



Electoral Commission of Queensland

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Overview

The Electoral Commission of Queensland's (ECQ) vision is to deliver electoral excellence with integrity for Queensland. Its purpose is to deliver accessible, fair and transparent electoral services for all Queenslanders.

The ECQ's strategic objectives are:

- Trusted to deliver Queensland elections
- Increase electoral awareness and participation
- Maintain election readiness
- Promote and enforce compliance with electoral laws.

The ECQ contributes to the *Government's objective for the community*¹, *A plan for Queensland's future*, by delivering accessible, fair and transparent elections and electoral boundary reviews.

Key deliverables

In 2026-27, the ECQ will:

- deliver state and local government by-elections as required to maintain representation in Queensland's Parliament and councils
- engage with Queensland's local government sector and strengthen relationships for the 2028 local government elections, through the local government engagement strategy
- undertake planning and preparation for the 2028 local government quadrennial and State general elections
- support the Local Government Change Commission to deliver divisional boundary reviews to ensure each person's vote has the same value at the 2028 local government elections.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

Performance statement

Electoral Services

Objective

To deliver accessible, fair and transparent electoral services for all Queenslanders.

Description

Electoral Services prepares, plans and delivers impartial state and local government elections in Queensland and regulates the funding and disclosure activities of political parties and candidates participating in these elections.

The service area also maintains equitable representation through periodic reviews of Queensland electoral district boundaries and assessing proposals for changes to local government boundaries and electoral arrangements.

These services are provided to electoral stakeholders and conducted in accordance with the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Level of informal voting – State general election ¹	..	..	..
Level of informal voting – local government quadrennial elections (Mayoral) ¹	..	..	..
Level of stakeholder overall satisfaction with the voting experience – State general election ¹	..	..	..
Level of stakeholder overall satisfaction with the voting experience – local government quadrennial elections ¹	..	..	..
Proportion of disclosure returns audited that are deemed compliant with electoral law ²	80%	89.81%	80%
Efficiency measures			
Cost of State general election per elector ¹	..	..	..
Cost of local government quadrennial elections per elector ¹	..	..	..

Notes:

1. The Target/Estimate and Estimated Actual are only presented as required for the relevant year when the election is held. A State general election and local government quadrennial elections are not due to be held during the 2026-27 financial year.
2. The Electoral Commission of Queensland regularly audits disclosure returns made by candidates, registered political parties, third parties and donors to ensure compliance with legislative obligations. Audited disclosure returns that are found to have minor or inconsequential errors are also counted as compliant. The variance between 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the lower complexity for majority of compliance matters reviewed in the period following the 2024 State general election and subsequent state and local by-elections. More complex matters will take time to complete, extending into the next financial year. It is expected that the variance will narrow as these are completed.

Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	44,533	38,033	55,106
Other revenue	30	30	30
Total income	44,563	38,063	55,136
Expenses			
Electoral Services	44,563	38,063	55,136
Total expenses	44,563	38,063	55,136
Operating surplus/deficit	..	..	..
Net assets	29,523	38,379	38,342
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,429	4,429	4,429
Total revenue	4,429	4,429	4,429
Expenses			
Transfers to government	4,429	4,429	4,429
Administered expenses	..	..	..
Total expenses	4,429	4,429	4,429
Net assets	..	..	..

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Electoral Services	91	91	98
Total FTEs	91	91	98

Note:

- 1. The increase in FTE in 2026-27 is due to additional FTEs approved for election readiness.

Financial statements

Income statement

Controlled income statement

The budgeted expenses in 2026-27 are \$55.1 million, an increase of \$17 million over the 2025-26 Estimated Actual of \$38.1 million. This increase is primarily due to the preparation and planning activities commencing to deliver local government elections in March 2028 and the State general election in October 2028.

Administered income statement

The budgeted administered expenses in 2026-27 are \$4.4 million, consistent with the prior year.

Balance sheet

There is nothing material to note in the movements of either the controlled or administered balance sheets.

Controlled income statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	44,533	38,033	55,106
Taxes	..	..	..
User charges and fees	30	30	30
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	44,563	38,063	55,136
EXPENSES			
Employee expenses	14,096	11,226	19,107
Supplies and services	29,545	25,915	35,107
Grants and subsidies	..	..	..
Depreciation and amortisation	860	860	860
Finance/borrowing costs	(33)	(33)	(33)
Other expenses	95	95	95
Losses on sale/revaluation of assets	..	..	..
Total expenses	44,563	38,063	55,136
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Electoral Commission of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	11,888	31,324	32,035
Receivables	497	613	613
Other financial assets	..	..	..
Inventories	190	467	467
Other	932	433	433
Non-financial assets held for sale	..	..	..
Total current assets	13,507	32,837	33,548
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	901	909	910
Intangibles	21,115	19,484	18,735
Other	..	..	..
Total non-current assets	22,016	20,393	19,645
TOTAL ASSETS	35,523	53,230	53,193
CURRENT LIABILITIES			
Payables	5,610	14,337	14,337
Accrued employee benefits	358	372	372
Interest bearing liabilities and derivatives	..	119	119
Provisions	..	..	..
Other	31	..	..
Total current liabilities	5,999	14,828	14,828
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1	23	23
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	1	23	23
TOTAL LIABILITIES	6,000	14,851	14,851
NET ASSETS/(LIABILITIES)	29,523	38,379	38,342
EQUITY			
TOTAL EQUITY	29,523	38,379	38,342

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	44,533	38,033	55,106
User charges and fees	30	30	30
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(14,096)	(11,226)	(19,107)
Supplies and services	(29,545)	(25,915)	(35,107)
Grants and subsidies	..	..	..
Borrowing costs	33	33	33
Other	(95)	(95)	(95)
Net cash provided by or used in operating activities	860	860	860
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(79)	(79)	(79)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(79)	(79)	(79)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	39	39	39
Appropriated equity injections	39	39	39
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(33)	(33)	(33)
Equity withdrawals	(76)	(76)	(76)
Appropriated equity withdrawals	(76)	(76)	(76)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(70)	(70)	(70)
Net increase/(decrease) in cash held	711	711	711
Cash at the beginning of financial year	11,177	30,613	31,324
Cash transfers from restructure	..	..	..
Cash at the end of financial year	11,888	31,324	32,035

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	3,769	3,769	3,769
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	660	660	660
Gains on sale/revaluation of assets	..	..	..
Total income	4,429	4,429	4,429
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	4,429	4,429	4,429
Total expenses	4,429	4,429	4,429
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Electoral Commission of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	403	530	530
Receivables	(1,424)	(5)	(5)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	(1,021)	525	525
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	(1,021)	525	525
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	(1,021)	525	525
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	(1,021)	525	525
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	(1,021)	525	525
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	3,769	3,769	3,769
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	660	660	660
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(4,429)	(4,429)	(4,429)
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	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	403	530	530
Cash transfers from restructure	..	..	..
Cash at the end of financial year	403	530	530

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.