Queensland**

# Departmental overview

The Electoral Commission of Queensland (the Commission) is an independent statutory authority, established under the *Electoral Act 1992* (the Act). The Commission is a department for the purposes of the *Financial Accountability Act 2009*.

The Commission's vision is to be an evolving commission, trusted and respected by the community.

The Commission is required to carry out the functions prescribed under the Act. These functions include but are not limited to:

- conducting parliamentary elections and by-elections as they arise
- undertaking reviews of the number of electoral districts
- promoting public awareness of electoral matters
- encouraging persons to enrol as electors and maintain the integrity of electoral rolls.

Key environmental factors impacting on the performance of these functions include:

- the timing and duration of State, local government and industrial elections (including by-elections)
- working with political parties and candidates to ensure compliance with financial disclosure requirements
- population growth and patterns of population distribution which affect local demand for Commission services as well as requiring the periodic review of electoral boundaries.

The key strategic objectives of the Commission are to:

- deliver fair and just Queensland elections
- ensure equitable representation across Queensland's electoral boundaries
- promote awareness of and participation in electoral matters
- drive improvements to electoral services.

The Commission's effective delivery of electoral services, spatial services and the provision of a free, honest and fair electoral system ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State. This contributes to the Queensland Government's objective of delivering quality front line services through the conduct of an open, accountable and accessible electoral service for all Queenslanders.

Key initiatives of the Commission for 2016-17 will include:

- continuation of the Strategic Elections Management System (SEMS) replacement project
- completion of the 2016 State electoral boundary redistribution
- ensuring registered political parties and candidates comply with funding and disclosure legislation
- planning for the delivery of the next State general election.

## Service performance

### Performance statement

#### Electoral Services

#### Service area objective

To deliver a free, honest and fair electoral system to ensure all Queenslanders have the opportunity to participate equitably in the democratic life of the State.

#### Service area description

The Commission is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* the *Local Government Electoral Act 2011* and the *Industrial Relations Act 1999*.

## 2016-17 service area highlights

The major activities for 2016-17 will include:

- preparation for the conduct of the election for Queensland's 56th Parliament
- continuation of the SEMS replacement project
- continued delivery of the Commission's community and awareness program to increase electors' awareness of their responsibilities towards enrolment and voting
- conduct of industrial elections, as well as protected action ballots as required under the *Industrial Relations Act 1999*
- continued administration of political party registration and financial disclosure requirements
- continued delivery of voting systems and processes to enable vision impaired electors as well as remote electors to cast their vote in secret.

Electoral Commission of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<b>Service area: Electoral Services</b>				
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Level of informal voting State general election	1	..	..	8%
Level of informal voting in Local government elections	2	5%	4%	2.5%
Level of stakeholder satisfaction with the overall State general election process	1, 3	..	..	..
Level of stakeholder satisfaction with the overall Local government elections process	2, 3	New measure	New measure	..
Level of eligible electors not on the electoral roll	4	New measure	New measure	2%
Level of manual electoral forms/materials not required due to innovation	5	New measure	New measure	5%
<i>Efficiency measures</i>				
Cost of State general election per elector	1	..	..	\$8.00
Cost of Local government elections per elector	2	\$6.50	\$5.60	\$12.00
Cost of public information and awareness campaigns per elector for the State general election	1, 6	..	..	\$0.35
Cost of public information and awareness campaigns per elector for the Local government elections	2, 6	New measure	New measure	\$0.33

Notes:

1. It is anticipated that the next State general election will be held at some stage during the 2017-18 financial year. The 2016-17 Target/Estimate pertains to by-election activity.
2. The 2016-17 Target/Estimate pertains to by-election activity. The Quadrennial Local Government Elections are fixed with the next round scheduled during the 2019-20 financial year. The cost per elector is significantly higher for small electoral events than for a major electoral event as the fixed costs that must be incurred for any electoral event regardless of size is allocated amongst a smaller number of electors. The 2015-16 Estimated Actual cost per elector of \$5.60 is exclusive of the subsidy to local government councils for holding a State referendum jointly with the Quadrennial Local government elections on 19 March 2016.

3. An election survey is undertaken with key stakeholders during and after major electoral events to gauge their level of overall satisfaction with the election process.
4. The Commission through its Community and Awareness program actively engages with key demographic bodies within the community to increase the participation of eligible voters in the Queensland electoral system.
5. Recent innovation through the development and implementation of electronic roll mark off devices such as Electronic Certified Lists and Electronic Look up and Mark Off have and will deliver more efficient and accurate name mark off from the electoral roll, reduced queuing times for voters, lower levels of multi-voting and a reduction in aggregate volumes of electoral forms/materials required to conduct an election.
6. The Commission's public information and awareness campaign includes advertising in a variety of different media streams (television, media, newspaper) engagement with schools through the Kids Election Program and collaboration with special interest groups.

## Spatial Services

### Service area objective

To manage a comprehensive process for the review of State and local government electoral boundaries.

### Service area description

The Commission is responsible for the periodic review of electoral boundaries for Parliament and local governments. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

### 2016-17 service area highlights

The major activities for 2016-17 will include:

- continuation and completion of the 2016 State electoral boundary redistribution
- conduct of local government electoral boundary reviews as requested or legislatively required
- management of Queensland's electoral roll in conjunction with the Australian Electoral Commission (AEC).

Electoral Commission of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<b>Service area: Spatial Services</b>				
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Level of polling booths taking less than 100 votes	1	2%	1%	2%
<i>Efficiency measures</i>				
Cost of Local Government boundary reviews per elector	2	New measure	New measure	\$0.10
Cost of the State redistribution per elector	3	New measure	New measure	\$0.50

Notes:

1. A review of polling booths is performed prior to each major electoral event to ensure that booths are only located in areas where it is cost effective to have them. This involves collaboration with the AEC.
2. The Local Government Change Commission is formed each time the Electoral Commission of Queensland receives a referral from the Minister responsible for Local Government for a local government change or boundary review in accordance with the *Local Government Act 2009* and the *City of Brisbane Act 2010*. Some of the more significant costs that are incurred during the conduct of local government boundary reviews include production of materials and community engagement and awareness of any proposed changes and their impact.
3. The Queensland Redistribution Commission is required to undertake an electoral redistribution if one of sections 37-39 of the *Electoral Act 1992* is triggered. The higher cost per elector for a State redistribution compared with a local government boundary review primarily stems from the more stringent legislative requirements.

## Discontinued measures

Performance measures included in the 2015-16 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Electoral Commission of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<b>Service area: Electoral Services</b>				
Level of voter turnout State general election	1	..	..	Discontinued measure
Level of voter turnout Local government elections	1	85%	84%	Discontinued measure

Note:

1. Service standards that measure voter turnout are not measures of efficiency or effectiveness under the Queensland Government Performance Management Framework. The level of voter turnout for major electoral events will be reported in the Commission's Annual Report.

## Administered items

Administered activities are those undertaken by departments on behalf of the Government.

The Electoral Commission of Queensland (the Commission) administers funds on behalf of the State which include:

- fines levied against enrolled electors for failure to vote at Parliamentary and local government elections
- forfeiture of nomination deposits paid by or on behalf of candidates for Parliamentary and local government elections where the candidate does not attain the required number of first preference votes in the election for the electoral district
- recovery of costs from local governments for the operation of the Commission's local government elections branch as well as for the conduct of local government electoral events.

During 2015-16 the Commission collected administered revenue which included:

- non-voter fines from the 2015 State general election and local government by-election events held during the financial year
- recovery of the annual costs of the local government elections branch from local governments
- recovery of costs incurred by the Commission in conducting the 2016 Quadrennial local government elections as well as by-elections on behalf of local governments
- forfeiture of candidate nomination deposits where the required number of first preference votes was not obtained.

During 2016-17 the Commission will:

- recover the annual costs of the local government elections branch and the costs of any by-elections held on behalf of local governments
- continue administration of the non voter process for State and local government electoral events.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

# Departmental budget summary

The table below shows the total resources available in 2016-17 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	..	..	2,500
Balance of service appropriation	39,440	44,920	22,197
Other revenue	200	200	30
<b>Total income</b>	<b>39,640</b>	<b>45,120</b>	<b>24,727</b>
<b>Expenses</b>			
Electoral Services	39,640	45,120	19,343
Spatial Services	..	..	5,384
<b>Total expenses</b>	<b>39,640</b>	<b>45,120</b>	<b>24,727</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>7,738</b>	<b>7,393</b>	<b>13,662</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	24,099	16,769	4,429
<b>Total revenue</b>	<b>24,099</b>	<b>16,769</b>	<b>4,429</b>
<b>Expenses</b>			
Transfers to government	24,099	16,769	4,429
Administered expenses	..	..	..
<b>Total expenses</b>	<b>24,099</b>	<b>16,769</b>	<b>4,429</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Note:

1. Appropriation revenue includes State and Commonwealth funding.



# Departmental capital program

An amount of \$6.3 million has been allocated in 2016-17 to replace the Commission's Strategic Elections Management System (SEMS). This includes a deferral of \$1.4 million from 2015-16 to 2016-17. A further \$79,000 has been allocated for the ongoing replacement of plant and equipment.

## Capital budget

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
<b>Capital purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		..	..	..
Total plant and equipment	2	1,438	79	6,385
Total other capital		..	..	..
<b>Total capital purchases</b>		<b>1,438</b>	<b>79</b>	<b>6,385</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to *Budget Paper 3*.
2. In 2015-16 a total of \$6.3 million had been allocated over two financial years for the Commission to replace SEMS.

# Staffing<sup>1</sup>

Electoral Commission of Queensland	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Electoral Services	2, 3	52	55	47
Spatial Services	4	..	..	8
<b>TOTAL</b>		<b>52</b>	<b>55</b>	<b>55</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The Electoral Commissioner of Queensland appointed 102 returning officers to assist with the conduct of the 2016 Quadrennial local government elections. Additionally, the Governor in Council appointed 102 returning officers to assist with the conduct of the State referendum. These staff are not included in the above totals.
3. During 2015-16 the Commission engaged in excess of 8,800 casual staff to facilitate the conduct of various electoral events. These staff are not included in the above totals.
4. From 2016-17 the Electoral Commission of Queensland will report against two service areas: Electoral Services and Spatial Services. The above staffing split is necessary to successfully deliver each service area.

# Controlled income statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,5	39,440	44,920	24,697
Taxes		..	..	..
User charges and fees	6	200	200	30
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>39,640</b>	<b>45,120</b>	<b>24,727</b>
<b>EXPENSES</b>				
Employee expenses	7	16,218	16,628	8,370
Supplies and services	2,7	23,239	27,513	15,445
Grants and subsidies		..	..	..
Depreciation and amortisation	3,8	125	827	827
Finance/borrowing costs		..	..	..
Other expenses	4,9	58	152	85
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>39,640</b>	<b>45,120</b>	<b>24,727</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	10,13	4,387	6,483	7,194
Receivables		186	126	126
Other financial assets		..	..	..
Inventories		799	646	646
Other		158	312	312
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>5,530</b>	<b>7,567</b>	<b>8,278</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	11,14	1,570	1,031	880
Intangibles	12,15	2,964	1,010	6,719
Other		..	..	..
<b>Total non-current assets</b>		<b>4,534</b>	<b>2,041</b>	<b>7,599</b>
<b>TOTAL ASSETS</b>		<b>10,064</b>	<b>9,608</b>	<b>15,877</b>
<b>CURRENT LIABILITIES</b>				
Payables		2,179	2,045	2,045
Accrued employee benefits		147	170	170
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>2,326</b>	<b>2,215</b>	<b>2,215</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>2,326</b>	<b>2,215</b>	<b>2,215</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>7,738</b>	<b>7,393</b>	<b>13,662</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	16	<b>7,738</b>	<b>7,393</b>	<b>13,662</b>

# Controlled cash flow statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	17,21	39,440	44,920	24,697
User charges and fees		202	202	32
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		890	890	890
<b>Outflows:</b>				
Employee costs	22	(16,218)	(16,628)	(8,370)
Supplies and services	18,22	(24,129)	(28,403)	(16,335)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(60)	(154)	(87)
<b>Net cash provided by or used in operating activities</b>		<b>125</b>	<b>827</b>	<b>827</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets	19,23	(1,438)	(79)	(6,385)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(1,438)</b>	<b>(79)</b>	<b>(6,385)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	20,23	1,398	39	6,345
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
<b>Net cash provided by or used in financing activities</b>		<b>1,322</b>	<b>(37)</b>	<b>6,269</b>
<b>Net increase/(decrease) in cash held</b>		<b>9</b>	<b>711</b>	<b>711</b>
<b>Cash at the beginning of financial year</b>		<b>4,378</b>	<b>5,772</b>	<b>6,483</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>4,387</b>	<b>6,483</b>	<b>7,194</b>

# Administered income statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
<b>INCOME</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	24,25	23,439	16,109	3,769
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue	26	660	660	660
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>24,099</b>	<b>16,769</b>	<b>4,429</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		24,099	16,769	4,429
<b>Total expenses</b>		<b>24,099</b>	<b>16,769</b>	<b>4,429</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		26	33	33
Receivables	27	106	32	32
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>132</b>	<b>65</b>	<b>65</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>132</b>	<b>65</b>	<b>65</b>
<b>CURRENT LIABILITIES</b>				
Payables		10	..	..
Transfers to Government payable		122	65	65
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>132</b>	<b>65</b>	<b>65</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>132</b>	<b>65</b>	<b>65</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		..	..	..
User charges and fees	28,29	23,439	16,109	3,769
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		660	660	660
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		(24,099)	(16,769)	(4,429)
<b>Net cash provided by or used in operating activities</b>		..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	..	..
<b>Cash at the beginning of financial year</b>		<b>26</b>	<b>33</b>	<b>33</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>26</b>	<b>33</b>	<b>33</b>



# Explanation of variances in the financial statements

## Income statement

### Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The higher level of appropriation revenue in 2015-16 is primarily due to the conduct of the State referendum.
2. Supplies and services expenditure levels in 2015-16 are higher than originally forecast due to the conduct of the State referendum.
3. Higher depreciation and amortisation expenditure levels in 2015-16 is due to the write-off of plant and equipment that had been previously been written down to a residual value and the flow on affect from transferring some large assets late last financial year from capital works in progress to plant and equipment.
4. The higher level of other expenses in 2015-16 is due to the write-off of some obsolete inventories prior to the conduct of the 2016 quadrennial local government elections.

### Major variations between 2015-16 Budget and 2016-17 Budget include:

5. A lower level of appropriation revenue is required in 2016-17 as there are no major electoral events scheduled to occur. The 2015-16 appropriation was higher due to funding for the 2016 quadrennial local government elections and the State referendum.
6. User charges and fees are lower in 2016-17 as the level of electoral rolls and maps sold to registered political parties and/or local government councils is anticipated to decrease.
7. Expenditure is lower in 2016-17 as there are no major electoral events scheduled to occur.
8. The depreciation and amortisation budget for 2016-17 has been adjusted to align with forecasted expectations.
9. The other expenses budget for 2016-17 has been adjusted to align with forecasted expectations.

## Balance sheet

### Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

10. The variation in cash assets is due to the increased expenditure associated with the joint conduct of the State referendum and the quadrennial local government elections.
11. Expenditure on property plant and equipment is lower than forecast due to fewer than necessary enhancements to IT hardware required in readiness for the quadrennial local government elections.
12. The lower levels of intangibles than forecast is related to the deferral of funds due to project delays in the replacement of the Strategic Elections Management System (SEMS).

### Major variations between 2015-16 Budget and 2016-17 Budget include:

13. The increase in cash assets in 2016-17 is due to the deferral of funds in the SEMS replacement project from 2015-16 to 2016-17.
14. Minimal capital funding is forecast to be spent on plant and equipment in 2016-17.
15. Intangibles expenditure have increased in 2016-17 due to the deferred commencement of the SEMS replacement project.
16. The increase in total equity is due to the commencement of the SEMS replacement project in 2016-17.

## Cash flow statement

### Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

17. The increased appropriation funding in 2015-16 was required to fund the conduct of the State referendum.
18. Supplies and services expenditure levels in 2015-16 are higher than originally forecast due to the conduct of the State referendum.
19. Payments for non-financial assets were lower than forecast due to the deferral of all capital funding for the SEMS replacement project to the 2016-17 financial year.
20. The decrease in equity injections is a result of a smaller capital program in 2015-16.

**Major variations between 2015-16 Budget and 2016-17 Budget include:**

21. A lower level of appropriation revenue is required in 2016-17 as there are no major electoral events scheduled to occur. The 2015-16 appropriation was higher due to funding for the 2016 quadrennial local government elections and the State referendum.
22. Expenditure is lower in 2016-17 as there are no major electoral events scheduled to occur.
23. The increase in 2016-17 is due to the deferred commencement of the SEMS replacement project.

**Administered income statement****Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:**

24. The lower level of user charges and fees is primarily due to the quadrennial local government elections costing less than was originally forecast. Also contributing is the subsidy granted by the State to reimburse local government councils for jointly conducting the referendum on the same day as the local government elections.

**Major variations between 2015-16 Budget and 2016-17 Budget include:**

25. User charges and fees in 2016-17 are lower as they do not include the recovery of costs for the conduct of the quadrennial local government elections which were held in 2015-16.
26. Other revenue solely pertains to non-voter fines collected.

**Administered balance sheet****Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:**

27. Receivables are lower than forecast due to the timing of the recovery of forfeited nomination deposits from candidates for the 2016 local government elections.

**Administered cash flow statement****Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:**

28. The lower level of user charges and fees is primarily due to the quadrennial local government elections costing less than was originally forecast. Also contributing is the subsidy granted by the State to reimburse local government councils for jointly conducting the referendum on the same day as the local government elections.

**Major variations between 2015-16 Budget and 2016-17 Budget include:**

29. User charges and fees in 2016-17 are lower as they do not include the recovery of costs for the conduct of the quadrennial local government elections.