

PART 8

Electoral Commission of Queensland

Summary of departmental budget

Page	Agency	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
1-222	Electoral Commission of Queensland – controlled	9,559	9,891	13,686

Notes:

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

DEPARTMENTAL OVERVIEW

MINISTERIAL RESPONSIBILITY

The Electoral Commission of Queensland is an independent statutory authority. The Attorney-General and Minister for Industrial Relations has responsibility for the Commission.

STRATEGIC ISSUES

The Electoral Commission of Queensland is an independent statutory authority established under the *Electoral Act 1992* with the principal goals of:

- administering Queensland's electoral laws, impartially and independently
- conducting free and democratic parliamentary, local government and industrial elections
- managing a comprehensive process for the independent review of local government boundaries
- promoting the informed participation and confidence of Queenslanders in the electoral system.

Key environmental factors impacting on the strategic direction of the Electoral Commission of Queensland and the delivery of electoral services to Queenslanders include:

- the timing and duration of State, local, federal and interstate electoral events including general elections, by-elections, referendums, redistributions and industrial elections
- the Government's continuing electoral and administrative reform agenda, in particular consideration of whether the Commission will be required to conduct quadrennial local government elections in the future
- the impact of demographic changes, particularly of interstate migration and patterns of population distribution, on the spatial bases of Commission clients and consequently on the local demand for electoral services throughout Queensland.

During the 2009-10 financial year the Commission received additional funding in the Mid Year Review to:

- supplement the increasing costs of the joint electoral roll arrangement between the Australian Government and the State
- provide additional resources to assist stakeholders to understand and comply with new funding and disclosure provisions.

2010-11 HIGHLIGHTS

Major challenges for 2010-11 include:

- continued delivery of a Community Awareness Program
- continued planning and preparation for future parliamentary and local government elections
- continued administration of the party registration and financial disclosure schemes
- further investigation into potential vision impaired voting systems and processes
- conduct of references of local government matters received from the Minister for Local Government and Aboriginal and Torres Strait Islander Partnerships under the *Local Government Act 1993*
- conduct of industrial elections for employer and employee organisations
- continued pursuit of the Commission's role in joint management of the electoral roll for Queensland and participation on the Electoral Council of Australia.

RECENT ACHIEVEMENTS

Major achievements for 2009-10 include:

- finalising the post election processes for the 2009 State general election
- review of the operations, processes and procedures associated with the conduct of the election for Queensland's 53rd Parliament
- continued planning and preparation for electoral events
- implementation of new funding and disclosure provisions of the *Electoral Act 1992*
- conduct of industrial elections for employer and employee organisations
- continued joint management of the electoral roll for Queensland and participation on the Electoral Council of Australia.

DEPARTMENTAL SERVICES

The Government's Performance Management Framework is being progressively implemented. The Framework no longer uses the concepts of 'outputs' and 'performance measures' that were previously used in Service Delivery Statements. They are replaced with 'services' and 'service standards'. These terms are defined in the Budget Readers' Guide. Together, they begin to provide information about how efficiently and effectively agencies deliver services within their approved Budget.

All agencies reviewed their service structures and service standards as part of this transition year. Approved changes are included in this year's Service Delivery Statement. Results against measures that have been discontinued are included in Appendix A (Book 5 of the Service Delivery Statements) for this year only. A key aspect of improving performance information is reviewing performance data. As such, each year agencies will continue to review and improve their service standards to provide better information on the effectiveness and efficiency of their services.

The Commission's effective delivery of electoral 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.

STAFFING¹

Service	Notes	2009-10 Budget	2009-10 Est. actual	2010-11 Estimate
Services				
Electoral Services (Electoral Commission of Queensland)	2			
Statutory Officers		1	1	1
Administrative Officers	3	36	31	35
Casual Officers		4	6	5
Total services		41	38	41
Total		41	38	41

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The Governor in Council appoints 90 returning officers (one per State Electoral District and an assistant for the District of Cook) to assist with the conduct of a State general election. In addition, the Commission engages up to 9,000 polling officials to conduct electoral events, most for one day only (polling day). People from each of these employee categories are not included in the total.
3. Short term vacancies in administrative positions.

ADMINISTERED ITEMS

DESCRIPTION

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

The Commission's administered items relate to revenues collected on behalf of the Government for:

- fines levied against enrolled electors for failure to vote at Parliamentary elections
- forfeiture of nomination deposits paid by or on behalf of candidates for Parliamentary elections where the candidate did not attain the required number of first preference votes in the election for the electoral district.

REVIEW OF SERVICE PERFORMANCE

During 2009-10 fines for failure to vote at the 2009 State general election were collected. The collection of fines for failure to vote at electoral events is episodic in nature and of limited duration in that the process relates to a specific electoral event and the collection process is essentially completed in the 12 month period following the election. This is not an annual or continuing process and no administered collections are anticipated in 2010-11.

Financial statements and variance explanations in relation to Administered Items appear in the Departmental Financial Statements.

DEPARTMENTAL STATEMENTS

PERFORMANCE STATEMENT

Service standards	Notes	2009-10 Target/est.	2009-10 Est. actual	2010-11 Target/est.
Service: Electoral Services				
Number of Parliamentary State general elections conducted		..	..	..
Number of Parliamentary by-elections conducted		..	..	..
Number of local government elections conducted		..	..	..
Number of local government electoral and boundary reviews conducted	1	6	1	4
Number of industrial elections referred by Industrial Registrar	2	35	47	50
Number of industrial election positions to be elected	2	1,500	2,438	2,600
Number of industrial election ballots conducted	2	65	75	80
No. of roll services provided	3	60	132	115
No. of inquiries/audits of pre-selection ballots conducted	4	4	8	..
No. of enrolment transactions during the period	5	550,000	475,600	500,000
Increase in total enrolment during the period	5	70,000	5,000	55,000
Elector client base	5	2,760,000	2,695,000	2,750,000
Level of voter turnout State general election		..	..	..
Level of voter turnout State by-election		..	..	..
Level of informal voting State general election		..	..	..
Level of informal voting State by-election		..	..	..
Access to electoral services for Queenslanders – ECQ website pages visited	6	18,000,000	15,307,070	17,200,000
Per elector cost of State general election		..	..	..

Service standards	Notes	2009-10 Target/est.	2009-10 Est. actual	2010-11 Target/est.
Per elector cost of State by-election		..	..	..
Per elector cost of public information and awareness campaigns		..	..	..
State contribution (\$000)	7	9,497	9,829	13,631
Other revenue (\$000)		62	62	55
Total cost (\$000)	7	9,559	9,891	13,686

Notes:

1. The Commission had anticipated conducting six local government boundary reviews in 2009-10, however only one matter was referred by the Minister for Local Government and Aboriginal and Torres Strait Islander Partnerships. The Commission has estimated a number of matters will be referred by the Minister during 2010-11 but is uncertain of the actual numbers at this stage.
2. The actual number of industrial elections referred by the Industrial Commissioner to the Commission was higher than initially anticipated. These elections involved more positions to be elected and more ballots conducted than anticipated. The Commission has been advised that these activity levels are expected to flow through to 2010-11.
3. There has been an increase in the provision of roll services during 2009-10 as approved agencies utilise the service. This level of activity will continue in 2010-11.
4. More pre-selection ballot audits were conducted following the March 2009 State general election than initially anticipated. As no electoral events are planned for 2010-11, pre-selection ballot audits will be undertaken only if there is a by-election conducted during the period.
5. The minimal increase in enrolment activity from 2008-09 and subsequent reduction from the 2009-10 Target/est. is due to a significant objection process in 2009-10 by the Australian Electoral Commission in the lead up to the Australian Government election.
6. The level of the Commission's website pages visited reflects the significant upgrade of the Commission's web-based information systems to provide real-time detailed electoral information in a user-friendly format. The 2009-10 figures and the 2010-11 Target/est. reflects activity during non-election periods.
7. The 2010-11 variations are due to activities deferred from 2009-10 and additional funds provided at the Mid Year Review for on-going initiatives in relation to the Joint Roll Arrangement and Funding and Disclosure activities.

INCOME STATEMENT

Electoral Commission of Queensland	Notes	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
Income				
Service revenue	1, 4	9,497	9,829	13,631
User charges		62	62	55
Grants and other contributions		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		9,559	9,891	13,686
Expenses				
Employee expenses	2, 5	2,719	2,823	3,743
Supplies and services	3, 6	6,670	6,898	9,775
Grants and subsidies		..	..	..
Depreciation and amortisation		145	145	125
Finance/borrowing costs		..	..	..
Other expenses	7	25	25	43
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		9,559	9,891	13,686
OPERATING SURPLUS/(DEFICIT)		..	..	..

STATEMENT OF CHANGES IN EQUITY

Electoral Commission of Queensland	Notes	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period	
Total recognised income and expense for the period	
Equity injection/(withdrawal)		(76)	(76)	(76)
Equity adjustments (MoG transfers)	
Total movement in equity for period		(76)	(76)	(76)

BALANCE SHEET

Electoral Commission of Queensland	Notes	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
CURRENT ASSETS				
Cash assets		1,019	902	911
Receivables	8, 13	190	94	94
Other financial assets		..	..	..
Inventories	9, 14	10	267	267
Other	10, 15	13	47	47
Non-financial assets held for sale		..	..	..
Total current assets		1,232	1,310	1,319
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	16, 19	126	118	80
Intangibles		1,396	1,273	1,226
Other		..	..	..
Total non-current assets		1,522	1,391	1,306
TOTAL ASSETS		2,754	2,701	2,625
CURRENT LIABILITIES				
Payables	11, 17	244	17	17
Accrued employee benefits	12, 18	80	57	57
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		324	74	74
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		324	74	74
NET ASSETS/(LIABILITIES)		2,430	2,627	2,551
EQUITY				
Capital/contributed equity		1,240	1,240	1,164
Retained surplus/(accumulated deficit)		1,190	1,387	1,387
Reserves:				
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		2,430	2,627	2,551

CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	22, 26	9,497	9,829	13,631
User charges		64	62	55
Grants and other contributions		..	..	..
Other		890	892	892
Outflows:				
Employee costs	23, 27	(2,719)	(2,910)	(3,743)
Supplies and services	24	(7,560)	(9,600)	(9,825)
Grants and subsidies	20, 28	..	(11)	..
Borrowing costs		..	..	..
Other	21, 25	(27)	(867)	(885)
Net cash provided by/(used in) operating activities		145	(2,605)	125
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		(40)	(40)	(40)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(40)	(40)	(40)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
Net cash provided by/(used in) financing activities		(76)	(76)	(76)
Net increase/(decrease) in cash held		29	(2,721)	9
Cash at the beginning of financial year		990	3,623	902
Cash transfers from restructure		..	..	..
Cash at the end of financial year		1,019	902	911

ADMINISTERED INCOME STATEMENT

Electoral Commission of Queensland	Notes	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	29, 30, 31	520	1,076	..
Royalties, property income and other territorial Revenue		..	..	..
Interest		..	..	..
Administered revenue		..	..	..
Other		..	..	..
Total revenues		520	1,076	..
Expenses				
Supplies and services		..	..	..
Depreciation and amortisation		..	..	..
Grants and subsidies		..	..	..
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Total expenses		..	..	..
Net surplus or deficit before transfers to Government		520	1,076	..
Transfers of administered revenue to Government	29, 30, 31	520	1,076	..
OPERATING SURPLUS/(DEFICIT)		..	..	..

ADMINISTERED CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2009-10 Budget \$'000	2009-10 Est. act. \$'000	2010-11 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts		..	..	..
Grants and other contributions		..	..	..
Taxes, fees and fines	32, 33, 34	520	1,076	..
Royalties, property income and other territorial revenues		..	..	..
Other		..	..	..
Outflows:				
Transfers to Government	32, 33, 34	(520)	(1,076)	..
Grants and subsidies		..	..	..
Supplies and services		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Net cash provided by/(used in) operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(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/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
Administered cash at beginning of financial year		..	..	..
Cash transfers from restructure		..	..	..
Administered cash at end of financial year		..	..	..

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2009-10 Budget and 2010-11 Estimate include:

1. Funding for specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding in 2010-11 to prepare for the next State general election; and additional on-going funding provided in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.
2. The variation in expenditure on employee expenses includes additional resources to assist with election preparation and funding and disclosure provisions.
3. The variation in supplies and services resulted from specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding to prepare for the next State general election; and additional funding provided for on-going activities in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.

Major variations between 2009-10 Estimated actual and the 2010-11 Estimate include:

4. The 2010-11 figures include funding for specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding in 2010-11 to prepare for the next State general election; and additional ongoing funding provided in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.
5. The variation in expenditure on employee expenses includes additional resources in 2010-11 to assist with election preparation and funding and disclosure provisions.
6. The variation in supplies and services resulted from specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding in 2010-11 to prepare for the next State general election; and additional funding provided for on-going activities in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.
7. The 2010-11 variation relates to an anticipated increase in audit fees associated with preparations for the next State general election.

Balance sheet

Major variations between 2009-10 Budget and 2009-10 Estimated actual include:

8. The variation in relation to receivables relates to a lower level of receivables due to anticipated lower activity levels in a non election year.
9. The inventory increase is due to the addition of election materials held for distribution electoral events included to this classification.
10. The variation relates to an increased level of prepayments anticipated at years end.
11. The decrease in payables relates to an attempt to limit payables at year end.
12. The decrease in accrued employee benefits relates to the impact of the annual leave scheme.

Major variations between 2009-10 Budget and 2010-11 Estimate include:

13. The variation in relation to receivables relates to a lower level of receivables in 2010-11 due to anticipated lower activity levels in a non election year.
14. Inventory estimates have increased due to the addition of election materials held for distribution electoral events included to this classification.
15. The variation relates to an anticipated increased level of prepayments anticipated at year's end.
16. The reduction in property plant and equipment reflects the depreciating value of the Commission's assets prior to replacement in the coming years.
17. The decrease in payables relates to an attempt to limit payables at year's end.
18. The decrease in accrued employee benefits relates to the impact of the annual leave scheme.

Major variations between 2009-10 Estimated actual and the 2010-11 Estimate include:

19. The reduction in property plant and equipment reflects the depreciating value of the Commission's assets prior to replacement in the coming years.

Cash flow statement

Major variations between 2009-10 Budget and 2009-10 Estimated actual include:

20. The figure in 2009-10 Estimated actual is the result of a once only balance sheet adjustment of an end of year accrual entry.
21. The variation relates to a difference in the reporting of GST outflows between the budget and estimated actual.

Major variations between 2009-10 Budget and 2010-11 Estimate include:

22. Funding for specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding in 2010-11 to prepare for the next State general election; and additional on-going funding provided in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.
23. The variation in expenditure on employee expenses includes additional resources to assist with election preparation and funding and disclosure provisions.
24. The variation in supplies and services resulted from specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding to prepare for the next State general election; and additional funding provided for on-going activities in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.
25. The variation relates to a difference in the reporting of GST outflows between the Budget and Estimated actual.

Major variations between 2009-10 Estimated actual and the 2010-11 Estimate include:

26. The 2010-11 figures include funding for specific activities (including the Vision Impaired Voting Project) deferred from 2009-10 to 2010-11; once off election specific funding in 2010-11 to prepare for the next State general election; and additional ongoing funding provided in relation to the Joint Roll Arrangement, funding and disclosure activities and increased accommodation charges.
27. The variation in expenditure on employee expenses includes additional resources in 2010-11 to assist with election preparation and funding and disclosure provisions.
28. The figure in 2009-10 Estimated actual is the result of a once only balance sheet adjustment of an end of year accrual entry.

Administered income statement

Major variations between 2009-10 Budget and 2009-10 Estimated actual include:

29. The variation during 2009-10 is in relation to a higher than anticipated level of fines collected from the non-voter process at the 2009 State general election.

Major variations between 2009-10 Budget and 2010-11 Estimate include:

30. The 2009-10 collections relate to non-voter fines from the 2009 State general election. The process was finalised during 2009-10 and there are no collections anticipated for 2010-11.

Major variations between 2009-10 Estimated actual and the 2010-11 Estimate include:

31. The 2009-10 collections relate to non-voter fines from the 2009 State general election. The process was finalised during 2009-10 and there are no collections anticipated for 2010-11.

Administered cash flow statement

Major variations between 2009-10 Budget and 2009-10 Estimated actual include:

32. The variation during 2009-10 is in relation to a higher than anticipated level of fines collected from the non-voter process at the 2009 State general election.

Major variations between 2009-10 Budget and 2010-11 Estimate include:

33. The 2009-10 collections relate to non-voter fines from the 2009 State general election. The process was finalised during 2009-10 and there are no collections anticipated for 2010-11.

Major variations between 2009-10 Estimated actual and the 2010-11 Estimate include:

34. The 2009-10 collections relate to non-voter fines from the 2009 State general election. The process was finalised during 2009-10 and there are no collections anticipated for 2010-11.