



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* with functions specified in that Act and in other legislation such as the *Local Government Electoral Act 2011* and the *Referendums Act 1997* (the Acts). 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 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 is required to carry out the functions prescribed under the Acts. These functions include but are not limited to:

- conducting parliamentary elections, local government elections, by-elections, fresh elections and industrial elections as they arise
- undertaking reviews of the number of state and local government electoral districts
- promoting public awareness of electoral matters
- making appropriate administrative arrangements for the conduct of referendums
- working with political parties, candidates, third parties and others (e.g. publishers, broadcasters) to ensure compliance with funding and disclosure requirements
- encouraging persons to enrol as electors and maintain the integrity of electoral rolls in collaboration with the Australian Electoral Commission.

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

- the timing and duration of any state and local government by-elections and industrial elections
- population growth and patterns of population distribution which affect local demand for Commission services including the review of local government electoral boundaries.

Service summary

The Commission provides effective delivery of electoral and spatial services through supporting democratic electoral process by preparing for, conducting and reporting on elections in Queensland. This contributes to the Queensland Government's objective of delivering quality frontline services.

Key initiatives of the Commission for 2018-19 will include:

- delivery of the Election Gateway project which is a replacement of the Strategic Elections Management IT System
- recruitment and training of staff to support implementation of the ECQ's obligations under the Local Government Electoral (Implementing Stage 1 of Belcarra) and Other Legislation Amendment Bill 2018
- continuing to build on collaborative relationships with key stakeholders in preparation for the 2020 elections
- supporting the Local Government Change Commission with the delivery of the local government boundary reviews
- planning for the delivery of the next State general and local government elections in 2020.

Service performance

Performance statement

Electoral Services

Service area objective

Promote awareness of and participation in electoral matters to deliver fair elections and to drive improvements to election services and to ensure an equitable representation across Queensland electoral boundaries.

Service area description

Electoral Commission Queensland (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*, the *Referendums Act 1997* and the *Industrial Relations Act 1999*. The Commission is also responsible for administration of the periodic review of electoral boundaries for State and local government councils. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* and in accordance with the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Electoral Commission of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Electoral Services	1			
Service standards				
<i>Effectiveness measures</i>				
Level of informal voting - State general election	2	4%	4.3%	...
Level of informal voting - local government election	3	...	...	...
Level of stakeholder satisfaction with the voting experience – state general elections	4	85%	84%	...
Level of stakeholder satisfaction with the voting experience – local government quadrennial elections	5	...	...	...
<i>Efficiency measures</i>				
Cost of State general election per elector	6	\$8.00	\$8.63	...
Cost of quadrennial local government election per elector	7	...	...	...

Notes:

1. The Commission's service areas presented in the 2017-18 *Service Delivery Statements* have been consolidated to better reflect materiality. The previous service areas were Electoral Services and Spatial Services.
2. The next State general election is scheduled for the 2020-21 reporting period.
3. This is a quadrennial measure only; the next local government election is scheduled during the 2019-20 reporting period.
4. The next State general election is scheduled during the 2020-21 reporting period. In 2017-18, the survey was changed slightly to focus on the voter's overall voting experience. The wording of this measure has been amended to reflect this change; the calculation methodology has not changed.

5. This is a quadrennial measure only; the next local government election is scheduled during the 2019-20 reporting period. In 2017-18, the survey was changed slightly to focus on the voter's overall voting experience. The wording of this measure has been amended to reflect this change; the calculation methodology has not changed.
6. The next State general election is scheduled during the 2020-21 reporting period. A full State general election was held in 2017-18. Due to the State redistribution there was an increased number of seats and significant boundary changes which contributed to cost increases.
7. This is a quadrennial measure only; the next local government election is scheduled during the 2019-20 reporting period. The wording of this measure has been amended to reflect only quadrennial elections, the calculation methodology has not changed.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Electoral Commission of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Electoral Services	1			
Level of eligible electors not on the electoral roll	2	6%	4.9%	Discontinued measure
Level of manual electoral forms/materials not required due to innovation	3	5%	5%	Discontinued measure
Cost of public information and awareness campaigns per elector for the State general election	4	\$0.59	\$0.43	Discontinued measure
Cost of public information and awareness campaigns per elector for the local government election	4	...	...	Discontinued measure
Service area: Spatial Services	1			
Level of polling booths taking less than 100 votes	5	2%	3.2%	Discontinued measure
Cost of local government boundary review per elector	6	...	...	Discontinued measure
Cost of the State redistribution per elector	6	...	...	Discontinued measure

Notes:

1. Previous *Service Delivery Statements* had two service areas - Electoral Services and Spatial Services. Service areas have been consolidated to better reflect materiality. Also refer to Note 5.
2. This measure is being discontinued as it is out of the Commission's control as the roll is sourced through the Australian Electoral Commission.
3. This measure is being discontinued as the Commission's new election management system will, in most cases, remove the need for hard copy forms and materials.
4. These measures are being discontinued as they are not a clear indication of quality services being provided. No target or estimated actual as the next Quadrennial Local Government Election is scheduled during the 2019-20 financial year. Costs of information and awareness are based on statutory advertising requirements as mandated by the Acts and will be reported in the Annual Report.
5. This measure is being discontinued as it does not provide any meaningful data. Further, some polling booths taking less than 100 votes may still be required for remote or regional local government areas.
6. Generally, separate Commissions pertaining to distributions are required. The Commission receives a referral from the Minister responsible for Local Government for a local government change or any requests. A State redistribution was conducted in 2016-17. Redistributions are undertaken in accordance with the *Electoral Act 1992*. Any consequent State or local boundary changes will be reported in the Annual Report. The effectiveness and efficiency measures in the Spatial Services area will be captured in the Annual Report when distributions are in effect.

Administered items

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 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 2017-18 the Commission collected administered revenue which included:

- non-voter fines from the 2017 State General election and by-elections
- recovery of the annual costs of the local government elections branch
- forfeiture of candidate nomination deposits where the required number of first preference votes was not obtained
- recovery of the conduct of Local Government by-elections conducted in 2017-18 financial year.

During 2018-19 the Commission will:

- recover the annual costs of the local government elections branch and the costs of any by-elections that will be held in the 2018-19 financial year
- collect forfeited candidate nomination deposits where the required number of first preference votes was not obtained
- continue administration of the non-voter process from the 2017 State general election.

Departmental budget summary

The table below shows the total resources available in 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	4,400	..	..
Balance of service appropriation	50,847	58,256	48,003
Other revenue	30	30	30
Total income	55,277	58,286	48,033
Expenses			
Electoral Services	55,277	58,286	48,033
Total expenses	55,277	58,286	48,033
Operating surplus/deficit	..	..	..
Net assets	16,571	13,301	16,566
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	1,980	1,980	4,769
Total revenue	1,980	1,980	4,769
Expenses			
Transfers to government	1,980	1,980	4,769
Administered expenses	..	..	..
Total expenses	..	..	..
Net assets	..	..	..

Note:

1. Includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Electoral Commission of Queensland	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Electoral Services	48,033	48,003	..	..	30
Total	48,033	48,003	..	..	30

Note:

1. Explanations of variances are provided in the financial statements.

Budget measures summary

This table shows a summary of budget measures relating to the department since the 2017-18 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Electoral Commission of Queensland	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Administered
Departmental
Expense measures					
Administered
Departmental	..	526	311	318	324
Capital measures					
Administered
Departmental

Note:

1. Figures reconcile with *Budget Measures (Budget Paper 4)*, including the whole-of-government expense measure 'Reprioritisations'.

Departmental capital program

Capital budget

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure		..	..	..
Total plant and equipment		6,385	3,083	3,381
Total other capital		..	..	..
Total capital purchases		6,385	3,083	3,381

Note:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

Staffing¹

Electoral Commission of Queensland	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Electoral Commission of Queensland		56	56	60

Note:

1. Full-time equivalents (FTEs) as at 30 June 2018.

Controlled income statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	1,3,5	55,247	58,256	48,003
Taxes		..	..	..
User charges and fees		30	30	30
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		55,277	58,286	48,033
EXPENSES				
Employee expenses	4,6	16,342	16,346	9,001
Supplies and services	2,7	38,033	41,038	38,130
Grants and subsidies		..	..	..
Depreciation and amortisation		827	827	827
Finance/borrowing costs		..	..	..
Other expenses		75	75	75
Losses on sale/revaluation of assets		..	..	..
Total expenses		55,277	58,286	48,033
OPERATING SURPLUS/(DEFICIT)		..	..	..

Controlled balance sheet

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	8,14	2,938	5,201	5,912
Receivables	9,15	4,215	383	383
Other financial assets		..	..	..
Inventories	10,16	743	1,022	1,022
Other	11,17	325	2,423	2,423
Non-financial assets held for sale		..	..	..
Total current assets		8,221	9,029	9,740
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		83	180	181
Intangibles	12,18,20	9,382	5,954	8,507
Other		..	..	..
Total non-current assets		9,465	6,134	8,688
TOTAL ASSETS		17,686	15,163	18,428
CURRENT LIABILITIES				
Payables	13,19,21	872	1,611	1,611
Accrued employee benefits		243	251	251
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		1,115	1,862	1,862
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		1,115	1,862	1,862
NET ASSETS/(LIABILITIES)		16,571	13,301	16,566
EQUITY				
TOTAL EQUITY		16,571	13,301	16,566

Controlled cash flow statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	25,29	55,247	54,887	48,003
User charges and fees		32	32	32
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		890	890	890
Outflows:				
Employee costs	26,30	(16,342)	(16,346)	(9,001)
Supplies and services	22,31	(38,923)	(41,928)	(39,020)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(77)	(77)	(77)
Net cash provided by or used in operating activities		827	(2,542)	827
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	23,27	(6,385)	(3,083)	(3,381)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(6,385)	(3,083)	(3,381)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	24,28	6,345	3,043	3,341
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
Net cash provided by or used in financing activities		6,269	2,967	3,265
Net increase/(decrease) in cash held		711	(2,658)	711
Cash at the beginning of financial year		2,227	7,859	5,201
Cash transfers from restructure		..	..	..
Cash at the end of financial year		2,938	5,201	5,912

Administered income statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	32,33	580	580	3,769
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		1,400	1,400	1,000
Gains on sale/revaluation of assets		..	..	..
Total income		1,980	1,980	4,769
EXPENSES				
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		1,980	1,980	4,769
Total expenses		1,980	1,980	4,769
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets		60	(22)	(22)
Receivables		32	123	123
Other financial assets	
Inventories	
Other	
Non-financial assets held for sale	
Total current assets		92	101	101
NON-CURRENT ASSETS				
Receivables	
Other financial assets	
Property, plant and equipment	
Intangibles	
Other	
Total non-current assets	
TOTAL ASSETS		92	101	101
CURRENT LIABILITIES				
Payables		..	(1)	(1)
Transfers to Government payable		92	102	102
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total current liabilities		92	101	101
NON-CURRENT LIABILITIES				
Payables	
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total non-current liabilities	
TOTAL LIABILITIES		92	101	101
NET ASSETS/(LIABILITIES)	
EQUITY				
TOTAL EQUITY	

Administered cash flow statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		..	..	..
User charges and fees	34,35	580	580	3,769
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		1,400	1,400	1,000
Outflows:				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		(1,980)	(1,980)	(4,769)
Net cash provided by or used in operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
Cash at the beginning of financial year		60	(22)	(22)
Cash transfers from restructure		..	..	..
Cash at the end of financial year		60	(22)	(22)

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. The increase in appropriation revenue is a result of funds being brought forward from the 2018-19 Financial Year. Due to unknown election date at the time; funds to conduct the 2017 State General Election were spread across two financial years.
2. The higher expenditure budget in supplies and services is a result of higher activities relating to the conduct of the 2017 State General Election.

Major variations between 2017-18 Budget and 2018-19 Budget include:

3. The lower appropriation revenue is because no major election event is scheduled to be conducted in the financial year.
4. The lower employee expenses budget in 2018-19 is because no major election event is scheduled to be conducted in the financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

5. The Commission is expecting lower appropriation revenue in 2018-19 as no major election event is scheduled to be conducted in the financial year.
6. The lower employee expenses budget in 2018-19 is because no major election event is scheduled to be conducted in the financial year.
7. Supplies and services expenditure budget is lower in 2018 as no major election event is scheduled to be conducted in the financial year. The Commission will continue to make progress in replacing the Strategic Elections Management System in 2018-19.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

8. The increase in cash assets is to ensure the Commission has sufficient funds to meet financial obligations due to influx of activities related to the conduct of the 2017 State General Election.
9. The decrease in receivables is a result of higher end of year appropriation deferrals in 2016-17.
10. The increase in inventory balance is due to an increase in election material stock on hand for the 2017 State General Election.
11. The increase in other current assets is a result of higher prepayment and security deposits the Commission incurred relating to lease arrangements to conduct the 2017 State General Election.
12. The decrease in intangibles is a result of the Commission deferring \$3M of capital budget to the 2018-19 Financial Year for the replacement of the Strategic Elections Management System.
13. The increase in payables is the result of an influx in suppliers engaged to assist in conducting the 2017 State General Election.

Major variations between 2017-18 Budget and 2018-19 Budget include:

14. The increase in cash assets is to ensure the Commission has sufficient funds to meet financial obligations for replacing the Strategic Elections Management System in the financial year.
15. The decrease in receivables is a result of higher end of year appropriation deferrals in 2016-17.
16. The increase in inventory balance is in preparation for potential Local Government fresh elections and by-elections to be conducted in the financial year.
17. The increase in other current assets is in preparation for potential Local Government fresh elections and by-elections lease arrangements security bonds and prepayments.
18. Intangible budget of \$8.5M includes \$3.3M deferral of capital budget for the replacement of the Strategic Elections Management System.

19. The increase in payables is expected as the Commission continue to make progress in replacing the Strategic Elections Management System in 2018-19.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

20. The increase of intangibles in 2018-19 budget is driven by a \$3.3M deferral of capital budget from 2017-18.
21. The increase in payables in 2018-19 budget is based on expected suppliers that will be engaged for potential by-elections to be conducted.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

22. The higher level of supplies and services outflows is a result of the major election event conducted in this financial year.
23. The lower level of payments for non-financial assets this financial year is in line with milestones achieved to date in the Strategic Elections Management System replacement project. The variance of \$3.3M has been deferred to next financial year.
24. The lower level of equity injections to be realised in this financial year is due to deferral of \$3.3M in capital budget.

Major variations between 2017-18 Budget and 2018-19 Budget include:

25. The Commission is expecting lower appropriation revenue in 2018-19 as no major election event is scheduled to be conducted in the financial year.
26. Employee costs in 2018-19 budget is lower because no major election event is scheduled to be conducted in the financial year.
27. The \$3.3M allocated in payments for non-financial assets is to replace the Strategic Elections Management System.
28. The lower equity injections budget in 2018-19 is to align actual progress made against the replacement of Strategic Elections Management System.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

29. The lower level of appropriation receipts in 2018-19 budget is because no major election event is scheduled to be conducted in the financial year.
30. The lower level of employee costs outflow is because no major election event is scheduled to be conducted in 2018-19.
31. The lower level of supplies and services outflow is because no major election event is scheduled to be conducted in 2018-19.

Administered income statement

Major variations between 2017-18 Budget and 2018-19 Budget include:

32. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

33. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.

Administered cash flow statement

Major variations between 2017-18 Budget and 2018-19 Budget include:

34. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

35. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.