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Review of Local Government Election Pricing

Final Report

July 2008 ■ ■ ■

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1 Executive Summary

1.1 Introduction

As part of the New South Wales Electoral Commission's (NSWEC) 2007/08 Internal Audit Program, WalterTurnbull has undertaken a review of local government election pricing.

The review was completed during March, April and July 2008 by the following WalterTurnbull personnel:

- Don Walter - Executive Director
- Damien Knowles – Senior Manager
- Chris Ritchie – Auditor Senior

1.2 Audit Objectives

The objectives of our review were to ascertain, in relation to the ABC model to be used for the upcoming state-wide local government elections:

- whether all relevant projects associated with the 2008 local government elections have been captured in the model, and that only relevant projects have been included;
- whether appropriate costs drivers have been used in the model; and
- whether charges are sufficient to recover costs.

Further details of the Audit Objectives, Scope and Methodology are included in Section 2 of this report.

1.3 Recommendations

There were no critical findings identified. A number of non-critical findings in relation to internal controls were identified. The issues and recommendations arising from the audit are summarised in the following table. Full details are set out in Section 4 of this report. In addition Appendix A discloses a summary of the recommendations together with the management responses, responsible officers and timeframes for implementing the recommendations.

Issue	Recommendations
Internal Control Issues	
4.1 Errors associated with manual cell references	Revise the spreadsheet to incorporate Excel functionalities such that the model is not dependant on specific references to cells.
4.2 Issues concerning returning officer accommodation rental costs	Require councils to provide supporting documentation for all rental quotes over a predetermined amount, including a business case for the selected accommodation and alternative quotes for accommodation in the area.

Issue	Recommendations
Internal Control Issues	
4.3 Significant variations from July 2007 estimates	<p>Develop an appropriate protocol for local government representatives to contact the NSWEC in relation to the cost allocation. This will allow the NSWEC to better manage the relationship with its stakeholders.</p> <p>Devise a policy which details the appropriate circumstances in which estimates can be released to councils and other bodies for the costs of future elections.</p>

1.4 Follow up Review

After the release of the draft report, WalterTurnbull followed up on the recommendations made in the draft report and reviewed the final costing model as provided by the NSWEC.

We found that the NSWEC had addressed the recommendations made which directly impact on the costs associated with the 2008 local government elections and changes made to the model since our initial review were appropriate and correctly applied. The findings of our follow up review are discussed at Section 5.

1.5 Conclusion

From our review we found that the systems employed by the NSWEC to capture and apportion the costs associated with the upcoming state-wide local government elections capture all the material associated costs with the running of a local government election, apportion them in a fair and equitable manner. Notwithstanding this we do note some areas where improvements can be made.

We found that whilst the activity based costing model, which has been built up using Excel, is generally accurate we noted that there were a number of referencing errors which could have been avoided if some of the inbuilt Excel functionality was better utilised. This would also allow for the current model to be more easily adapted for future elections.

We also noted that whilst the costs and basis for apportionment seemed reasonable, we did note significant variations associated with returning officer rents, which were based on estimates provided by local government areas. As a result we have recommended that local government areas provide additional supporting documentation for accommodation costs which are over a predetermined amount.

Finally, NSWEC in good faith released costs estimates for the state local government election prior to the completion of the full ABC costing exercise to assist local government areas with their budgeting. However on finalisation of the costing model costs for some smaller local government areas have increased significantly as compared to the estimates provided in July 2007.

We have recommended how the current situation might be redressed and avoided in the future.

From our follow up review of the final costing model we have noted that the NSWEC have implemented our recommendations as they impact on the current costings for the 2008 local government elections, and that the changes made to the model since our initial review were appropriate and correctly applied.

1.6 Acknowledgement

We wish to acknowledge the assistance and co-operation received from NSWEC management and staff during the course of this audit.

WALTERNBULL



Don Walter
Executive Director

2 Audit

2.1 Audit Objectives

The objectives of our review were to ascertain, in relation to the ABC model to be used for the upcoming state-wide local government elections:

- whether all relevant projects associated with the 2008 local government elections have been captured in the model, and that only relevant projects have been included;
- whether appropriate costs drivers have been used in the model; and
- whether charges are sufficient to recover costs.

2.2 Scope

The scope of our review was limited to an evaluation of the NSWEC's Activity Based Costing (ABC) model for the upcoming state-wide local government elections, and included a review of tasks performed and financial allocations made in the model to ensure that the NSWEC is recovering all costs borne. As a part of this review we did not assess costing models for other types of elections or controls in place to ensure that information used for costing is accurate and reliable.

2.3 Methodology

The key features of our approach to address the objectives of the review were:

- a. obtain and review any reference material or documentation that is required to undertake and complete this review, such as
 - the ABC costing model for the upcoming state-wide local government election;
 - relevant legislation; and
 - policy and procedure documentation;
- b. interview senior staff and management involved in conducting council elections and calculating election costing.
- c. conduct a review of the current ABC costing model to ensure:
 - that the model is up to date and includes all activities performed;
 - that drivers in the model are appropriate and recover costs sufficiently;
- d. prepare a draft report for management comment. The report includes our assessment of the current model and recommendations for improvement.

2.4 Assessment of Findings/Issues

Each finding/issue identified during the audit has been assigned to one of the following categories.

Finding Category	Definition of the Finding Category
Critical Issue	An efficiency/performance issue and/or internal control weakness where the potential exposure to the NSW Electoral Commission is assessed as <u>high</u> .
Efficiency/Performance Issue	Finding/issue relates to: <ul style="list-style-type: none"> ■ Identified inefficiencies in formally adopted procedures; or ■ Failure in the provision of services or in the monitoring and reporting of the provision of services.
Internal Control Weakness Issue	Finding/issue relates to: <ul style="list-style-type: none"> ■ A breakdown or non-compliance with formally adopted procedures or controls; or ■ An assessed weakness in the internal control framework as documented during the audit.

3 Overview

3.1 Background

For the previous local government elections, held in September 2003, the NSWEC invoiced \$4.1 million to local governments for electoral services provided. The level of electoral services provided for local government elections by NSWEC was comparatively less than the level of service provided for state general elections, with many of the costs associated with the previous election being paid directly by the local councils.

Following the 2007 state general election, the NSWEC determined that the level of service to be provided for the 2008 local government elections would be equivalent to that provided for the 2007 election. This means that the all local government elections will be conducted using uniform administrative processes controlled by the NSWEC and the NSWEC will be responsible for more costs than the election held in 2003.

Local governments were informed in July 2007 about the NSWEC's decision to improve electoral service levels and were provided with an estimate of the cost of the election, which was based on rough calculations and apportioned on a per elector basis.

3.2 Process

The ABC costing model used by the NSWEC to apportion the total costs of the election is based on the model used in the 2007 state general election however, has been adjusted to remove those activities that are not relevant for a local government election (for example, the cost of a tally room).

The budget build process for the model has been comprehensive, with the NSWEC developing five versions of the budget for the 40 projects (cost pools) that comprise the local government election.

At the time of our audit the budget was still being finalised by the NSWEC and local governments will not receive a final estimate until costs allocated by the model are approved by the Electoral Commissioner.

3.3 Basis for ABC costing model

3.3.1 Assumptions

In undertaking an assessment of the model the following was assumed:

- All local government electoral costs can be fully recovered, as per section 296(7) of the *Local Government Act (NSW) 1993*;
- All projects and the associated budgeted costs included in the model are specific to the upcoming local government election and the costs incurred are unrelated to any other activities or functions performed by the NSWEC;
- The budgeted project costs used in the model are correct;
- All information used to directly allocate costs to a local government has correctly been applied in the model (e.g. number of polling places required per local government area or which local government areas share a returning officer);

- The administration fee included in the model captures all “head office” costs of the NSWEC, including the cost of NSWEC permanent staff, and is based on a rate of \$195 per hour (this rate has previously been reviewed by internal audit); and
- As advised by the NSWEC, CAPEX and elector roll management costs are not recoverable from the local government election and are funded separately from Treasury. These non-recovered costs include:
 - \$1.6m for capital equipment provided from the 2007 State General Election;
 - \$2.1m for Election Management system development costs; and
 - \$3.7m of roll maintenance costs paid annually to the Commonwealth.

3.3.2 Data Sources

In the model, we noted a number of inputs were used and are listed as follows:

- Number of electors per local government area, as determined by the NSWEC; and
- Census data regarding population size and household size for those councils that chose to have an elector brochure printed;

As our review was limited to the methodologies employed by the NSWEC in their costing model we make no assertions as to the validity of these inputs

3.3.3 Cost Drivers

In the model a number of different cost drivers were used. These included:

- Cost per elector (approximately 4,326,000 electors);
- Cost per returning officer (91 returning officers);
- Cost per district (149 local government areas having elections); or
- Directly allocated to a district.

Appendix B contains details of each project’s cost driver and how the cost was calculated.

4 Detailed Findings

4.1 Errors associated with manual cell references

Finding Category – Internal Control Weakness

Finding

As part of our review of the “Pro forma Invoice Model” spreadsheet we noted that the formulas used in the spreadsheet were dependant on manual cell referencing, rather than using the referencing functionality of Excel.

Further, during our review of the underlying worksheets “Pro forma Invoice Model” spreadsheet, we noted several referencing errors within the model, which had a (albeit minor) effect on the overall cost for some local government areas. The errors noted were subsequently amended by NSWEC staff.

Implication

If the model uses specific referencing in the cost calculation process it limits the ability of NSWEC to adapt the model for changes in circumstances. Manually referencing spreadsheets in this manner will also leave the model more susceptible to error.

Recommendation

NSWEC should:

- Revise the spreadsheet to incorporate Excel functionalities such that the model is not dependant on specific references to cells.

Risk Ranking

Low

Management Comment

Errors have been noted and corrected. Model reviewed to reduce dependence on manual cells.

Responsibility and Timeframe

Director Finance & Admin/Budget Officer. Completed.

4.2 Issues concerning returning officer accommodation rental costs

Finding Category – Internal Control Weakness

Finding

From our review of underlying model data we noted significant variations in the rents charged for returning officer accommodation. In particular, we noted 13 local government areas where the budgeted rent for returning officer accommodation in the four months build up to the election was in excess of \$50,000, with the largest (Sutherland) costing \$240,000.

When this issue was discussed with NSWEC management we were informed that some local government areas provided their own quotes to the NSWEC for returning officer accommodation, and that the accommodation provided was in local government offices.

Implication

Notwithstanding this if inflated quotes are being used to calculate the total costs of the election it increases the possibility of public and government scrutiny of election costs and undermines the reliability of the overall costing exercise.

We do note that any rent charge associated with the election will be recovered and the net impact on the NSWEC will be \$0. However we also note that in situations where returning officers are shared between local government areas there are circumstances where inflated rent charges could be apportioned to and recovered from the other local government areas sharing the service, thus unfairly forcing these councils to cross subsidise the council providing the accommodation.

Recommendation

NSWEC should:

- Require councils to provide supporting documentation for all rental quotes over a predetermined amount, including a business case for the selected accommodation and alternative quotes for accommodation in the area.

Risk Ranking

Medium

Management Comment

Budgets have been recast to incorporate Real Estate office valuations.

Responsibility and Timeframe

Director Finance & Admin/Budget Officer. Completed.

4.3 Significant variations from July 2007 estimates

Finding Category – Internal Control Weakness

Finding

From our review of the allocations generated by the “Pro forma Invoice Model” we noted that costs for some local government areas have increased significantly as compared to the estimates provided in July 2007 especially for smaller local council areas. It was noted that the estimate provided in July 2007 was based on budgeted costs that had not been finalised, and been allocated on a cost per elector basis.

From our discussions with NSWEC staff, we note that NSWEC is in the process of drafting letters to these local government areas with the intention of explaining why the cost estimate has increased significantly. Notwithstanding this, we understand that once the letters have been provided, there will only be limited channels of contact between the NSWEC and local government areas for further discussion about the cost estimates.

Implication

By providing an estimate based on costs and allocation methods that had not been finalised, the NSWEC created an expectation which in many instances will subsequently become inaccurate

Without appropriate communication channels in place, the NSWEC may damage its reputation amongst local governments as significant upward cost increases may not be able to be explained satisfactorily.

Recommendation

NSWEC should:

- Develop an appropriate protocol for local government representatives to contact the NSWEC in relation to the cost allocation. This will allow the NSWEC to better manage the relationship with its stakeholders.
- Devise a policy which details the appropriate circumstances in which estimates can be released to councils and other bodies for the costs of future elections.

Risk Ranking

Medium

Management Comment

Provision of customer service officers dedicated to a group of councils who improve communications between the clients and the NSWEC. This view will be put to the Electoral Commissioner and Management group for future elections.

Additionally the release of information needs to have a management plan for future elections.

Responsibility and Timeframe

Director Finance and Admin. Next LGE election event.

5 Follow-up review

Following the release of the draft report WalterTurnbull reviewed the final version of the costing model to ensure that variations to the model were made appropriately and that the methodology applied by the NSWEC was appropriate and consistent throughout the model.

5.1 Implementation of recommendations

We noted that in general the NSWEC had gone to some lengths to incorporate 'lookup' functionalities in excel which gives greater confidence that the numbers in the spreadsheet are being referenced correctly. Further we also noted that estimated Returning Officer rents had been revised and appear more reasonable and comparable to market rents.

5.2 Variations to the model

All variations to the costing model were reviewed which included additional spreadsheets, variations to projects and changes in cost drivers. We found:

- All new spreadsheets within the model are calculating and allocating costs to local government areas correctly.
- All variations to the projects were appropriate, and related specifically to the 2008 local government elections. These stemmed primarily from further detailed analysis by NSWEC staff of the costs associated with the elections.
- Furthermore we noted that all changes to the cost drivers were appropriate and had been correctly and consistently applied.

Appendix A Summary of Recommendations

Recommendation				Management Response
Description	Report Section	Category of Finding	Priority	(Comments, Responsible Officer, Scheduled Date)
Revise the spreadsheet to incorporate Excel functionalities such that the model is not dependant on specific references to cells.	4.1	Internal Control Weakness	Low	Errors have been noted and corrected. Model reviewed to reduce dependence on manual cells. Director Finance & Admin/Budget Officer. Completed.
Require councils to provide supporting documentation for all rental quotes over a predetermined amount, including a business case for the selected accommodation and alternative quotes for accommodation in the area.	4.2	Internal Control Weakness	Medium	Budgets have been recast to incorporate Real Estate office valuations. Director Finance & Admin/Budget Officer. Completed.
Develop an appropriate protocol for local government representatives to contact the NSWEC in relation to the cost allocation. This will allow the NSWEC to better manage the relationship with its stakeholders.	4.3	Internal Control Weakness	Medium	Provision of customer service officers dedicated to a group of councils who improve communications between the clients and the NSWEC. This view will be put to the Electoral Commissioner and Management group for future elections. Additionally the release of information needs to have a management plan for future elections. Director Finance and Admin. Next LGE election event.

Recommendation				Management Response
Description	Report Section	Category of Finding	Priority	(Comments, Responsible Officer, Scheduled Date)
Devise a policy which details the appropriate circumstances in which estimates can be released to councils and other bodies for the costs of future elections.	4.3	Internal Control Weakness	Medium	<p>Provision of customer service officers dedicated to a group of councils who improve communications between the clients and the NSWEC. This view will be put to the Electoral Commissioner and Management group for future elections.</p> <p>Additionally the release of information needs to have a management plan for future elections.</p> <p>Director Finance and Admin. Next LGE election event.</p>

Appendix B Projects and cost drivers (as per the final model)

Activity	Basis of Allocation	Method of calculation
Programme Management	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Performance Evaluation and Reporting	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Finance Services - budget management	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Finance Services – payroll processing	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Finance Services – payables processing	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.

Activity	Basis of Allocation	Method of calculation
Finance Services – mail services	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Council Visits	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Candidate Information Sessions	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
De-briefing Program	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Centralised Vote Counting	Specific District	Within 'Cost per elector worksheet' local government areas which are going to have votes counted at Riverwood have a "1" allocated to them in a row in the spreadsheet. If a council is going to have votes counted at Riverwood then the cost is number of electors (directly referenced from 'Cost per elector worksheet') divided by total number of electors having votes counted at Riverwood (directly referenced from 'Cost per elector worksheet') multiplied by budgeted activity cost rounded to the nearest \$10. No costs are allocated if the council is not having their votes counted at Riverwood.

Activity	Basis of Allocation	Method of calculation
Voting Centres	Specific District	Number of polling officials per local government area (looked up to Electoral Office spreadsheet) times cost per unit (\$350 column D of 'Polling Place Rent' hard coded into cells) plus a hard coded amount for pre-poll venues (column H of 'Polling Place Rent') plus an additional amount for mapping allocated on an elector basis (G3:G151 of 'Polling Place Rent'). 'Invoice model' directly references the total and rounds to the nearest \$10.
Election Materials	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Training Program	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
ROSO Support Centre	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.

Activity	Basis of Allocation	Method of calculation
Wages - Returning Officers	Specific District	Hard coded budget data allocated specifically to local government areas or divided by number of returning officers (91 – hard coded into cells). Some local governments share a returning officer. In these instances a separate spreadsheet ('OA Wages – RRO Office') was used to determine the split between local government areas which was based on the number of electors (directly referenced from 'Cost per elector worksheet'). 'RO Wages' spreadsheet then looks up costs for local government area from either the 'OA Wages – RO Office' spreadsheet if the local government area has its own returning officer or to the 'OA Wages – RRO Office' spreadsheet if it shares a returning officer. 'Invoice model' directly references the amount from 'OA Wages' spreadsheet and rounds to the nearest \$10.
Wages – Office Assistants	Specific District	Hard coded budget data allocated specifically to local government areas or divided by number of returning officers (91 – hard coded into cells). Some local governments share a returning officer. In these instances a separate spreadsheet ('RO Wages – RRO Office') was used to determine the split between local government areas which was based on the number of electors (directly referenced from 'Cost per elector worksheet'). 'RO Wages' spreadsheet then manually directly references each local government area to either the 'RO Wages – RO Office' spreadsheet if the local government area has its own returning officer or to the 'RO Wages – RRO Office' spreadsheet if it shares a returning officer. 'Invoice model' directly references the amount from 'RO Wages' spreadsheet and rounds to the nearest \$10.
Wages – Election Officials	Specific District	Number of polling officials per local government area times a hard coded cost rate as well as the inclusion of some on costs 'Invoice model' directly references the total amount from 'Electoral Official Cost (In use)' spreadsheet and rounds to the nearest \$10.

Activity	Basis of Allocation	Method of calculation
Returning Officer Accommodation	Specific District	Hard coded budget data allocated specifically to local government areas or divided by number of returning officers (91 – hard coded into cells). Some local governments share a returning officer. In these instances a separate spreadsheet ('RO Accommodation – RRO Office') was used to determine the allocation between local government areas which was based on the number of electors (directly referenced from 'Cost per elector worksheet'). 'RO Accommodation' spreadsheet then looks up local government area costs from either the 'RO Accommodation – RO Office' spreadsheet if the local government area has its own returning officer or to the 'RO Accommodation – RRO Office' spreadsheet if it shares a returning officer. 'Invoice model' directly references the amount from 'RO Accommodation' spreadsheet and rounds to the nearest \$10.
Registration of how-to-vote material	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Printing Ballot Papers	Specific District	Hard coded budget data allocated specifically to local government areas plus a portion of activity cost for referendums allocated on an elector basis (\$200,000). 'Invoice model' directly references the amount from 'Ballot Papers' spreadsheet and rounds to the nearest \$10
Equal Access to Democracy	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.

Activity	Basis of Allocation	Method of calculation
Elector Info Campaign - NSWEC Campaign	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Elector Info Campaign - Brochure	Specific District	Hard coded data depending on whether local government area requires a household brochure or a brochure for each elector (located in 'Household-Elector Brochure'). Number of brochures multiplied by estimated cost per brochure plus additional amount for brochure management allocated by dividing the management fee by the number of local government areas requiring a brochure. . 'Household-Elector Brochure' directly references the amount from 'RO Accommodation' spreadsheet and rounds to the nearest \$10.
Media Information	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Elector Inquiry Centre	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Website & Education Services	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.

Activity	Basis of Allocation	Method of calculation
Systems Support	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
IT Setup	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Website (dynamic)	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Roll Printing	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
IT Personnel	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.
Results	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.

Activity	Basis of Allocation	Method of calculation
NSWEC Admin Fee	Cost per elector	Budgeted activity cost divided by total number of electors (directly referenced from 'Invoice model') multiplied by number of electors in that local government area (reference to a cell in 'Invoice Model' but looked up from 'Cost per elector worksheet') rounded to the nearest \$10.