



## **Electoral Commission of Queensland**

# Electoral Commission of Queensland

## 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 objectives for the community*<sup>1</sup> by working to provide *Safety where you live* by enforcing compliance with Queensland's electoral laws, upholding public confidence and trust in Queensland's electoral services and *A plan for Queensland's future* by delivering accessible, fair and transparent elections and electoral boundary reviews.

### Key deliverables

In 2025–26, the ECQ will:

- finalise evaluation activities for the 2024 State General Election and implement identified business improvements to improve electoral services for Queenslanders at future elections
- deliver state and local government by-elections as required to maintain representation in Queensland's Parliament and councils
- undertake post-election compliance activities for the 2024 local government quadrennial elections and 2024 State General Election to enforce compliance with Queensland's electoral law
- support the Queensland Redistribution Commission to deliver a redistribution of state electoral boundaries to ensure each person's vote has the same value
- provide input to the appointment of the reviewer and the terms of reference, and review and respond to the findings and outcomes of the strategic review of the ECQ.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://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 across electoral boundaries 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 clients and conducted in accordance with the requirements of the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
Level of informal voting - State general election <sup>1</sup>	4.5%	3.9%	...
Level of informal voting - local government quadrennial elections (Mayoral) <sup>1</sup>	...	...	...
Level of stakeholder overall satisfaction with the voting experience - State general election <sup>1</sup>	85%	88%	...
Level of stakeholder overall satisfaction with the voting experience - local government quadrennial elections <sup>1</sup>	...	...	...
Proportion of disclosure returns audited that are deemed compliant with electoral law <sup>2</sup>	80%	89%	80%
<b>Efficiency measures</b>			
Cost of State general election per elector <sup>1,3</sup>	\$12.97	\$19.56	...
Cost of local government quadrennial elections per elector <sup>1</sup>	...	...	...

#### Notes:

- As major state and local government elections do not occur each year, the Target/Estimate and Estimated Actual are only presented as required for the relevant year when the election is held.
- The variance between 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the lower complexity for majority of compliance matters reviewed in the immediate period following the 2024 State General Election. 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.
- The 2024–25 Estimated Actual cost per elector of the 2024 State General Election is current as at 19 May 2025, with delivery of post-election compliance and evaluation activities currently underway. The negative variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the cost of implementing election service delivery improvements identified following the March 2024 local government elections to enhance the voter experience at the election.

# Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	116,570	128,484	44,533
Other revenue	30	30	30
<b>Total income</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>Expenses</b>			
Electoral Services	116,600	128,514	44,563
<b>Total expenses</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>29,263</b>	<b>29,560</b>	<b>29,523</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,429	2,929	4,429
<b>Total revenue</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>Expenses</b>			
Transfers to government	4,429	2,929	4,429
Administered expenses	..	..	..
<b>Total expenses</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Electoral Services	88	88	91
Total FTEs	88	88	91

# Financial statements

## Income statement

### Controlled income statement

The budgeted expenses in 2025–26 are \$44.6 million, a decrease of \$84 million from the 2024–25 Estimated Actual of \$128.5 million. This decrease is due to the completed delivery of the State general election in October 2024 and subsequent election funding claims that will be processed to eligible electoral participants.

### Administered income statement

The budgeted administered expenses in 2025–26 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	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	116,570	128,484	44,533
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	..	..	..
<b>Total income</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>EXPENSES</b>			
Employee expenses	21,563	21,673	14,096
Supplies and services	94,115	105,919	29,545
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	..	..	..
<b>Total expenses</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	12,948	11,177	11,888
Receivables	437	497	497
Other financial assets	..	..	..
Inventories	175	190	190
Other	598	932	932
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>14,158</b>	<b>12,796</b>	<b>13,507</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	216	900	901
Intangibles	19,541	21,864	21,115
Other	..	..	..
<b>Total non-current assets</b>	<b>19,757</b>	<b>22,764</b>	<b>22,016</b>
<b>TOTAL ASSETS</b>	<b>33,915</b>	<b>35,560</b>	<b>35,523</b>
<b>CURRENT LIABILITIES</b>			
Payables	4,269	5,610	5,610
Accrued employee benefits	345	358	358
Interest bearing liabilities and derivatives	37	..	..
Provisions	..	..	..
Other	..	31	31
<b>Total current liabilities</b>	<b>4,651</b>	<b>5,999</b>	<b>5,999</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1	1	1
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL LIABILITIES</b>	<b>4,652</b>	<b>6,000</b>	<b>6,000</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>29,263</b>	<b>29,560</b>	<b>29,523</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>29,263</b>	<b>29,560</b>	<b>29,523</b>



# Controlled cash flow statement

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	116,570	124,633	44,533
User charges and fees	32	32	32
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	890	890	890
<b>Outflows:</b>			
Employee costs	(21,563)	(21,673)	(14,096)
Supplies and services	(95,005)	(106,809)	(30,435)
Grants and subsidies	..	..	..
Borrowing costs	33	33	33
Other	(97)	(97)	(97)
<b>Net cash provided by or used in operating activities</b>	<b>860</b>	<b>(2,991)</b>	<b>860</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	(79)	(79)	(79)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(79)</b>	<b>(79)</b>	<b>(79)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	39	39	39
Appropriated equity injections	39	39	39
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(33)	(33)	(33)
Equity withdrawals	(76)	(76)	(76)
Appropriated equity withdrawals	(76)	(76)	(76)
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(70)</b>	<b>(70)</b>	<b>(70)</b>
<b>Net increase/(decrease) in cash held</b>	<b>711</b>	<b>(3,140)</b>	<b>711</b>
<b>Cash at the beginning of financial year</b>	<b>12,237</b>	<b>14,317</b>	<b>11,177</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>12,948</b>	<b>11,177</b>	<b>11,888</b>

# Administered income statement

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	3,769	2,269	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	..	..	..
<b>Total income</b>	<b>4,429</b>	<b>2,929</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	4,429	2,929	4,429
<b>Total expenses</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	64	403	403
Receivables	59	(1,424)	(1,424)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>123</b>	<b>(1,021)</b>	<b>(1,021)</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>123</b>	<b>(1,021)</b>	<b>(1,021)</b>
<b>CURRENT LIABILITIES</b>			
Payables	6	..	..
Transfers to Government payable	117	(1,021)	(1,021)
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>123</b>	<b>(1,021)</b>	<b>(1,021)</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>123</b>	<b>(1,021)</b>	<b>(1,021)</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	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	27,106	25,606	3,769
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	660	660	660
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(27,766)	(26,266)	(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	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated 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>64</b>	<b>403</b>	<b>403</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>64</b>	<b>403</b>	<b>403</b>