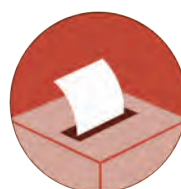


Annual Report 2018-2019



**Northern Territory
Electoral Commission**
EVERY vote counts!



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DARWIN
Level 3
TCG Centre
80 Mitchell Street

GPO Box 2419
DARWIN NT 0801

Phone: 08 8999 5000
Fax: 08 8999 7630
Email: ntec@nt.gov.au

www.ntec.nt.gov.au

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GLOSSARY

ADF	Australian Defence Force	KPI	Key performance indicators
AEC	Australian Electoral Commission	JOINT ROLL	The electoral roll or list of electors eligible to vote for Commonwealth, NT and local government elections
ANZSOG	Australia and New Zealand School of Government	JRA	Joint roll arrangement
BCS	Business classification scheme	LA	Legislative Assembly
CDR	Court of Disputed Returns	LG	Local Government
CDU	Charles Darwin University	LGA	<i>Local Government Act</i>
COMMISSION	Northern Territory Electoral Commission	LGANT	Local Government Association of the Northern Territory
COMMISSIONER	NT Electoral Commissioner	MLA	Member of the Legislative Assembly
COR	Close of electoral roll	NT	Northern Territory
CRU	Continuous roll update	NTEC	Northern Territory Electoral Commission
DCIS	Department of Corporate and Information Services	NTG	Northern Territory Government
DLGHCD	Department of Local Government, Housing and Community Development	NTLA	NT Legislative Assembly
DHS	Department of Human Services	NTPS	Northern Territory Public Service
DISCLOSURE	The disclosure of information to increase transparency and inform the public about the financial dealings of candidates, registered political parties, local branches/sub-party units and their associated entities, donors and other electoral participants	OCPE	Office of the Commissioner for Public Employment
DLA	Department of the Legislative Assembly	REDISTRIBUTION	A redistribution of NT Legislative Assembly boundaries
EA	Enterprise agreement	REPRESENTATION REVIEWS	A council must review its structure and representation once in every term so imbalances in elector numbers that develop over time between council wards, can be reviewed in order that all electors and communities have a fair say in council decision making
ECANZ	Electoral Council of Australia and New Zealand	RMANS	National Roll Management System
eLAPPS	electronic Legislative Assembly Polling Place System	SLA	Service level agreement
ELECTIONS ACT	ACT Electoral Commission	SMS	Short message service (text message)
EMS	Election Management System	TA	Treasurer's Advance
ESL	English as a second language	TIGER	The Information Gateway to Electoral Resources (NTEC Election Management System)
EVC	Early voting centre	TIMS	Telephone information management system
FDEU	Federal direct enrolment update	TRM	Territory records management
FOI	Freedom of information	WHS	Work, health and safety
FOC	Free of charge		
HR	Human resources		
ICT	Information and communication technology		
IT	Information technology		
IEPP	Indigenous electoral participation program		

LETTER TO SPEAKER



The Hon K Purick MLA
Speaker
Northern Territory Legislative Assembly
Parliament House
Darwin NT 0800

Madam Speaker

I am pleased to provide the Annual Report of the Northern Territory Electoral Commission for the 2018-2019 reporting year.

The report details the **Commission's** performance, key achievements and outlook for the year ending 30 June 2019. It was prepared in accordance with the *Public Sector Employment and Management Act 1993*, the *Financial Management Act 1995* and the *Information Act 2002*.

Additional copies have been provided for tabling the report in the Legislative Assembly within three sitting days after its receipt.

A handwritten signature in black ink, appearing to read 'Iain Loganathan'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Iain Loganathan
Electoral Commissioner
31 October 2019

FOREWORD



The 2018-2019 financial year was a busy year for the Northern Territory Electoral Commission with the start of the redistribution of electoral boundaries, amendments to the Electoral Act and initiatives to increase remote enrolment for the Federal election.

Continually refining the Commission's systems and practices to ensure stakeholders' needs and expectations are met is an ongoing process.

Increasing enrolment and voter participation remain the two biggest challenges in the lead up to the Legislative Assembly election in August 2020.

There were 139,108 electors on the electoral roll as of 30 June 2019. However, Australian Electoral Commission figures suggest there are about 26,000 more eligible electors who are not on the roll, of which it is estimated that more than 16,000 of those are Aboriginal people living primarily in remote areas.

In the lead up to the May 2019 Federal Election the Commission partnered with the Department of Local Government, Housing and Community Development (DLGHCD) **to conduct the "Your Voice, Your Community" campaign. The aim of the six-week campaign** was to motivate and assist people, particularly those living in remote areas, to update their electoral role details.

The campaign proved highly successful and as a result the "Your Voice, Your Community" partnership with DLGHCD will continue for the Territory election in 2020.

The Commission is highly appreciative of the work done by DLGHCD staff who continue to work on the program while conducting their own core business. However, following poor, by comparison to other jurisdictions, voter turnouts in both Territory electorates at the May Federal Election, this work will become increasingly important in the run up to the 2020 election.

While there were no major elections during the reporting period the Commission conducted a total of 10 council by-elections and 12 fee-for-service elections. The Commission negotiated individual service level agreements with each council which detailed the costs and agreed activities of their elections. These agreements allow councils to provide their own resources where appropriate to offset some election costs.

Refinement of the Commission's new website along with the development of social media and digital channels targeting stakeholders have formed the backbone of Public Awareness campaigns.

The effectiveness of the continued move to digital communication channels was evident through the first phases of the 2019 Electoral Boundary Redistribution process which began in February. **Stakeholder engagement through the Commission's website and Facebook page through the first stage of the Redistribution was strong and highlighted the Commission's need to embrace communication tools and techniques that are relevant and accessible to Territorians.**

I extend my sincere thanks and appreciation to all staff for their hard work and dedication throughout the year and look forward to a successful year leading up to the 2020 election.

A handwritten signature in black ink, appearing to read 'Iain Loganathan'.

Iain Loganathan
Electoral Commissioner
31 October 2019

AGENCY OVERVIEW

Purpose, vision, mission and values

The purpose of the Northern Territory Electoral Commission (NTEC) is to:

- provide quality electoral services to clients throughout the Northern Territory
- ensure the electoral system, especially the right to vote and to vote in secret, is fully accessible to all electors.

The NTEC's vision is to be widely recognised for its expertise and excellence in electoral administration.

The NTEC's mission is to provide independent, impartial, high quality and accessible electoral services that are effective, efficient and delivered in accordance with the law.

The NTEC's values are fundamental to achieving its goals. These are:

- integrity
- impartiality
- transparency and accountability
- commitment to high standards of service delivery
- commitment to continuous improvement
- respect for the law.

Operating environment

The Commission operates in an environment that includes:

- a small, culturally diverse, dispersed and mobile population
- a broad charter of electoral operations and corporate governance responsibilities
- a small permanent staff structure
- a requirement to modernise and implement best practice
- close working relationships with the Australian Electoral Commission (AEC), interstate electoral authorities and other organisations.

Strategic issues

Key Result Areas (KRAs) set out in the Corporate Plan 2015-2019 are:

- Enrolment
- Elections
- Public Awareness
- Corporate

Legislative base

The following Acts and Regulations are administered by the Commission:

- The *Electoral Act 2004* and Regulations under that Act.
- The *Referendums Act 1998* and Regulations under that Act.
- Electoral provisions contained in the *Local Government Act 2008* and the Local Government (Electoral) Regulations 2008.

From 23 April 2015, amended legislation gave councils the option to determine their service provider for the conduct of by-elections. General elections remain the responsibility of the Electoral Commissioner.

Under the Constitutional Convention (Election) Act, assented to on 9 September 2014, the NTEC is charged with conducting any election for delegates to a constitutional convention to discuss statehood for the Northern Territory.

General and financial management of the Constitutional Convention (Election) Act remains with the Department of the Legislative Assembly.

AGENCY PURPOSE AND FUNCTIONS

The NTEC provides independent, impartial, high quality and accessible electoral services to the people of the Northern Territory, the NT Legislative Assembly, local government municipal, regional and shire councils and other organisations.

The Commission's functions are prescribed under section 309 of the *Electoral Act 2004* (the Act).

Key responsibilities include:

- maintaining the joint electoral roll for both the NT Legislative Assembly (LA) and NT Local Government (LG) in partnership with the AEC
- managing parliamentary and non-parliamentary elections including local government and, on request, fee-for-service elections
- delivering electoral awareness and education programs to the public
- providing advice and reports relating to electoral matters to the NT Legislative Assembly
- conducting electoral research
- providing support to redistribution committees reviewing NT Legislative Assembly electoral boundaries and to representation review processes for local councils.

NTEC activities include:

- development and implementation of enrolment stimulation strategies to improve roll quality and increase elector participation for NT LA and NT LG elections
- planning and implementation of programs to conduct fixed term LA and LG general elections and periodic by-elections in the required timeframe and according to best practice principles
- development and management of electoral awareness programs for the general public and school students, including minority groups, so they are aware of their electoral rights and responsibilities
- provision of support for parliamentary electoral redistribution and council representation reviews and then, in conjunction with the AEC, coordinating and verifying changes on the electoral roll following gazettal of changes
- development of structures and nurturing of **inter-agency relationships to support the NTEC's** core business of election management in an environment that demands specialist knowledge and impartiality in service delivery.

Since 23 May 2015, a local government council has the option of appointing its own service provider to conduct by-elections or conduct a by-election itself. The NT Electoral Commission remains the prescribed provider for electoral services for LG general elections.

The Commission may conduct ballots for persons, government and non-government organisations on a fee-for-service basis.

The NT Electoral Commissioner is the chief executive of the agency and an independent officer. Appointment to the position is by the Administrator following consultation by the responsible Minister with the leader of each political party represented in the NT Legislative Assembly and all Members of the NT Legislative Assembly (MLAs) who are not affiliated with a political party. The Commissioner also sits on the Redistribution Committee, which reviews and determines electoral boundaries for the NT Legislative Assembly.

THE YEAR IN REVIEW

ENROLMENT

- As at 30 June 2019 there were 139,108 electors on the NT electoral roll.
- Of the total enrolment transactions processed, there were:
 - 15,184 additions to the roll, including 4,637 new enrolments
 - 1,302 re-enrolments
 - 15,403 changed their enrolled address within the NT
 - 9,236 transfers to the NT from interstate
 - 13,716 deletions, the majority (88%) for transfer of enrolment out of the NT.
- At 30 June 2019, the youth enrolment (18 to 24 years) participation rate was 66.4 per cent, compared to a national average of 88.9 per cent.
- **The 'Your Voice Your Community' campaign was conducted 6 March to 18 April 2019.** As an intense short-term campaign designed to motivate and assist individuals to update their electoral enrolment details.
- The campaign also coincided with increased enrolment activity leading up to the close of roll (18 April) for the May 2019 federal election.
- During this period of concentrated enrolment stimulation activities (6 March – 18 April), there were:
 - 5,365 additions to the NT roll, including 1,515 new enrolments
 - 4,851 changes of enrolled address within the NT
 - 4,737 deletions, with 95% being transfers of enrolment out of the NT to interstate
- An electoral roll review by email, which began in May 2018, recommenced in August 2018 communicating with all electors for whom an email address is supplied in their enrolment details. Electors in divisions that did not have non-voter notices sent following the 2017 NT Council elections were targeted in the review.
- The Electoral Education and Engagement working group coordinated working towards implementing enrolment and roll review activities as part of business as usual practices for the Department of LGHCD community engagement staff when they visit remote communities.
- The process for the Redistribution of the Legislative Assembly electoral boundaries for the 2020 election commenced in February 2019 with completion due in the second half of the year.

ELECTIONS

- There were no major Legislative Assembly or local government elections held during the reporting period, however preparations for the 2020 Territory election began, including the recruitment process of election key staff.
- There were nine council by-elections during the reporting year which the NTEC was engaged to conduct.
- Service level agreements were established with each council individually outlining costs and agreed activities of their by-elections. These agreements enabled councils to provide resources (i.e. staff, vehicles, advertising) to offset the by-election costs if required.
- There were seven fee-for-service elections conducted through the reporting period; three enterprise bargaining agreements and four organisation board elections.

PUBLIC AWARENESS

- The transition to a more functional website using Squiz Matrix as the content management system was completed in-house by late September 2018.
- A branding redesign was undertaken with the introduction of a new colour scheme and covered a number of elements including the logo, typography, website and other assets.
- An ongoing brand building social media campaign continued via Facebook and Twitter.
- A communication strategy was developed for the 2019 NT Electoral Boundary Redistribution which began in February 2019.
- A dedicated redistribution website was developed, with the launch of the site taking place on Wednesday, 15 February 2019.
- A total of 107 education sessions were conducted involving 4055 participants.
- Democracy Dash, a civics engagement event for senior students, was conducted twice during the reporting year. The third annual CBD based Democracy Dash took place in June, while a school based dash was held at Palmerston College for all of its Year 12 students in April. Preparations for an inaugural Democracy Dash in Alice Springs is underway and planned for September 2019.

CORPORATE

- **From June 2018 to June 2019, the agency's full time staff** numbers increased from nine to 10, which includes one full-time contracted officer.
- A new IT Systems Support Officer commenced in July 2018, reducing the reliance on external IT support.
- The stand-alone office in Alice Springs at the Yeperenye Shopping Centre was closed and a senior project officer was co-located with the Department of Local Government, Housing and Community Development in Alice Plaza.
- The Electoral Commissioner attended three meetings of the Electoral Council of Australia and New Zealand (ECANZ).
- Employee expenses account for **half the agency's total expenditure**.
- Two NTEC staff worked at the November 2018 Victorian State election and the IT officer spent a week with the NSW Electoral Commission IT section in the lead up to their March 2019 State election to gain an understanding of their internet voting system iVote.



Democracy Dash
2019

THE YEAR AHEAD

ENROLMENT

- Undertake a roll quality review of remote area enrolment prior to the 2020 NT Legislative Assembly election.
- Analyse the impact of enrolment from the 2019 federal election.
- In consultation with the AEC and other NTG departments, develop ongoing partnerships with suitable service providers to provide electoral enrolment and education programs in remote communities.

ELECTIONS

- Plan and prepare for the conduct of the NT Legislative Assembly general election in August 2020.
- Conduct NT Local Government (Council) by-elections as requested.
- Conduct fee-for-service elections as requested.
- Submit the report on the conduct of the 2017 NT Council elections and recommend operational improvements and legislative change for future elections.
- Implement the various amendments to the Electoral Act, as passed by Government.

PUBLIC AWARENESS

- Implement the 2019 NT Legislative Assembly redistribution strategic communications plan.
- Improve and expand education and community engagement functions, especially in Central Australia.
- Improve and expand education and electoral awareness in remote communities.
- Finalise the development and implementation of the new NTEC website.
- Develop and implement the 2020 Territory election communications strategy

CORPORATE

- Monitor expenditure to ensure the agency is efficiently meeting its needs and outcomes.
- Undertake a review of the organisational functions, resources and structure to ensure it reflects the future direction and needs of the agency and government.
- Review and modernise the IT infrastructure that supports the Election Management System (EMS).

AGENCY FUNCTIONS

ENROLMENT

OBJECTIVE

Contribute to the maintenance and security of a joint roll of eligible Northern Territory electors.

ROLL MAINTENANCE

The enrolment provisions of the *Commonwealth Electoral Act 1918* apply for Northern Territory purposes. Therefore, if an eligible person residing in the Territory is enrolled on the Commonwealth electoral roll, he or she is automatically enrolled for NT Legislative Assembly and NT local government (council) elections. This is in accordance with the *Northern Territory (Self-Government) Act 1978*. Amendments to the *Electoral Act 2004*, in force at 2 March 2016, included an express provision regarding compulsory enrolment.

Section 20 of the Electoral Act provides for the Administrator to enter into an arrangement with the Governor-General for the maintenance of the joint Northern Territory and Commonwealth electoral roll. The present arrangement has been in place since 1994. The roll is maintained by the AEC and provided to the NTEC on request, in accordance with the Joint Roll Arrangement (JRA).

ELECTORAL ROLL STATUS

During the reporting period, the Northern Territory electoral roll increased by 1,468 electors to a total of 139,108 as at 30 June 2019. The increase can, in part, be attributed to the regular federal direct enrolment updates and the enrolment activities in the lead-up to the 2019 federal election.

The Northern Territory's participation rate in relation to enrolment and voting has averaged between 10 to 15 per cent below that of most interstate jurisdictions and the national average; this equates to approximately 26,500 eligible electors. This is due to the younger average age of the eligible population, the high level of mobility in the community, and the difficulties in maintaining the roll in remote areas of the Northern Territory; where enrolment and voting rates are significantly lower than urban areas.

Table 1: Estimated eligible participation on the electoral roll – 2012 to 2019

Participation rates 2012 to 2019 ¹			
Year	Area	% Total enrolment	% 18-25 years enrolment
2012	NT [#]	78.9	56.0
	National	90.6	73.0
2014	NT	80.8	60.8
	National	92.3	78.5
2016*	NT	81.4	63.4
	National	93.9	87.0
2017	NT	82.7	64.5
	National	95.0	85.7
2018	NT	83.9	64.7
	National	96.3	86.9
2019	NT	84.3	66.4
	National	97.1	88.9

¹ Electoral Management Information System, Australian Electoral Commission

[#] Figures are before the close of the roll (COR) for the NT LA election on 8 August 2012

* Figures encompass the COR campaign for 2 July 2016 Federal election

The NTEC provides data from enrolment stimulation and review programs, as well as enrolment forms collected from the public in community settings and at elections, to the AEC for processing.

DIRECT ENROLMENT

The Federal Direct Enrolment Update (FDEU) program was rolled out in the Northern Territory in **February 2013. The process involves the AEC receiving advice of a person's name and address details** from a reliable and trusted source - currently the Commonwealth Department of Human Services, Australian Taxation Office and Northern Territory motor vehicle data.

- **The person's details are checked against the electoral roll and where the person is not** correctly enrolled, a letter is mailed to the person.
- If the person is not qualified to be enrolled at the address, the person is asked to advise the AEC.
- If no advice is received, the person is enrolled for the address provided by the reliable and trusted source.

As the FDEU program depends on electors having a reliable mail address, the program does not operate in rural and remote areas of the Northern Territory, including Tennant Creek. The following are statistics for FDEU processing from 1 July 2018 to 30 June 2019:

- 10,050 FDEU letters sent
- 9,201 people were enrolled as a result of letters sent
- 655 people provided a suitable reason as to why their enrolment should not be updated (a crossover between electors enrolling and the mailing of FDEU letters is responsible for the numbers not balancing)
- 194 enrolment actions cancelled due to other reasons, including updating their enrolment by other actions, death notifications and requests for further information not provided.

The AEC does not record statistics on enrolment reversals for people who respond too late to the FDEU letter or other reasons.

ELECTORAL ROLL STIMULATION ACTIVITIES

In accordance with the JRA, the Commission seeks opportunities to contribute to roll maintenance by undertaking strategic enrolment stimulation activities. Enrolment programs are always held prior to major elections. Between elections, the NTEC maintains a consistent presence on social media and regularly posts enrolment related material, and participates in public awareness opportunities like the show circuit and defence expos.

'Your Voice, Your Community'

The 'Your Voice Your Community' campaign was conducted from 6 March to 18 April 2019 as an intense short-term campaign designed to motivate and assist individuals to update their electoral enrolment details. The purpose was to use these metrics to assist the Northern Territory population count, and **thus increase the Territory's GST revenue.**

The campaign governance was delivered through a cross agency project control group chaired by the Executive Director Local Government and Community Development from the Department of Local Government, Housing and Community Development (DLGHCD). On ground implementation was delivered through the cross-agency officer level Remote Implementation Group. The remote component of the campaign was the priority and was led by the Community Development branch of DLGHCD, and was further supported by Housing field staff.

A total of 79 remote communities and 16 town camps were impacted by the campaign, with over 3,658 individuals engaged face-to-face. From these individual engagements, 1,655 individuals were confirmed as enrolled and 759 were supported to complete enrolment forms. The total number of new enrolments in the campaign was 656 (216 remote and 440 urban/rural).

This project yielded 63 enrolment forms from electors residing in town camps. It also identified the vast amount of additional enrolment work that will be required to further improve the accuracy of the electoral roll in town camps.

Electoral Education and Engagement Working Group

In June 2018 cabinet decision no. 748 established two working groups: an Electoral Education Working Group and an Electoral Engagement Working Group. These working groups involve the collaboration between a number of NTG agencies to address low electoral education, enrolment and voting rates in remote communities. Following this decision, the two working groups have become one Electoral Education and Engagement Working Group, which has explored a number of options to incorporate electoral education, and engagement activities into these agencies' **established field programs**, in particular the work of the community engagement staff from the Community Development branch of DLGHCD. In addition, the Your Voice Your Community campaign was coordinated and delivered by a project control group emanating from the Electoral Education and Engagement Working Group in conjunction with DCM.

Alice Springs town camps – roll reviews

In July 2018, jointly with the AEC, a project commenced with Tangentyere Council to improve the roll accuracy for electors living in Alice Springs town camps. The objective of the strategy was to improve the quality of the electoral roll by including, where possible, the town camp street addresses in the AEC maintained Roll Management System (RMANS). Following this implementation, a full review of residents in town camps commenced to improve the roll accuracy prior to the 2019 NT Legislative Assembly redistribution. Electoral roll data collected by Tangentyere Council was also provided for the Your Voice Your Community campaign. The cost of this project was \$20,000, which is jointly funded by the AEC and NTEC.

ENROLMENT ACTIVITIES BY COUNCILS

Prior to the federal election in May 2019, the AEC provided the NTEC funding to enable an enrolment program focused on improving youth enrolment in regional council areas. While all regional councils were offered part of this funding to undertake youth enrolment activities, youth service groups operating in the Central Desert and MacDonnell Regional Council areas accepted this opportunity and the following results were achieved.

MacDonnell Regional Council Youth Services

MacDonnell Regional Council's Youth Services (known as MacYouth) facilitated engagement activities across Papunya, Santa Teresa and Hermannsburg communities in an effort to stimulate enrolment.

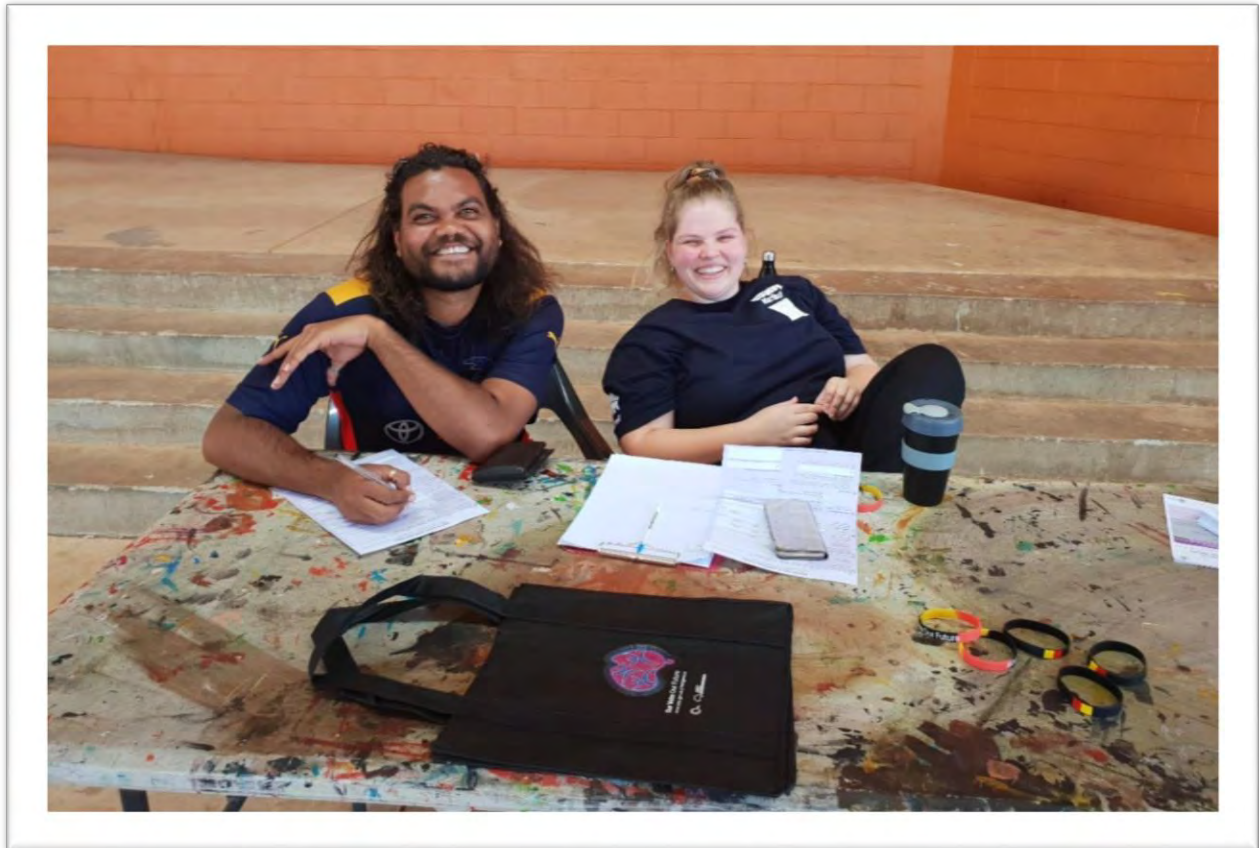
BBOs were organised and promoted in each community via posters, which were displayed in a variety of locations. MacDonnell Regional Council staff went face-to-face through the communities to encourage participation.

The results of the activities in each community were:

Papunya	20 enrolment forms collected 67 engagements with youths in the community
Santa Teresa	18 enrolment forms collected 35 engagements with youths in the community
Hermannsburg	12 enrolment forms collected 78 engagements with youths in the community

Warlpiri Youth Development Aboriginal Corporation (WYDAC)

WYDAC conducted an enrolment stimulation project in Yuendumu. This was targeted to assist and promote community members to enrol or update their enrolment. Interactive activities and refreshments were provided, with nine enrolment forms collected.



Defence orientation day

The Australian Defence Force (ADF) hosted a 'Welcome to the Top End Defence expo' at the Darwin Convention Centre on 10 February where a stall was operated by the NTEC. The expo was open to ADF personnel and their families, but also the general public, and was well attended by those newly arrived in the Territory. Staff were **equipped to check and update electors' enrolment details on the spot** with 77 completed enrolment updates taken on the day.

ALICE SPRINGS OFFICE (MYVOTE CENTRAL)

In late 2018, after it was concluded that an ongoing remote enrolment and education program would not be established, **there were changes in the NTEC's Alice Springs office**. A decision not to extend a non-ongoing contract, along with the attrition of the other permanent officer, the Commission reviewed its strategic operational model in Alice Springs. It was determined that the restructured single NTEC position located in Alice Springs would be relocated to the Central Australian DLGHCD office. This co-location not only saves cost and pools NTG resources, it also fosters a closer working relationship with **DLGHCD's** local government community engagement officers and the NTEC Alice Springs employee. A MoU was signed which outlined the working arrangements of this partnership.

AUSTRALIAN ELECTORAL COMMISSION (AEC)

FDEU, **the AEC's** national enrolment program, captures updated information for those electors where mail is delivered to the residence and this is reflected on the electoral roll. However, this program does not operate for electors whose postal address is a **PO Box or mail bag, like residents in Darwin's rural areas, Tennant Creek and Nhulunbuy, or in remote communities**. In 2017, **staff numbers at the AEC's** NT office were greatly reduced with enrolment functions transferred to Queensland. This has meant that the AEC no longer operates an ongoing field program to **address the quality of the Territory's** electoral roll or promote voter education or participation in remote areas.

ENROLMENT STATISTICS: 2018-2019

Table 2: Enrolment transactions – additions, deletions and transfers to the NT roll

	2015-2016	2016-2017	2017-2018	2018-2019
Enrolment at start of financial year	128,172	132,618	136,833	137,639
Transfers between divisions	11,214	9,434	11,276	10,582
Changes within divisions	4,500	4,823	4,808	4,821
Amendments to elector details	2,937	2,497	4,790	3,477
New enrolments	5,069	4,869	3,948	4,637
Re-enrolments	2,208	2,225	1,177	1,302
Re-instatements	19	118	98	9
Interstate transfers to NT	10,334	7,552	8,222	9,236
Total additions	+17,630	+14,764	+13,445	+15,184
Removals by objection	1,402	1,286	885	793
Deaths	811	919	834	770
Duplications	58	518	166	48
Cancellations	50	12	18	11
Interstate transfers from NT	11,223	7,814	10,735	12,094
Total deletions	-13,544	-10,549	-12,638	-13,716
Net adjustments				
Enrolment at close of financial year	132,618	136,833	137,639	139,108

Notes:

- New enrolments - all electors who enrolled for the first time.
- Re-enrolments - re-enrolling electors who previously had been enrolled.
- Re-instatements - the re-instatement of electors to the roll removed previously based on the receipt of new information that they still reside at their earlier enrolled address.
- Interstate transfers to NT - transfers of enrolment to a Northern Territory address from interstate.
- Interstate transfers from NT - electors previously enrolled in the Northern Territory transferring their enrolment to another jurisdiction.
- Transfers within NT - electors notifying a change of address to another Northern Territory LA division or within same division. Transfers within NT do not alter total enrolment.
- Amendments - changes to enrolment details other than name or enrolled address e.g. amendment to mail delivery address, council re-numbering of street addresses.
- Removed by objection - electors removed from the roll, generally on the ground that they are apparently no longer resident at their enrolled address.
- Duplications - removal of a duplicate entry on the roll due to an official error e.g. a transfer of enrolment not matched to an existing enrolment.
- Cancellations - removals of individuals from the electoral roll who have not maintained their eligibility status for enrolment under the Electoral Act.
- Adjustments - variations to statistics arising from processing amendments.

Table 3: Enrolment by NT Legislative Assembly division - 30 June 2019

Division		Division		Division	
Arafura	4,745	Drysdale	5,635	Nhulunbuy	6,058
Araluen	6,423	Fannie Bay	5,717	Nightcliff	5,235
Arnhem	5,008	Fong Lim	5,366	Port Darwin	5,459
Barkly	4,952	Goyder	5,580	Sanderson	5,367
Blain	5,757	Johnston	5,014	Spillett	6,410
Braitling	7,135	Karama	5,196	Stuart	5,103
Brennan	5,279	Katherine	6,218	Wanguri	6,000
Casuarina	5,301	Namatjira	5,162	Total	139,108
Daly	5,399	Nelson	5,589		

REVIEWS OF REPRESENTATION BY COUNCILS

Local government in the Northern Territory comprises five municipal councils, nine regional councils, two community government councils and one shire council.

Under the *Local Government Act* and Local Government (Electoral) Regulations, a council must:

- Review its structure with respect to electoral representation once in every four-year term
- consult with the NTEC during the process
- complete the review 12 months before the next general election.

No council reviews were received during the reporting period.

SUPPLY OF ELECTORAL ROLL DATA

In accordance with the JRA, roll data was extracted from RMANS for the following:

- monthly updates for roll changes for supply to independent members of the NT Legislative Assembly and registered parties
- Alice Springs and Darwin jury lists
- NT Council by-elections
- enrolment drives during the defence expos
- Tangentyere Council Town Camp roll review
- BreastScreenNT (on request)
- Your Voice, Your Community Local Government Engagement Officer enrolment program.

ELECTIONS

OBJECTIVE

Conduct elections that are impartial, efficient, transparent and in accordance with the law.

LEGISLATION

Electoral Act 2004

There was one legislative amendment to the Electoral Act during the reporting period.

Electoral Legislation Amendment Bill 2018 was introduced with the following amendments:

- a return to full preferential voting to create uniformity in vote marking across all levels of government
- **introducing the requirement that the voter's intention must be taken into account when** considering whether a ballot paper is formal or informal
- improving voter access to campaigning material providing a power to the NTEC to designate specific areas where campaigning may be undertaken during voting hours at voting centres
- ensuring the boundaries of prohibition areas where certain campaigning activities are not permitted reflect requirements of specific voting centres by reducing the default size to mobile voting centres and pre-election voting centres, and providing the NTEC the power to designate an alternative size prohibition area where required, including regional and remote areas.

Local Government Act and Local Government (Electoral) Regulations

There were no legislative amendments to the *Local Government Act* or Local Government (Electoral) Regulations during the reporting period.

NT LEGISLATIVE ASSEMBLY ELECTIONS

During the year, no casual vacancies occurred in the NT Legislative Assembly.

NT LOCAL GOVERNMENT ELECTIONS

There were no Local Government general elections were held or conducted during the reporting period. The next Local Government general elections are to be held in August 2021.

NT LOCAL GOVERNMENT BY-ELECTIONS

Changes to the Local Government Act, enacted 23 April 2015, allows councils to conduct their own by-elections if a vacancy becomes available, or appoint an alternative provider. During the reporting year there were 10 council vacancies, and the NTEC was appointed to conduct all 10 by-elections.

Table 4: Summary of NT local government by-elections conducted during 2018-2019

Council	Ward	Election day	Number of vacancies	Number of nominations	Contest
Belyuen	Council	5 Jul 18	1	1	Uncontested
West Arnhem	Maningrida	3 Aug 18	1	2	Contested
Tiwi Islands	Bathurst Island	31 Aug 18	1	2	Contested
Roper Gulf	Nyirranggulung	20 Sept 18	1	7	Contested
Wagait Shire	Council	22 Sept 18	2	3	Contested
East Arnhem	Gumurr Miwatj	22 Feb 19	2	2	Uncontested
Tiwi Islands	Pirlangimpi	7 Mar 19	1	1	Uncontested
Roper Gulf	South West Gulf	22 Mar 19	1	1	Uncontested
East Arnhem	Gumurr Gattjirrk	14 Jun 19	1	1	Uncontested
Tiwi Islands	Bathurst Island	28 Jun 19	1	1	Uncontested

A summary of the outcomes and results of each by election are as follows:

Belyuen Community Government Council by-election: Councillor

On 22 May 2018, the council CEO advised the NTEC of a councillor vacancy on the Belyuen Community Government Council.

Table 5: Belyuen Community Government Council - Councillor

Close of electoral roll	5:00 pm, Monday 25 June 2018	Number enrolled: 139
Close of nominations	12:00 noon, Tuesday 26 June 2018	Number of nominations received: 1
Election declared	Thursday 5 July 2018	
Election costs	\$1202	

As the number of nominations was the same as the number of vacancies, no election was held, and Rex Sing was declared duly elected.

West Arnhem Regional Council by-election: Maningrida ward councillor

On 18 April 2018, the council CEO advised the NTEC of a councillor vacancy in the Maningrida ward.

Table 6: West Arnhem Regional Council by-election: Maningrida ward

Close of electoral roll	5:00 pm, Wednesday 18 July 2018	Number enrolled: 1839
Close of nominations	12:00 noon, Friday 20 July 2018	Number of nominations received: 2
Election declared	Friday 3 August 2018	
Election costs	\$4,408	

As there were more nominations than vacancies, an election was held. Candidates contesting the by-election were:

- James Woods, Giselle
- David Jones (elected)

Tiwi Islands Regional Council by-election: Bathurst Island ward councillor

On 3 July 2018, the council CEO advised the NTEC of a councillor vacancy in the Bathurst Island ward.

Table 7: Tiwi Islands Regional Council by-election: Bathurst Island ward

Close of electoral roll	5:00 pm, Wednesday 15 August 2018	Number enrolled: 1029
Close of nominations	12:00 noon, Friday 17 August 2018	Number of nominations received: 2
Election declared	Thursday 6 September 2018	
Election costs	\$3,719	

As there were more nominations than vacancies, an election was held. Candidates contesting the by-election were:

- Jennifer Ullungura Clancy (elected)
- Walter Kerinauia

Roper Gulf Regional Council by-election: Nyirranggulong ward councillor

On 4 July 2018, the council CEO advised the NTEC of a councillor vacancy in the Nyirranggulong ward.

Table 8: Roper Gulf Regional Council by-election: Nyirranggulong ward

Close of electoral roll	5:00 pm, Tuesday 3 September 2018	Number enrolled: 909
Close of nominations	12:00 noon, Tuesday 4 September 2018	Number of nominations received: 7
Election declared	Monday 1 October 2018	
Election costs	\$15,680	

As there were more nominations than vacancies, an election was held. Candidates contesting the by-election were:

- Preston Lee
- Deanna Kennedy (elected)
- Mark Daniels
- Esau Martin
- Mavis Jumbiri
- Rachael Kendino
- Freddie Scrubby

Wagait Shire Council by-election: Councillor

On 21 August 2018, the council CEO advised the NTEC of two councillor vacancies on the council.

Table 9: Wagait Shire Council by-election: Council

Close of electoral roll	5:00 pm, Tuesday 4 September 2018	Number enrolled: 307
Close of nominations	12:00 noon, Thursday 6 September 2018	Number of nominations received: 3
Election declared	Monday 1 October 2018	
Election costs	\$5,002	

As there were more nominations than vacancies, an election was held. Candidates contesting the by-election were:

- Fiona Webster
- Tom Dyer (elected)
- Graham Drake (elected)

East Arnhem Regional Council by-election: Gumurr Miwatj ward councillor

On 17 December 2018, the council CEO advised the NTEC of a councillor vacancy in the Gumurr Miwatj ward.

Table 10: East Arnhem Regional Council by-election: Gumurr Miwatj ward

Close of electoral roll	5:00 pm, Wednesday 20 February 2019	Number enrolled: 1318
Close of nominations	12:00 noon, Friday 22 February 2018	Number of nominations received: 2
Election declared	Friday 22 February 2018	
Election costs	\$1202	

As the number of nominations was the same as the number of vacancies, no election was held, and Djuwalpi 1 Marika and Yirrmal Marika were declared duly elected.

Tiwi Islands Regional Council by-election: Pirlangimpi ward councillor

On 5 February 2019, the council CEO advised the NTEC of a councillor vacancy in the Pirlangimpi ward.

Table 11: Tiwi Islands Regional Council by-election: Pirlangimpi ward

Close of electoral roll	5:00 pm, Wednesday 13 March 2019	Number enrolled: 276
Close of nominations	12:00 noon, Friday 15 March 2019	Number of nominations received: 1
Election declared	Friday 15 March 2019	
Election costs	\$1202	

As the number of nominations was the same as the number of vacancies, no election was held, and Osmond Pangiraminni was declared duly elected.

Roper Gulf Regional Council by-election: South West Gulf ward councillor

On 5 February 2019, the council CEO advised the NTEC of a councillor vacancy in the South West Gulf ward.

Table 12: Roper Gulf Regional Council by-election: South West Gulf ward

Close of electoral roll	5:00 pm, Wednesday 20 March 2019	Number enrolled: 940
Close of nominations	12:00 noon, Friday 22 March 2019	Number of nominations received: 1
Election declared	Friday 22 March 2019	
Election costs	\$601	

As the number of nominations was the same as the number of vacancies, no election was held, and Marlene Karkadoo was declared duly elected.

East Arnhem Regional Council by-election: Gumurr Gattjirrk ward councillor

On 6 April 2019, the council CEO advised the NTEC of a councillor vacancy in the Gumurr Gattjirrk ward.

Table 13: East Arnhem Regional Council by-election: Gumurr Gattjirrk ward

Close of electoral roll	5:00 pm, Wednesday 12 June 2019	Number enrolled: 848
Close of nominations	12:00 noon, Friday 14 June 2019	Number of nominations received: 1
Election declared	Friday 14 June 2019	
Election costs	\$1970	

As the number of nominations was the same as the number of vacancies, no election was held, and Joe Djakala was declared duly elected.

Tiwi Islands Regional Council by-election: Bathurst Island ward councillor

On 27 May 2019, the council CEO advised the NTEC of a councillor vacancy in the Bathurst Island ward.

Table 14: Tiwi Islands Regional Council by-election: Bathurst Island ward

Close of electoral roll	5:00 pm, Wednesday 26 June 2019	Number enrolled: 1075
Close of nominations	12:00 noon, Friday 28 June 2019	Number of nominations received: 1
Election declared	Friday 28 June 2019	
Election costs	\$1202	

As the number of nominations was the same as the number of vacancies, no election was held, and Valentine Intalui was declared duly elected.

FEE-FOR-SERVICE ELECTIONS

Section 309(1) (h) of the Electoral Act allows for a payment to provide electoral goods and services to persons or organisations, using information or material in its possession or expertise acquired in the exercise of its functions.

Fee-for-service elections are conducted for government, non-government and community agencies and organisations that require decisions to be made by ballot. This includes enterprise agreements, the selection of office holders and plebiscites.

These elections are charged at commercial rates, i.e. direct costs plus a 35 per cent management fee. The management fee is not charged when conducting elections for Northern Territory Government agencies.

Table 15: Fee-for-service elections (not including enterprise agreements) conducted 2018-2019

Date	Ballot	Number of electors		% Turnout
		# Voters	# Votes Rec'd	
27 Sept 18	Anindilyakwa Land Council - Board	769	177	23.0
21 Nov 18	NT Stolen Generations Corporation	90	90	100.0
29 Nov 18	Ingkerreke AGM	30	30	100.0
10 April 19	Central Land Council - Board	75	75	100.0

Table 16: Enterprise agreement ballots conducted 2018-2019

Date	Enterprise Agreement	Number of electors		% Turnout
		# Voters	# Votes Rec'd	
3 Dec 18	NTPS Dental Officers 2018-2022	22	11	50.0
24 June 19	NTPS Dental Officers 2018-2022	25	17	68.0
10 April 19	NTPS Fire and Rescue 2017-2021	214	170	79.4
20 Feb 19	Territory Generation 2018-2022	180	151	83.8
14 Feb 19	NTPS Medical Officers 2018-2021	1090	288	26.4
29 Jan 19	Power and Water 2018-2021	827	530	64.1
10 Dec 18	Catholic Schools NT 2018-2021	1142	217	19.0
5 Nov 18	NTPS Nurses and Midwives 2018-2022	3312	664	20.1

Table 17: Revenue earned from fee-for-service elections: 2013-2014 to 2018-2019

2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
67,346*	7,336	9,095	5,274	25,603	73,451**

*Includes the conduct of two postal NTPS enterprise agreements

**Includes revenue from local government by-elections

ASSISTANCE FOR INTER-JURISDICTION ELECTIONS

The NTEC provided voting services, on request, for interstate electors visiting the Northern Territory.

Inter-jurisdictional support was provided for the following events:

Table 18: Early voting services for inter-jurisdiction elections

Jurisdiction	Election date	Election type
New South Wales	8 September 2018	By-election
Victoria	24 November 2018	General election
South Australia	9 February 2019	By-election
Tasmania	3 May 2019	Legislative Council elections

PARTY REGISTRATION

Currently there are seven political parties registered in the Northern Territory. During the reporting year, an application to register the Australian Country Party was approved in February 2019.

Table 19: Registered political parties in the Northern Territory

Political party	Date of registration
1 Territory Party	18 November 2015
Australian Country Party	27 February 2019
Australian Labor Party NT (ALP)	18 April 2005
Citizens Electoral Council (NT Division)	6 March 2013
Country Liberal Party* (CLP)	20 October 2017
Shooters and Fishers Party	27 February 2015
The Greens	23 March 2005

*First registered 30 March 2005 as the Northern Territory Country Liberals

DISCLOSURE AND COMPLIANCE REVIEW

A compliance review was conducted by accounting firm BDO (NT) for political disclosure returns submitted for the 2017-2018 financial year. The findings of this review indicated that there have been improvements in the accuracy of political party and branch returns when compared to previous reporting years. However, the compliance report noted that there are still some concerns on how some **political parties compile the information included in their returns (as listed in BDO's report).**

PUBLIC AWARENESS

OBJECTIVE

A community that is well informed about its electoral rights, responsibilities, processes and available services.

BRANDING REDESIGN

The agency undertook a branding redesign in late 2018 giving it a fresh and modern look. The branding guide covers a number of elements including the logo, typography, website, and colour palette and is reflected in all NTEC public-facing materials. While the agency has applied changes to the website and day-to-day assets such as business cards, letterhead and social media, the phase-in process will extend to other assets as time and budget permits.

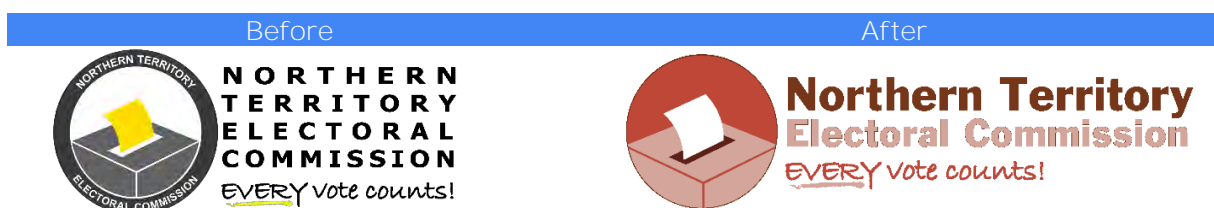
Colour scheme

The colour scheme chosen and used on the website has a range of pinks and reds with a bright blue call-to-action button creating plenty of visual interest and ties in well with the ochres and blues pertaining to the landscape of the Northern Territory.

#4285F4	#5C2018	#BC4639	#D4A59A	#F3E0DC
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Logo

The logo was updated with the new colour scheme and simplified in its design.



WEBSITE

The previous content management system platform for the NTEC website was SharePoint; however, the NT Government were no longer hosting this after December 2018 and therefore a changeover to Squiz Matrix was made. Redevelopment of all content was conducted in-house with the new site launched in late September 2018. The website is maintained internally and relevant historical data is gradually being added to the site.

Future work on the website includes:

- updating disclosure legislative changes and the development of an online disclosure system
- updating Legislative Assembly election legislative changes
- developing the 2020 Territory Election site.

Since the new website was launched, 32,677 (86.1%) new users were identified and a further 32,717 (13.9%) were returning visitors. A spike in usage occurred during the 2019 NT Electoral Boundary Redistribution that launched in February.

SOCIAL MEDIA

The agency continues to use Facebook, Twitter and YouTube to communicate relevant messaging to stakeholders. Targeted Facebook messaging is used during by-elections to promote enrolment and election information by selecting an audience in the application, for example electors located in a specific council area.

The Northern Territory population continue to be avid social media users and therefore the agency's social media presence remains as an effective tool.

2019 NT ELECTORAL BOUNDARY REDISTRIBUTION

A communication strategy was developed for the redistribution which commenced in February 2019. A dedicated website was developed and launched on 15 February and included enrolment statistics, an information guide, maps and spatial data, redistribution reports, submissions to proposed boundaries, and the timetable.

Interested persons and organisations were also provided with an option of subscribing to a mailing list to receive redistribution information first hand. A total of 250 email addresses were registered including Aboriginal organisations, councils, media, MLAs, parties and individuals.

NT SHOW CIRCUIT

The NTEC decided not have a stall as part of the 2018 NT show circuit because it is a costly exercise to do outside of an election cycle. However, as part of the community consultation for the 2019 NT Electoral Boundary Redistribution, the NTEC did have a stall for the shows in July 2019 promoting the key messages of the redistribution and enrolment. Although the shows themselves occurred outside of this reporting year, the planning and preparations for the shows took place from February to June 2019.

EDUCATION AND ENGAGEMENT

School and community visits

The NTEC has a full suite of school education programs that directly link to the Australian Curriculum for Civics and Citizenship for the following year levels:

- Years 3 and 4
- Years 5 and 6
- Year 7
- Years 8 and 9
- Stage 1 and 2 Legal Studies (available to students in Years 10 – 12).

There is also a generalised 'future voters' program tailored to students in Years 10, 11 and 12, as well as programs specifically designed for Aboriginal students in remote schools where English is not their first language. All the education programs can be delivered face-to-face, via Skype, or teachers can **utilise a range of resources provided on the Commission's website** to run these programs themselves.

The NTEC also promotes its services to conduct student representative or house captain elections (or similar) for schools, or the provision of voting materials such as ballot boxes and voting screens. Over 2018-2019 four school elections involving over 850 voters were conducted by the NTEC, including a full school election for Katherine High School where students decided on the new names for their house groups. Four other schools were supplied with voting materials to run their own elections.

Education programs are also available to adults and community groups, and there is a customised program for adults for who English is a second language.

Table 20 shows the numbers of participants in the NTEC's electoral education programs for 2018-2019. The table does not include statistics for engagement events such as expos and conference stalls.

Table 20: Electoral education sessions 2017-2018 and 2018-2019 (face-to-face)

Group	Number of sessions 2017-2018	Number of participants 2017-2018	Number of sessions 2018-2019	Number of participants 2018-2019
Darwin/Palmerston/rural area schools	84	3,013	72	2,379
Regional schools	3	111	11	379
Remote schools	8	192	2	26
Adult groups	4	75	6	88
ESL adult groups	6	170	8	200
NTEC managed school elections	5	1,314	4	858
Democracy Dash	2	165	2	91
Other *#			2	34
Total	112	5,040	107	4,055

* Participated in Melaleuca Refugee Centre's Palmerston Amazing Race (July 2018)

Conducted professional development for civics teachers at Middle Years Conference (March 2019)

Democracy Dash

Democracy Dash is a now annual event open to school students in Years 9 – 12 to enhance their learning of Civics and Citizenship or Legal Studies, with a particular emphasis on democracy. Its structure is similar to a scavenger hunt where teams of up to 10 students 'dash' across the Darwin CBD visiting organisations whose work contributes to one or more of the four main elements of democracy; rights and freedoms, rule of law, majority rule, and democratic elections. At each stop students must complete an activity to learn more about that organisation. A modified version of Democracy Dash can be held at a school with the same organisations setting up in various locations across the school grounds to run the same activities.

In addition to the NTEC the following organisations are now regular participants in Democracy Dash - the event is capped at 10 stops to allow students to complete it within the 2.5 hour timeframe:

- ABC
- Amnesty International
- City of Darwin
- Melaleuca Refugee Centre
- NAAJA
- NT Anti-Discrimination Commission
- NT Legal Aid
- NT Legislative Assembly (Parliamentary Education Services)
- NT Police (Community Youth Engagement team or school based constables)
- NT Supreme Court

In the reporting year, two Democracy Dash events were held. A school based dash at Palmerston College for all their Year 12 students, and a Darwin CBD based event in June with Casuarina Senior College and The Essington school participating. Preparations also started for a Darwin CBD dash to be held in September 2019, and an inaugural Democracy Dash based in Alice Springs also for September.

REPORTS AND PUBLICATIONS

- Annual Report 2017-2018 – tabled 1 November 2018
- 2019 NT Electoral Boundary Redistribution – First proposed boundaries, 15 May 2019
- Submission to the Inquiry into the Electoral Amendment Bill 2018

PUBLIC AWARENESS TARGETS FOR 2019-2020

- Develop and implement the 2020 Territory Election strategic communication plan.
- Develop the content and structure of the 2020 Territory Election website.
- Update the NTEC website with disclosure legislative changes and the development of an online disclosure system.
- Update the NTEC website with the Legislative Assembly election legislative changes.
- Finalise the 2019 NT Electoral Boundary Redistribution.
- Table the 2017 NT Council Elections report.
- Revise and update all handbooks and forms with new legislative requirements.
- Continue participation in the parliamentary electoral education sessions.
- Develop a sustainable communications strategy to maintain electoral education and awareness in remote communities in the Northern Territory.
- **Continue to build the NTEC's reputation in the community through the development strong stakeholder partnerships.**



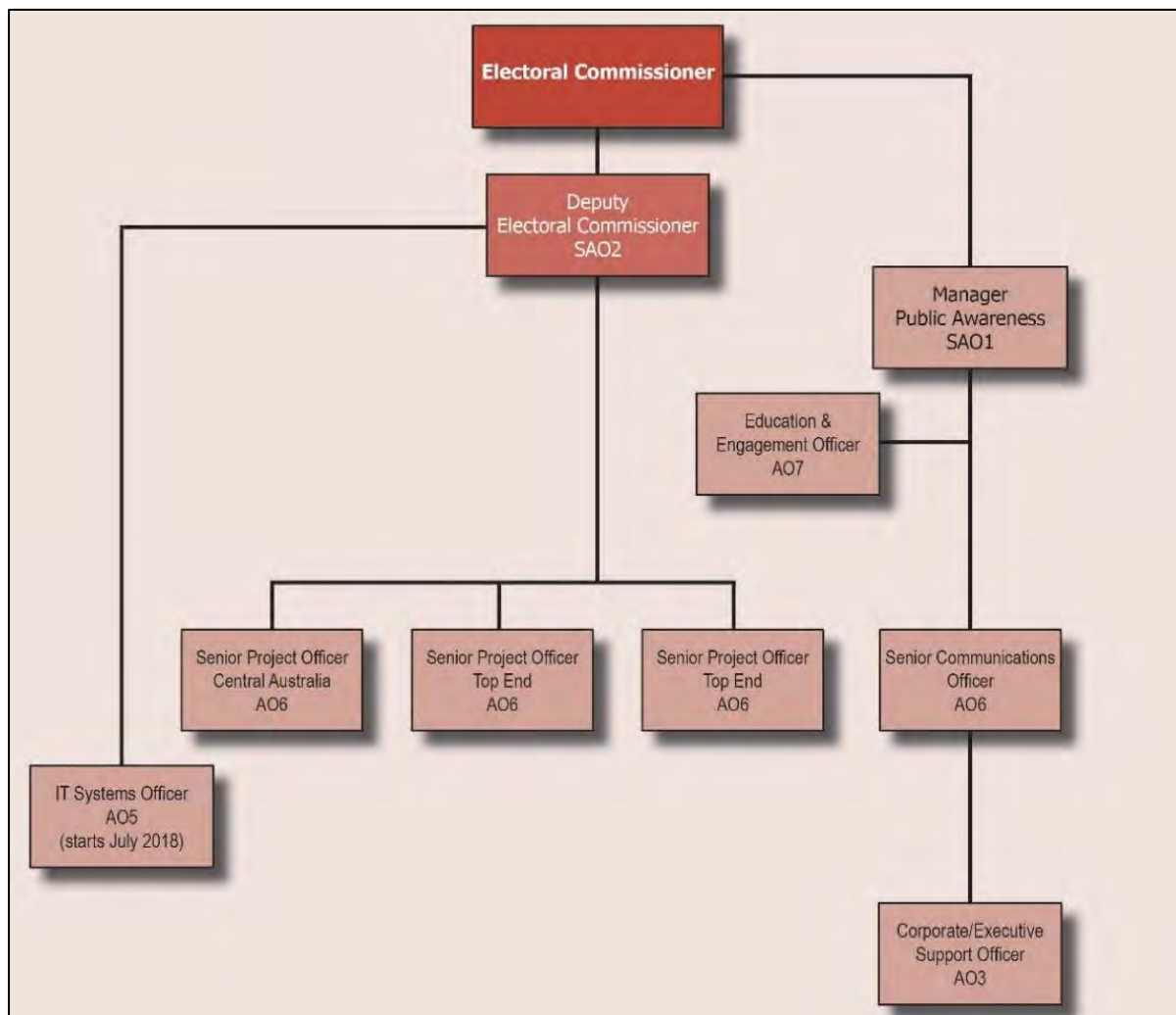
Students voting at Dripstone School

CORPORATE

OBJECTIVE

An operating environment that features continuous improvement, is open and supportive of staff, promotes professional growth, mutual respect and recognition of achievements.

ORGANISATIONAL STRUCTURE (AS AT 30 JUNE 2019)



THE ORGANISATION

Darwin office

The Darwin office has a full-time complement of 10, including one contracted staff.

A new IT Systems Officer (A05) commenced in July 2018 with this position reducing reliance on external specialist IT support.

Alice Springs office

The Alice Springs stand-alone office at the Yepereny Shopping Centre was closed in February with one staff member co-located with the Department of Local Government, Housing and Community Development. A non-ongoing contract was not renewed during the reporting year, reducing the staff numbers in the Alice Springs office from two to one.

Table 21: Core staff profiles 2015 – 2019

Designation	Number of staff at 30 June				
	2015	2016	2017	2018	2019
Executive Contract Officer 3	1	1	1	1	1
Senior Administrative Officer 2	1	1	1	1	1
Senior Administrative Officer 1	2	2	2	1	1
Administrative Officer 7	0	0	1	1	1
Administrative Officer 6	6	5	4	3	4
Administrative Officer 5	0	1	0	0	1
Administrative Officer 4	1	1	1	0	0
Administrative Officer 3	1	2	2	2	1
Administrative Officer 2	1	0	0	0	0
Administrative Officer 1	0	0	0	0	0
Total	13 FTE	13 FTE	12 FTE	9 FTE	10 FTE

Business management

There are two positions that are responsible for the business management functions of the agency. These positions manage in-house human resource activities and financial matters; including, budgeting and office services. From July, the agency will no longer have a business manager on staff, and Department of Corporate and Information Services (DCIS) will manage the business functions of the agency.

The IT systems officer manages **the agency's IT functions** with assistance from DCIS.

Assistance from other NT government agencies for business management functions are mainly provided by:

- DCIS the for ITC, payroll, procurement, property and recruitment support
- the Office of the Commissioner for Public Employment (OCPE) for HR issues
- the Department of Treasury and Finance for financial matters.

STAFF DEVELOPMENT AND RECOGNITION

Staff members from both offices attended a number of development opportunities in 2018-2019 including:

- ECANZ and Electoral Regulation Research Network conferences
- Public Sector Management course
- Inspiring Women into Technology
- MapInfo
- **Community Legal Educators' network professional development workshop**
- The Emotionally Intelligent Communicator?
- Preventing Discrimination, Harassment and Bullying for Managers and Supervisors
- Future of Work in the Public Sector
- **Managing Employees' Fitness for Work**
- NTG Finance Systems
- Fire warden training
- MyLearning Platform (provided by Department of Health)
- Boundary Maker (provided by Victorian Electoral Commission)
- TIGER training (in-house training of election management system).

Two NTEC staff worked at the November 2018 Victorian State election and the IT officer spent a week with the NSW Electoral Commission IT section in the lead up to their March 2019 State election. This was to gain an understanding of their internet voting system iVote. A number of staff also worked at the 2019 Federal election.

STAFFING

In 2018-2019, employee expenses were approximately \$1.358 million, which is 50 per cent of the total expenditure for the year.

Ongoing employee expenses are met from the annual appropriation with separate arrangements made for staff employed for by-elections, project work and secondments. In the years of major elections additional staff expenses are met from election budgets.

NATIONAL REPRESENTATION

The Electoral Council of Australia and New Zealand (ECANZ) is a consultative council of electoral commissions from the electoral authorities of the Commonwealth, states and territories and New Zealand. The council met three times in 2018-2019 with the NT Electoral Commissioner attending all meetings. Matters discussed at these meetings included the development of a national internet voting system, strategies to improve voter participation and cyber security.



Democracy Dash 2019

AGENCY MANAGEMENT AND REPORTING

Report under Section 18 of the Public Sector Employment and Management Act

DCIS and OCPE provide advice on the application of HR legislation, instructions, guidelines and the implementation of the relevant HR policies, practices, terms and conditions under NTG employment terms and conditions.

Annual reporting is required to the Commissioner for Public Employment in relation to compliance with the prescribed NTPS principles of human resource management.

Equal opportunity

All appointments to positions are made in accordance with merit principles and, for election casuals, following review of any previous assessments recorded in the election management system.

All staff, including temporarily employed office casuals and electoral officials, are required to sign an undertaking that they are not a member of a political party or active in political affairs, and that they will retain this status during the period of their employment.

Equity and diversity

Staff are recruited based on their capacity to communicate and interact with the many and diverse communities of the Northern Territory and deal sensitively and respectfully with issues presented by gender, language, ethnicity, disadvantage or any physical or other impairment. Election positions for both urban and remote locations are filled on the basis of the ability to deal with all voters fairly, courteously and without discrimination.

Freedom of information (FOI) requests

There were no FOI requests to the Commission in 2018-2019.

Work Health and Safety (WHS)

The *Work Health and Safety (National Uniform Legislation) Act* sets out the national WHS obligations for employers and employees and stipulates duties of care on employers and employees in relation to WHS.

The Commission assesses accommodation, travel arrangements and electoral programs to ensure **compliance and stipulates written adherence to voting premises' requirements to responsible officers** with reminders of the stipulations in face-to-face training sessions.

No reportable safety issues were recorded during the year.

Insurance reporting

Over the course of 2018-2018 no self-insurance claims were made. Mitigation strategies were in place to reduce the insurable risk arising from agency operations. The agency complies with instructions as set out in the Accounting and Property Manual, which contains sections relating to insurance and litigation matters.

Drivers of Commission vehicles are required to operate according to guidelines set out in the NT Fleet handbook.

Records management

The Commission had been overdue in fully migrating to digital record management and the TRM system. However, during 2017-2018 the agency worked diligently with DCIS and a private information management service to ensure a smooth transition to digital records, including the new standardised business classification scheme which the agency now adheres to.

Starting in July 2018, NTEC staff commenced training in TRM processes and requirements with the aim to file all new records under the new configuration and begin the process of transitioning existing records over to an electronic format. The agency has progressed in electronic records management with an ongoing focus to be fully compliant with the archives and records management provisions prescribed in Part 9 of the *Information Act 2002*.

Service Level Agreements (SLAs)

The Commission outlines its objectives and services when conducting council by-elections through SLAs that define the service level commitments to stakeholders. These include the key performance indicators that are used to evaluate election outcomes and provide a basis for determining recommendations to improve electoral practises.

SLAs demonstrate the Commission's accountability and enhance operational transparency. They should also assist stakeholders (voters, candidates, councils and the media) with their election preparations and determine their expectations of, and interactions with, the Commission.

AUDITS

The Auditor-General's office conducted two audits, the Agency Compliance Audit in April and the Financial Audit at the end of the financial year. There were no material matters to report arising from these audits.

2015-2019 CORPORATE PLAN

The 2015-2019 Corporate Plan was released on 1 July 2015. A summary of the objectives, strategies and performance measures for the four core business areas are provided below. There is ongoing redevelopment of procedures and systems to assist in providing better services in elections and to provide enhanced reporting and monitoring abilities.

Enrolment

Contribute to the maintenance and security of a joint roll of eligible Northern Territory electors.

Strategies	Performance measures
Maintain an efficient and effective joint electoral roll with the AEC.	<ul style="list-style-type: none">▪ An increase in the number of eligible electors correctly enrolled in the Territory.▪ Number of enrolment transactions and other information collected from enrolment activities.▪ Percentage of requests where accurate roll data was provided in a timely manner.▪ Level of compliance with commitments detailed in service level agreements with the AEC.▪ Timely and thorough redistribution data requests to the AEC.▪ Redistribution data, that is quality assured, loaded into the national roll management database (RMANS).
Undertake regular research to identify activities to complement Continuous Roll Update (CRU) and Federal Direct Enrolment Update (FDEU).	
Develop and implement enrolment stimulation activities and initiatives and participate in joint programs and workshops with the AEC.	
Monitor enrolment performance in terms of completeness, accuracy and the timely update of the electoral roll.	
Provide support to Redistribution Committees and effect changes following final boundary determinations from the Committee and other sources.	
Provide roll data within legislative requirements.	

Elections

Conduct elections that are impartial, efficient, transparent and in accordance with the law.

Strategies	Performance measures
Provide best practice in conducting government and non-government elections.	<ul style="list-style-type: none"> ▪ Number of disputed returns upheld due to administrative error. ▪ Percentage of elections not conducted within statutory or required deadlines. ▪ Cost of elections (actual v estimate). ▪ Voter participation and informality rates. ▪ Feedback received from client surveys on elections conducted. ▪ Election based management system meets business requirements.
Develop and maintain election policies, procedures and processes.	
Enhance our knowledge of the needs of our diverse client base to customise electoral services.	
Develop, review and maintain an election based management system.	

Public awareness

A community that is well informed about its electoral rights, responsibilities, processes and available services.

Strategies	Performance measures
Conduct targeted advertising/publicity campaigns.	<ul style="list-style-type: none"> ▪ Number and effectiveness of advertising/publicity campaigns. ▪ Number of schools visited and students attending sessions. ▪ Level of elector participation and satisfaction. ▪ Level and nature of informality. ▪ Number and nature of transactions logged on the NTEC website. ▪ Number of reports and publications produced (actual v targeted).
Develop and deliver electoral education and information programs and services.	
Maintain and improve school based education programs	
Conduct electoral research to improve service and participation at electoral events.	
Coordinate the NTEC's public reporting.	
Undertake public awareness strategic planning for the 2020 LA general election and the 2021 NT Council elections.	
Develop and implement a revised advertising campaign.	

Corporate

An operating environment that features continuous improvement, is open and supportive of staff, promotes professional growth, mutual respect and recognition of achievements.

Strategies	Performance measures
Review and change the organisational structure to better meet the strategic challenges of the NTEC.	<ul style="list-style-type: none"> ▪ Number of policies reviewed to ensure they meet current business and public sector requirements. ▪ Number of system enhancements made (actual vs targeted). ▪ Improved staff responses in future staff surveys. ▪ Level of participation in staff development opportunities. ▪ Number of events held to celebrate staff achievements.
Document and implement policies and procedures that uphold the business requirements of the NTEC, the Northern Territory Public Service and relevant legislation.	
Maintain and enhance IT systems, an agency website and infrastructure that maximise the efficiency and effectiveness of the Commission's activities.	
Foster the professional development and expertise of staff.	
Recognise and celebrate the contribution of individuals and the team.	

NTEC OFFICE PREMISES

Darwin

When not required for major elections, the Commission's conference room (the Boyd Room) is available to other government agencies for training and workshop purposes. During 2018-19 the Boyd Room was used 55 times by DCIS, Department of Health, OCPE and a private training organisation.

An internal wall was removed to make a large enough space for all permanent staff to be located at the same end of the premises. This involved moving the Boyd Room to the opposite end of the main office area, which will be re-arranged into large working areas to facilitate demands during election periods. These changes have created a more inclusive working environment and notably improved communication.

Alice Springs

In February 2019 the NTEC office in Alice Springs was closed with one staff member now co-located with the Department of Local Government, Housing and Community Development in Alice Plaza.

INFORMATION AND COMMUNICATION TECHNOLOGIES (ICT)

Provision of services by DCIS and external ICT providers

General ICT support is provided by ICT Services, a division of DCIS. Specific electoral systems support is provided by the IT Systems Officer.

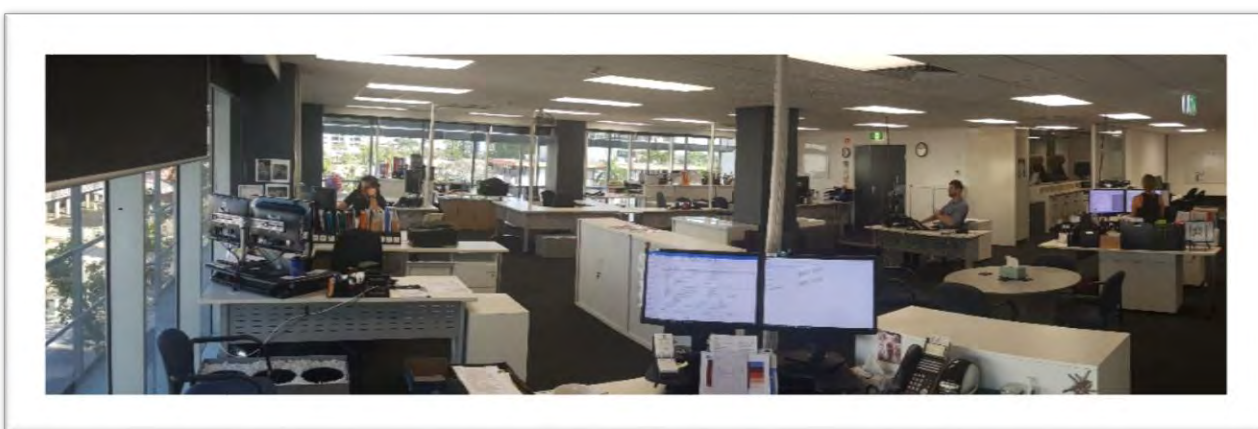
Whole of government contracts determine providers for most telecommunications, hardware, generic software and helpdesk support. Specific agency hardware and software requirements are assessed on **an 'as need' basis. Procurement of such items is carefully considered, as uncontracted purchases are not supported** by NTG or covered by established safeguards and procedures.

Hardware

Six tablets and one laptop were returned to DCIS as they were no longer needed. An additional 7 monitors were acquired for staff that required dual screens.

Telephone handsets were also reviewed with three sets returned to DCIS. Non-essential Telstra connections, including fax services, were decommissioned. The return and decommissioning of hardware reduced IT costs by five per cent.

A wide format printer was purchased to print maps for the redistribution and election signage.



Darwin office

Software

A new contract was awarded to F1 Solutions to provide an electronic roll mark off system (eLAPPS) for three years to cover the 2020 Legislative Assembly and 2021 local government elections.

Significant enhancements **were made to TIGER, the Commission's election management system, throughout 2018-2019**. These included the addition of a finance estimates system to allow detailed projections of costs associated with future events, along with other developments to ensure agency compliance with the Electoral Act.

Geospatial mapping software required for the 2019 NT Electoral Boundary Redistribution was acquired from DIPL and the Victorian Electoral Commission (VEC). A MoU was established with the VEC to enhance their software component called Boundary Maker. These enhancements allowed Boundary Maker to meet the requirements of legislative changes to the redistribution process.

A review of several agency specific systems led to the adoption of government alternatives, reducing operational costs. These were:

- The Department of Health's MyLearning platform for online training.
- **NTEC website migration to the NT Government's** Squiz Matrix multi-site environment.

NTEC committed to making non-sensitive data freely and publicly available to encourage innovation in the Territory and support entrepreneurial use of data. Eighteen datasets have been released through the NT Open Data Portal to date.

TARGETS 2019-2020

- Review the organisational structure of the agency.
- Full transition to electronic records management, using the new standardised BCS.
- Document procedures in the election management system.
- Implement changes to the Electoral Act arising from the 2016 Election Report and Inquiry into Political Donations
- Finalise the 2019 NT Electoral Boundary redistribution
- Preparations for the 2020 NT Legislative Assembly election.

FINANCIAL REPORT

FINANCIAL PERFORMANCE

NTEC funding arrangements

The NTEC is funded through an annual appropriation from Treasury. Additional revenue is received by the Commission through the charging of a 15 per cent corporate overhead for conducting council by-elections and 35 per cent corporate overhead for fee-for-service elections. An annual contribution of \$15,000 is received from the AEC for the Alice Springs joint office initiative.

Funding for specific events is undertaken as follows:

- NT Legislative Assembly elections and by-elections – **through a Treasurer’s Advance (TA)**. Traditionally the Commission received reimbursement through a TA after the election occurred and when all expenses had been received. In recent years, only the difference between advance funding and final actual costs is recouped through a TA
- local government by-elections – from individual councils with a 15 per cent corporate overhead applied
- LA boundary redistributions – **through a Treasurer’s Advance**
- major initiatives, e.g. business specific software developments approved by Cabinet, are met by a **Treasurer’s Advance**
- fee-for-service elections – conducted at NTEC commercial rates including a 35 per cent corporate overhead
- NTPS enterprise agreement (EA) ballots – funding provided by the department on a marginal cost recovery basis.

In a non-election year major outgoing expenditure is attributed to staffing, property, IT, DCIS Free of Charge (FOC) notional expenses, and payments to the AEC for maintenance of the NT electoral roll under the joint roll arrangement (JRA). The annual appropriation budget supports:

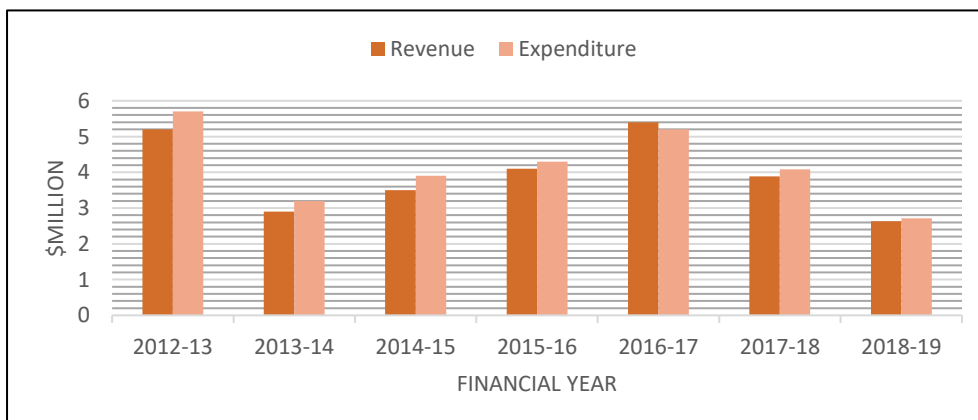
- the head office (Darwin) and having a co-located staff member based in Alice Springs
- salaries for staff and one executive contract officer
- enrolment, election, public awareness and corporate governance functions
- the payment of approximately \$0.117 million for annual JRA costs.

Historical revenue and expenditure variations

The following graph shows revenue and expenditure fluctuations over the last four financial years. Peaks can be explained as follows:

- 2014-2015 – the conduct of the QR14 enrolment program and the commencement of the 2015 redistribution of electoral boundaries
- 2015-2016 – finalisation of the 2015 redistribution, pre-NTLA election expenditure
- 2016-2017 – the conduct of the 2016 NT Legislative Assembly election
- 2017-2018 – the conduct of the 2017 NT Council elections, including the 2018 City of Palmerston election.
- 2018-19 – conduct of the 2019 redistribution

Graph 1: NTEC revenue versus expenditure – financial years 2012-2013 to 2018-2019



2018-2019 outcomes

The **NTEC's appropriation for 2018-2019** was \$1.711 million, with an additional \$0.175 million provided for the 2019 redistribution.

Total actual expenditure (including depreciation and amortisation) for the 2018-2019 financial year amounted to \$2.716 million. Included in this was \$1.358 million in staff costs, \$0.736 million for administrative expenses and \$0.621 million for goods and services received free of charge (the latter funded through DCIS). The agency recorded a \$0.086 million deficit.

Revenue from local government by-elections and fee-for-service elections

Changes to the *Local Government Act* in 2015, allows councils to conduct their own by-elections if a vacancy becomes available, or appoint an alternative provider. During the reporting year, there were three council vacancies, and the NTEC was appointed to conduct all 10 by-elections; this generated \$35,959 in revenue. This includes the election costs plus a 15 per cent corporate overhead. An additional \$27,215 was received from the conduct of fee-for-service elections.

Table 22: Revenue from NT local government by-elections conducted 2018-2019

Date	By-election	Revenue
5 July 2018	Belyuen Community Government Council	\$1,202
3 August 2018	West Arnhem Regional Council – Maningrida ward	\$4,408
17 August 2019	MacDonnell Regional Council – Luritja Pintubi ward	\$1,173
31 August 2019	Tiwi Islands Regional Council – Bathurst ward	\$3,719
20 September 2018	Roper Gulf Regional Council – Nyirranggulung ward	\$15,680
22 September 2018	Wagait Shire Council	\$5,002
8 March 2019	East Arnhem Regional Council – Gumurr Miwatj ward	\$1,970
28 March 2019	Tiwi Islands Regional Council – Pirlangimpi ward	\$1,102
5 April 2019	Roper Gulf Regional Council – South West Gulf ward	\$601
3 July 2019	East Arnhem Regional Council – Gumurr Gattjirrk	\$1,102
Total		\$35,959

Table 23: Revenue from fee-for-service elections and EAs conducted 2018-2019

Date	Ballot	Revenue
1 October 2018	Anindilyakwa Land Council – Council Board election	\$15,171
21 November 2018	NT Stolen Generations Corporation – Board of Directors election	\$224
30 November 2018	Ingkerreke Outstations Resource Services - Directors AGM	\$287
10 December 2018	Catholic Education EBA 2018 - 2021	\$965
29 January 2019	Power and Water Corporation EBA 2018 - 2021	\$1,327
20 February 2019	Territory Generation EBA 2018 - 2022	\$579
11 April 2019	Central Land Council election	\$8,662
Total		\$27,215

FINANCIAL STATEMENT OVERVIEW

For the Year Ended 30 June 2019

The Northern Territory Electoral Commission (NTEC) provides an independent service to the people of the Northern Territory, the Northern Territory Legislative Assembly, municipal and regional councils (mandated) and other organisations (by appointment).

Key responsibilities include:

- Contributing to the maintenance of the Northern Territory electoral roll
- Managing parliamentary and non-parliamentary elections including local government and fee for service elections
- Delivering public electoral awareness and education programs
- Providing advice and reports relating to electoral matters to the Legislative Assembly
- Conducting electoral research
- Providing support to the Redistribution Committees which redistribute electoral boundaries.

Financial performance

NTEC's income for 2018-2019 decreased from previous year to \$2.6 million since there was no major elections held during the financial year. This also resulted in a decrease in expenses to \$2.7 million, a decrease of \$1.4 million from the previous financial years. The end result was an operating loss of \$0.086 million.

Table 24: Actual performance 2018-2019 and 2017-2018

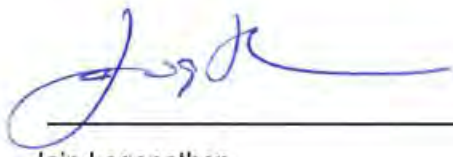
	2019 \$000	2018 \$000	Variance
Income	2 630	3 884	(1 254)
Expenses	2 716	4 079	1 363
Net Surplus/ (Deficit)	(86)	(196)	110

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the attached financial statements for the Northern Territory Electoral Commission have been prepared based on proper accounts and records in accordance with the prescribed format, the **Financial Management Act 1995 and Treasurer's Directions**.

We further state that the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and notes to and forming part of the financial statements, presents fairly the financial performance and cash flows for the year ended 30 June 2019 and the financial position on that date.

At the time of signing, we are not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.



Iain Loganathan

Electoral Commissioner – Accountable Officer

30th August 2019



Natalie Tsikouris

Business Manager

30th August 2019

COMPREHENSIVE OPERATING STATEMENT

For the year ended 30 June 2019

	Note	2019	2018
		\$000	\$000
INCOME			
Grants and subsidies revenue		1	14
Appropriation			
Output		1 886	1 932
Sales of goods and services		120	1 278
Gain on disposal of assets			
Goods and Services received free of charge ¹	4	615	659
Interest revenue			
Other income ²		8	1
TOTAL INCOME	3	2 630	3 884
EXPENSES			
Employee expenses		1 358	2 199
Administrative expenses			
Property management ²		63	58
Purchases of goods and services	5	555	1 032
Repairs and maintenance		2	4
Depreciation and amortisation	12	116	127
Other administrative expenses		621	659
Grants and subsidies expenses			
Current			
Capital			
TOTAL EXPENSES	3	2 716	4 079
NET SURPLUS/(DEFICIT)		(86)	(196)
COMPREHENSIVE RESULT		(86)	(196)

¹ Includes DCIS service charges.

² Has been adjusted from the 2017-18 published version for comparison

The Comprehensive Operating Statement is to be read in conjunction with the notes to the financial statements.

BALANCE SHEET
As at 30 June 2019

	Note	2019 \$000	2018 \$000
ASSETS			
Current Assets			
Cash and deposits	7	245	254
Receivables	9	30	26
Prepayments	10	7	
Total Current Assets		282	280
Non-Current Assets			
Property, plant and equipment	12	433	550
Intangibles			
Total Non-Current Assets		433	550
TOTAL ASSETS		715	830
LIABILITIES			
Current Liabilities			
Deposits held			
Payables	14	19	21
Provisions	16	171	198
Other liabilities			
Total Current Liabilities		190	220
TOTAL LIABILITIES		190	220
NET ASSETS		525	610
EQUITY			
Capital		2 057	2 057
Reserves	19		68
Accumulated funds		(1 532)	(1 515)
TOTAL EQUITY		525	610

The Balance Sheet is to be read in conjunction with the notes to the financial statements.

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2019

	Note	Equity at 1 July \$000	Comprehensive result \$000	Transactions with owners in their capacity as owners \$000	Equity at 30 June \$000
2018-19					
Accumulated Funds		(1 500)	(86)		(1 585)
Transfers from reserves		(15)	68		53
		(1 515)	(18)		(1,532)
Reserves					
Asset Revaluation Reserve	19	68	(68)		-
		68	(68)		-
Capital – Transactions with Owners					
Equity injections					
Capital appropriation					
Equity transfers in		17			17
Other equity injections		1			1 257
		257			
Equity withdrawals		1 081			1 081
Capital withdrawal					
Equity transfers out		(298)			(298)
		2 057			2 057
Total Equity at End of Financial Year					
		610	(86)		525
2017-18					
Accumulated Funds					
Changes in accounting policy		(1 304)	(196)		(1 500)
Transfers from reserves		(15)			(15)
		(1 319)	(196)		(1 515)
Reserves					
Asset Revaluation Reserve	19	68			68
		68			68
Capital – Transactions with Owners					
Equity injections					
Capital appropriation					
Equity transfers in		17			17
Other equity injections		1 257			1 257
Equity withdrawals		1 081			1 081
Capital withdrawal					
Equity transfers out		(298)			(298)
		2 057			2 057
Total Equity at End of Financial Year					
		806	(196)		610

The Statement of Changes in Equity is to be read in conjunction with the notes to the financial statements.

CASH FLOW STATEMENT
For the year ended 30 June 2019

	Note	2019 \$000	2018 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Receipts			
Grants and subsidies received			
Capital		1	14
Appropriation			
Output		1 886	1 932
Commonwealth			
Receipts from sales of goods and services		164	1 482
Interest received			
Total Operating Receipts		<u>2 051</u>	<u>3 428</u>
Operating Payments			
Payments to employees		(1 383)	(2 204)
Payments for goods and services		(677)	(1 220)
Grants and subsidies paid			
Current			
Capital			
Total Operating Payments		<u>(2060)</u>	<u>(3 424)</u>
Net Cash From/(Used in) Operating Activities	8	<u>(9)</u>	<u>4</u>
Net increase/(decrease) in cash held		(9)	4
Cash at beginning of financial year		254	250
CASH AT END OF FINANCIAL YEAR	7	<u>245</u>	<u>254</u>

The Cash Flow Statement is to be read in conjunction with the notes to the financial statements.

NORTHERN TERRITORY ELECTORAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2019

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1. Objectives and funding

The Northern Territory Electoral Commission (the 'Commission', NTEC) was established in March 2004 to support government by providing a fair, impartial and professional electoral service and ensuring there is an opportunity for the people of the Northern Territory to participate in free and democratic elections. The Commission is responsible for conducting elections for the Legislative Assembly, Local Government and other organisations (if appointed), in an efficient and cost-effective manner, consistent with legislative requirements.

The Commission is predominantly funded and therefore dependent, on the receipt of Parliamentary appropriations. The financial statements encompass all funds through which the Commission controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the Commission are summarised into several output groups. Note 3 provides summarised financial information in the form of a comprehensive operating statement by the output group.

For the conduct of Legislative Assembly elections, a Treasurer's Advance is generally sought at the conclusion of the event. For a Local Government General Election, councils are charged the margin cost and have the option to pay prior or after the event. For local government by-elections councils are charged a 15 per cent corporate overhead in addition to the marginal cost and invoiced after the event. The financial statements encompass all funds through which the Commission controls resources to carry on its functions and deliver outputs.

2. Statement of significant accounting policies

a) Statement of Compliance

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act 1995* and related **Treasurer's Directions**. The *Financial Management Act 1995* requires NTEC to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of NTEC financial statements should include:

- (i) a Certification of the Financial Statements
- (ii) a Comprehensive Operating Statement
- (iii) a Balance Sheet
- (iv) a Statement of Changes in Equity
- (v) a Cash Flow Statement
- (vi) applicable explanatory notes to the financial statements.

b) Basis of accounting

The financial statements have been prepared using the accrual basis of accounting, which recognises the effect of financial transactions and events when they occur, rather than when cash is paid out or received. As part of the preparation of the financial statements, all intra-agency transactions and balances have been eliminated.

Except where stated, the financial statements have also been prepared in accordance with the historical cost convention.

The form of NTEC financial statements is also consistent with the requirements of Australian Accounting Standards. The effects of all relevant new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are effective for the current annual reporting period have been evaluated.

Standards and interpretations effective from 2018-2019

AASB 9 Financial Instruments

NTEC applied AASB 9 for the first time in 2018-19. AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement for annual periods beginning on or after 1 January 2018. NTEC has not restated the comparative information, which continues to be reported under AASB 139. Where applicable, differences arising from the adoption of AASB 9 have been recognised directly in accumulated funds and other components of equity. The nature and effect of the changes as a result of adoption of this new accounting standard are described below.

Classification and measurement

Financial instruments have been reclassified into one of three measurement bases – amortised cost, fair value through other comprehensive income (FVOCI) and fair value through profit or loss (FVTPL). The **classification of these instruments is based on the NTEC's business model for managing the financial assets and the contractual terms of the cash flows.**

The classification and measurement requirements of AASB 9 did not have a significant impact to NTEC. The following are the changes in the classification of the financial assets:

- **NTEC's debt instruments are comprised of receivables. These assets were classified as Loans and Receivables** as at 30 June 2018 under AASB 139 and were measured at amortised cost. As these assets are held to collect contractual cash flows that are solely payments of principal and interest, they continue to be measured at amortised cost from 1 July 2018.

NTEC has not designated any financial liabilities as at fair value through profit or loss. There are no **changes in classification and measurement for NTEC's financial liabilities.**

In summary, upon the adoption of AASB 9, NTEC had the following reclassifications as at 1 July 2018:

	Balances at 30 June 2018 ^(a)	AASB 9 categories Balances at 1 July 2018			Fair value through OCI
		Fair value through profit or loss		Amortised cost	
		Mandatorily at fair value	Designated at fair value		
AASB 139 categories	\$000	\$000	\$000	\$000	\$000
Loans and receivables					
Receivables ¹	22			22	
	22			22	

¹The change in carrying amount is a result of remeasurement adjustments for impairment. See discussion on impairment below.

Impairment

The adoption of AASB 9 requires the loss allowance to be measured using a forward-looking expected **credit loss (ECL) approach, replacing AASB 139's incurred loss approach.** AASB 9 also requires a loss allowance to be recognised for all debt instruments other than those held at fair value through profit or loss.

There has been no changes to impairment losses following the adoption of AASB 9.

Several other amending standards and AASB interpretations have been issued that apply to the current reporting periods, but are considered to have no impact on public sector reporting.

Standards and interpretations issued but not yet effective

No Australian accounting standards have been early adopted for 2018-19.

On the date of authorisation of the financial statements, the following standards and interpretations were in issue but are not yet effective and are expected to have an impact on future reporting periods:

AASB 16 Leases

AASB 16 Leases is effective for annual reporting periods beginning on or after 1 January 2019 and will **be reported for the first time in the Commission's 2019-20** financial statements. When effective, the standard will supersede AASB 117 Leases and require the majority of leases to be recognised on the balance sheet.

For lessees with operating leases, a right-of-use asset will now be included in the balance sheet together with a lease liability for all leases with a term of 12 months or more, unless the underlying assets are of low value. The Comprehensive Operating Statement will no longer report operating lease rental payments. Instead, amortisation expense will be recognised relating to the right-of-use asset and interest expense relating to the lease liability.

The right-of-use asset will be amortised generally on a straight-line basis while the lease liability will reduce to reflect lease payments made and increase to reflect the interest on the liability. Consistent with the methodology applied to other long term liabilities, the lease liability is discounted using the Territory Bond rates. As the lease term progresses, the carrying amount of the asset (cost less accumulated amortisation) is likely to reduce more quickly than the liability, resulting in a lower net asset in the earlier stages of the lease arrangement.

The modified retrospective approach has been elected to transition to the new lease standard. This approach does not require restatement of comparative years and the cumulative impact is accounted for as an equal adjustment to the right-of-use asset and lease liabilities, thus, having no impact in **NTEC's net assets at initial adoption**.

Consequently, it is expected that approximately \$0.048 million will be recognised in the balance sheet as a lease liability and corresponding right-of-use asset from 2019-20.

For lessors, the finance and operating lease distinction remains largely unchanged.

AASB 1058 Income for Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

AASB 1058 Income for Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers are effective for annual reporting periods beginning on or after 1 January 2019 and will be reported for the first time in 2019-20 financial statements.

AASB 1058 clarifies and simplifies income-recognition requirements that apply to not-for-profit entities in conjunction with AASB 15.

Under AASB 15, revenue from agreements which are enforceable, have sufficiently specific performance obligations and transfer goods or services to the customer or third party beneficiary will be recognised when or as performance obligations are satisfied, and not immediately upon receipt as currently occurs. Consequently, more liabilities will be recognised in the balance sheet after adoption of this standard.

Where a transaction does not meet the criteria above or is classified as a donation transaction, revenue will be accounted for in accordance with AASB 1058.

Impacts identified include:

- grants received to construct or acquire a non-financial asset will be recognised as a liability, and subsequently recognised as revenue as the performance obligations under the grant are satisfied. At present, such grants are recognised as revenue on receipt
- grants with an enforceable agreement and sufficiently specific performance obligations will be recognised as revenue progressively as the associated performance obligations are satisfied. At present, such grants are recognised as revenue on receipt
- grants that have an enforceable agreement but no specific performance obligations but have restrictions on the timing of expenditure will also continue to be recognised on receipt as time restriction on the use of funds is not sufficiently specific to create a performance obligation
- grants that are not enforceable and not sufficiently specific will not qualify for deferral, and will continue to be recognised as revenue on receipt.

The modified retrospective approach has been elected to transition to the new revenue standards. This approach does not require restatement of comparative year with the cumulative impact adjusted to the opening accumulated funds.

The standard will not likely affect NTEC's liability (unearned revenue).

c) Reporting Entity

The financial statements cover the Commission as an individual reporting entity. NTEC is a Northern Territory Commission established under the *Interpretation Act 1978 Administrative Arrangements Order*.

The principal place of business of the department is: Level 3 TCG Centre, 80 Mitchell Street, Darwin.

The Northern Territory Electoral Commission has no controlled entities.

d) NTEC and Territory Items

The financial statements of NTEC include income, expenses, assets, liabilities and equity over which NTEC has control (NTEC items). Certain items, while managed by NTEC, are controlled and recorded by the Territory rather than NTEC (Territory items). Territory items are recognised and recorded in the Central Holding Authority as discussed below.

Central Holding Authority

The Central Holding Authority is the 'parent body' that represents the government's ownership interest in government-controlled entities.

The Central Holding Authority also records all Territory items, such as income, expenses, assets and liabilities controlled by the government and managed by agencies on behalf of the government. The main Territory item is Territory income, which includes taxation and royalty revenue, Commonwealth general purpose funding (such as GST revenue), fines, and statutory fees and charges.

The Central Holding Authority also holds certain Territory assets not assigned to agencies as well as certain Territory liabilities that are not practical or effective to assign to individual agencies such as unfunded superannuation and long service leave.

The Central Holding Authority recognises and records all Territory items, and as such, these items are **not included in NTEC's financial statements.**

e)

f) Comparatives

Where necessary, comparative information for the 2017-18 financial year has been reclassified to provide consistency with current year disclosures.

g) Presentation and Rounding of Amounts

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero. Figures in the financial statements and notes may not equate due to rounding.

h) Changes in Accounting Policies

There have been no changes to accounting policies adopted in 2018-19 as a result of management decisions.

i) Accounting Judgments and Estimates

The preparation of the financial report requires the making of judgments and estimates that affect the recognised amounts of assets, liabilities, revenues and expenses and the disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgments and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements.

j) Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred on a purchase of goods and services is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to, the ATO are classified as operating cash flows. Commitments and contingencies are disclosed net of the amount of GST recoverable or payable unless otherwise specified.

k) Contributions by and Distributions to Government

NTEC may receive contributions from government where the government is acting as the owner of NTEC. Conversely, NTEC may make distributions to government. In accordance with the *Financial Management Act 1995* and **Treasurer's Directions, certain types of contributions and distributions**, including those relating to administrative restructures, have been designated as contributions by, and distributions to, government. These designated contributions and distributions are treated by NTEC as adjustments to equity.

The Statement of Changes in Equity provides additional information in relation to contributions by, and distributions to, government.

3. Comprehensive operating statement by output group

	Note	Electoral Services		Corporate and Governance		Total	
		2019	2018	2019	2018	2019	2018
		\$000	\$000	\$000	\$000	\$000	\$000
INCOME							
Grants and subsidies revenue							
Current		1	14	-	-	1	14
Appropriation							
Output		1 886	1 932	-	-	1 886	1 932
Sales of goods and services		120	1 278	-	-	120	1 278
Goods and services free of charge		615	659	-	-	615	659
Other income		8	-	-	-	8	-
TOTAL INCOME		2 630	3 884	-	-	2 630	3 884
EXPENSES							
Employee expenses		1 182	2 029	176	170	1 358	2 199
Administrative expenses							
Purchases of goods and services	5	535	1 022	20	10	555	1 032
Repairs and maintenance		2	4	-	-	2	4
Property Management		63	58	-	-	63	58
Depreciation and amortisation	12	116	127	-	-	116	127
Other administrative expenses	5	621	659	-	-	621	659
TOTAL EXPENSES		2 519	3 899	196	180	2 716	4 079
NET SURPLUS/(DEFICIT)		110	(15)	(196)	(180)	(86)	(196)
OTHER COMPREHENSIVE INCOME							
Items that will not be reclassified to net surplus/deficit							
Asset Revaluation Reserve		(68)	-	-	-	-	-
Transfers from Reserves	19	68	-	-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME							
COMPREHENSIVE RESULT		110	(15)	(196)	(180)	(86)	(196)

This Comprehensive Operating Statement by output group is to be read in conjunction with the notes to the financial statements

Income

Income encompasses both revenue and gains.

Income is recognised at the fair value of the consideration received, exclusive of the amount of GST.

Exchanges of goods or services of the same nature and value without any cash consideration being exchanged are not recognised as income.

Grants and Other Contributions

Grants, donations, gifts and other non-reciprocal contributions are recognised as revenue when NTEC obtains control over the assets comprising the contributions. Control is normally obtained upon receipt. Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Appropriation

Output appropriation is the operating payment to each agency for the outputs they provide and is calculated as the net cost of NTEC outputs after taking into account funding from NTEC income. It does not include any allowance for major non-cash costs, such as depreciation.

Commonwealth appropriation follows from the Intergovernmental Agreement on Federal Financial Relations, resulting in Specific Purpose Payments (SPPs) and National Partnership (NP) payments being made by the Commonwealth Treasury to state treasuries, in a manner similar to arrangements for GST payments. These payments are received by the Department of Treasury and Finance on behalf of the Central Holding Authority and then passed on to the relevant agencies as Commonwealth appropriation. Revenue in respect of appropriations is recognised in the period in which NTEC gains control of the funds.

Sale of Goods

Revenue from the sale of goods is recognised (net of returns, discounts and allowances) when:

- the significant risks and rewards of ownership of the goods have transferred to the buyer
- NTEC retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold
- the amount of revenue can be reliably measured
- it is probable that the economic benefits associated with the transaction will flow to NTEC
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of Services

Revenue from rendering services is recognised by reference to the stage of completion of the contract. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured
- it is probable that the economic benefits associated with the transaction will flow to the entity.

	2019	2018
	\$000	\$000
4. GOODS AND SERVICES RECEIVED FREE OF CHARGE		
Corporate and Information Services	615	659
	<u>615</u>	<u>659</u>
5. PURCHASES OF GOODS AND SERVICES		
The net surplus/(deficit) has been arrived at after charging the following expenses:		
Goods and services expenses:		
Contractors and consultants	-	8
Advertising ⁽²⁾	1	7
Marketing and promotion ⁽³⁾	25	157
Document production	17	53
IT Charges	131	-
Training and study	4	23
Official duty fares	37	110
Other expenses ⁽⁴⁾	201	-
Travelling allowance	10	33
Agent services	129	134
Other expenses ⁽⁵⁾	-	507
	<u>555</u>	<u>1032</u>

(1) Includes IT consultants.

(2) Does not include recruitment advertising or marketing and promotion advertising.

(3) Includes advertising for marketing and promotion but excludes marketing and promotion **consultants' expenses, which are incorporated in the contractors and consultants category.**

(4) Includes all other expenses i.e. Insurance, It changes, Motor Vehicle expenses.

(5) 2017-18 figures have been revised from the published version to match the total purchase of goods and services reported in the Comprehensive Operating Statement.

Repairs and Maintenance Expense

Funding is received for repairs and maintenance works associated with NTEC assets as part of output appropriation. Costs associated with repairs and maintenance works on NTEC assets are expensed as incurred.

Interest expense

Interest expenses include interest and finance lease charges. Interest expenses are expensed in the period in which they are incurred. Interest expense is anticipated in the 2019-20 financial year due to adoption of AASB16.

6. WRITE-OFFS, POSTPONEMENTS, WAIVERS, GIFTS AND EX-GRATIA PAYMENTS

NTEC had no write-offs, postponements, waivers, gifts or ex-gratia payments in 2018-19 and 2017-18.

	2019	2018
	\$000	\$000
7. CASH AND DEPOSITS		
Cash on hand	3	3
Cash at bank	242	251
	<u>245</u>	<u>254</u>

For the purposes of the Balance Sheet and the Cash Flow Statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash. Cash at bank includes monies held in the Accountable Officer's Trust Account (AOTA) that are ultimately payable to the beneficial owner.

8. CASH FLOW RECONCILIATION

a) Reconciliation of Cash

The total of NTEC's 'Cash and deposits' of \$244,601 recorded in the Balance Sheet is consistent with that recorded as 'Cash' in the Cash Flow Statement.

Reconciliation of Net Surplus/(Deficit) to Net Cash from Operating Activities

	2019	2018
	\$000	\$000
Net Surplus/(Deficit)	(86)	(196)
<i>Non-cash items:</i>		
Depreciation and amortisation	116	127
Asset write-offs/write-downs	-	-
Asset donations/gifts	-	-
(Gain)/Loss on disposal of assets	-	-
Repairs and maintenance – minor new works (non-cash)	-	-
<i>Changes in assets and liabilities:</i>		
Decrease/(Increase) in receivables	(4)	70
Decrease/(Increase) in prepayments	(7)	-
Decrease/(Increase) in other assets	-	-
(Decrease)/Increase in payables	(2)	5
(Decrease)/Increase in provision for employee benefits	(26)	(2)
(Decrease)/Increase in other provisions	(1)	-
(Decrease)/Increase in other liabilities	-	-
Net Cash from Operating Activities	<u>(9)</u>	<u>4</u>

b) Reconciliation of liabilities arising from financing activities

NTEC has no liabilities arising from financing activities.

c) Non-cash financing and investing activities

NTEC has no finance lease commitments.

2019	2018
------	------

	\$000	\$000
9. RECEIVABLES		
Current		
Accounts receivable	33	22
Less: Loss Allowance	(6)	-
	<u>27</u>	<u>22</u>
Interest receivables	-	-
GST receivables	3	4
Other receivables	-	-
	<u>3</u>	<u>4</u>
Non-Current		
Other receivables	-	-
	<u>-</u>	<u>-</u>
Total Receivables	<u>30</u>	<u>26</u>

Receivables include accounts receivable and other receivables and are recognised at fair value less any loss allowance.

Accounts receivable and other receivables are generally settled within 30 days.

The loss allowance reflects lifetime expected credit losses and represents the amount of receivables NTEC estimates are likely to be uncollectible and are considered doubtful.

Credit risk exposure of receivables

Receivables are monitored on an ongoing basis to ensure that exposure to bad debts is not significant. The entity applies the AASB 9 simplified approach to measuring expected credit losses. This approach recognises a loss allowance based on lifetime expected credit losses for all accounts receivables. To measure expected credit losses, receivables have been grouped based on shared risk characteristics and days past due.

The expected loss rates are based on historical observed loss rates, adjusted to reflect current and forward-looking information, including macroeconomic factors.

In accordance with the provisions of the FMA, receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery includes a failure to make contractual payments for a period greater 182 past due.

Credit risk for the comparative year is assessed under AASB 139 and is based on objective evidence of impairment.

The loss allowance for receivables as at the reporting date is disclosed below.

Internal receivables ^(a)	2019				2018		
	Gross receivables	Loss rate	Expected credit losses	Net receivables	Aging of receivables	Impairment allowance	Net receivables
	\$000	%	\$000	\$000	\$000	\$000	\$000
Not overdue	-		-	-	-	-	-
Overdue for less than 30 days	-		-	-	-	-	-
Overdue for 30 to 60 days	-		-	-	-	-	-
Overdue for more than 60 days	-		-	-	-	-	-
Total internal receivables	-		-	-	4	-	4
External receivables ^(a)							
Not overdue							
Overdue for less than 30 days	7	86%	6	1	1	-	1
Overdue for 30 to 60 days	26			26			
Overdue for more than 60 days							
Total external receivables	33		6	27	18	-	18

Total amounts disclosed exclude statutory amounts.

Reconciliation of loss allowance for receivables

Internal receivables	2019 \$000	2018 \$000
Opening balance	-	-
Adjustment on adoption of AASB 9	-	-
Adjusted opening balance	-	-
Written off during the year	-	-
Recovered during the year	-	-
Increase/decrease in allowance recognised in profit or loss	-	-
Total internal receivables	-	-
External receivables		
Opening balance	-	-
Adjustment on adoption of AASB 9	-	-
Adjusted opening balance	-	-
Written off during the year	-	-
Recovered during the year	-	-
Increase/decrease in allowance recognised in profit or loss	(6)	-
Total external receivables	6	-

Prepayments

Prepayments represent payments in advance of receipt of goods and services or that part of expenditure made in one accounting period covering a term extending beyond that period.

10	PREPAYMENTS	2019	2018
		\$000	\$000
	Current Assets		
	Prepayments	7	0
	Total Prepayments	<u>7</u>	<u>0</u>

NTEC prepayments relates to a self-storage shed in Alice Springs.

11 ADVANCES AND INVESTMENTS

NTEC had no advances paid, equity accounted investments and investments in shares for the 2018-19 financial year.

		2019	2018
		\$000	\$000
12	PROPERTY, PLANT AND EQUIPMENT	2019	2018
	Plant and Equipment		
	At cost	1 251	1 260
	Less: Accumulated depreciation	<u>(986)</u>	<u>(905)</u>
		265	355
	Computer Software		
	At cost	262	262
	Less: Accumulated depreciation	<u>(94)</u>	<u>(68)</u>
		168	195
	Computer Hardware		
	At Cost	-	25
	Less: Accumulated depreciation	-	<u>(25)</u>
	Total Property, Plant and Equipment	<u>433</u>	<u>550</u>

Reinstated 2017-18 figures for comparative purposes.

12. PROPERTY, PLANT AND EQUIPMENT (continued)

2019 Property, Plant and Equipment Reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2018-19 is set out below:

	Plant and Equipment \$000	Computer Software \$000	Computer Hardware \$000	Total \$000
Carrying Amount as at 1 July 2018	355	195	-	550
Additions				
Disposals				
Depreciation/Amortisation	(90)	(26)	-	(116)
Additions/(Disposals) from asset transfers				
Revaluation increments/(decrements)				
Impairment losses				
Carrying Amount as at 30 June 2019	265	168	-	433

2018 Property, Plant and Equipment Reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2017-18 is set out below:

	Plant and Equipment \$000	Computer Software \$000	Computer Hardware \$000	Total \$000
Carrying Amount as at 1 July 2017	456	221	-	677
Additions				
Disposals				
Depreciation/Amortisation	(101)	(26)	-	(127)
Additions/(Disposals) from asset transfers				
Revaluation increments/(decrements)				
Impairment losses				
Carrying Amount as at 30 June 2018	355	195	-	550

Acquisitions

All items of property, plant and equipment with a cost, or other value, equal to or greater than \$10 000 are recognised in the year of acquisition and depreciated as outlined below. Items of property, plant and equipment below the \$10 000 threshold are expensed in the year of acquisition.

The construction cost of property, plant and equipment includes the cost of materials and direct labour, and an appropriate proportion of fixed and variable overheads.

Complex Assets

Major items of plant and equipment comprising a number of components that have different useful lives, are accounted for as separate assets. The components may be replaced during the useful life of the complex asset.

Subsequent Additional Costs

Costs incurred on property, plant and equipment subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to NTEC in future years. Where these costs represent separate components of a complex asset, they are accounted for as separate assets and are separately depreciated over their expected useful lives.

Construction (Work in Progress)

As part of the financial management framework, the Department of Infrastructure, Planning and Logistics (DIPL) is responsible for managing general government capital works projects on an all-of-government basis. Therefore, appropriation for NTEC capital works is provided directly to DIPL and the cost of construction work in progress is recognised as an asset of DIPL. Once completed, capital works assets are transferred to NTEC.

Revaluations and Impairment

Revaluation of Assets

Subsequent to initial recognition, assets belonging to the following classes of non-current assets are revalued with sufficient regularity to ensure that the carrying amount of these assets does not differ materially from their fair value at reporting date:

- Infrastructure assets
- Intangibles.

Plant and equipment are stated at historical cost less depreciation, which is deemed to equate to fair value.

Impairment of Assets

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Non-current physical and intangible NTEC assets are assessed for indicators of impairment on an annual basis or whenever there is indication of impairment. If an indicator of impairment exists, NTEC determines the **asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's current replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.**

Impairment losses are recognised in the Comprehensive Operating Statement. They are disclosed as an expense unless the asset is carried at a revalued amount. Where the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus for that class of asset to the extent that an available balance exists in the asset revaluation surplus.

In certain situations, an impairment loss may subsequently be reversed. Where an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount. A reversal of an impairment loss is recognised in the Comprehensive Operating Statement as income, unless the asset is carried at a revalued amount, in which case the impairment reversal results in an increase in the asset revaluation surplus. Note 19 provides additional information in relation to the asset revaluation surplus.

NTEC's property, plant and equipment assets were assessed for impairment as at 30 June 2019. No impairment adjustments were required as a result of this review.

Depreciation and Amortisation Expense

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated or amortised using the straight-line method over their estimated useful lives.

Amortisation applies in relation to intangible non-current assets with limited useful lives and is calculated and accounted for in a similar manner to depreciation.

The estimated useful lives for each class of asset are in accordance with the Treasurer's Directions and are determined as follows:

	2019	2018
Plant and Equipment	3-6 years	3-6 years
Computer Software	10 years	10 years

Assets are depreciated or amortised from the date of acquisition or from the time an asset is completed and held ready for use.

13. INTANGIBLES

NTEC had no intangible assets in 2018-19 and 2017-18.

Assets Held for Sale

Assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction or a grant agreement rather than continuing use. Assets held for sale consist of those assets that management has determined are available for immediate sale or granting in their present condition and their sale is highly probable within one year from the date of classification.

These assets are measured at the lower of the asset's carrying amount and fair value less costs to sell. These assets are not depreciated. Non-current assets held for sale have been recognised on the face of the financial statements as current assets.

Leased Assets

Leases under which NTEC assumes substantially all the risks and rewards of ownership of an asset are classified as finance leases. Other leases are classified as operating leases.

Finance Leases

Finance leases are capitalised. A lease asset and lease liability equal to the lower of the fair value of the leased property and present value of the minimum lease payments, each determined at the inception of the lease, are recognised.

Lease payments are allocated between the principal component of the lease liability and the interest expense.

Operating Leases

Operating lease payments made at regular intervals throughout the term are expensed when the payments are due, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property. Lease incentives under an operating lease of a building or office space are recognised as an integral part of the consideration for the use of the leased asset. Lease incentives should be recognised as a deduction of the lease expenses over the term of the lease. This treatment for operating leases will change in 2019-20 financial year to comply with AASB16.

	2019	2018
	\$000	\$000
14. PAYABLES		
Accounts payable	9	3
Accrued expenses	9	11
Other payables	-	7
Total Payables	19	21

Liabilities for accounts payable and other amounts payable are carried at cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to NTEC. Accounts payable are normally settled within 30 days.

15. BORROWINGS AND ADVANCES

NTEC has no borrowings and advances for the 2018-19 and 2017-18 financial year.

16. PROVISIONS

Current

Employee benefits

Recreation leave	133	152
Leave loading	16	19
Recreation leave airfares	-	-
Other employee benefits		4

Other current provisions

Other provisions	22	23
	171	198

Total Provisions	171	198
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The Northern Territory Electoral Commission employed 11 employees as at 30 June 2019 (11 employees as at 30 June 2018).

Employee Benefits

Provision is made for employee benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries and recreation leave. Liabilities arising in respect of wages and salaries, recreation leave and other employee benefit liabilities that fall due within twelve months of reporting date are classified as current liabilities and are measured at amounts expected to be paid. Non-current employee benefit liabilities that fall due after twelve months of the reporting date are measured at present value, calculated using the government long-term bond rate.

No provision is made for sick leave, which is non-vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave, sick leave and other leave entitlements
- Other types of employee benefits.

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of government agencies, including NTEC, and as such no long service leave liability is recognised in NTEC financial statements.

19 RESERVES

Asset revaluation surplus

(i) Nature and purpose of the asset revaluation surplus

The asset revaluation surplus includes the net revaluation increments and decrements arising from the revaluation of non-current assets. Impairment adjustments may also be recognised in the asset revaluation surplus.

	Land		Buildings		Infrastructure		Other		Total	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<i>(ii) Movements in the asset revaluation surplus</i>										
Balance as at 1 July	-	-	-	-	-	-	68	68	68	68
Changes in accounting policies	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors	-	-	-	-	-	-	-	-	-	-
Increment/decrement	-	-	-	-	-	-	-	-	-	-
Impairment (losses)/reversals	-	-	-	-	-	-	-	-	-	-
Transfers to accumulated funds	-	-	-	-	-	-	(68)	-	-	-
Balance as at 30 June	-	-	-	-	-	-	-	68	-	68

20. FAIR VALUE MEASUREMENT

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The highest and best use takes into account the use of the asset that is physically possible, legally permissible and financially feasible.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by NTEC include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgments that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal agency adjustments to observable data to take account of particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

Level 1 – inputs are quoted prices in active markets for identical assets or liabilities

Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 – inputs are unobservable.

The fair value of financial instruments is determined on the following basis:

- the fair value of cash, deposits, advances, receivables and payables approximates their carrying amount, which is also their amortised cost
- the fair value of derivative financial instruments are derived using current market yields and exchange rates appropriate to the instrument
- the fair value of other monetary financial assets and liabilities is based on discounting to present value the expected future cash flows by applying current market interest rates for assets and liabilities with similar risk profiles.

a) Fair Value Hierarchy

NTEC does not recognise any financial assets or liabilities at fair value as these are recognised at amortised cost. The carrying amounts of these financial assets and liabilities approximates their fair value.

The table below presents non-financial assets recognised at fair value in the balance sheet categorised by levels of inputs used to compute fair value.

	Level 1		Level 2		Level 3		Total fair value	
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Assets								
Plant and Equipment, Computer Software (Note 12)	-	-	-	-	433	550	433	550
Total assets	-	-	-	-	433	550	433	550

Reinstated from Levels 2 to 3 during 2018-19 to comply with the accounting standards.

b) Valuation techniques and inputs

Valuation techniques used to measure fair value in 2018-19 are:

	Level 2 techniques	Level 3 techniques
Asset classes		
Plant and Equipment, Computer Hardware, Computer Software (Note 12)		Cost

There were no changes in valuation techniques from 2017-18 to 2018-19.

Plant and equipment and Computer hardware are carried at cost less depreciation which is deemed to be closest to fair value.

a) Additional information for level 3 fair value measurements

(i) Reconciliation of recurring level 3 fair value measurements of non-financial assets

	Plant and Equipment	Computer Software
	\$000	\$000
2018-19		
Fair value as at 1 July 2018	355	195
Additions		
Disposals		
Transfers from Level 2		
Transfers to Level 2		
Depreciation	(90)	(26)
Gains/losses recognised in net surplus/deficit		
Gains/losses recognised in other comprehensive income		
Fair value as at 30 June 2019	265	168
2017-18		
Fair value as at 1 July 2017	456	221
Additions	-	-
Disposals	-	-
Transfers from Level 2	-	-
Transfers to Level 2	-	-
Depreciation	(101)	(26)
Gains/losses recognised in net surplus/deficit	-	-
Fair value as at 30 June 2018	355	195

Transfer from Level 2 to Level 3 to comply with the Accounting Standards

(ii) Sensitivity analysis

Plant and Equipment and Computer Software – Valued at cost less depreciation which is a reasonable cost of measurement.

21. FINANCIAL INSTRUMENTS

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and liabilities are recognised on the Balance Sheet when NTEC becomes a party to the contractual provisions of the financial instrument. NTEC financial instruments include cash and deposits, receivables, payables.

Due to the nature of operating activities, certain financial assets and financial liabilities arise under statutory obligations rather than a contract. Such financial assets and liabilities do not meet the definition of financial instruments as per AASB 132 Financial Instruments Presentation. These include statutory receivables arising from taxes including GST and penalties.

Northern Territory Electoral Commission has limited exposure to financial risks as discussed below. Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the **normal course of activities. The NT Government's investments, loans and placements, and borrowings** are predominantly managed through the Northern Territory Treasury Corporation (NTTC) adopting strategies to minimise the risk. Derivative financial arrangements are also utilised to manage financial risks inherent in the management of these financial instruments. These arrangements include swaps, forward interest rate agreements and other hedging instruments to manage fluctuations in interest or exchange rates.

a) Categories of financial instruments

The carrying amounts of NTEC financial assets and liabilities by category are disclosed in the table below.

2018-19 Categories of financial instruments

	Fair value through profit or loss		Amortised cost	Fair value through other comprehensive income	Total
	Mandatorily at fair value	Designated at fair value			
	\$000	\$000	\$000	\$000	\$000
Cash and deposits			245		245
Receivables ¹			27		27
Total financial assets			272		272
Payables ¹			9		9
Total financial liabilities			9		9

¹. Total amounts disclosed exclude statutory amounts

2017-18 Categories of financial instruments

	Fair value through profit or loss			Financial assets - loans and receivables	Financial assets - available for sale	Financial liabilities - amortised cost	Total
	Held for trading	Designated at fair value	Held to maturity investments				
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cash and deposits		254					254
Receivables ¹		22					22
Total financial assets		276					276
Payables ¹		3					3
Total financial liabilities		3					3

¹ Has been revised from 2017-18 published for comparison

Classification of financial instruments from 1 July 2018

From 1 July 2018, NTEC classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income (OCI) or through profit or loss), and
- those to be measured at amortised cost.

The classification depends on the NTEC business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments that are not held for trading, NTEC has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

NTEC reclassifies debt investments when and only when its business model for managing those assets changes.

At initial recognition, NTEC measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the **NTEC's** business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the NTEC classifies its debt instruments:

- *Amortised cost*: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is calculated using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses).
- *FVOCI*: Assets that are held for collection of contractual cash flows and for selling the financial assets, where the **assets' cash flows represent solely payments of principal and interest, are** measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses and interest income which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is calculated using the effective interest rate method.
- *FVTPL*: Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVTPL. A gain or loss on a debt investment that is subsequently measured at FVTPL is recognised in profit or loss and presented net within other gains/ (losses) in the period in which it arises.

Classification of financial instruments until 30 June 2018

NTEC has elected not to restate comparative information. As a result, the comparative information provided continues to be accounted for in accordance with AASB 139.

Financial assets are classified into the following categories:

- financial assets at fair value through profit or loss
 - held-to-maturity investments
 - loans and receivables and
 - available-for-sale financial assets.
- Financial liabilities are classified into the following categories:
- financial liabilities at fair value through profit or loss (FVTPL) and
 - financial liabilities at amortised cost.

Financial assets or financial liabilities at fair value through profit or loss (FVTPL)

Financial instruments are classified as at FVTPL when the instrument is either held for trading or is designated as at FVTPL. Financial instruments classified as at FVTPL are initially and subsequently measured at fair value. Gains or losses on these assets are recognised in the net result for the year.

Held-to-Maturity Investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity dates that the entity has the positive intent and ability to hold to maturity. Held-to-maturity investments are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market other than those held for trading and available for sale. Loans and receivables exclude statutory receivables. Loans and receivables are measured initially at fair value and subsequently at amortised cost using the effective interest rate method less impairment.

Available-for-Sale Financial Assets

Available-for-sale financial assets are those non-derivative financial assets, principally equity securities that are designated as available-for-sale or are not classified as any of the three preceding categories. Available-for-sale financial assets are initially measured at fair value plus transaction costs and subsequently at fair value. Gains or losses are recognised as a separate component of equity until the investment is derecognised or until the investment is determined to be impaired, at which time the cumulative gain or loss previously reported in equity is recognised in the Comprehensive Operating Statement.

Financial Liabilities at Amortised Cost

Financial liabilities at amortised cost are measured include all advances received, finance lease liabilities and borrowings. Amortised cost is calculated using the effective interest method.

b) Credit Risk

NTEC has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to government, NTEC has adopted a policy of only dealing with credit-worthy organisations and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for **losses, represents NTEC's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.**

Credit risk relating to receivables is disclosed in note 9 and advances paid in note 11.

c) Liquidity Risk

Liquidity risk is the risk that NTEC will not be able to meet its financial obligations as they fall due. NTEC's approach to managing liquidity is to ensure that it will always have sufficient funds to meet its liabilities when they fall due. This is achieved by ensuring that minimum levels of cash are held in the NTEC bank account to meet various current employee and supplier liabilities. NTEC's exposure to liquidity risk is minimal. Cash injections are available from the Central Holding Authority in the event that one-off extraordinary expenditure items arise that deplete cash to levels that compromise the NTEC's ability to meet its financial obligations.

The following tables detail NTEC's remaining contractual maturity for its financial liabilities, calculated based on undiscounted cash flows at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the balance sheet which are based on discounted cash flows.

2019 Maturity analysis for financial liabilities

	Carrying amount	Less than a year	1 to 5 years	More than 5 years	Total
	\$000	\$000	\$000	\$000	\$000
Liabilities					
Deposits held					
Payables		9	9		9
Advances					
Loans					
Finance lease liabilities					
Total financial liabilities		9	9	9	9

2018 Maturity analysis for financial liabilities

	Carrying amount	Less than a year	1 to 5 years	More than 5 years	Total
	\$000	\$000	\$000	\$000	\$000
Liabilities					
Deposits held					
Payables		3	3		3
Loans					
Finance lease liabilities					
Total financial liabilities		3	3		3
Has been revised from 2017-18 published for comparison					

d) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. It comprises interest rate risk, price risk and currency risk. Northern Territory Electoral Commission has relatively limited exposure to market risk.

(i) Interest Rate Risk

Northern Territory Electoral Commission is not exposed to interest rate risk as financial assets and financial liabilities are non-interest bearing.

(ii) Price Risk

The Northern Territory Electoral Commission is not exposed to price risk as the Commission does not hold units in unit trusts.

(iii) Currency Risk

The Northern Territory Electoral Commission is not exposed to currency risk as it does not hold borrowings denominated in foreign currencies or transactional currency exposures arising from purchases in a foreign currency.

22. Related Parties

i) Related Parties

The Northern Territory Electoral Commission is a government administrative entity and is wholly owned and controlled by the Northern Territory Government. Related parties of the department include:

- the Portfolio Minister and key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the department directly;
- close family members of the portfolio minister or KMP including spouses, children and dependents;
- all public sector entities that are controlled and consolidated into the whole of government financial statements; and
- any entities controlled or jointly controlled by KMPs or the Portfolio Minister or controlled or jointly controlled by their close family members.

ii) Key Management Personnel (KMP)

KMP of the NTEC are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission. These include the Chief Minister and the Electoral Commissioner.

iii) Remuneration of KMP

The details below exclude the salaries and other benefits of Minister as the Minister's remunerations and allowances are payable by the Department of the Legislative Assembly and consequently disclosed within **the Treasurer's Annual Financial Statements**.

The aggregate compensation of KMP of NTEC is set out below:

	2018-19	2017-18
	\$000	\$000
Short-term benefits	271	214
Post-employment benefits	25	
Long-term benefits		25
Termination benefits		
Total	<u>296</u>	<u>239</u>

iv) Related party transactions:

Transactions with Northern Territory Government controlled entities

NTEC's primary ongoing source of funding is received from the Central Holding Authority in the form of output and capital appropriation.

The following table provides quantitative information about related party transactions entered into during the year with other Northern Territory Government controlled entities.

2019

Related party			Revenue from related parties	Payments to related parties	Amounts owed by related parties	Amounts owed to related parties
			\$000	\$000	\$000	\$000
<i>All departments</i>	<i>NT</i>	<i>Government</i>	626	811	0	9

2018

Related Party			Revenue from related parties	Payments to related parties	Amounts owed by related parties	Amounts owed to related parties
			\$000	\$000	\$000	\$000
<i>All departments</i>	<i>NT</i>	<i>Government</i>	682	948	4	12

The Commission's transactions with other government entities are not individually significant.

Other related party transactions:

Given the breadth and depth of Northern Territory Government activities, related parties will transact with the Northern Territory Public Sector in a manner consistent with other members of the public including paying stamp duty and other government fees and charges and therefore these transactions have not been disclosed.

23. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

NTEC had no material contingent liabilities or contingent assets in 2018-19 and 2017-18.

24. EVENTS SUBSEQUENT TO BALANCE DATE

No events have arisen between the end of the financial year and the date of this report that require adjustment to, or disclosure in these financial statements.

25. ACCOUNTABLE OFFICER'S TRUST ACCOUNT

In accordance with section 7 of the *Financial Management Act 1995*, an **Accountable Officer's Trust Account** has been established for the receipt of money to be held in trust. A summary of activity is shown below:

Nature of trust money	Opening balance 1 July 2018	Receipts	Payments	Closing balance 30 June 2019
Retention money	0			0
	0			0

26. BUDGETARY INFORMATION

Comprehensive Operating Statement	2018-19 Actual	2018-19 Original budget	Variance	Note
	\$000	\$000	\$000	
INCOME				
Taxation revenue				
Grants and subsidies revenue				
Current	1	14	(13)	1
Capital				
Appropriation				
Output	1 886	1 711	175	2
Commonwealth				
Sales of goods and services	120	50	70	3
Goods and services received free of charge	615	610	5	
Interest revenue				
Gain on disposal of assets				
Other revenue	8		8	
TOTAL INCOME	2 630	2 385	237	
EXPENSES				
Employee expenses	1 358	1 322	(36)	
Administrative expenses				
Purchases of goods and services	555	447	(171)	4
Property Management	63		(63)	
Repairs and maintenance	2	6	4	
Depreciation and amortisation	116	121	5	
Services free of charge	615	610	(5)	
Other administrative expenses	6		(6)	
TOTAL EXPENSES	2 716	2 506	(210)	
NET SURPLUS/(DEFICIT)	(86)	(121)	35	

Notes:

Please note that this comparison is different from the Comprehensive Operating Statement presented in the financial statement overview at the front of this report. This note reflects the original budget and the overview section references the final budget which incorporates approved budget adjustments during the year.

1. Wrong classification of budget
2. Funding for redistribution of electoral boundaries (TA)
3. Income generated through local government By-elections and fee for service elections.
4. Expenses incurred in the conduct of local government By-elections and redistribution of legislative assembly electoral boundaries.

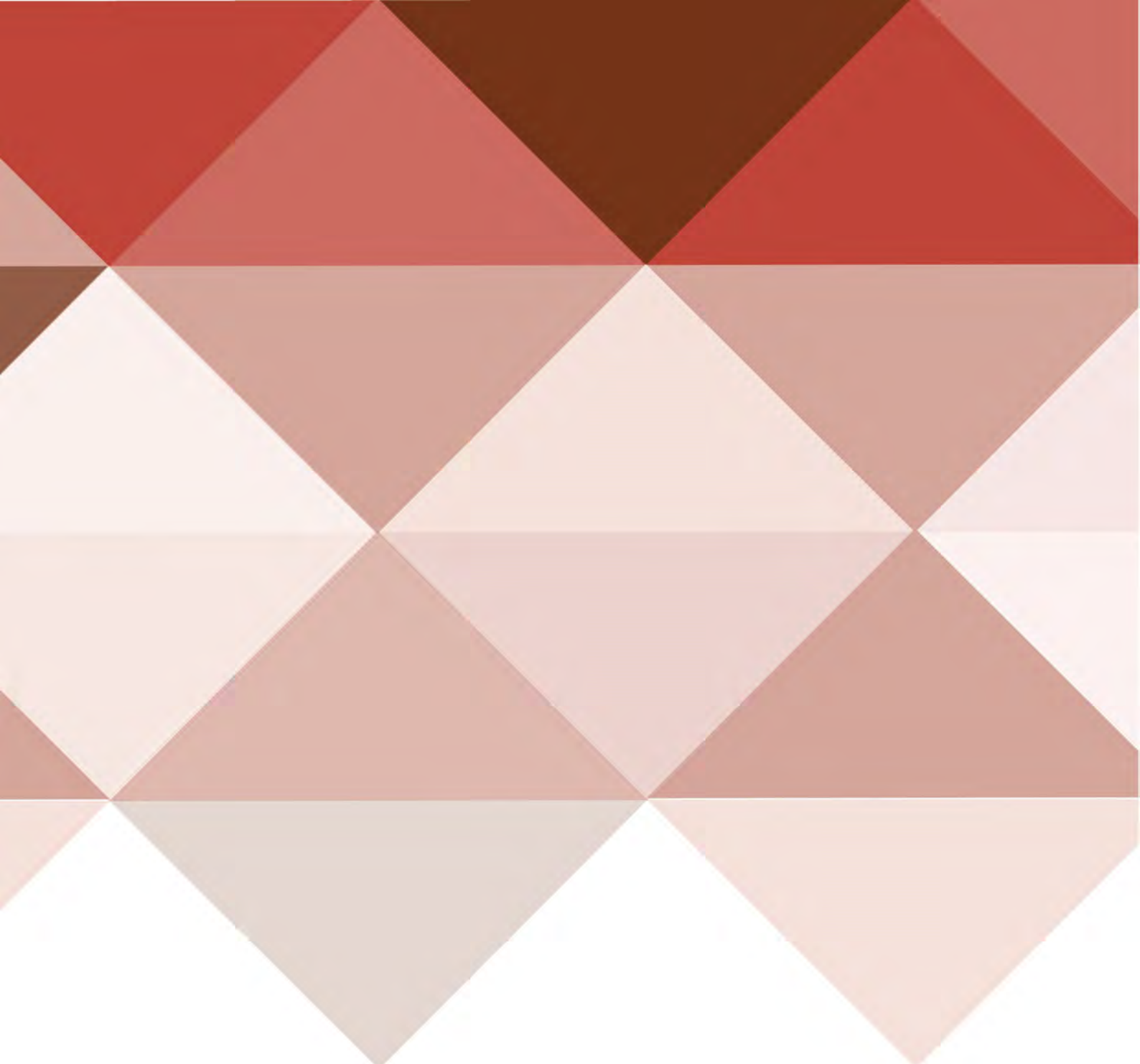
Balance Sheet	2018-19 Actual	2018-19 Original budget	Variance	Note
	\$000	\$000	\$000	
ASSETS				
Current assets				
Cash and deposits	245	250	(9)	
Receivables	29	97	(2)	
Inventories				
Advances and investments				
Prepayments	6			
Other assets				
Total current assets	<u>280</u>	<u>347</u>	<u>(5)</u>	
Non-current assets				
Receivables				
Advances and investments				
Property, plant and equipment	433	434	5	
Total non-current assets	<u>433</u>	<u>434</u>	<u>5</u>	
TOTAL ASSETS	<u>713</u>	<u>781</u>	<u>-</u>	
LIABILITIES				
Current liabilities				
Deposits held				
Payables	19	17	(4)	
Borrowings and advances				
Provisions	171	200	26	
Other liabilities				
Total current liabilities	<u>190</u>	<u>217</u>	<u>30</u>	
TOTAL LIABILITIES	<u>190</u>	<u>200</u>	<u>30</u>	
NET ASSETS	<u>524</u>	<u>564</u>	<u>35</u>	
EQUITY				
Capital	2 057	2 057		
Reserves		68	(68)	
Accumulated funds	(1 532)	(1 561)	104	
TOTAL EQUITY	<u>524</u>	<u>564</u>	<u>(35)</u>	

Cash Flow Statement	2018-19 Actual	2018-19 Original budget	Variance	Note
	\$000	\$000	\$000	
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating receipts				
Taxes received				
Grants and subsidies received				
Current	1	14	(13)	1
Capital				
Appropriation				
Output	1 886	1 711	175	2
Commonwealth				
Receipts from sales of goods and services	164	50	68	3
Interest Received				
Total operating receipts	<u>2 051</u>	<u>1 775</u>	<u>230</u>	
Operating payments				
Payments to employees	1 271	1 322	51	4
Payments for goods and services	676	453	(223)	5
Grants and subsidies paid				
Current				
Capital				
Community service obligations				
Interest paid				
Total operating payments	<u>2 060</u>	<u>1 775</u>	<u>(285)</u>	
Net cash from/(used in) operating activities	<u>(9)</u>	<u>-</u>	<u>(9)</u>	
Net increase/(decrease) in cash held	(9)		(9)	
Cash at beginning of financial year	254	250	-	
CASH AT END OF FINANCIAL YEAR	<u>245</u>	<u>250</u>	<u>(9)</u>	

Notes:

Please note that this comparison is different from the Cash Flow Statement presented in the financial statement overview at the front of this report. This note reflects the original budget and the overview section references the final budget which incorporates approved budget adjustments during the year.

1. Wrong classification of budget
2. Funding for redistribution of electoral boundaries (TA)
3. Income generated through local government By-elections and fee for service elections
4. Restructure of Alice Springs office.
5. Expenses incurred in the conduct of local government By-elections and redistribution of legislative assembly electoral boundaries



**Northern Territory
Electoral Commission**
EVERY vote counts!