

Election Administration

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**Volume IV
State Legal
Memoranda**

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**Election Administration
Volume IV
State Legal Memoranda**

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Alabama

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Alabama, and is elected to serve a four-year term. [Ala. Const. art. V, §114]. It is the responsibility of the Secretary to provide voter registration forms for counties, [Ala. Code tit. 17, §4-13 (1977)], and to canvass county general election returns for federal offices, [tit. 17, §§14-20, 19-4 20-3], and proposed state constitutional amendments [tit. 17, §§17-2, -3]. General election returns for state offices are canvassed by the Speaker of the State House of Representatives. County primary returns for state offices are canvassed by the state executive committee of each political party participating in the primary election. [Ala. Const. art. V, §115; Ala. Code tit. 17, §16-35 (1977).]

B. Local

Local election responsibilities are shared by the Judge of the County Probate Court, Clerk or Register of the Circuit Court, Sheriff, Board of Registrars, and the county political party executive committees.

The Judge of the County Probate Court is elected for a term of six years, [tit. 12, §13-30; tit. 17, §2-7; Ala. Const. art. VI, §§152, 155]. Election duties of the Judge include compiling and publishing a list of registered voters, [Ala. Code tit. 17, §4-14 (1977)], examining and preparing voting machines before each election, [tit. 17, §9-17], and providing ballots and supplies for primary and general elections, [tit. 17, §§8-43, -44, 16-11, -22].

The Judge of the County Probate Court also serves with the Sheriff and the Clerk of the Circuit Court on the Appointing Board, which appoints precinct and polling place officers. [tit. 17, §§6-1, -6, 16-17.] Appointing Board members may not run for office while they are serving on the Board. [tit. 17 §6-3.] When the Judge of the County Probate Court or the Sheriff is unable to sit on the Board, the Clerk of the Circuit Court appoints a qualified elector as his replacement; when the Clerk is unable to sit on the Board, the Governor appoints a replacement. [tit. 17, §6-4, -5.]

In addition to their duties on the Appointing Board, the Clerk of the Circuit Court administers absentee voting, [tit. 17, §§10-4, -10, -14], and the Sheriff provides for the publication of election notices, [tit. 17, §7-5], and serves as County Returning Officer [tit. 17, §§6-11, 16-30]. As Returning Officer, the Sheriff transmits county election returns to the Secretary of State, [tit. 17, §17-2], and the Speaker of the State House of Representatives [Ala. Const. art. V, §115].

The Board of Registrars is composed of three persons "appointed by the governor, auditor and commissioner of agriculture and industries, or by a majority of them acting as a board of appointment...." [Ala. Code. tit. 17, §4-40 (1977).] Board members must be electors and residents of their counties, and may not hold other public office. In counties with a population over 350,000 the Governor designates one of the members as chairman; in other counties, each Board selects its own chairman. [tit. 17, §4-40.] Board members normally serve four-year terms, 1/ [tit. 17, §4-41], and receive twenty dollars for each day on which the Board meets. [tit. 17, §43]. The Board of Registrars is charged with the administration of voter registration, [tit. 17, §§4-23, -40, -81], and "may make such rules and regulations as it deems proper for the receipt of applications for registration and the accomplishing in as expedient a manner as possible the registration of those entitled to register..." [tit. 17, §4-24].

1/ Registration Board members may be removed from office by the board that appointed them at any time. [Ala. Code. tit. 17, §4-41 (1977).]

The County Commission consists of the Judge of the County Probate Court, and four elected commissioners. [tit. 11, §3-1.] Elected commissioners serve four-year terms, [tit. 11, §3-1; tit. 17, §2-4], during which they cannot hold other public office ^{2/} [tit. 11, §3-2]. All members of the Commission receive four dollars for each day spent on Commission business. [tit. 11, §3-4.] It is the responsibility of the Commission to canvass the county vote for proposed state constitutional amendments and federal offices, and to prepare returns for transmittal to the Secretary of State. [tit. 17, §§17-2, 19-4, 20-3.]

Primary elections are conducted on the local level by county political party executive committees. ^{3/} County committees canvass the county vote, tabulate and certify the results, and transmit county returns for state offices to their respective state executive committees. [tit. 17, §16-35.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. Thus:

[o]n or before the first day of the third month next preceding each regular business session of the legislature..., [officials] shall transmit to the department of finance, on blanks to be furnished ... estimates of their expenditure requirements for each budget year, classified so as to distinguish between expenditures estimated for salaries, travel and per diem expenses, administration,

^{2/} County commissioners may, however, serve on the County Board of Pensions and Security. [Ala. Code. tit. 11, §3-2 (1977).]

^{3/} In counties that do not have a party county executive committee, the state executive committee can either perform the county committee's duties itself, or appoint a county executive committee. [Ala. Code tit. 17, §16-8 (1977).]

operation and maintenance and the cost of each project involving the purchase of land or the making of a public improvement or a capital outlay of a permanent character, together with such supporting data and explanations as may be called for by the department of finance.

[tit. 41, §4-84.] In addition, before any appropriation will be made:

there shall be submitted to the department of finance, not less than 20 days before the expiration of the last period for which an allotment has been or shall have been made, a requisition for an allotment of the amount estimated to be necessary to carry on...work during the period for which allotments are made. Allotments shall be made for such length of time as may be determined to be appropriate and convenient by the department of finance, with the approval of the governor, but no allotment (except for the acquisition of land, permanent improvements or other capital projects) shall, in any event, be for a period of longer than three months. Such requisition for an allotment shall contain such information and data and be in such detail as may be required by the department of finance.

[tit. 41, §4-91.]

The Chief Examiner of the Department of Examiners of Public Accounts is required to prescribe a system of bookkeeping and accounting for use by all state and county officers. [tit. 41, §5-6.] He must also audit the financial records of such officers "at least once in every period of two years and more frequently or continuously if that is deemed necessary or desirable by the chief examiner." [tit. 41, §§5-14, 4-36, 5-6.]

B. Local

There are no special budgeting or accounting requirements in the code for county election officials; they are subject only to the budgeting and accounting requirements imposed on all other county officers. Thus, any county election official "who handles any incoming moneys, or who issues any kind of order payable out of the county treasury without approval of ... [the] county commissioner...", must submit to the Commission "an estimate of such income and of the probable amount of orders he will be called upon to issue during such fiscal year...." [tit. 11, §8-3.]

County election officials are subject to the bookkeeping and accounting system prescribed by the chief examiner, [tit. 41, §5-6], and have their accounts audited by the Chief Examiner at least once every two years [tit. 41, §5-6; tit. 41, §§4-36, 5-14]. In addition, the County Commission must "examine and audit the accounts of all officers having the care, management, collection or disbursement of money belonging to the county or appropriated for its use and benefit." [tit. 11, §3-11.]

Alaska

The Administration of Elections

A. State

In Alaska, the Lieutenant Governor has the principal responsibility for the conduct of elections, [Alaska Stat. §15.15.010 (1976)], and for the administration of state election laws [44.19.030]. The Lieutenant Governor is elected for a four-year term, [Alaska Const. art. 3 §8], and receives a salary set by the Alaska Salary Commission [Alaska Stat. §39.20.030 (Supp. 1977)].

In his capacity as the state's chief election officer, the Lieutenant Governor supervises the conduct of voter registration throughout the state, [Alaska Stat. §15.07.065 (1976)], modifies precinct boundaries, [15.10.020], determines the method of voter registration to be used, [15.07.070] and prepares and distributes ballots. [15.25.060.] He also appoints the Director of Elections, [15.10.105], election supervisors, [15.10.110], and local registrars [15.07.081]. In addition, the Lieutenant Governor prescribes minimum requirements for voting machines and, with the assistance of the Department of Administration, conducts tests to determine the adequacy of a particular type or make of voting machine. Machines must be certified by the Lieutenant Governor before they may be used in elections held in the state. [15.20.250.]

The Director of Elections is appointed by the Lieutenant Governor "to act for him in the supervision of central and regional election offices, the employment and training of election personnel, and the administration of all state elections as well as those municipal elections which the state is required to conduct." [15.10.105.] The Director also assists the Lieutenant Governor in administering the voter registration program, and in modifying precinct boundaries. [15.10.105.] There are no statutory qualifications required of the Director of Elections, nor is the salary prescribed by statute. Neither the Director nor his staff may participate in partisan political activities. [15.10.105.]

B. Local

The Lieutenant Governor appoints an election supervisor in the municipalities of Juneau, Anchorage, Fairbanks, and Nome, "to assist in the administration of elections in the election districts designated by the Lieutenant Governor." [15.10.110.] Precinct election boards are appointed by the Election Supervisor. [15.10.120.] The Election Supervisor must be a qualified voter in the state and area over which he has jurisdiction, and he may not hold other political office. The Election Supervisor's salary is paid by the state in an amount determined by the Lieutenant Governor. [15.10.110.]

The borough assemblies and city councils prescribe rules for conducting municipal elections. [Alaska Stat. §29.28.010 (1972).] They also appoint judges for each polling place and provide, by ordinance, for the nomination of candidates for municipal elections [29.28.015.] Borough Assemblymen are elected for three-year terms, unless a different term not exceeding four years is prescribed by charter or ordinance. [29.23.040.] Any voter of the borough is eligible to be a borough assemblyman. [29.23.050.] The composition of the Assembly is determined by charter. [29.23.020.] A city councilman, who must be a voter in the city he represents, is elected to a three-year term. First class cities have six councilman while second class cities have seven members of the council. [Alaska Stat. §29.23.200 (1972 and Supp. 1977).]

The Financing of Elections

The state pays all election costs in Alaska except the cost of voting machines used in local elections. If a precinct elects to use voting machines, local funds pay for the machines. State funds cover the cost of ballot boxes, election materials, notices of election, polling places, and voting booths or screens. [Alaska Stat. §15.15.060, .070, .20.240 (1976).]

Budgeting and Accounting Requirements Imposed on Elections Officials

A. State

The Lieutenant Governor is subject to the general budget requirements imposed on all administrative units constituting the state government. [Alaska Stat. §37.07.120 (1976 and Supp. 1977).] Each state officer must prepare an annual plan for the operation of each of his assigned programs and submit the plan to the Division of Budget and Management of the Executive Department on the date prescribed by the Division. [37.07.080.] The plans of each officer or agency are to contain:

- (1) the goals and objectives of the agency programs, together with proposed supplements, deletions, and revisions;
- (2) its proposed plans to implement the goals and objectives, including estimates of future service needs, planned methods of administration, proposed modifications of existing program services and establishment of new program services, and the estimated resources needed to carry out the proposed plan;
- (3) the budget requested to carry out its proposed plans in the succeeding fiscal year, including information reflecting the expenditures during the last fiscal year, those authorized for the current fiscal year, those proposed for the succeeding fiscal year, an explanation of the services to be provided, the number of total positions for all persons employed or under contract by the agency for personal services including those rendered for capital improvement projects, the need for the services, the cost of the services, and any other information requested by the division;
- (4) a report of the receipts during the last fiscal year, an estimate of the receipts during the current fiscal year, and an estimate for the succeeding fiscal year;

(5) a statement of legislation required to implement the proposed programs and financial plans;

(6) an evaluation of the advantages and disadvantages of specific alternatives to existing or proposed program policies or administrative methods.

[Alaska Stat. §37.07.050 (1976).] Each state agency must also submit performance reports to the Division of Budget and Management by September first for the preceding fiscal year. The reports include work accomplished and services provided, the costs of completing the work and providing the services, and administrative improvements made by the agency. [Alaska Stat. §37.07.090 (Supp. 1977).]

The accounting system for each governmental unit is to be in accord with accepted government accounting principles and is to include both budgetary and property assets. [Alaska Stat. §37.05.150 (1976).] The Department of Administration maintains centralized accounting records for the state. State agencies prepare and submit documents prescribed by the Department, with all reports and statements required for the maintenance of the centralized records. Statistical or cost accounts may be maintained by the Department or agency as determined by the Department after consultations with the head of the agency concerned. [37.05.140.]

The Lieutenant Governor prescribes the method of certifying, auditing, and paying for election expenses. [15.15.390.] The Department of Administration also audits "every receipt, account, bill, claim, refund, and demand on the funds in the state treasury arising from activities carried on by state agencies." [37.05.190.]

B. Local

The borough assemblies and city councils have responsibility for establishing the manner of preparation and submission of local budgets.

No local accounting or auditing procedures are specified in the state code.

Arizona

The Administration of Elections

A. State

The chief election officer of Arizona is the Secretary of State. [Ariz. Rev. Stat. §41-121 (Supp. 1977-1978).] During a four-year term [Ariz. Const. art 5 §1], the Secretary of State receives an annual salary of \$22,000. [Ariz. Rev. Stat. §41-121.01 (1974)]. His duties as an election official include prescribing rules and regulations for voting and vote canvassing which are then published in an official election manual, [Ariz. Rev. Stat. 16-1038 (1975)], receiving nomination papers of candidates for federal and state offices, [16-301], certifying to the counties the names to be placed on the ballot, [Ariz. Rev. Stat. §16-501 (Supp. 1976-78)], canvassing votes for all offices and questions voted on by the entire state, [Ariz. Rev. Stat. §16-991 (1975)], and approving electronic voting systems used in the state [16-1021]. 1/ The Secretary of State also provides experts in electronic voting systems to conduct field checks of electronic voting systems in the state and to recommend needed statutory and procedural changes in the voting systems. [16-1038.]

B. Local

Election duties are shared at the county level, although the County Board of Supervisors carry most responsibility for the actual conduct of elections.

County Boards of Supervisors are composed of three members who must be qualified voters of the county from which they are elected. Board members cannot hold other public office. [Ariz. Rev. Stat. §11-211 (1977).] Board members are elected

1/ Mechanical voting machines must meet basic statutory requirements concerning construction and voting safeguards, [Ariz. Rev. Stat. §16-793 (1975)], but they do not need to be approved by the Secretary or any other official before they are used in elections [16-794].

to a two-year term, [11-211], and are paid \$19,600 per year in counties with populations of more than 200,000 and \$11,200 per year in counties with less than 200,000 inhabitants [11-419]. The election duties of the County Board include appointing and providing training for precinct election officials, [Ariz. Rev. Stat. §§16-771, 771.01 (1975)], providing election supplies, [16-831], printing ballots, [16-795], and canvassing all votes cast in the county [16-981]. The County Board is also responsible for adopting voting machines, [16-794], and electronic voting and tabulating systems, [16-1021], for use in elections held in the county.

The County Recorder, who is elected to serve a four-year term, [Ariz. Const. art. 12 §3], also has election responsibilities. He is in charge of voter registration, [Ariz. Rev. Stat. §16-105 (1975)], including supplying the necessary registration forms, [16-105], and handles all absentee voting [16-1103 to 1107]. In a county of 200,000 people or more, the County Recorder receives \$19,600 per year in salary. In counties with fewer than 200,000 people, the County Recorder is paid \$16,100 per year. [Ariz. Rev. Stat. §11-419 (1977).]

The Financing of Elections

The funding for elections in Arizona is provided by the counties for all but strictly local elections. Local elections are financed by municipalities. [Ariz. Rev. Stat. §16-832 (1975).] The state reimburses counties, up to a statutory maximum, for the cost of printing and mailing sample ballots for primary and general elections to each household where a registered voter resides. [16-833.] Ballot costs, including printing charges, are split between the county and local municipality when there is a combined county and local election. [16-832.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

No budgeting requirements are set out in the Arizona Revised Statutes for the state election official. Nevertheless, the Secretary of State, who has the duties of the chief election

official, is subject to the same general budgeting requirements applicable to all state administrative officials and agencies. [Ariz. Rev. Stat. §35-101 (Supp. 1977-1978).] The head of each state agency is to submit to the Governor, in duplicate, estimates of the financial requirements and receipts of the agency for the next fiscal year. The information must be on forms prescribed by the Governor with such explanatory data as may be required. These estimates are to be submitted by September first of each year, or at a later date not to exceed forty-five days after September first, if the later date is approved by the Assistant Director of the Department of Administration. [Ariz. Rev. Stat. §35-113 (1974).]

The state Auditor General is to conduct annual post audits of all financial transactions and accounts kept by or for all state agencies. The audits are to be conducted in accordance with generally accepted auditing standards. The Auditor General also conducts special audits and investigations of any state agency as requested by the Joint Legislative Budget Committee. [41-1279.03.]

B. Local

County budgets for each fiscal year include separate estimates for each county department and official. [Ariz. Rev. Stat. §42-302 (Supp. 1977).] The code does not state what information the county officers must give to the local governing body.

The Board of Supervisors examines all accounts, books, and papers of the other county officers. [Ariz. Rev. Stat. §11-662 (1977).]

Arkansas

The Administration of Elections

A. State

The chief election officer of Arkansas is the Secretary of State. He receives an annual salary of \$5,000, and serves a two year term. [Ark. Const. art. 6, §3, amend. 37 §§1, 2.] The Secretary of State certifies a list of all state candidates to the election commissioners of each county at least forty days before an election. [Ark. Stat. Ann. §3-606 (1976).] He also certifies state-wide questions and proposed amendments to the Arkansas Constitution for the ballot. [3-607.] In addition, the Secretary of State serves as a member of the State Board of Election Commissioners. [Ark. Stat. Ann. §3502 (Supp. 1977).]

The State Board of Election Commissioners is composed of the Governor, Lieutenant Governor, Attorney General, Secretary of State, State Auditor, Treasurer of State, State Land Commissioner, State Chairmen of the majority and minority parties, and "four (4) resident electors of this State who do not hold an elective office, and who shall be named by the aforementioned Constitutional officers...." [3-502.] Board members who are elected state officials serve terms concurrent with their terms as elective officers; all other Board members serve two-year terms. The Governor is ex-officio Chairman of the Board and the Secretary of State is ex-officio Secretary of the Board. [3-502.]

The main duties of the State Board of Election Commissioners involve certifying the winners of general elections, [Ark. Stat. Ann. §3-801 (1976)], canvassing the vote of state-wide elections, [3-801], and appointing the third member of each County Board of Election Commissioners [3-502]. The State Board is also responsible for examining and approving voting machines. After examining a particular type or make of voting machine, the State Board of Election Commissioners is required to file a report with the office of the Secretary of State on the accuracy, efficiency, and capacity of the machine examined. [3-1201, -1202.]

B. Local

The County Board of Election Commissioners consists of the County Chairmen of the county committees of the majority and minority parties, and a third person appointed by the State Board of Election Commissioners. The State Board selects the third member from five names submitted by the county committee of the majority party. [3-502.] Members of the County Board of Election Commissioners must be qualified electors of the state and county, able to read and write English, and members of a political party. They must not be candidates for political office in the state or county. [3-504.]

One member of the County Board is elected chairman and another member is elected secretary. [3-506.] The Board meets at least thirty days before an election. [3-503.] Board members are compensated at a rate of fifteen dollars per day for those days actually engaged in duties concerning the holding of elections. [3-507.]

The duties of the County Boards of Election Commissioners include appointing election officials, [3-506], establishing and altering precinct boundaries, [3-601], printing and distributing ballots, [3-611 to -613], furnishing election supplies to local officials, [3-611], canvassing votes on the county level, [3-801], and administering absentee voting [3-901 to -907, 3-909 to -915; Ark. Stat. Ann. §3-908 (Supp. 1977)]. The county board does not have the authority to allow the use of voting machines at county elections. Rather, voter approval by way of petitions is needed. [Ark. Stat. Ann. §3-1203 (1976).]

The County Clerk administers the registration of voters in Arkansas. [Ark. Const. amend. 51, §§2,3.] County Clerks are elected for two-year terms. [Ark. Const. art. 7, §19.] Minimum and maximum salaries for clerks are prescribed by statute, the exact figure being fixed by the Quorum Court. The minimum that can be paid a clerk in the least populous county in Arkansas is \$8,000 per year; the maximum that can be paid in the most populous county is \$20,000 per year. [Ark. Stat. Ann. §17-4201 (Supp. 1977).]

In Arkansas, primary elections are conducted by the County Committees of all political parties which qualify. In order to qualify, a political party must have obtained at least seven per cent of the total votes cast for Governor or Presidential Electors at the most recent general election held in the state, or must file a petition with the Secretary of State signed by at least seven per cent of the number of qualified electors who voted for Governor or Presidential Electors in the most recent general election. [Ark. Stat. Ann. §§3-101 to -127 1976 & Supp. 1977).]

The Financing of Elections

The basic financing of elections is performed at the county level in Arkansas. Cities, incorporated towns, and school districts, however, pay for races, issues, and questions which they place on the ballots prepared by the County Boards of Election commissioners. When local and county matters appear together on the same ballot, the county election commissioners allocate costs to the interested locality by dividing the total cost of the election by a fraction, the numerator of which is the number of races, questions, and issues placed on the ballot by the locality, and the denominator of which is the total number of races, questions, and issues placed on the ballot. The resulting figure is the amount the city, town, or school district pays. [Ark. Stat. Ann. §3-609 (1976).] 1/

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

No specific budgetary requirements are placed on state election officers. The Secretary of State and the State Board of Election Commissioners are subject to the requirements imposed on all state agencies. [Ark. Stat. Ann. §13-332 (Supp. 1977).]

1/ Under this formula, it will happen that the municipality's share will exceed the total cost of the election. Perhaps the legislature meant instead to have the total cost of the election multiplied, rather than divided, by the fraction described above.

State agencies must submit to the Director of the Department of Finance and Administration, on forms designed by the Director, budgetary and program information such that "comparative data of the last fiscal year, the current fiscal year, and the next biennium" can be obtained. [13-332.] The forms require the state agencies to:

(a) [focus] attention upon the general character and relative importance of the program to be accomplished or upon the service to be rendered and what the program or service will cost.

(b) [employ] functional classifications, where practical to do so, in order to present budgets by broad program categories.

(c) [present] budget requests by organizational units.

(d) [group] expenditures and budget estimates by major objects of expenditures.

(e) [state] goals and objectives of State agency programs.

(f) [present] proposed plans to implement the goals and objectives including proposed modification of existing program services and establishment of new program services, and the estimated resources required to implement the goals and objectives.

(g) [include] a report of the receipts during the prior fiscal year, an estimate of the receipts during the current fiscal year, and an estimate for each year of the succeeding biennium.

(h) [present] requested legislation required to implement the proposed programs and financial plans.

(i) [include] [a]ny other information necessary to carry out the purposes of this Act.

[13-332.]

In addition, the State Board (not the Secretary of State) must prepare and submit to the Director of the Department of Finance and Administration by June first of each year, or at a time determined by the Director, "an annual fiscal program of appropriated moneys in the State Treasury containing the proposed expenditures and anticipated resources for each quarter of the ensuing fiscal year." [§13-303.1.] The annual fiscal program is to be based on forecasted revenues and other revenues subject to appropriation control. [13-303.1.]

The Board of Election Commissioners must also prepare an Annual Operations Plan for its programs. The plan is sent to the Department of Finance and Administration at a time chosen by the Director of the Department. It must contain "a detailed budget by quarters indicating ... [the Board's] plans for the expenditure of funds in order to accomplish ... [its] objectives ...," as well as other program information. "[A] Quarterly Fiscal Program indicating the proposed expenditures and anticipated resources for each quarter of the ensuing fiscal year" is also included in the plan. [13-335.]

State election officials are subject to the general accounting requirements imposed on all state agencies. [13-328.] The Director of the Department of Finance and Administration establishes a "Financial Management System for appropriated and cash funds of state agencies", [13-338], so that "a record of the expenditures, disbursements and receipts of all State agencies" can be maintained [13-338]. This system of accounting is to include "a modified accrual system embracing encumbrance accounting, [and is to] conform with generally accepted governmental accounting principles." [13-338.]

The Financial Management System shall [also] be designed to classify the appropriations and disbursements of moneys in accordance with the object and purpose of such

expenditures, in such detail as will be suitable for an analysis of the operation, maintenance, and improvement of all governmental agencies and their functions, and which will furnish a breakdown and itemization of all expenditures in accordance with the appropriations and allotments of the General Assembly, federal grants, and bank funds of State agencies.

[13-338.] After the appropriation items have been classified, it is unlawful for any agency disbursing officer to transfer funds from one appropriation account to another, unless permitted to do so by law. [13-338.]

State agencies, other than elected constitutional officers like the Secretary of State, must also submit a performance report to the Department of Finance and Administration. This report examines the "costs of accomplishing the [agency's] work and providing ... [its] services, comparing actual expenditures to the budgeted amounts in the Quarterly Fiscal Program, and to the extent feasible, citing meaningful measures of program effectiveness." [13-336.]

All state officers, including the election officials, are subject to audit by the Legislative Auditor. [Ark. Stat. Ann. §13-1505 (1968).]

B. Local

There are no statutory budgeting requirements imposed on local election officials or individual county agencies.

Accounting within the various counties is to be as uniform as practicable, with the Director of the Division of Local Audits establishing such uniform recordkeeping systems as needed. The Director of the Division of Local Audits also has the power and duty to conduct audits of all county and township officers. [Ark. Stat. Ann. §13-209 (Supp. 1977).]

California

The Administration of Elections

A. State

The Secretary of State, who is elected to a four-year term, [Cal. Const. art. 5, §11], is designated the chief election officer of the state of California [Cal. Elec. Code §55 (West 1977); Cal. Gov't. Code §12172 (West Supp. 1977)]. The Secretary of State is paid \$35,000 per year. [Gov't. Code §11552.5.] In his capacity as the state's chief election officer, the Secretary of State has the statutory duties to "see that elections are efficiently conducted and that state election laws are enforced" and to "administer the provisions of the Election Code." [Gov't. Code §12172.] In connection with these duties, the Secretary exercises supervisory power over local election officials and has authority to require the local officials to submit reports concerning elections. [Gov't. Code §12172.]

More specific election duties of the Secretary are also set forth in the statutes. The Secretary must adopt regulations requiring each county to design and implement programs intended to identify qualified voters and to register such persons. The Secretary also adopts regulations to set minimum requirements for such programs and if a county fails to meet the minimum requirements, the Secretary must design a program for the county. [Cal. Elec. Code §304 (West 1977).] The chief election officer of the state also prescribes forms for affidavits of registration, [Elec. Code §506], and supplies registration affidavits and voter registration cards to County Clerks [Elec. Code §509]. He prepares and prints ballot pamphlets for initiative questions, [Elec. Code §§3568,3569], furnishes the pamphlets to the County Clerks, [Elec. Code §3578], and prepares and provides pamphlets describing the procedures and requirements for preparing an initiative measure [Elec. Code §3515.1]. The Secretary of State is responsible for placing names on the party ballots for presidential primaries after determining that candidates are generally recognized, throughout the county or state,

to be actively seeking the nomination of their parties. [Elec. Code §§6010, 6110, 6210, 6311.] Additional duties of California's Secretary of State include receiving nomination documents for state and national offices for direct primaries, [Elec. Code §6550], issuing certificates of nomination and election in state-wide primary and general elections, [Elec. Code §§6617, 17123], and certifying and declaring the results of all elections involving questions submitted to the voters of the state by initiative or referendum [Cal. Gov't Code §12165 (West 1963)].

The members of the State Commission on Voting Machines and Vote Tabulating Devices are the Governor, Secretary of State, and Attorney General. The Governor serves as Chairman, and the Secretary of State serves as Secretary of the Commission. [Cal. Elec. Code §15101 (West 1977).] The Chairmen of the Standing Committees on Elections and Reapportionment in the State Senate and Assembly meet with the Commission and participate in the Commission's work. [Elec. Code §15102.] This state commission's main functions are to establish specifications for and regulations governing voting machines, voting devices, and vote tabulating devices, and to approve voting equipment for use in California elections. No voting equipment may be used in the state until it has been approved by the State Commission on Voting Machines and Vote Tabulating Devices. [Elec. Code §§15101 to 15103.]

B. Local

All local election officials are subject to the supervision of the Secretary of State. [Cal. Gov't. Code §12172 (Supp. 1977).] The County Clerk has most of the election duties at the county level. In those counties in which the office of Registrar of Voters has been established, however, the election duties of the County Clerk are discharged by the County Registrar of Voters. ^{1/} [Cal. Gov't. Code §26802 (West 1968).] The County Clerk is elected, [Gov't. Code §24009], to serve a four-year

^{1/} According to R. Smolka, Handbook of State Election Agencies and Election Officials, I-20 (1976), seven counties have established the position of Registrar: Alameda, Los Angeles, Orange, San Bernardino, San Diego, San Francisco, and Santa Clara.

term, [Gov't. Code §24200], and is compensated at a rate determined by the County Board of Supervisors [Cal. Gov't. Code §25300 (West Supp. 1977)].

The County Clerk handles voter registration, [Cal. Gov't. Code §26802 (West 1968); Cal. Elec. Code §§13, 301 (West 1977)], designates precinct polling places, [Elec. Code §1638], appoints precinct election officials, [Elec. Code §1638], supplies voting booths to precincts, [Elec. Code §14007], receives filings on initiative petitions, [Elec. Code §3520], receives petitions for candidacy for offices voted on by the voters of a single county, [Elec. Code §6550], furnishes forms necessary for filing for nomination and election to all congressional, state, and county offices, [Elec. Code §6551], provides ballots for all elections within the county, [Elec. Code §10005], and provides local election officials with election supplies [Elec. Code §14005]. In addition, the County Clerk is in charge of absentee voting; the Clerk provides all necessary supplies to absentee voters, [Elec. Code §1008], and appoints a board to count absentee ballots [Elec. Code §1401].

The County Clerk supervises the use of voting equipment; he must inspect all voting equipment at least once every two years in accordance with the rules of the Commission on Voting Machines and Vote Tabulating Devices. [Elec. Code §15119.] The Clerk must furnish ballot labels for voting machines for use at elections, [Elec. Code §10305], and instruct local election officials on the proper use of voting equipment [Elec. Code §15203]. The County Clerk also conducts the official canvass of votes in his county, [Elec. Code §17081], and supervises recounts [Elec. Code §17145].

The County Board of Supervisors also possesses election duties. "Subject to the provisions of the Election Code, the board may establish, abolish, and change election precincts, appoint inspectors, clerks, and judges of election, canvass all election returns, declare the result, and order the county clerk to issue certificates of election." [Cal. Gov't. Code §25201 (West 1968).]

The Financing of Elections

Counties provide most of the funding for elections in California. Municipalities pay for the costs of municipal elections, however. [Cal. Elec. Code §10000 (West 1977).] Through the office of the Secretary of State, the state pays "all postage for the (a) mailing of the voter notification and the address correction service...(b) return to the county clerk of the affidavits of registration...(c) mailing of blank voter registration cards..." [Elec. Code §510.]

Counties are authorized to appropriate funds for contingencies and may provide for a general reserve in the county budget. [Cal. Gov't. Code §§29084, 29085 (West 1968).] Since the statute does not specify what such contingency funds may cover, unexpected election expenses could presumably be paid out of the contingency appropriation or the general reserve. Furthermore, the County Board of Supervisors has the authority to "transfer money from one fund to another, as the public interest requires." [Cal. Gov't. Code §25252 (West Supp. 1977).]

The Department of Finance may require departments of the state government to set aside a reserve for contingencies. [Gov't. Code §13321.] Some election funding could come from such a reserve.

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

While there are no particular budgeting requirements for election officers set out by statute, election officials are subject to the general budgeting requirements imposed on other state agencies. ^{2/} All agencies of the state receiving an appropriation from the state must submit to the Department of Finance "a complete and detailed budget at such time and in such form as may be prescribed by the department, setting forth all proposed expenditures and estimated revenues for the ensuing fiscal year." [Cal. Gov't. Code §13320 (West 1963).]

^{2/} "State agency" is defined as "every state office, officer, department, division, bureau, board, and commission." [Cal. Gov't. Code §11000 (West 1966).]

The Department of Finance may require financial and statistical reports each fiscal year from all state agencies. In order that there may be "obtained accurate and comparable records, reports, and statements of all the financial affairs of the state", the Department of Finance must "devise, install, supervise, and at its discretion revise and modify a modern and complete accounting system for each agency of the state permitted or charged by law with the handling of public money or its equivalent..." [Cal. Gov't. Code §13300 (West Supp. 1977)]. This system may include a cost accounting system. [Gov't. Code §13300.] In any case, it

shall provide, with respect to the General Fund and other governmental cost funds, for:
(a) the accrual of expenditures as of the end of each fiscal year on the basis of obligations incurred, including accrued interest on bonded indebtedness; and (b) The accounting for revenues as being earned when received, except that ... accounts receivable shall be accrued as of the end of each fiscal year.

[Gov't. Code §13302.]

An additional requirement imposed on the Secretary of State is a report to be submitted to the Governor by September fifteenth of even-numbered years. The report must include a detailed statement made by the Secretary under oath "of the manner in which all appropriations for his office have been expended." [Cal. Gov't. Code §12170 (West 1963).]

The Auditor General has authority to examine all books, records, and accounts of all state agencies. [Cal. Gov't. Code §10527 (West 1966).] The Auditor General must make special audits and examinations of any state agency upon the request of the legislature or any legislative committee. [Cal. Gov't. Code §10528 (West Supp. 1977).]

B. Local

There are no statutory provisions specifically requiring election officials to submit budgets on the county level. The county election officers are subject to general budgetary requirements, however. Each budget unit of the county must file annually with the County Auditor by June tenth an itemized estimate of anticipated revenues and expenditures. [Gov't. Code §29040.] The estimates must show:

(a) The probable revenues from sources other than property taxation that will become available during the fiscal year to which the budget is intended to apply.

(b) The proposed expenditure and reserve requirements for the period.

(c) Any matter required by the board [of Supervisors]. [Cal. Gov't. Code §29041 (West 1968).]

The estimates must be submitted on forms prescribed and furnished by the County Auditor or other administrative officer designated by the County Board of Supervisors. [Gov't. Code §29042.]

Upon order of the Board of Supervisors, the County Auditor, or Auditor-Controller in counties that have that office, must prescribe the accounting forms, and the method of keeping the accounts, of all offices, departments, and institutions of the county. After prescribing such forms and methods, the Auditor or Auditor-Controller must exercise general supervision over accounting in county offices, agencies, and institutions. [Cal. Gov't. Code §26881 (West Supp. 1977).]

The Board of Supervisors may order the Auditor or Auditor-Controller to audit the accounts of any department, office, or institution of the county. [Gov't. Code §26883.] In addition, the Board of Supervisors must examine and audit annually the accounts of all officers having "the care, management, collection, or disbursement of money belonging to the county or money received or disbursed by them under authority of law." [Cal. Gov't. Code §25250 (West 1968).]

Colorado

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Colorado. [Colo. Rev. Stat. §1-1-110 (1973).] The Secretary is elected to a four-year term, [Colo. Const. Art. IV, §§1,3], and receives an annual salary of \$25,000. [Colo. Rev. Stat. §24-9-101 (Supp. 1976).]

The Secretary supervises the conduct of all elections in Colorado, and may issue all rules and regulations necessary to insure the proper administration and enforcement of state election law. [Colo. Rev. Stat. §1-1-110 (1973).] It is the responsibility of the Secretary to prescribe most of the forms required for elections, [1-1-109], to supply copies of the state election law to local election officials at least thirty days prior to primary elections, [1-1-108], to supervise and inspect local election officials in the performance of their duties, [1-1-110], and to maintain a complete list of registered voters [1-2-217; Colo. Rev. Stat. §1-2-218 (Supp. 1976).] The Secretary also canvasses primary election returns for federal, state and district offices, and special and general election returns for federal and state legislative offices. 1/ [Colo. Rev. Stat. §1-9-109 (1973).]

B. Local

The County Clerk, or Clerk and Recorder, as he is also called, is the most important county election officer. [1-1-106.] The Clerk is elected for a four-year term, [30-10-401], during which he receives from \$6,250 to \$18,500 per year, depending on the class of his county 2/ [30-2-102]. The Clerk is

1/ The Secretary of State transmits general election abstracts for most state offices to the Speaker of the State House of Representatives. [Colo. Rev. Stat. §1-9-108 (1973).]

2/ No explanation is given in the code for county classifications. [Colo. Rev. Stat. §§30-2-101, -102 (1973).]

responsible for voter registration, [Colo. Rev. Stat. §1-2-202 (Supp. 1976)], the appointment of election judges, [Colo. Rev. Stat. §1-3-101 (1973)], and the preparation of all ballots [1-4-211]. The County Clerk, and a qualified voter chosen by the county chairmen of each of the two major political parties in the county, comprise the County Board of Canvassers. Those members appointed to the Board receive between five and ten dollars for each day spent on Board business. It is the duty of the canvassing board to canvass and make abstracts of county election returns, [1-9-101], for transmittal to the Secretary of State [1-9-102].

The city and county of Denver are served by a County Election Commission. Information concerning the Commission is contained in the Denver City Charter rather than in the state election code. The Commission does, however, generally perform all duties specified in the election code for county clerks and county canvassing boards. [1-1-107.]

All local election officials are subject to supervision and inspection by the Secretary of State. [1-1-110.]

The Financing of Elections

The county is the basic election financing unit in Colorado. [1-4-214, 1-6-103, -116.] Election expenses are paid from the County General Fund. [30-25-106.] Each Board of County Commissioners may establish a contingency fund to cover expenditures "that could not have been reasonably foreseen at the time of adoption of the budget...." [30-25-107.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

All state officers are subject to the control of the Budget Director in the Division of Budgeting of the Office of State Planning and Budgeting. [Colo. Rev. Stat. §§24-37-100.3, 2-101, -404 (Supp. 1976).] All state officers must submit annual budget requests to the Division of Budgeting on forms prepared by the Budget Director. [24-37-301, -405.] In addition, the

Secretary of State is subject to the uniform system of accounts created by the State Controller for all state offices. This system, to the extent possible, will "be based upon the accrual or modified accrual system of accounting...", and must include:

(a) [a] set of budgeting control accounts for each fund... (b) [a] set of general controlling proprietary and operating accounts for each fund..., recording the transactions of the fund in summary form and showing the actual current assets, prepaid expenses, current liabilities, deferred credits to income, reserves, actual income, actual expenditures, and current surplus, or deficit ... (c) [a] uniform classification of the sources of revenue and non-revenue receipts ..., (d) [a] standard classification of the departments, institutions, and other agencies and their principal functions..., (e) [a] standard classification of expenditures by activities; (f) [a] unified classification of ordinary recurring expenses, extraordinary expenses, and capital outlays ... which shall be observed in reporting expenditures, in preparing budget estimates, and in allotting appropriations.

[Colo. Rev. Stat. §24-30-202 (1973).]

B. Local

There are no budgeting or accounting requirements in the code for either local election officials or other county officers.

Connecticut

The Administration of Elections

A. State

The Secretary of State serves as the Commissioner of Elections, and in this capacity, has principal responsibility for the administration of elections in Connecticut. [Conn. Gen. Stat. Ann. §9-3 (West 1967).] The Secretary of State receives an annual salary of \$20,000, [Conn. Gen. Stat. Ann. §3-77 (West Supp. 1978)], and is elected to serve a four-year term of office. [Conn. Const. art. 4 §§1, 2.]

The Secretary of State is required by statute to conduct two conferences per year for municipal clerks and registrars of voters for the purpose of discussing election laws and procedures. [Conn. Gen. Stat. Ann. §9-6 (West Supp. 1978).] He must advise local officials in the proper methods of conducting elections, and must prepare necessary regulations and instructions on the conduct of elections. In addition, his election duties include distributing to electors information relating to proposed laws or amendments, certifying the official ballots to be used in state and municipal elections, providing and distributing absentee voting forms to be used by town clerks, and approving nominating petitions of candidates for elective office. [9-4.] The Secretary of State must approve voting machines before they may be used in elections. [9-241.] The Secretary also supervises the conduct of primaries for state and district office [Conn. Gen. Stat. Ann. §9-381a (West 1967); Con. Gen. Stat. Ann. §§9-379, 380 (West Supp. 1978).]

The State Elections Commission consists of five members; one each appointed by the Governor, Speaker of the House, President pro-tempore of the Senate, and the minority leaders of the House and Senate. All appointments to the State Election Commission must be approved by the Senate and the House. Not more than two members of the Commission may be members of the same political party and one member must not be affiliated with any political party. No member of the Commission may have held

political office within three years of his appointment to the Commission. One Commission member is elected to serve as Chairman and another to serve as Vice-Chairman. State Election Commissioners are appointed for a five-year term, and receive fifty dollars per day for each day of regular Commission meeting attendance plus reasonable expenses, including expenses for clerical and stenographic help. [9-7a.]

Connecticut's State Election Commission is an investigatory entity. Its main duty is to investigate all election law violations and to refer possible violations to the Attorney General or the Chief State's Attorney, depending on whether the violation is civil or criminal. [9-7b.]

B. Local

Local election administration duties are performed at the municipal level in Connecticut. The Registrar of Voters and the Town Clerk have important duties in elections. Town Clerks and Registrars of Voters are elected, [9-185], to serve two-year terms, [9-189, -190a], unless the municipality provides four-year terms by ordinance [9-189a].

Two Registrars of Voters are elected in each municipality. If a municipality is divided into more than one voting district, however, the legislative body of the municipality may vote to provide two registrars for each voting district. [9-190.] The two Registrars of Voters in a town or voting district must belong to different political parties. [9-258.] Registrars' salaries are determined by the Town Selectmen, the governing body in Connecticut municipalities. [Conn. Gen. Stat. Ann. §9-194 (West 1967).]

Registrars are primarily responsible for voter registration. They must conduct a house-to-house canvass within six months of any regular election to ascertain the names of any elector formerly at each address who has moved since the last election. [Conn. Gen. Stat. Ann. §9-32 (West Supp. 1978).]

They are required to print and keep current enrollment lists showing the names of all qualified electors and their party preference. [9-54.] After an election, Registrars of Voters certify a statement of the entire number of electors qualified to vote in that election and the number of electors who actually voted. [9-307.] Registrars also appoint vote checkers, [9-235], a head moderator, a moderator for each polling place, and any other election officials required by law [9-169]. In addition, registrars are to provide suitable voting places. [9-169.]

Town Clerks' salaries are fixed by the Town Selectmen, [7-34a], or provided for by ordinance [Conn. Gen. Stat. Ann. §7-34b (West 1972)]. Between five and fifteen days before a state election, the Town Clerk must advise the electors of his town of the upcoming election by publishing an announcement in a paper of general circulation in the town. [Conn. Gen. Stat. Ann. §9-225 (West Supp. 1978).] Clerks also have the responsibility for notifying the Secretary of State of the total number of electors and voting machines within the town and within each district (if the town is divided into districts). [9-238.] In addition, the Town Clerk has the duty to receive ballots from the Secretary of State, open and inspect them for accuracy in front of the Registrars of Voters, and deliver them to the various voting places throughout the town. [Conn. Gen. Stat. Ann. §§9-285, -286 (West 1967).] Town Clerks are authorized to register voters in their town. [Conn. Gen. Stat. Ann. §9-17a (West Supp. 1978).] The Town Clerk has the additional responsibility to conduct absentee voting. [9-140.]

In Connecticut, there is a Board for the Admission of Electors in each town that consists of the Town Clerk and the Town Selectmen. The legislative body of the town may vote to change the membership of the Board to include the Registrars of Voters. [9-15a.] The Board has the duty to hold sessions "to examine the qualifications of electors and admit to the elector's oath those found qualified" on the Saturday following Labor Day and on the Saturdays of the sixth and fifth weeks before an election. [9-17.]

The Financing of Elections

Municipalities bear the bulk of election financing in Connecticut. 1/ The state, however, pays for the delivery, [Conn. Gen. Stat. Ann. §9-280 (West 1967)], and printing, [9-273], of sample and regular ballots to the various town clerks besides providing for the distribution of information relating to proposed laws and constitutional amendments to all electors [Conn. Gen. Stat. Ann. §9-4 (West Supp. 1978)].

That portion of election expenses funded by the state could possibly come out of the contingency appropriation if "an emergency exists and the governor is of the opinion that the necessities of [the] budgeted agency warrant an increased appropriation or it is necessary to provide for emergency expenditures." [4-84.] In such an event, the Governor may approve an expenditure from the contingency appropriation "as he deems necessary." [4-84.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The office of Secretary of State and the State Elections Commission are subject to the same budgeting requirements imposed on all other "budgeted agencies" 2/ of the state government; there are no specific requirements for election officials.

1/ While it is not stated precisely in the statutes that municipalities are the basic financing unit for elections, it can be determined that they pay the majority of election costs. Towns provide accommodations for holding elections, [Conn. Gen. Stat. Ann. §9-289 (West 1967)], provide ballot booths, [9-290], purchase or lease voting machines, [Conn. Gen. Stat. Ann. §9-238 (West Supp. 1978)], provide for the storage of voting machines [Conn. Gen. Stat. Ann. §9-266 (West 1967)], and pay the salaries of Registrars of Voters, [9-194], and Town Clerks, [Conn. Gen. Stat. Ann. §7-34a (West Supp. 1978).]

2/ Conn. Gen. Stat. Ann. §4-69 (West 1969) defines "budgeted agency" for purposes of Conn. Gen. Stat. Ann. §4-77 (West Supp. 1978) as "every department, board, council, commission, institution, or other agency of the executive department of the state government."

[Conn. Gen. Stat. Ann. §4-69 (West 1969).] The head of each agency is to transmit to the Secretary of the Office of Policy and Management, on or before September 1 of each year, and to the Joint Standing Committee on Appropriations and the "standing committee having cognizance of matters relating to such budgeted agency . . . , "on or before the fifteenth of November each year, estimates of expenditure requirements and expected revenues for the next fiscal year. [Conn. Gen. Stat. Ann. §4-77 (West Supp. 1978).] The estimates are to be "classified to show expenditures estimated for each major function and activity, project or program . . ." of the agency submitting the estimate. [4-77.] "Each such expenditure requirement for any purpose other than capital outlay involving an increase in or addition to any appropriation of the current fiscal year shall be accompanied by an explanation of such increase or addition." [4-77.]

There are no statutory accounting requirements imposed on state election officials or other state officers. The State Comptroller, however, prescribes accounting requirements for all state agencies and departments. [3-112.]

The two Auditors of Public Accounts are required by statute to conduct annual financial audits of all state officers, departments, boards, commissions, and courts. In addition, the Auditors must "as often as they deem necessary, examine the operations and performance of state agencies to determine their effectiveness in achieving their legislative purposes. . . ." [2-90.]

B. Local

Local officials, including election officials, are not subject to statutory budgeting requirements.

For accounting purposes, however, the code states that the town Board of Finance determines the accounting system to be used by the departments of the town. [Conn. Gen. Stat. Ann. §7-344 (West 1972).]

Delaware

The Administration of Elections

A. State

Delaware law provides for a State Election Commissioner, appointed by the Governor for a four-year term. The Commissioner serves as the chief election official of the state. The Election Commissioner's salary is determined by the Governor, but can be neither less than \$12,000, nor more than \$16,000 per year. [Del. Code tit. 15, §301 (1975).]

The State Election Commissioner supervises the conduct of all elections and voter registration in Delaware. He must promulgate rules and regulations for the conduct of elections and voter registration, and provide instruction and assistance to state and local election officials. He also has the duty to furnish all necessary election equipment, supplies, and services. In addition, the Election Commissioner prescribes the forms for voter registration and attends meetings of the county boards of elections where he casts tie-breaking votes. [tit. 15, §302.]

B. Local

Subject to the general supervision of the State Election Commissioner, [tit. 15, §302], the county election boards conduct and administer elections and voter registration at the local level. Of the three counties in Delaware, Kent and Sussex have six-member boards, while the more populous New Castle has a ten-member board. [tit. 15, §§103, 104.] The State Election Commissioner is an ex-officio member of each County Election Board. [tit. 15, §302.] Every member of the county boards must be a citizen of the United States and must have resided in the county from which he is appointed for at least one year. A member cannot hold or be a candidate for any other elective or appointive office, including a political party office. [tit. 15, §105.] The Governor appoints all Board members with the approval of the Senate. [tit. 15, §§103, 104, 106.] Each of the two major political parties are to have equal representation on all three boards. Members serve four-year terms. [tit. 15, §§103, 104.]

The members of each County Board of Elections select one Board member to serve as president. [tit. 15, §109.] The president earns \$1,500 per year, while all other board members are paid \$1,000 per year. [tit. 15, §108.]

Each Board of Elections appoints an Administrative Director to assist the Board in carrying out its duties, as well as a Deputy Administrative Assistant to help the Director. The Director must be from the same political party as the State Election Commissioner; the Deputy must be a member of the opposite party. The salaries of both of these officers are determined by the Boards of Elections, and both serve "at the pleasure of the board." [tit. 15, §112.] The qualifications for the Administrative Director and his Deputy are the same as the qualifications for members of the County Boards of Election. [tit. 15, §§112, 118.]

The Boards maintain voter registration in their respective counties, [tit. 15, §1706], conduct primary and general elections, [tit. 15, §§3122, 4512], and provide necessary instructions to election officials [tit. 15, §4741.] The boards also furnish election supplies to the precincts. [tit. 15, §4509.]

The Superior Court makes up the Board of Canvass in each county. In New Castle County, the Board consists of the President Judge and the Resident Associate Judge; in Kent County, the Board consists of the Chancellor and the Resident Associate Judge; and in Sussex County, the Board consists of the Resident Associate Judge and the remaining Associate Judge. The Board of Canvass has the duty to count all votes cast in the county and to certify the results of the canvass. [tit. 15, §§5701, 5705.]

The Financing of Elections

In Delaware, The state provides financing for primary, [tit. 15, §3111], and general elections, [tit. 15, §4514]. The state also pays the operating expenses of the county boards, [tit. 15, §116], and the salaries of all local election officials [tit. 15, §4514]. Municipalities pay all expenses associated with municipal elections, [tit. 22, §813], including the costs of using county voting machines in these elections [tit. 15, §5003].

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

While Delaware law does not prescribe any budgeting and accounting requirements solely for state election officials, the State Election Commissioner is subject to the requirements imposed on all other state agencies. [tit. 29, §6301.]

On or before September 15, biennially, in the year preceding the convening of the General Assembly, each agency must submit to the Budget Director an itemized estimate showing the amount needed for each of the ensuing two fiscal years. The estimates are to be on official forms provided by the Budget Director. In addition to an itemized statement of the amount of money considered necessary for the proper maintenance, extension, or improvement of the agency for the next two fiscal years, the estimates must also show actual expenses and revenues for the past two fiscal years. [tit. 29, §§6502, 6503.]

The same categories and headings used in the budget estimates also appear in the accounting requirements prescribed by the State Budget Director. Each agency must keep detailed records of its expenditures and receipts according to these classifications. [tit. 29, §6504.]

The State Election Commissioner is also subject to audits conducted by the Auditor of Accounts. [tit. 29, §§2901, 2906.] The audits, which are to be conducted annually if possible, must be comprehensive enough to give assurance of the legality of all expenditures and to show that the money collected by state officials has been credited to the state. [tit. 29, §§2906, 2907.]

B. Local

On or before January 1 of each year, the chief administrative officer of the county must give budget request forms to each office, board, agency, and department which is receiving or attempting to receive an appropriation from the county. The heads of each agency, office, board, and department then specify their appropriation requests for the coming fiscal year and include all supporting information that may be required. The completed budget request forms must be returned to the chief administrative officer by February 15. [tit. 9, §1132.]

While accounting requirements are imposed on the county as a whole, there are no such requirements imposed by statute on individual offices, boards, departments, or agencies of the county.

It is unclear from the statute whether the county election officials are subject to audits. The county government must "procure the services of 1 or more certified public accountants, to audit the accounts of the county at the end of the fiscal year." [tit. 9, §348.] In addition, the County Comptroller has the duty to "audit all the accounts of the county government." [tit. 9, §9305.] Since the phrases "accounts of the county" and "accounts of the county government" are not defined statutorily, it is uncertain whether these two provisions relate to the accounts of offices, agencies, boards, and departments within the county or relate only to the accounts of the entire county. There are no provisions requiring specific audits for county election officials or individual agencies, offices, and departments of the county.

District of Columbia

The Administration of Elections

The District of Columbia Board of Elections and Ethics is responsible for the conduct of all elections and voter registration within the District. [D.C. Code §1-1105 (Supp. 1977).] The Board consists of three members appointed by the Mayor with the advice and consent of the D.C. Council. No more than two members may be from the same political party. [1-1103.] Board members are paid \$100 for each eight-hour period devoted to election duties, up to a maximum of \$12,500 per year. [1-1104.] Members serve three-year, staggered terms. The Mayor designates one member to serve as Chairman of the Board. [1-1103.]

A member of the Board must be a qualified elector, must have resided in D.C. continuously for at least three years prior to appointment, and may neither hold other paid office nor be otherwise employed by the District government or the federal government. [D.C. Code §1-1104 (1973).] Furthermore, no Board member may

- (1) campaign for any other public office,
- (2) hold any office in any political party or political committee, (3) participate in or contribute to any political campaign of any candidate in any election ... (5) be convicted of having committed a felony in the District of Columbia; or if the crime is committed elsewhere, conviction of such offense as would be a felony in the District of Columbia.

[D.C. Code §1-1104 (Supp. 1977).]

The Board of Elections and Ethics must maintain a District-wide voter registry and keep it accurate and current. The Board must "take all reasonable steps" to register citizens of D.C. temporarily located in foreign countries. [1-1105.] The Board conducts absentee registration and voting, [1-1105], as well as regular voter registration [1-1107].

The District of Columbia is divided into voting precincts by the Board of Elections and Ethics. [1-1105.] In those election wards where at least five percent of the eligible voting population is non-English speaking and speaks the same foreign language, the Board must provide all ward election materials in both English and the applicable foreign language. It is within the Board's discretion, however, to also extend bilingual election materials and procedures to those wards where less than five percent of the eligible voting population is non-English speaking. The Board may adopt lesser percentages of non-English speaking eligible voters in particular wards may establish procedures for non-English speaking voters living in wards without the requisite percentage of non-English speaking eligible voters. [1-1105c.]

In addition, the Board of Elections and Ethics is responsible for prescribing regulations necessary for carrying out elections and voter registration within the District, [1-1105], formulating rules and regulations relating to the qualifications of polling place officials, [D.C. Code §1-1109 (1973 & Supp. 1977)], accepting nominating petitions of candidates for District office and making decisions on the validity of petitions, [1-1108], operating polling places, providing for the counting and recording of all votes cast within the District, and certifying nominees and the results of all elections held in D.C. [D.C. Code §1-1105 (Supp. 1977)].

The Financing of Elections

All election expenses in the District of Columbia are paid with funds from the U.S. Treasury appropriated "to the credit of the District of Columbia." [1-1113.]

The Mayor may propose supplemental budget appropriations to the D.C. council when "in his judgment [they] are necessary on account of laws enacted after transmission of the budget or are otherwise in the public interest." [47-221.] The Mayor must submit a statement of justification with any such proposal. If the proposed recommendations will exceed estimated resources, the Mayor must also make suggestions for increased resources as needed. [47-221.]

Budgeting and Accounting Requirements Imposed on Election Officials

There are no budgeting requirements imposed by statute on election officials.

The Mayor of Washington, D.C. supervises and controls the accounting procedures used within the District. [47-226.] He must "prescribe the forms of receipts, vouchers, bills and claims to be used by all the agencies, offices, and instrumentalities of the District government." [47-227.] In addition, the Mayor must:

(c) audit and approve before payment all bills, invoices, payrolls, and other evidences of claims, demands, or charges against the District government and with the advice of the legal officials of the District determine the regularity, legality, and correctness of such claims, demands, or charges; and

(d) perform internal audits of accounts and operations and agency records of the District government, including the examination of any accounts or records of financial transactions, giving due consideration to the effectiveness of accounting systems, internal control, and related administrative practices of the respective agencies.

[47-227.]

The District of Columbia Auditor must conduct a thorough annual audit of the operations and accounts of the D.C. government. [47-120.] In addition, the General Accounting Office of the United States conducts an annual audit of the District government "in accordance with such principles and procedures, and in such detail, and under such rules and regulations as may be prescribed by the Comptroller General of the United States." [47-120-1.]

Florida

The Administration of Elections

A. State

As chief executive officer of the Department of State, the Secretary of State carries the principal responsibility for the conduct of elections in Florida. [Fla. Stat. Ann. §97.012, 20.10 (West Supp. 1977); Fla. Stat. Ann. §15.13 (West 1961).] The Secretary is elected to a four-year term. [Fla. Const. art. 4, §5 (Rev. 1968); 1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1003, §100.041 (West).] It is the responsibility of the Secretary to "[o]btain and maintain uniformity in the application, operation, and interpretation of the election laws", to "[a]ctively seek out and collect the data and statistics necessary to knowl- edgeably scrutinize the effectiveness of election laws", and to "[p]rovide technical assistance to the supervisors of elec- tions on voter education and election personnel training ser- vices." [Fla. Stat. Ann. §97.012 (West Supp. 1977).] The Secre- tary also prescribes voter registration forms, [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 991, §98.111 (West)], supervises voter registration procedure, [p. 1040, §101.58], and prescribes rules and regulations concerning all electronic and electromechanical voting systems to be used within the state [p. 1035, §101.5605; p. 1037, §101.5607].

Various units within the Department of State also per- form election administration duties: the Florida Elections Com- mission, [p. 1085, §106.24], the Elections Canvassing Commission, [1977 Fla. Sess. Law Serv. Ch. 77-122, p. 428, §102.111 (West)], and the Division of Elections, [Fla. Stat. Ann. §20.10 (West Supp. 1977)]. The Division of Elections prescribes campaign finance report forms, [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1084, §106.22 (West)], investigates possible campaign finance law violations, [p. 1084, 106.22], 1/ promulgates rules for the

1/ The Division of Elections reports campaign finance law vio- lations to the Florida Elections Commission. [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1086; 106.25.]

purchase, use, and sale of all voting machines and equipment, [p. 1025, §101.28], provides staff for the Elections Canvassing Commission and the Florida Elections Commission, [1977 Fla. Sess. Law Serv. Ch. 77-122, p. 428, §102.111 (West); 1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1084, §106.22 (West)], and makes a report of its activities each year to the state legislature [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1084, §106.22 (West)].

The Florida Elections Commission consists of seven persons appointed by the Governor and approved by at least three members of his cabinet. 2/ Commission members serve four-year terms; the members receive as compensation only travel and per diem expense. A member of the Florida Elections Commission may not be a candidate for political office and may not have been a public or political party office holder within the year preceding their appointment. The Governor designates one member of the Commission as Chairman. [p. 1085, §106.24.] It is the responsibility of the Commission to evaluate all campaign finance violations reported by the Division of Elections, and either to conduct further investigations themselves or to refer such violations to a state attorney for further consideration. [p. 1086, §§106.25-26.]

The Elections Canvassing Commission is composed of the Governor and the members of his cabinet. 3/ [p. 1049, §102.111.] The Canvassing Commission convenes after each state election to canvass county returns and prepare abstracts of the results. [p.1049, §§102.111, .121.]

B. Local

The Supervisor of Elections is the chief election officer at the county level. Election supervisors are elected for four-year terms, [Fla. Const. art. 8, §1 (rev. 1968); 1977 Fla. Sess. Law Serv. Ch. 77-175, p. 991, §98.161 (West)], and receive compensation based on county population [Fla. Stat. Ann. §145.09 (West Supp. 1977)]. Duties of election supervisors

2/ Commission members appointed by the Governor and approved by the cabinet are subject to confirmation by the State Senate. [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1085, §106.24 (West).]

3/ The Secretary of State is a member of the Governor's Cabinet. [Fla. Const. art. 4, §4 (rev. 1968).]

include the appointment of other local election officials, [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 1046, §102.012 (West)], the administration of voter registration, [p. 989, §98.051; p. 991, §98.161], the administration of absentee voting, [p. 1040, §101.62; p. 1042, §101.65], and the provision of ballot boxes, [p. 1023, §101.24], and voting booths, [p. 1045, §101.72], for precinct use.

The County Canvassing Board is composed of the Supervisor of Elections, the chairman of the Board of County Commissioners, and a judge of the county court, who acts as chairman. [p. 1049, §102.141.] The County Canvassing Board meets after each election to tabulate the county vote and prepare abstracts for transmittal to the Department of State. [p. 1049, §102.111; p. 1050 §102.151.]

All local election officials are under the direct authority and supervision of the Secretary of State. [Fla. Stat. Ann. §§97.012 (West Supp. 1977), 15.13 (West 1971).]

The Financing of Elections

The county is the main election financing unit in Florida. [1977 Fla. Sess. Law Serv. Ch. 77-175, p. 991, §98.161 (West); p. 994, §98.271; p. 1023, §101.24; p. 1026, §101.29; p. 1027, §101.293; p. 1028, §101.34; p. 1035, §101.5604; p. 1045, §101.72; p. 1047, §102.021.] The state, however, pays all special election expenses, [p. 1005, §100.102], and municipalities furnish ballots and instruction cards for municipal elections [p. 1023, §101.21].

County boards of commissioners can amend the county budget at any time during the year so long as the total budget amount is not increased, [Fla. Stat. Ann. §129.06 (West 1972)], and may include a contingency fund in the budget not exceeding ten percent of the total [§129.01]. The state budget may also contain contingency funds, [Fla. Stat. Ann. §216.231 (West Supp. 1977)], and state department heads can transfer funds between appropriations within their departments [§216.292].

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed upon all other state officers. [§216.011.] Thus, no later than the first of November each year, state election officials must submit budget estimates to the Governor "in the form and manner, and at such time, as may be prescribed by the department (of administration)." Such estimates must contain the following information:

(1) [a] complete financial plan of operations with all proposed expenditures itemized and classified by prescribed appropriation categories and funds.

(2) [a] statement and such other detailed information as may be necessary to identify the amounts requested:

- (a) [t]o continue current programs,
- (b) [t]o improve existing programs,
- and
- (c) [f]or proposed new programs.

(3) [a] complete itemized list of estimated revenues to be collected, classified by sources of revenue and funds in which to be deposited.

(4) [a] copy of the balance sheet for the prior fiscal year and such other financial statements, schedules, and reports as may be required pursuant to law or as may be prescribed by the department.

[Fla. Stat. Ann. §216.031 (West 1971; West Supp. 1977).] The budget must also contain:

(1) An estimate in itemized form showing the amounts needed for fixed capital outlay expenditures, to include a detailed statement of program needs, estimated construction costs and square footage, and the anticipated sources of funding during each of the next six fiscal years....

(2) A complete development plan of all proposed fixed capital outlay projects, including proposed operational standards related to programs and utilization; site criteria, including acquisition cost and utilities; estimated construction and equipment costs; continuing operating costs; and such other data as the Department of Administration shall deem necessary to analyze the relationship of agency needs and program requirements to construction requirements. The plan shall also include the availability and suitability of privately constructed and owned buildings and facilities to the needs and program requirements of the agency.

[Fla. Stat. Ann. §216.043 (West Supp. 1977).] In addition,

(1) On or before September 30 of each year, each agency supported by any form of taxation or licenses, fees, imposts, or exactions shall file with the comptroller and the auditor general a balance sheet and a statement of operation, prepared in compliance with generally accepted governmental accounting principles, as of June 30 of each year showing all assets, liabilities, equities, income, and expenditures of the respective agency.

[§216.102.] The Department of Administration "shall have authority to examine and inspect any and all records and programs ..." of state election officials at any time. [§216.121.]

B. Local

There are no special budgeting or accounting requirements in the code for local election officials or other local officers. The County Board of Commissioners may, however, audit the accounts and records of county election officials at any time and may "[r]equire every county official to submit to it annually, at such time as it may specify, a copy of his operating budget for the succeeding fiscal year...." [Fla. Stat. Ann. §125.01 (West 1972; West Supp. 1977).]

Georgia

The Administration of Elections

A. State

In Georgia, election responsibilities are shared by the Secretary of State and the State Election Board. The Secretary of State is paid \$35,000 per year, [Ga. Code Ann. §89-724 (Supp. 1977)], and is elected to a term of four years [Ga. Code Ann. §40-501 (1975)]. The Secretary of State's election duties include furnishing all blank forms, as well as other election supplies to local officials, prescribing the ballot form for special elections, and receiving and determining the sufficiency of candidates' nomination petitions. [Ga. Code Ann. §34-301 (Supp. 1977).] He also prescribes the form for ballots and nomination petitions, [34-301], and canvasses all votes cast in the state for federal and non-constitutional state offices [34-1510]. In addition, the Secretary of State approves all vote recorders and voting machines to be used in elections. No such equipment may be used in the state unless first approved by the Secretary. [Ga. Code Ann. §§34-1205, 1219 (1970).] All election duties of the Secretary of State are supervised by the State Election Board. [34-202.]

The State Election Board is composed of five members: the Secretary of State, who serves as Chairman of the Board, a state elector chosen by a majority vote of the State Senate, a state elector chosen by a majority vote of the State House of Representatives, and two persons, one from each of the two major political parties, who are nominated by their respective State Executive Committees and appointed by the Governor. The Secretary of State serves on the Board during his entire four-year term of office. Other Board members serve two-year terms, although the members elected by the legislature may be removed at any time by a majority vote of the house that selected them. The individuals nominated by the State Executive Committees must be registered voters and members in good standing of their respective political parties. Except for the Secretary of State, no Board member may hold other public office. [34-201.] Board members, except the Secretary of State, receive twenty-five dollars per day of Board work. [34-205.]

The State Election Board's primary function is "[t]o so supervise and coordinate the work of the Secretary of State, superintendents, registrars, deputy registrars, poll officers, and other officials, as to obtain uniformity in their practices and proceedings and legality and purity in all primaries and elections." [34-202.] To meet these goals, the Board formulates and adopts rules and regulations to insure fair and legal elections, supplies copies of election laws and other election information to the local officials and voting public, investigates election irregularities, and makes recommendations to the General Assembly on the conduct and administration of elections. [34-202.]

The Constitutional Officers Election Board is responsible for tabulating the votes, certifying the returns, and publishing the results of elections for state constitutional officers, including elections for the offices of Governor, Lieutenant Governor, Secretary of State, Attorney General, State School Superintendent, Comptroller General, Treasurer, Commissioner of Agriculture, and Commissioner of Labor. The members of the Board are: the chairman of each standing committee of the General Assembly, the President Pro Tempore and Secretary of the Senate, and the Speaker and Clerk of the House. [34-1509.]

B. Local

The chief election official on the county level is the Judge of Probate Court. [34-401.] His elected term is four years. [Ga. Code Ann. §24-1702 (1971).] The County Probate Judge is paid on a fee basis; the fee schedule for various duties is prescribed by statute. [24-1716.] The code requires, however, a minimum salary for probate judges with election duties ranging from \$4,200 per year to \$16,600 per year, depending on the size of the county in which the Judge sits. [Ga. Code Ann. §§24-1701b, -1702 (Supp. 1977).]

The Judge of the County Probate Court is responsible for canvassing the returns of primary and general elections, certifying the results, and publicly announcing the results by posting them in his office. He also appoints poll officers and other election officials, and issues rules and instructions for their guidance. He equips polling places, and purchases, stores, and maintains all election equipment and supplies except voting machines and recorders. [Ga. Code Ann. §34-401 (1970).] The State Election Board supervises and co-ordinates the work done in connection with elections of all election officials, including the Judge of the County Probate Court. [34-202.]

When the Judge of the County Probate Court is "a candidate with opposition for any public office in a primary or election, a board to be composed of the judge of the probate court, who shall serve as chairman, an elector of the county named by the county democratic executive committee and an elector of the county named by the county republican executive committee" shall take the role of the Judge for that election only. [Ga. Code Ann. §34-405 (Supp. 1977).] There are no qualifications or salaries specified in the code for the Board members appointed by the two political parties.

In certain cases, Georgia law provides for county election boards to conduct elections in lieu of the Judge of Probate Court in counties with populations within specified ranges. A law enacted in 1977 establishes five-member election boards in counties with populations between 60,000 and 65,000. One member is appointed by each of the chairmen of the committees of the two political parties receiving the largest number of votes in the state in the last election. The other three members are appointed by the governing authority of the county. All five members of the Board must be electors and residents of the county. [1977 Ga. Laws 166.]

Voter registration is handled by the County Board of Registrars. In counties with a population under 500,000, the three-member Board is appointed by the Judge of the Superior Court, or by the Senior Judge in counties with more than one Judge, for a four-year term. The county grand jury submits six names of persons who are "judicious, intelligent, and upright electors" of the county to the Superior Court Judge who then selects three to serve on the Board. One is appointed Chief Registrar. [Ga. Code Ann. §34-603 (1970).]

The salaries of County Board members are fixed by the county governing authority, but the salaries cannot be less than ten dollars per day for the Chief Registrar and eight dollars per day for the other two members for each day of service. If their pay is on a monthly rather than a daily basis, the Chief Registrar is to receive not less than seventy-five dollars and the other two members are to receive not less than fifty dollars. In counties with populations in excess of 500,000, the three members of the Board of Registrars are appointed by, and serve at the pleasure of, the governing body of the county. Compensation for such Board members is also fixed by the governing authority. [34-603.]

Each member of a County Board of Registrars must be a qualified elector of the county and able to read and write English. Registrars are ineligible to hold any elective office, other than Tax Commissioner and Tax Collector, during their terms of office or for six months after their terms have expired. [Ga. Code Ann. §34-605 (Supp. 1977).]

Subject to the supervision of the State Election Board, [34-202], the Board of Registrars handles voter registration in the county in which it has jurisdiction. [Ga. Code Ann. §34-610 (1970).] The Board is also responsible for compiling a list of all eligible county electors for use by election officials. [34-622.] In addition, it conducts absentee voter registration, [34-610], and absentee voting [Ga. Code Ann. §§34-1402, -1406, -1407 (Supp. 1977).]

The Financing of Elections

In Georgia, counties pay the expenses of all elections held in the state except municipal elections. [Ga. Code Ann. §34-402 (1970).] Municipalities pay the costs of their own general elections. [34A-302, -406, -502, -607, -1107, -1110, -1121, -1126.] Political parties pay the expenses of their municipal primary elections, [34A-909], while the municipality pays the costs of non-partisan primary elections [34A-912].

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

While there are no statutory budgeting requirements imposed specifically on election officials, any state "unit of organization for which separate appropriations are made" is subject to the general state budgetary provisions. [Ga. Code Ann. §40-402 (1975).] By September first of each year, the head of each state budget unit must submit to the Office of Planning and Budget "estimates of the financial requirements of his budget unit for the next fiscal year." [40-409.] The estimates are to be prepared on forms prescribed by the Office of Planning and Budget with such explanatory data as the office requires. [40-409.] In addition, each budget unit must submit to the Office of Planning and Budget, not later than twenty days before the beginning of each quarter, a work program showing expected expenditures for that quarter. [40-414.]

The State Auditor, with the approval of the Governor, prescribes accounting procedures in Georgia for each of the several state "boards, offices, institutions, departments, and commissions of the Executive Department." [40-1813.] The forms used to record the various financial transactions in each of the departments are "to be as uniform as the business respectively transacted therein shall permit." [40-1813.]

The Secretary of State and the State Election Board are subject to audit at least once a year by the State Auditor. [40-1805.] In addition, the Governor and the Appropriations Committee of the House and Senate have the authority to order the State Auditor to make a special audit of any entity of the state government. [40-1806.]

B. Local

The Judge of the County Probate Court and the County Board of Registrars are required by statute to prepare annual budget estimates. Each estimate is to contain an itemized list of expenditures for the past two years as well as an itemized

estimate of the appropriation that will be required for the upcoming year. These estimates are to be submitted in the same manner and form and at the same time as required for other county budget estimates. [Ga. Code Ann. §§34-401, -634 (1970).]

The Judge of Probate must submit a report to the grand jury sitting in the county "on the first day of each term of the superior court, setting forth a just and true statement of the amount of money received by [him] belonging to the county and the source from which the same was received; also, [his] expenditures, accompanied with proper vouchers." [Ga. Code Ann. §23-1201 (1971).] There are no other accounting or auditing requirements imposed by statute on individual offices and agencies of the various counties in Georgia.

Hawaii

The Administration of Elections

A. State

The Lieutenant Governor is the chief election officer in Hawaii. [Haw. Rev. Stat. §11-2 (Supp. 1977).] He receives an annual salary of \$45,000, [Haw. Rev. Stat. §26-51 (1976)], and serves a term of four years [Haw. Const. art. 4 §2].

As chief election officer of the state, the Lieutenant Governor is responsible for the supervision of all state elections. He may, however, delegate this responsibility to the county clerks, leaving them to supervise state elections within their respective counties. [§11-2.] The Lieutenant Governor is also responsible for adopting or abandoning voting systems, including "voting machines, paper ballots, and electronic voting systems." [16-1.] He makes rules and regulations regarding the selection, use, and operation of voting systems, as well as rules and regulations governing elections and election procedures generally. [11-4.] For federal and state elections, the Lieutenant Governor orders the printing of ballots, [11-119], canvasses the vote, [11-155], and certifies election results [11-155].

Hawaiian statutory law also gives the Lieutenant Governor the duty of "maximizing" the number of eligible voters throughout the state:

In maximizing registration the chief election officer shall make an effort to equalize registration between districts, with particular effort in those districts in which he determines registration is lower than desirable.

[11-2.] To achieve this registration goal, the Lieutenant Governor is authorized to "make surveys, carry on house to house canvassing, and assist or direct the [county] clerk in any other area of registration." [11-2.]

B. Local

The County Clerk is the chief local election official. The County Clerk is elected, [62-1], to a two-year term, [62-2], and is compensated at a rate fixed by county ordinance [62-12]. The clerk must be a citizen of both the U.S. and Hawaii, and must have been a duly qualified elector of the state and county for at least one year prior to his election. [62-3.]

While the Lieutenant Governor has the responsibility of raising voter registration levels throughout the entire state, the County Clerk conducts the actual registration of voters in his county. [11-14.] In addition, the clerk orders the printing and distribution of county ballots, [11-119], receives nomination papers of county and local officials, [12-6], and certifies the results of county elections [11-155]. The County Clerk also conducts absentee voting. [15-4, -5, -6, -9.]

Any registered voter may challenge the right of another voter to be registered. The County Clerk is empowered to rule on such challenges; this responsibility falls to precinct officials in cases where the challenge is made on election day at the voting place. [11-25.] All such rulings may be appealed to the County Boards of Registration. [11-26.]

There are four Boards of Registration in Hawaii: one for the islands of Maui, Molokai, Lanai, and Kahoolawe; one for the island of Hawaii; one for the island of Oahu; and one for the islands of Kauai and Nihau. Each Board has three members and serves a four-year term upon appointment by the Governor with the advice and consent of the State Senate. [11-41.] "In no case shall any board consist entirely of members of one political party." [11-41.] Board members are paid thirty-five dollars for each day of actual service. [11-42.]

The Boards of Registration "sit in the county seats of their respective counties on election day", and at other times and places established by their county clerks. [11-26.] A Board is authorized to summon and examine witnesses, administer oaths, punish individuals for contempt, and award witness fees. [11-43.] Decisions of the Board of Registration may be appealed to the Supreme Court of Hawaii. [11-51.]

The Financing of Elections

Election expenses are shared by the county and the state in Hawaii. When an election deals only with state-wide issues, the state pays all costs "out of such appropriations as may be made by the legislature for election purposes." [11-182.] Similarly, elections which involve only county matters and offices are paid by the county from county council election appropriations. [11-183.] In all cases, the state pays for all "voting system capital equipment", [11-181] including voting machines and other voting devices. [11-181.] In elections where both state and county offices appear, costs are paid for as follows:

- (1) The State shall pay and be responsible for:
 - (A) Precinct officials;
 - (B) Instruction of precinct officials when initiated or approved by the chief election officer;
 - (C) Boards of registration;
 - (D) Polling place costs other than supplies: installation rentals, ballot boxes, voting booths, custodians, telephones, and maintenance;
 - (E) Other equipment such as ballot transport containers;

- (F) Temporary election clerks hired to do strictly state work; and
 - (G) Extraordinary voter registration and voter education costs when approved by the chief election officer.
- (2) The county shall pay and be responsible for:
- (A) Normal voter registration, voters list maintenance, and all printing connected with voter registration, including printing of the voters list;
 - (B) Temporary election clerks hired to do strictly county work; and
 - (C) Maintenance of existing voting machines, including parts, freight, storage, programming, and personnel;
 - (D) Maintenance and storage of voting devices and other equipment; and
 - (E) Employees assigned to conduct absentee polling place functions.
- (3) The remaining election expenses shall be divided in half between the State and the counties. Each county will pay a proration of expenses as a proportion of the registered voters at the time of the general election. These expenses shall include but not be limited to:
- (A) Polling place supplies;

- (B) All printing, including ballots, but excluding printing connected with voter registration;
- (C) Temporary election employees not including voting machine programmers doing work for both the State and county;
- (D) Ballot preparation and packing; and
- (E) All other costs for which the State or county are not specifically responsible relating to the operation of voting machines, electronic voting systems, and other voting systems except paper ballots to include but not be limited to real property rentals, equipment rentals, personnel, mileage, telephones, supplies, publicity, computer programming, and freight.

[11-184.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Although there are no specific statutory budgeting or accounting requirements imposed on state election officials, the Lieutenant Governor is subject to certain provisions in the code governing the preparation of budgets in the Executive Branch.
[37-62.]

Under such rules and regulations as may be prescribed by the director of finance with the approval of the governor:

- (1) Every agency assigned the task of developing programs and preparing program and financial plans, budgetary requests and program performance reports shall develop such programs and prepare such plans, requests and reports and submit the same to the director of finance at such times, on such forms and in such manner as the director may prescribe.
- (2) Every agency administering state programs and every agency responsible for the formulation of programs and the preparation of program and financial plans, budgetary requests and program performance reports, shall furnish the department of budget and finance all such documents and information as the department may from time to time require. Each agency shall make available to the legislature and any member or committee of either house of the legislature, all documents and information as may be requested.

[37-68.]

In Hawaii state law prescribes one accounting system for use by both the state and the counties as well as by state and local agencies and departments. The State Comptroller may modify or revise this system. [40-2.]

The State Comptroller also supervises all accounts of the Executive Branch. He must audit all proposed agency payments in advance to determine their compliance with executive regulations and orders. [40-1, -2.]

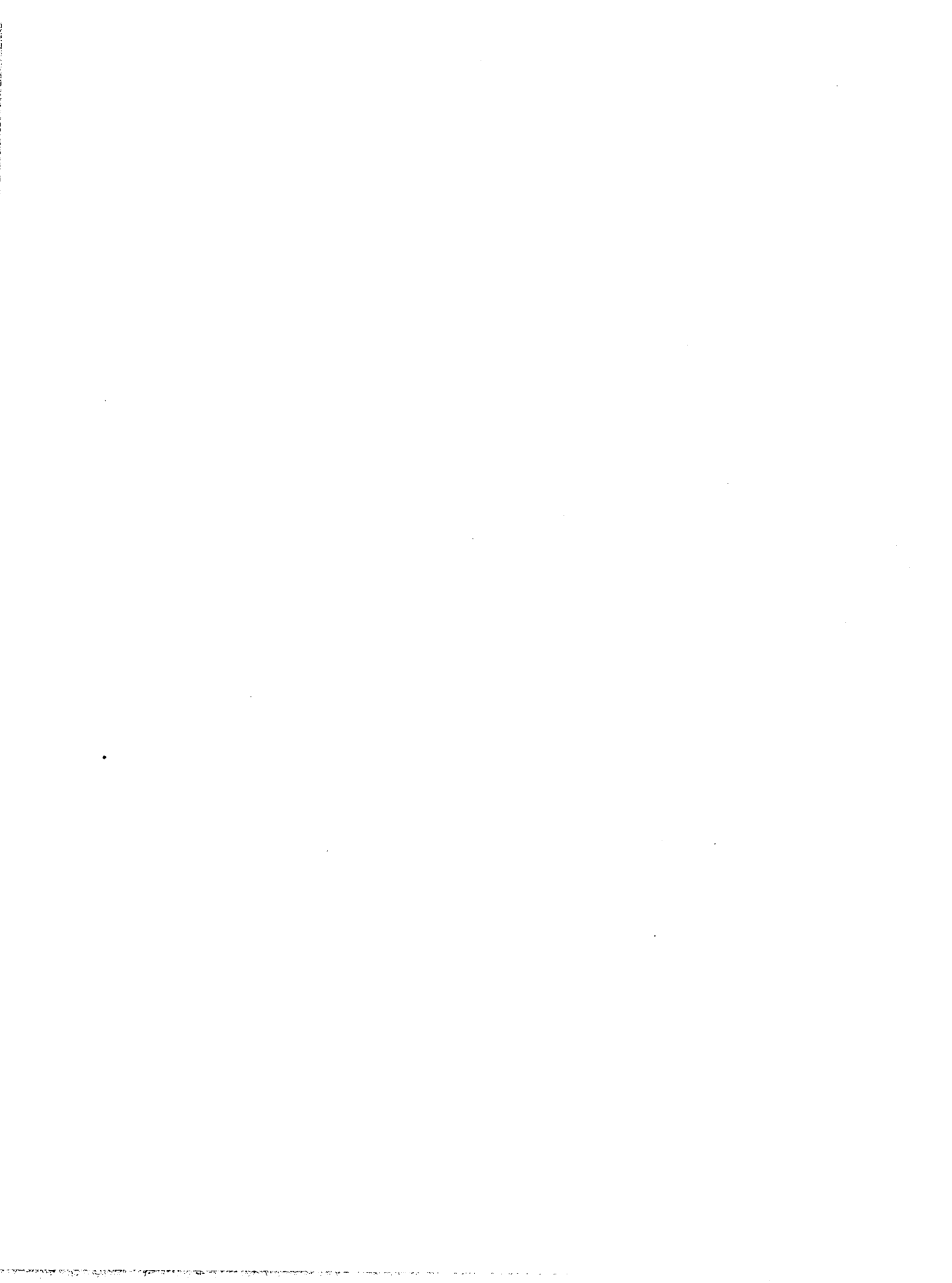
All state offices are subject to audits by the State Auditor. Such audits occur at least every other year "after the close of a fiscal year, and at such other time or times during the fiscal year as he [the Auditor] shall deem necessary or as may be required by the legislature...." [23-4.]

B. Local

There are no statutory budgeting requirements imposed on local election officials or other county officers.

As stated previously, county officers are subject to the same accounting system that is prescribed for state officials. [40-2.] There are no accounting rules for local election personnel only.

The State Auditor conducts audits of the accounts of county agencies. Like his examinations of state department records, these audits must be performed at least every other year, or when necessary. [23-4.]



Idaho

The Administration of Elections

A. State

Under Idaho law, the Secretary of State is the chief election officer on the state level. [Idaho Code §34-201 (Supp. 1977).] The Secretary is elected to a four-year term, [34-609], and receives an annual salary of \$21,500 [Idaho Code §59-501 (1977).]

The Secretary exercises supervision over all elections and voter registration conducted in the state. He must "obtain and maintain uniformity in the application, operation, and interpretation of the election laws." [Idaho Code §34-201 (Supp. 1977).] In connection with his supervisory duties, the Secretary of State prepares and distributes to the county clerks directives and instructions applicable to voting procedures, voter registration, and other election laws. The Secretary also has the duty to prescribe voter registration forms. [34-201, -202.]

The Secretary of State certifies winners of federal, state, and district races, [34-1215], and also certifies state-wide questions for the ballot [Idaho Code §34-1809 (1963)]. In addition, the Secretary publicly examines all voting machines and vote tally systems to determine their compliance with statutory requirements. [Idaho Code §34-2409 (Supp. 1977).] Without his approval, no voting machine or vote tally system may be used in any election in the state. [34-2409.]

The Secretary of State, State Auditor, and State Treasurer make up the State Board of Canvassers, with the Secretary of State serving as Chairman of the Board. The Board canvasses the abstracts of votes cast for federal, state, and district offices, and makes a formal statement of the results of the canvass. [34-1211.]

The Governor, Secretary of State, and Attorney-General constitute the State Board of Examiners. [Idaho Const. art. 4 §18.] The State Auditor serves as ex-officio Secretary of the Board; the Governor is designated Chairman. [Idaho Code §67-2001 (Supp. 1977).] The State Board of Examiners has the duty to approve all claims made by the county clerks against the state for expenses of conducting presidential preference primary elections. [67-2018.]

B. Local

The County Clerk functions as the chief election official at the local level. [34-305.] The Clerk is elected to a four-year term, and receives a salary fixed by the Board of County Commissioners. [31-3106.]

The county clerks actually supervise the administration of Idaho's election laws under instructions and directives issued by the Secretary of State. [34-206.] In this supervisory capacity, each clerk must verify that the ballots, papers, and supplies prescribed by the Secretary of State are being used by the local election officials, require local election officials to submit reports to him on the administration of elections, actually observe the administration of election laws, and conduct in service training for local election officials through classes and distribution of instructions. [34-208.] The County Clerk must also prepare and distribute to the local election officials ballots, documents, records, and supplies. [34-210.]

The Board of County Commissioners acts as the County Board of Canvassers. The County Clerk serves as Secretary to the Board. The County Board has the duty to canvass the election returns of all precincts within the county in all primary, presidential preference primary, and general elections. [34-1205.] After the votes have been counted, the Board certifies the results which are delivered to the County Clerk. [34-1206.] The County Clerk then makes an abstract of the returns which is signed by each of the Commissioners and forwarded to the office of the Secretary of State. [34-1207.]

The Financing of Elections

Counties provide funding for elections in Idaho. [34-209, 303, 406, 602, 713, 902, 2405.] The state pays, however, for all costs of presidential preference primaries "and shall be liable for its prorated share of such costs in a general election." [34-739.] Idaho law provides that any county may enter into an agreement with any city, town, or political subdivision of the county for the joint purchase of voting machines and vote tally systems. [34-2406.]

In order "to meet mandatory expenditures required by law" as well as other emergencies, the Board of County Commissioners may authorize, by unanimous vote, the release of additional funds from the county treasury. [31-1608.] If the appropriation for elections is insufficient to meet such expenses, the costs of elections may be met in this manner.

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

By August 15, each department and office of the state government must prepare and submit to the Administrator of the Division of Budget, on forms provided by the Administrator, a report of receipts and expenditures. [67-3503.] The forms solicit the following information:

1. The revenues from all sources including appropriations for the preceding fiscal year and an estimate of the receipts for the current fiscal year. Receipts shall be segregated to show source of income.
2. A statement of expenditures made from appropriations during the preceding fiscal year and an estimate of the amounts to be expended during the current fiscal year. The expenditures to be itemized according to the standard classification set forth in this chapter.

3. A statement of expenditures made of revenues from other sources during the preceding fiscal year and an estimate of the amounts of such revenues to be expended during the current fiscal year. These expenditures to be itemized according to the standard classification set forth in this chapter.

4. An estimate of the revenues anticipated during the succeeding fiscal year from sources other than appropriations by the legislature, such anticipated revenues to be segregated as to source.

5. A statement of the purposes for which it is expected to expend the revenues anticipated from sources other than appropriations, said statement to show purposes classified according to the standard classification where possible and where not so classified, an explanation of the reasons for failure to so classify.

6. An estimate of appropriations needed for the succeeding fiscal year, said estimate to show each primary program or major objective as a separate item of the request ... said primary program or major objective to be further itemized according to the standard classification.

[67-3502.]

In preparing estimates of receipts and expenditures, the state department or office must use certain "standard classifications", [67-3502], 1/ which are defined as:

1/ The text of §67-3502 is set forth on pages 3&4.

(a) Personnel costs, which shall include the salaries or wage expenses of employees and officers whether full-time, part-time, or other irregular or seasonal help and including compensation or honorarium of members of boards or commissions, and shall also include the employer's share of contributions related to those employees and officers, such as retirement, health and life insurance, workmen's compensation, employment security and social security.

(b) Operating expenditures, which shall include all expenses for services, travel, consumable supplies, and minor items of equipment that have an estimated life of less than two (2) years and not otherwise classified under personnel costs or capital outlay, and shall include the governmental overhead charge, including all payments made in the way of refunds of receipts and overpayments erroneously deposited in the state treasury.

(c) Capital outlay, which, when used in an appropriation act, shall include all expenditures for land, highways, buildings including appurtenances, fixtures and fixed equipment, structures, which also includes additions, replacements, major repairs, and renovations to, which materially extends the capital assets' useful life or materially improves or increases its capacity, and shall include salaries and wages of non-agency personnel in connection therewith. Automobiles, domestic animals, machinery, apparatus, equipment and furniture including additions thereto, which will have a useful life or service substantially more than two (2) years, shall also be included.

(d) Trustee and benefit payments, which shall include the cash payments of welfare or retirement benefits to individuals and payments to individuals, persons, or political entities, and not otherwise classified under personnel costs, operating expenditures or capital outlay.

[67-3508.]

The State Auditor has the duty to prescribe and install an "accurate and modern system of accounting and bookkeeping" which he may require to be used "by the office of the state auditor, and all other state offices, departments, boards, and institutions." [67-1018.] Although there is no statutory requirement that he do so, the State Auditor has the authority to examine any books, papers, accounts, and other documents of "state officers and custodians of state funds." [67-1030.]

Besides the requirements shown above for all state officers, there are no budgeting and accounting provisions for state election officials.

B. Local

There are no laws dealing specifically with budget requirements for county election officials. The County Clerk is, nonetheless, subject to the budgeting procedures required of all county officials "elective or appointive, in charge of any office, department, service, agency or institution of the county." [31-1602.] By the third Monday in May, all of these county officials must file with the County Auditor an itemized estimate showing probable revenues from sources other than taxation, and all required expenditures for the same period with an "explanatory statement of the requested increase, if any, in expenditures over the budget appropriation for the current fiscal year." [31-1602.] The estimate of probable expenditures is to consist of two classifications; "salaries and wages" and "other expenses." [31-1602.] Under "other expenses", the following subclassifications must appear:

- "a. Services, other than personal.
- b. Materials and supplies.
- c. Debts, refunds and indemnities.
- d. Rents, contributions, and fixed charges.
- e. Capital outlay, equipment, lands, buildings, etc."

[31-1602.] In addition, the estimate and reports must "also show the entire revenues and expenditures under each classifications [sic] and subdivision thereof for the two (2) preceding fiscal years, the amount actually received and expended to the second Monday of April of the current fiscal year, and the estimated total receipts and expenditures for the current fiscal year." [31-1602.]

There are no statutory accounting requirements imposed on individual county offices and departments in Idaho. Yet "all officers having the care, management, collection or disbursement of moneys belonging to the county, or appropriated by law, or otherwise, for its use and benefit", are subject to audit by the Board of County Commissioners. [Idaho Code §31-809 (1963).]

Indiana

The Administration of Elections

A. State

The State Election Board is the principal election supervisory body in Indiana. [Ind. Code Ann. §3-1-3-4 (Burns 1972).] The Board consists of the Governor and two qualified voters appointed by the Governor. The Governor is required, however, to appoint to the Board persons nominated by the two political parties drawing the most voters in the last election for Secretary of State. Each party is entitled to one nomination which, to be binding, must be made at least sixty days prior to any general election. [3-1-3-2.] Board members appointed by the Governor serve two-year terms, [3-1-3-2.], and are paid \$2,500 in years when a general election is held, and \$1,800 in other years 1/ [3-1-3-8].

The state board has authority to promulgate rules and regulations concerning the conduct of elections within the state. [3-1-3-4.] Duties of the Board include preparing ballots for statewide elections, [3-1-3-4; 3-1-22-23], approving voting machines and electronic voting systems before use in elections, [3-1-31-3; 3-2-4-6], training and supervising local election officials, 2/ [3-1-3-4; Ind. Code Ann. §§3-2-1-1, 2 (Burns Supp. 1977)], and preparing voter registration materials and all other forms required for elections [Ind. Code Ann. §§3-1-3-4, 3-1-7-31 (Burns 1972)].

1/ The Governor receives no extra compensation for being on the Board. [Ind. Code Ann. §3-1-3-8 (Burns 1972).]

2/ The State Election Board cannot, however, divest county election boards of their powers. [Ind. Code Ann. §3-1-3-4 (Burns 1972).]

The State Board of Canvassers, ^{3/} which is composed of the Attorney General, the State Treasurer, and the Secretary of State, canvass and tabulate primary election returns for federal, state, judicial, and most legislative offices. [Ind. Code Ann. §3-1-9-17 (Burns Supp. 1977).] The Secretary of State canvasses county returns after general elections for federal, and most state offices. ^{4/} [Ind. Code Ann. §3-1-26-8, 9 (Burns 1972).]

B. Local

County election boards handle most election duties at the local level. County boards consist of the Clerk of the Circuit Court, and two persons, appointed by the Clerk, who are members of the two parties drawing the most votes in the county in the last election for Secretary of State. The chairman of the county central committees of these parties may recommend persons to the Clerk of the Circuit Court for appointment; if these recommendations are made at least ninety days before the primaries in a general election year, the Clerk must appoint the persons recommended. Appointed Board members serve until their successors are appointed, and cannot seek or hold other public office. [Ind. Code Ann. §3-1-4-2 (Burns Supp. 1977).] Such members receive compensation for service at each county election, based upon county population. [Ind. Code Ann. §3-1-4-9 (Burns 1972).]

County election boards administer election law within their respective counties, [3-1-4-4], and conduct all city and county elections [3-1-4-4; 3-1-16-6; 3-2-7-2]. Their duties include appointing precinct-level election officials, [3-1-5-1], preparing ballots for city and county elections, [3-1-4-4; 3-1-9-2], and canvassing the county vote as county boards of

^{3/} The State Board of Canvassers uses staff provided by the office of the Secretary of State. [R. Smolka, Handbook of State Election Agencies and Election Officials, I-53 (1976).]

^{4/} The Speaker of the State House of Representatives canvasses returns for Governor and Lieutenant Governor. [Ind. Code Ann. §3-1-26-10 (Burns 1972).]

canvassers 5/ [3-1-25-8]. In addition, each county board "shall make in the month of January following every city and county general election a report to the state election board of the affairs and proceedings of the board during the preceding year." [Ind. Code Ann. §3-1-4-5 (Burns Supp. 1977).]

Voter registration in counties with populations under 80,000 is handled by the Clerk of the Circuit Court, who serves, ex officio, as county registration officer. Counties with a population of 100,000 or more have a Board of Registration to administer voter registration. Registration in those counties with a population between 80,000 and 99,000 will be handled by the Clerk of the Circuit Court, unless the Board of County Commissioners, by majority vote, acts to establish a Board of Registration. [3-1-7-6.]

The Financing of Elections

The county is the basic election financing unit in Indiana. [Ind. Code Ann. §§3-1-9-14, 3-1-14-13, 3-2-5-1 (Burns 1972).] The state, however, provides ballots for statewide and national elections [3-1-22-23]; cities pay most of the costs associated with municipal elections 6/ [3-2-7-4]. Counties may either pay election expenses from general funds, or create a special fund for this purpose. If a special election fund is used, but lacks sufficient funds, the Board of County Commissioners can transfer money from the General Fund into the election fund. [3-2-5-1, -2, -3.] State costs for preparing and distributing ballots are paid from "any funds in the state treasury not otherwise appropriated." [3-1-23-4.]

5/ When the county canvass is complete, the Clerk of the Circuit Court transmits the results to the Secretary of State. [Ind. Code Ann. §§3-1-26-1, -6 (Burns 1972).]

6/ One-fourth of the registration and "other expenses which cannot directly be chargeable to any city or cities..." incurred from ninety days prior to a city primary until the day after the city election are paid for by counties. [Ind. Code Ann. §3-2-7-4 (Burns 1972).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state offices and agencies. [Ind. Code Ann. §4-12-1-2 (Burns Supp. 1977).] Thus, state election officials must file with the State Budget Agency, on or before September first, "in any year that the budget director makes a request...", a report showing:

(1) The several amounts actually expended for the administration, operation, maintenance and support of such state agency for at least the two [2] fiscal years which ended immediately preceding such first day of September, and the several amounts estimated by such state agency to be actually expended for the fiscal year to end on June 30 following the next regular session of the general assembly; and the actual and estimated income of such state agency for like periods.

(2) An estimate of the necessary expenditures of such state agency for the proposed budget period as specified in the budget director's request beginning on the first day of July of the calendar year next succeeding the filing of such statement; such estimates or requests for appropriations to defray the estimated expenditures of such department shall be set forth separately for each fiscal year; and the estimated income of such state agency for like period.

(3) A written statement showing concisely the reasons for all estimated expenditures and requests for appropriations contemplated in the preceding subdivision [2], showing particularly the reasons for any requested increase or decrease over former appropriations.

(4) Proposals for expenditures for new projects, special purposes or objects, construction, additions, building, improvements, undertakings or expansion of the work of any state agency requiring additional expenditures and capital outlays.

[4-12-1-7.]

The State Board of Accounts, "with the approval of the governor and the auditor of the state...", prescribes a uniform system of accounting for all public offices. [Ind. Code Ann. §5-11-1-16 (Burns 1974).] The accounting system must provide for "detailed statements of funds collected, received and expended for... the public... and shall show all sources of public income and the amounts due and received from each source, and shall show all receipts...necessary... to prove the validity of every transaction...." [5-11-1-2.] In addition, the State Examiner must audit all public accounts at least once each year without notice. [5-11-1-9.]

B. Local

Each County Election Board must annually prepare a written statement giving "an itemized list of its expenditures for the preceding year", and an "itemized estimate" of funds required for the ensuing fiscal year. [Ind. Code Ann. §3-1-4-5 (Burns Supp. 1977).] This estimate must be filed "at the time and in the manner and form other county budget estimates are now or may hereafter be required to be filed." [3-1-4-5.] In addition, all county officers, including election officials, must submit a report to the County Council before the Thursday following the first Monday of August each year, [Ind. Code Ann. §17-1-24-15 (Burns 1974)], containing the following information:

First. Salary of the officer as fixed by law if payable out of the county treasury; if not, an estimate of the number of days or length of time of service required, or other facts, showing basis of the estimated amount of compensation for the year for the officer at the rate fixed by law.

Second. The estimated amount of deputy hire, if any such is under the law payable out of the county treasury.

Third. Supplies for the office if payment for any of such can be made out of the county treasury under the law, whether with or without an order of the board of county commissioners to that effect, itemizing particularly the quantity of each kind of supplies, and the probable cost thereof.

Fourth. Any and all other expenses of the office which are by law payable out of the county treasury, with or without an order of the board of county commissioners to that effect, itemizing and specifying with the greatest possible particularity all of such expenses.

[17-1-24-16].

County election boards are subject to the same uniform accounting requirements as those applicable to state election officials. [5-11-1-2.] They are also subject to audit by boards of county commissioners. [Ind. Code Ann. §3-1-4-5 (Burns Supp. 1977).]

Iowa

The Administration of Elections

A. State

A number of individuals and boards administer the election laws on the state level in Iowa. The Secretary of State is designated as the State Commissioner of Elections. [Iowa Code Ann. §47.1 (West Supp. 1977-78).] He is elected for a four-year term, [39-9], and receives a salary in an amount fixed by the General Assembly [Iowa Code Ann. §9.5 (West 1967)]. The Secretary of State's election duties include establishing uniform election practices and procedures for use throughout the state, [Iowa Code Ann. §47.1 (West Supp. 1977-78)], prescribing the necessary forms required for the conduct of elections, [47.1], and furnishing, receiving, and certifying nomination petitions of state-wide candidates [43.8, .11, .22]. As State Commissioner of Elections, the Secretary of State has general supervisory powers over the county commissioners of elections. [47.1.]

The State Voter Registration Commission, composed of the Secretary of State and the state chairmen of the two political parties that drew the most votes in the most recent presidential or gubernatorial election, or their respective designees, has the general duty to "make and review policy, promulgate rules and establish procedures" regarding voter registration. [47.8.] The Voter Registration Commission also has the duty to prescribe the forms required for voter registration. [47.8.]

The Senior Administrator of Data Processing Services in the Office of the State Comptroller serves as State Registrar of Voters. As State Registrar, he must "regulate the preparation, preservation and maintenance of voter registration records, the preparation of precinct election registers for all elections administered by the commissioners of any county, and the preparation of other data on voter registration and participation in elections...." [47.7.]

The State Board of Canvassers is composed of the Governor, Secretary of State, Auditor of State, Treasurer of State, and Secretary of Agriculture. [50.37; Iowa Code Ann. §19.1 (West 1967).] The Board canvasses the abstracts of votes cast for all state and federal officers except Governor and Lieutenant Governor 1/ and for questions submitted to the voters of the entire state. [Iowa Code Ann. §50.37 (West Supp. 1977-78).] Tie votes are resolved by the Board's casting of lots. [Iowa Code Ann. §50.44 (West 1973).] After the results of an election are determined, the Board makes a formal announcement. [Iowa Code Ann. §50.39 (West Supp. 1977-78).] No member of the Board of Canvassers may take part in canvassing votes for an office for which he is a candidate. [50.37.]

There is still another board which has election duties in Iowa. The Board of Examiners for Voting Machines and Electronic Voting Systems must approve voting machines and electronic voting systems before such equipment may be used in elections held in the state. The Board consists of three members appointed by the Governor for five-year terms subject to removal at the Governor's discretion. No more than two members may belong to the same political party. There are no statutory qualifications for membership on the Board. Each member receives one-hundred fifty dollars plus all reasonable expenses for each equipment examination in which he participates. No members of the Board of Examiners, however, may receive more than \$1500 plus expenses in any single year. Compensation and expenses for examiners are paid by the individual or corporation requesting the examination. All sums collected in excess of the \$1500 allowed each examiner are turned over to the State Treasurer for deposit in the state treasury. [52.4, .5, .6.]

1/ Votes cast for the offices of Governor and Lieutenant Governor are canvassed by the General Assembly. [Iowa Code Ann. §50.35 (West Supp. 1977-78).]

B. Local

The County Auditor serves as the County Commissioner of Elections. [47.2.] The Auditor is elected to a term of four years; his salary is to be determined each year by the County Compensation Board. [39.17; Iowa Code Ann. §340A.6 (West 1977).]

Subject to the rules promulgated by the State Voter Registration Commission, the County Auditor conducts voter registration in his county. [Iowa Code Ann. §47.2 (West Supp. 1977-78).] Under the supervision of the Secretary of State, the County Auditor also appoints the various precinct election boards, [49.12, .13], furnishes election supplies to the precincts, [49.28], prints ballots, [49.51], trains election officials, [49.124], provides voting machines and other election equipment to the precincts, [49.25], examines voting machines before an election to determine whether they are functioning properly, [49.127], and conducts absentee voting [53.2, .8, .11, .12, .17 to .20, -22, -23, .38 to .41].

The County Board of Supervisors is the governing body of the county. It also conducts vote canvassing at the local level, [50.24], provides polling places, [49.10], and sets precinct boundaries [49.11]. Voting machines and electronic voting systems may be purchased for use in precincts only after the Board of Supervisors approves the purchase by a majority vote. [52.2.]

The Financing of Elections

Counties provide the basic financing for elections in Iowa. [47.3, 52.3.] The costs of proposed state constitutional amendments submitted to a vote are paid by the state, however. [Iowa Code Ann. §6.9 (West 1967).]

Political subdivisions of the county pay the costs of their own elections. If an election of a political subdivision of the county is held at the same time as a general election, the subdivision is allocated its proportionate share of the cost of the election by the County Auditor who certifies a statement of the costs to the County Board of Supervisors. The Board of Supervisors then assesses the political subdivision. [Iowa Code Ann. §47.3 (West Supp. 1977-78).]

Iowa law provides for a contingency account for county funds. Money from a contingency account may be spent for purposes which could not be anticipated at the beginning of the fiscal year. [Iowa Code Ann. §344.3 (West 1977).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The individuals and boards charged with election duties on the state level are subject to the same budgeting and accounting requirements imposed on other state officers and agencies. [Iowa Code Ann. §8.2 (West 1967).] By September first of the biennial legislative session, each state department must submit to the State Comptroller, on blanks to be furnished by the Comptroller, estimates of expenditure requirements for each fiscal year of the coming biennium. The estimates are to be classified to distinguish between expenditures estimated for (1) administration, operation, and maintenance, and (2) costs of each project involving the purchase of land and the costs of making public improvements. Each department must also furnish supporting data and explanations as required by the State Comptroller. [Iowa Code Ann. §8.23 (West Supp. 1977-78).]

All business and accounting forms, as well as the system of accounts for each state agency, are to be prescribed by the State Comptroller. [8.6] The books, accounts, funds and supporting data kept by all state offices are subject to inspection by the Governor, a committee appointed by him, the General Assembly, or either house of the General Assembly. [Iowa Code Ann. §79.8 (West 1973).] In addition, any authority "charged by law with official responsibility for the expenditures of public money of the state and any agency receiving money from the general revenue of the state" are subject to annual audits conducted by the Auditor of State. [Iowa Code Ann. §§11.1, .2 (West 1967).]

B. Local

By June 30 of each year, all elective or appointive officials of the county "having charge of any county office or department" must submit an estimate of proposed expenditures for the next fiscal year to the County Board of Supervisors. [Iowa Code Ann. §344.1 (West 1977).] Each estimate is to be detailed and itemized in the same manner as the various expenditures of the office submitting the estimate are itemized in the records of the County Auditor. A written explanation is also required if the estimated expenditures exceed expenditures for the current fiscal year. [344.1.]

Each county officer has the duty to install and implement the system of financial accounts, receipts, and reports prescribed by the Auditor of State. This prescribed system must, so far as practicable, follow the classifications and definitions of similar transactions used in the national census office when such classifications and definitions do not conflict with existing Iowa law. [Iowa Code Ann. §§11.22, .23 (West Supp. 1977-78).]

Iowa law does not provide specifically for an audit of individual county offices.



Kansas

The Administration of Elections

A. State

The Secretary of State, who is elected, [Kan. Stat. §25-101 (Supp. 1976)], to serve a four-year term, [Kan. Stat. §25-4001 (1973)], is the chief election officer of Kansas [Kan. Stat. §75-410 (1969)]. The Secretary of State receives an annual salary of \$20,000. [Kan. Stat. §75-3104 (Supp. 1976).]

As the principal state election official, the Secretary of State has supervisory power over voter registration, [Kan. Stat. §25-2318 (1973)], and the conduct of elections [Kan. Stat. §25-2810 (Supp. 1976)]. He receives certificates of nomination for all offices, [Kan. Stat. §25-305 (1973)], issues certificates of election to federal and state office winners, [Kan. Stat. §25-3211 (1976)], and prescribes the form for ballots, [Kan. Stat. §25-1121 (1973)], including absentee ballots [Kan. Stat. §25-1218 (Supp. 1976)]. In addition, the Secretary certifies voting machines; this certification is required before a particular type or make of machine may be used in elections held in the state. [Kan. Stat. §25-1308 (1973).]

The State Election Board consists of the Lieutenant Governor, Secretary of State, and Attorney General. The Election Board formulates rules and regulations to determine the "apportionment of election expenses among the subdivisions of government." [Kan. Stat. §25-2203 (Supp. 1976).]

The State Board of Canvassers has the statutory duty to conduct the final canvass of all primary and general elections involving national and state offices and questions. The state canvassers also must certify the results of such elections and deliver the certification to the Secretary of State. [Kan. Stat. §25-3206 (1973).] The Governor, Secretary of State, and Attorney

General comprise the State Board of Canvassers. [Kan. Stat. §25-3201 (Supp. 1976).] The Board has no employees, but uses the Secretary of State's election staff when clerical assistance is needed. [R. Smolka, Handbook of State Election Agencies and Election Officials I-60 (1976).]

B. Local

In counties with a population in excess of 130,000, 1/ the chief election official is the County Election Commissioner. [Kan. Stat. §19-3419 (1974).] In all other counties, the County Clerk serves this function. [Kan. Stat. §25-2504 (1973).] County Election Commissioners are appointed by the Secretary of State, subject to the confirmation of the State Senate, for four-year terms. A County Election Commissioner must have been a qualified elector and resident of the county from which he is appointed for at least two years prior to his appointment. [Kan. Stat. §19-3419 (1974).] A Commissioner's salary is fixed by resolution of the governing board of the county, but it is to be no less than \$10,000 per year. The Election Commissioner also receives a car allowance in an amount determined by the county governing board. [Kan. Stat. §19-3419a (Supp. 1976).]

The County Clerk is elected, [Kan. Stat. §25-101 (Supp. 1976)], for a term of two years [Kan. Stat. §19-301 (1974)]; the salary of the Clerk is not fixed by law.

The duties of the County Election Commissioners and the County Clerks are the same. They provide for the printing of ballots, [Kan. Stat. §25-604 (Supp. 1976)], establish a polling place in each precinct, [Kan. Stat. §25-2703 (1973)], appoint precinct election boards, judges, and clerks, [25-2801], and distribute ballot boxes and other election supplies to the precinct [25-2704, -2707]. They are also responsible for the printing and distribution of absentee ballots and the conduct of absentee voting. [25-1220; Kan. Stat. §§25-1218, -1221 (Supp. 1976).] In addition, the County Election Commissioners and County Clerks are in charge of all voter registration. [Kan. Stat. §25-2303 (Supp. 1976).]

1/ At present, this would be Johnson, Sedgwick, Shawnee, and Wyandotte counties. [R. Smolka, Handbook of State Election Agencies and Election Officials I-60 to I-61 (1976).]

The Board of County Commissioners, the governing body at the county level, also serves as the County Board of Canvasers. The county canvassing board makes the final canvass of elections involving county, township, city, or school offices and questions. The Board also makes an intermediate canvass of state and federal questions and offices. [Kan. Stat. §25-3103 (1973).]

The Financing of Elections

Counties pay most election costs in Kansas, but townships, cities, school districts, and community college districts pay for the direct expenses of their own elections and must reimburse the county for these costs. Indirect expenses need not be reimbursed to the county. When more than one subdivision of government hold an election at the same time and in the same area, the direct expenses are apportioned equally among the subdivisions. [Kan. Stat. §25-2201 (Supp. 1976).]

After the voters of a county have elected to use voting machines in elections, [Kan. Stat. §25-1314 (1973)], the county commissioners may pay for the machines from the General Fund of the county or from bond revenue. [25-1315].

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no budgeting or accounting requirements imposed specifically on election officials. Election officers are subject to the same requirements imposed on other state agencies. [Kan. Stat. §75-3701 (Supp. 1976).] Each agency must submit budget estimates, "including a full explanation of [the agency's] requests for any appropriations for the expansion of services and the addition of new activities", to the Division of the Budget by October first of the year preceding the regular legislative session. [75-3717.] The budget estimates are submitted on forms provided by the Director of the Budget which

shall be so designed as to show actual expenditures for at least the last preceding completed fiscal year, estimated expenditures for the current fiscal year, and requests for each succeeding fiscal year, and data for like periods with respect to receipts and actual or estimated balances at the end of such fiscal years.

[75-3716.] A copy of each estimate is also submitted to the Legislative Research Department for legislative use. [75-3717.]

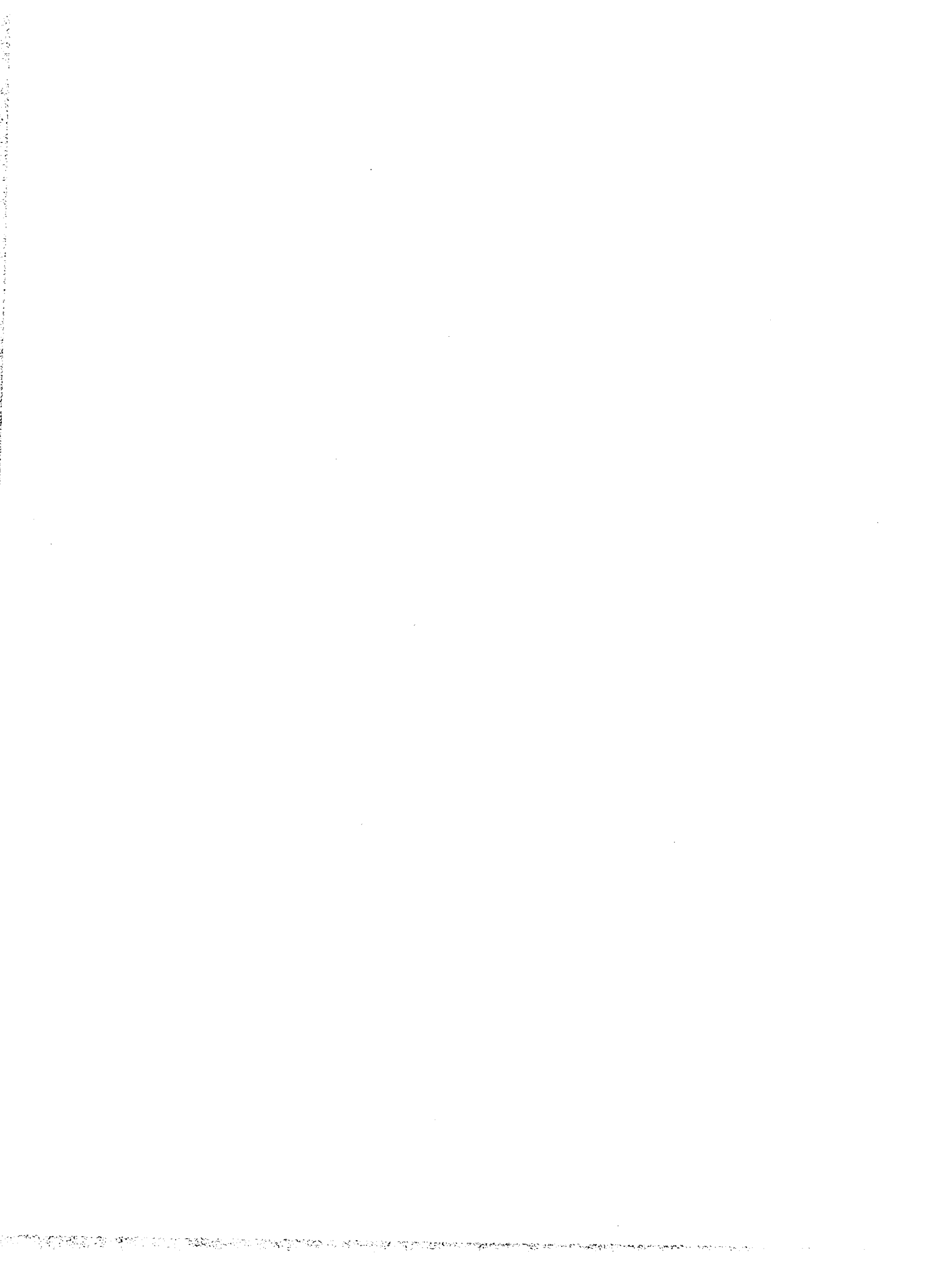
After appropriations have been made, the "state agency may, with the approval of the state finance council, transfer all or any part of one of its items of appropriation to another of its items of appropriation." [75-3726a.]

Each state agency must maintain a uniform classification of accounts and reports as prescribed by the State Comptroller. The system devised by the Comptroller must show by funds, accounts, and other pertinent classifications the amounts appropriated, the estimated revenues, the actual expenses or receipts, the amount available for expenditures, and the actual balances on hand. The accounting system, which is to include both budgetary and proprietary accounts, must be in accordance with generally accepted principles of governmental, or fund, accounting. [Kan. Stat. §75-3728 (1969).]

Elections officials are also subject to the same audits as other state agencies. [Kan. Stat. §46-1105 (1973).] The Post Auditor must audit the financial affairs and transactions of all state agencies at least once every two years. The Legislative Post Audit Committee, a committee of the General Assembly, may direct the Post Auditor to audit the finances of various agencies more often. Such financial audits must be conducted in accordance with generally accepted auditing principles. [Kan. Stat. §46-1106 (Supp. 1976).] In addition, the Legislative Post Audit Committee is authorized to order the Post Auditor to conduct non-financial audits of any agency of the state. [46-1108.]

B. Local

There are no budgeting or accounting requirements imposed on election officials at the county level by statute. In counties with a population exceeding 140,000, the County Auditor must audit the accounts and books of each county officer monthly. [Kan. Stat. §28-317 (1973).] The County Auditor must audit the books and accounts of every county officer semiannually in counties with more than 300,000 people. [28-618.]



Kentucky

The Administration of Elections

A. State

The State Board of Elections is charged with supervising voter registration and administering the election laws in the state of Kentucky. The Board consists of the Secretary of State, who is designated as Chairman of the Board, and two members appointed by the Governor, who selects each appointees from a list of five names submitted by the State Central Executive Committee of the two political parties that polled the most votes at the last election for state officers. [Ky. Rev. Stat. §117.015 (Supp. 1976).] The Secretary of State, who is elected to a four-year term, [Ky. Const. §91], receives an annual salary of \$27,900 [Ky. Rev. Stat. §64.480 (Supp. 1976)]. The two appointed Board members also serve four-year terms and are paid "a reasonable sum to be fixed by the commissioner of personnel, with the approval of the commissioner of the executive department for finance and administration." [117.015.] The two appointees to the Board also receive expenses for attending Board meetings. Board members must be at least twenty-five years old and qualified voters of the state. [117.015.]

The State Board of Elections has the duty of supervising county boards of elections in the conduct of voter registration and administration of election laws. [117.035.] The State Board prescribes the form of voter registration material, [116.045], maintains and keeps current a roster of qualified voters within the state which is organized by county and precinct, [117.025], and furnishes every County Clerk with the master list of registered voters within his county at least five days prior to an election [117.025]. The State Board of Elections also issues certificates of nomination or election for all primary and general elections in which the state or districts encompassing more than one county have offices on the ballot. [118.425, 118A.190.] The State Board of Elections has the additional responsibility of canvassing the vote for all state elections, and for all elections involving a district that is larger than a single county. [118.425.]

The Secretary of State has two other duties besides those related to his position as Chairman of the State Board of Elections. He receives nominating petitions for state offices, and for district offices if the district is larger than a single county. [118.165.] He also publishes information about proposed state constitutional amendments in newspapers of general statewide circulation not less than ninety days before an election. [118.415.]

B. Local

Election laws are administered on the county level in Kentucky in much the same way as they are on the state level. The County Board of Elections, which is under the direct supervision of the State Board of Elections, is composed of the County Clerk, the Sheriff, and two members appointed by the State Board of Elections. The County Clerk serves as Chairman of the Board. [117.035.] The County Clerk and Sheriff earn a maximum of \$14,300 annually. [64.345.] The salary for the appointed members is set by the Fiscal Court, but a minimum of \$15 for each day the Board meets is required by statute. [117.035.] The County Clerk and Sheriff are elected for four years, [Ky. Const. §99], while the other two Board members are appointed for a four year term [Ky. Rev. Stat. §117.035 (Supp. 1976)]. The two appointees to the County Board of Elections are selected from lists of five names submitted by the Executive Committee of the two political parties that received the largest number of votes in the state at the most recent presidential election; one is selected from each list. A Board member must be at least twenty-one years old and a qualified voter of the county. He can not be a candidate for an elective office. The appointed County Board members may be removed for cause by the State Board of Elections. [117.035.]

The County Board of Elections administers the election laws and registration of voters within the county. [117.035.] The Board appoints precinct election officials, [117.045], divides the county into election precincts, [117.055], selects voting places within the precincts, [117.065], checks voting machines two days before all elections, [117.165], and provides instruction for precinct officials on the use of voting machines not less than five days before an election [117.185]. The County

Board also canvasses the vote and issues certificates of election to successful county office candidates, and also to successful district office candidates when the district consists of only one county or part of a county. [118.425.]

The County Clerk, like the Secretary of State, has election duties in addition to those duties that he performs as Chairman of the County Board of Elections. He receives voter registration applications, [116.075], and has the ballots printed [117.145]. Within three days following the close of voter registration prior to an election, the County Clerk is required to report to the State Board of Elections on the new registrations received since the last report. [116.075.]

The Financing of Elections

Election expenses are paid by the county, but the state usually makes partial reimbursement. Also, if an election includes voting for city offices, the city must bear its proportionate share of the election costs. [117.345.]

After the cost of an election has been paid by the County Treasurer, he must certify the amount of the expenses to the State Board of Elections. The State Board will then have the State Treasurer reimburse the county for one-half of the election expenses up to a maximum of \$85.00 per precinct. The state will discontinue the program, however, if the county fails to renew a lease it has with the state in connection with the acquisition of voting machines, or if the county fails to make rental payments due under such a lease. [117.345.]

At the request of the Fiscal Court of a county, the State Property and Buildings Commission will purchase voting machines for the use of the county. The Commission finances these purchases through the issuance of bonds. The county making the request enters into a "contract, lease and option" agreement with the Commission for the rental of the voting machines until the bond issue is retired or for a period of twenty years, whichever is earliest. The annual rental payments "shall be not less than the amounts required in each of such years to amortize the total cost of the project." [117.435.] Upon retirement of the bonds, title to the machines is transferred to the county. [117.435.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The Secretary of State and the State Board of Elections are subject to the same budget requirements as other state agencies. [45.010.] By November 15 of odd-numbered years, the head of each budget unit must submit to the Executive Department for Finance and Administration and the Legislative Research Commission estimates of financial requirements and receipts for the next two fiscal years. The estimates are to be accompanied by any explanatory data and additional information requested by the Executive Department for Finance and Administration, [Ky. Rev. Stat. §45.070 (1971)], and are to be prepared on forms prescribed by the Executive Department [45.060].

Each agency of the state government must follow a "carefully systemized and well-devised plan of filing, bookkeeping and accounting" prescribed by the Executive Department for Finance and Administration. [Ky. Rev. Stat. §12.130 (Supp. 1976).] The Auditor of Public Accounts is required by law to audit the accounts of all state agencies annually and at other times "as may be deemed expedient. [Ky. Rev. Stat. §43.050 (1971).] He must also make special audits and investigations of state agencies when requested to do so by the Governor. [43.050.]

B. Local

In Kentucky, there are no budgeting requirements either specifically imposed by statute on the County Clerk or County Elections Board, or generally applicable to individual county offices or county boards.

A uniform system of accounts was installed recently in the counties by the Executive Department for Finance and Administration. All county officers must use this system. [Ky. Rev. Stat. §68.210 (Supp. 1976).]

The books and accounts of the County Clerk are subject to yearly audits either by the Auditor of Public Accounts or by a certified public accountant. [43.070.]

Louisiana

The Administration of Elections

A. State

Under the Louisiana constitution, the Secretary of State is the chief election officer. [La. Const. art. 4 §7.] The Secretary of State is elected for a four-year term, [La. Const. art. 4 §3] and receives a salary of \$35,000 per year. [La. Rev. Stat. Ann. §49:221 (West Supp. 1977)]. The duties of the Secretary of State include the printing and certification of the official ballot for use in all elections in the state, [La. Rev. Stat. Ann. §18:551 (West 1976 Special Pamphlet)], the distribution of election supplies and ballots to local election officials, [18:552], the canvassing of election returns, the publication of election results, [18:574], and the declaration of the winners of elections [18:575].

The State Commissioner of Elections is responsible for the administration of voter registration and voting machine laws throughout the state. Like the Secretary of State, the Commissioner of Elections is elected to serve a four-year term, [La. Const. art. 4 §3], and is compensated at an annual rate of \$35,000 [La. Rev. Stat. Ann. §18:17 (West 1976 Special Pamphlet)]. The Commissioner must be at least twenty-five years old, must be an elector, and must have been a citizen of the United States and Louisiana for at least five years preceding his election. [18:17; La. Const. art. 4, §2.]

The Commissioner of Elections is required to "[p]re-
scribe uniform rules, regulations, forms, and instructions which shall be approved by the attorney general and thereafter shall be applied uniformly by each registrar of voters in the state." [La. Rev. Stat. Ann. §18:18 (West 1976 Special Pamphlet).] He must direct and assist the local registrars of voters in their duties, and is also responsible for obtaining statistics and data relating to the registration of voters. [18:18.]

The Commissioner of Elections also administers laws relating to voting machines. In this regard, the Commission must promulgate rules and regulations, subject to the approval of the Attorney General, with respect to the purchase, preparation, and use of voting machines. These rules and regulations are distributed by the Commissioner to local election officials. The Commissioner of Elections is also responsible for all purchases, sales, and transfers of voting machines within Louisiana, as well as the maintenance, repair, and storage of such machines. Further, the Commissioner furnishes models of voting machines to each polling place along with a card of instructions for use by voters, prepares all voting machines before elections, and delivers the machines and voting machine supplies to the various precincts. [18:1353.]

The State Board of Election Supervisors is composed of the Secretary of State, the State Commissioner of Elections, and the Attorney General. [18:26.] The Secretary of State acts as Chairman of the Board, [18:28], which is responsible for developing a detailed election manual for use throughout the state by all election officials. The manual contains the rules and regulations adopted by the Board, as well as all rules, regulations, instructions, forms, and materials prescribed by the Secretary of State and Commissioner of Elections. [18:27.]

B. Local

Under Louisiana law, the Clerk of Court (Clerk of the District Court) is the chief election officer of the parish (county). [18:422.] The compensation received by each Clerk is determined by the population of the parish; salaries range from \$17,400 in parishes with less than 15,000 inhabitants to \$26,000 in parishes with populations in excess of 300,000. [La. Rev. Stat. Ann. §13:782 (West Supp. 1977).] Each Clerk of Court is elected to serve a four-year term. [La. Const. art. 5 §28.]

The Clerk of Court instructs local election officials on their election duties and the use of voting machines. [La. Rev. Stat. Ann. §18:431 (West 1976 Special Pamphlet).] The Clerk

is also responsible for conducting absentee voting, [18:1307-1309, :1311, :1312], and administering voting machine laws on the parish level [18:1354]. More specifically, the Clerk must assist the Commissioner of Elections in the performance of the Commissioner's voting machine duties within the parish, notify all candidates of the time and place for examination of voting machines to be used in the election, certify machines for use before an election, have custody of voting machines during election periods, and delivery of machines to the polling places. [18:1354.]

The Registrar of Voters conducts voter registration in each parish. After appointment by the governing authority of the parish, the Registrar serves for an indefinite period, or until his conduct in some way warrants removal. [18:51, :53.] The Registrar must be a resident and qualified voter of the parish. [18:52.] Furthermore, the Registrar may not hold any elective or appointive office, nor participate in political activities. [18:62, :63.] The Registrar's salary is based on the population of the parish and ranges from \$8,625 yearly, in parishes with up to 12,000 inhabitants, to \$18,750 per year, in parishes with a population between 500,001 and 1,000,000. Registrars' salaries are paid by the state and parish in approximately equal shares. [18:55.] 1/

The Registrar of Voters is responsible for the registration of voters in his parish "[s]ubject to the direction of the commissioner of elections...." [18:58.] He also administers and enforces the rules and regulations prescribed by the Commissioner of Elections, and all state laws pertaining to voter registration. [18:58.] The Registrar delivers the official voting list to each precinct prior to an election, [18:157], and conducts an annual canvass by mail of the names of registrants in one-third of the parish precincts in order that each name registered in the parish be canvassed once every third year [18:192].

1/ The exact amounts paid registrars of voters, as well as the portions paid by the state and each parish, are set out in the code. [La. Rev. Stat. Ann. §18:55 (West 1976 Special Pamphlet).]

Except in the parish of Orleans, the Parish Board of Supervisors consists of the Registrar of Voters, Clerk of Court, Chairman of the Parish Executive Committee of each recognized political party, and one person appointed by the Governor. In the parish of Orleans, the Board consists of the Registrar of Voters, Civil Sheriff, Clerk of Criminal District Court, Chairmen of the Parish Executive Committee of each recognized political party, and one member appointed by the Governor. The governing authority of the parish pays each Board member thirty-five dollars per day, up to three days, for every day spent in performance of election duties. [18:423.]

The Parish Board of Supervisors supervises the preparation for and conduct of all elections held in the parish. [18:423.] The Board also appoints election officials to preside over polling places, [18:433], and publishes the location of polling places three times before each primary election in the official journal of the parish [18:535].

The Financing of Elections

In gubernatorial elections, congressional elections, special elections with a state candidate on the ballot, and elections for district or family court judges, the cost of ballots and election materials are paid by the state. These same costs are paid by the relevant school board or municipality when only municipal or school board candidates appear on the ballot. In all other elections, the parish pays for these expenses. Except in elections involving only municipal or school board candidates, the parish pays the costs of renting, equipping, and preparing polling places, compensating polling officials, and transmitting returns. In strictly municipal or school board elections, the municipality or school board pays for these expenses. [18:404.] Compensation for the parish Registrar of Voters is shared almost equally by the state and parish. 2/ [18:55.]

2/ The exact amounts paid registrars of voters, as well as the portions paid by the state and each parish, are set out in the code. [La. Rev. Stat. Ann. §18:55 (West 1976 Special Pamphlet).]

Voting machines are purchased "out of state funds appropriated for the purpose, on the basis of public bids submitted to the commissioner of elections in accordance with specifications prepared by him." [18:1362.] Title to the machines remains with the state. [18:1362.] There is no statutory requirement that parishes pay rent on the machines during the period of use in the parish.

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no budgeting procedures imposed specifically on election officials. All state election officers, however, are subject to the general budgeting provisions imposed on all state spending units. [La. Rev. Stat. Ann. §39:2 (West 1968).] By December fifteenth each year, all budget units must submit estimates of financial requirements and receipts for the year to the Governor "on the forms and in the manner prescribed and accompanied by such other data as may be required, together with such additional information as the Governor may request." [La. Rev. Stat. Ann. §39:45.1 (West Supp. 1977).] The Executive Budget Office must "prescribe the forms to be used by each budget unit to present a zero based budget." [39:44.1.]

State election officials are also required to comply with the same accounting requirements that are imposed on other officers and agencies of the state. [La. Rev. Stat. Ann. §39:2 (West 1968).] A uniform accounting system is prescribed and established in all state agencies by the Commissioner of Administration under the authority of the Governor of Louisiana. [La. Rev. Stat. Ann. §39:91 (West Supp. 1977).]

Although not required to do so, the Legislative Auditor has the statutory authority to audit the books and accounts of all state employees, including state election officials. [24:513.]

B. Local

There are no budgeting requirements imposed on individual officers or agencies of the parish.

Election officials and other parish officers must keep their accounts in the form prescribed by the Legislative Auditor. [24:515.] Unless their books and accounts are audited by internal auditors of the parish, local election officials must hire a certified public accountant to conduct an annual audit of their offices. [24:517.]

Maine

The Administration of Elections

A. State

The Secretary of State is responsible for administering the election laws in Maine. The Secretary is elected biennially by a joint ballot of the Senate and House during the first session of the legislature, [Me. Const. art. 5, pt. 3, §1], and receives an annual salary of \$20,000. [Me. Rev. Stat. tit. 2., §7 (Supp. 1977)].

In performing his election duties, the Secretary of State furnishes municipalities with ballots and election supplies, [tit. 21., §601], conducts the official state canvass of votes, [tit. 21., §1092], and provides instructions to local election officials [Me. Rev. Stat. [tit. 21., §571 (1965)]]. In cooperation with the Attorney General, the Secretary of State approves in advance voting machines to be used in Maine. [Me. Rev. Stat. tit. 21., §1032 (Supp. 1977).]

B. Local

The Town Clerk is responsible for conducting elections on the local level in Maine unless other provisions are made by charter. In municipalities designated as cities, the Ward Clerk has the same statutory election duties as the Town Clerk and any additional election duties prescribed by charter. [tit. 21., §531.]

The term of office, election procedures, and compensation of ward clerks are determined by charter. [tit. 21., §531.] The statutes do not, however, establish the procedures for electing the Town Clerk, or his term of office; the Town Clerk's salary is either fixed by the municipality or determined by the fees he collects. [Me. Rev. Stat. tit. 30., §2352 (Supp. 1973).]

The election duties of municipal clerks, whether ward or town clerks, include counting the votes cast in all elections, [Me. Rev. Stat. tit. 21., §961 (Supp. 1977)], instructing election officials on the use of voting machines, [Me. Rev. Stat. tit. 21., §1037 (1965)], maintaining and storing voting machines, [tit. 21., §1035], conducting absentee voting, [Me. Rev. Stat. tit. 21., §§1253-1256, 1259 (Supp. 1977)], delivering voting machines to polling places, [Me. Rev. Stat. tit. 21., §1042 (1965)], and distributing the ballots and election materials furnished by the Secretary of State to the polling places [Me. Rev. Stat. tit. 21., §801 (Supp. 1977)]. In municipalities with a Board of Registration, the clerk accepts applications for voter registration, when the Board is not in session. [tit. 21., §71.]

Voter registration is conducted by the Board of Registration in municipalities with a population in excess of 5,000, and also in municipalities with a population between 4,000 and 5,000 that have adopted a Board of Registration by a vote of legislative body. [tit. 21., §43.] In all other municipalities, voter registration is conducted by the Registrar. [tit. 21., §41.]

The Board of Registration consists of three appointed members. The City Committees of the two major political parties each nominate one of their members to the Board, while the third Board member is nominated by the Clerk of the municipality. These three nominees are then appointed by the municipal officers. The appointee nominated by the municipal Clerk serves as Chairman of the Board; the two members nominated by the political committees serve a three-year term and the member nominated by the Clerk serves for four years. [tit. 21., §43.]

The Registrar of Voters is appointed by the officers of the municipality, and serves for one year. The qualifications of registrars and members of the Boards of Registration are the same; United States citizenship, residence in the municipality, and attainment of at least eighteen years of age. Neither registrars nor members of the Boards of Registration may hold or be candidates for any state or county office, nor may they hold membership on any political committee. Compensation of registrars and board members is fixed by the officers of the municipality. [tit. 21., §§41, 43.]

The duties of the Registrar of Voters and a municipal Board of Registration are identical. They include conducting voter registration, [tit. 21., §§71, 72, 102, 134, 135; Me. Rev. Stat. tit. 21., §§101, 131, 132 (1965)], preparing and keeping current a list of all voters in the municipality, [Me. Rev. Stat. tit. 21., §171 (Supp. 1977)], and supplying a certified list of registered voters to those requesting it [tit. 21., §175].

The Financing of Elections

Municipalities are the basic financing unit for elections in Maine. "Each municipality shall pay for the expense it incurs in calling, holding and reporting the results of an election. The State shall pay for other election expenses incurred as a result of the performance by state officials of the duties prescribed for them by this Title." [Me. Rev. Stat. tit. 21., §993 (1965).]

In addition the state pays for ballots and election supplies, [tit. 21., §703; Me. Rev. Stat. tit. 21., §§601, 702 (Supp. 1977)], and reimburses municipalities for their costs in holding elections in nearby unincorporated townships. [tit. 21., §1573].

It is possible that some state election expenses could be paid from the State Contingent Account. The Governor may allocate funds from this account "to meet any emergency expense necessarily incurred under any requirement of law" Total allocations from the Contingent Accounts, however, may not exceed \$350,000 in any fiscal year. [tit. 5, §1507.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Besides the statutory requirements imposed on all state departments and agencies, there are no budgetary requirements imposed specifically on state election officials. By September 1 of each even-numbered year, all state agencies and departments must submit to the State Budget Officer estimates of expenditures and appropriation requirements for each of the ensuing two fiscal

years, along with the corresponding figures for the last completed fiscal year and the estimates for the current fiscal year. "The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure. The organization units may be sub-classified by functions and activities, or in any other manner, at the discretion of the State Budget Officer." [Me. Rev. Stat. tit. 5., §1665 (1964).] The estimates are to be submitted on forms provided by the State Budget Officer who may require the department or agency head submitting the estimate to appear before him and supply any additional data that the Officer believes to be necessary. [tit. 5., §1665.]

The Department of Finance and Administration must "prescribe such subsidiary accounts, including cost accounts, for the various departments and agencies as may be desired for the purposes of administration, supervision and financial control." [Me. Rev. Stat. tit. 5., §1541 (Supp. 1973).] The Department also has the authority to "examine the accounts of every department or agency receiving appropriations from the state." [tit. 5., §1541.]

The Department of Audit, administered by the State Auditor, must perform a continuous post-audit of the accounts and financial records of all departments and agencies of the state government. [tit. 5., §243; Me. Rev. Stat. tit. 5., §244 (1964).]

B. Local

There are no budgeting or accounting requirements imposed by statute on individual offices and agencies of the municipal governments.

Maryland

The Administration of Elections

A. State

The State Administrative Board of Election Laws performs most of the statewide election duties in Maryland. The Board is composed of five members appointed by the Governor, with the advice and consent of the State Senate. Board members serve a four-year term and are paid at a per diem rate established by the state budget. All members must have been Maryland residents for at least five years prior to their appointments. Board members cannot hold or be candidates for party or public office. Three Board members must belong to the majority party and two must belong to the minority party. The Board elects one of its members to serve as Chairman. [Md. Ann. Code art. 33, §1A-1 (1976).]

The State Administrative Board of Election Laws has the general duty to supervise the conduct of elections in Maryland. The Board must adopt rules and regulations and hold instructional meetings to assist the county boards of supervisors of elections in conducting elections. [art. 33, §1A-1.] The state board is also responsible for a voter registration-by-mail program [Md. Ann. Code art. 33, §3-1 (Supp. 1977).] The Board prescribes the forms for temporary certificates of registration, [Md. Ann. Code art. 33, §3-15 (1976)], absentee ballots, [art. 33, §27-7], and absentee voter registration, [Md. Ann. Code art. 33, §27-5 (Supp. 1977)]. The Board also receives certificates on candidacy for statewide offices or for offices in political subdivisions campaigning more than one county. [Md. Ann. Code art. 33, §4A-2 (1976).] Finally the Board must make an annual report to the General Assembly, suggesting changes in the election code to improve the conduct of elections and to insure uniform administration of the code throughout the state. [art. 33, §1A-1.]

Electronic voting systems are authorized for use in Montgomery County. Any system used must be approved by the State Administrative Board of Election Laws. The use of such a system is subject to the rules and regulations adopted by the Board. [art. 33, §16A-1.]

The State Administrator of Election Laws is appointed by the Governor for a six-year term, and may serve successive or additional terms. The Administrator may be removed during his term "only for incompetence upon charges furnished in writing by the [State Administrative] Board [of Election Laws] setting forth the grounds for dismissal." [art. 33, §1A-1.] The Administrator's salary "shall be as provided in the annual state budget from time to time." [art. 33, §1A-1.] His duties are those "assigned to him by law or by the State Administrative Board of Election Laws." [Md. Ann. Code art. 33, §1A-1 (Supp. 1977).]

The Secretary of State, State Comptroller, State Treasurer, Clerk of the Court of Appeals, and Attorney General serve as the Board of State Canvassers; The State Administrator of Election Laws acts as Secretary to this Board. [art. 33, §18-1.] The Board of State Canvassers tabulates the votes cast throughout the state for all federal and state offices from the abstracts of votes made by local canvassing boards. The winners are then determined, and a certified statement of the Board's findings is delivered to the State Administrative Board of Election Laws. [Md. Ann. Code art. 33, §18-1 (1976).]

B. Local

There is a Board of Supervisors of Elections in every county. 1/ The three members of each Board are appointed by the Governor for two-year terms. Two members must be from the county's majority party and one must represent the principal minority party in the county. [art. 33, §2-1.] The Governor selects each appointee from a list of four names supplied by the County Central Committee of the appropriate parties. Appointments are subject to the approval of the Senate, or the House of Delegates if the county has no members in the Senate. [Md. Ann. Code art. 33, §21-1 (Supp. 1977).] Board members must have

1/ The definition of "county" includes the city of Baltimore for purposes of the Maryland code. [Md. Ann. Code art. 1, §4 (1976).]

been voters and residents of the county for at least five years before their appointment. Members of the County Board of Supervisors of Elections cannot hold or be candidates for public or party office. [Md. Ann. code art. 33, §2-1 (1976).] Compensation for Board members is prescribed by statute for every county; payments range from \$500 per year in Dorchester County to \$8,000 per year in Baltimore City. [Md. Ann. code art. 33, §2-3 (Supp. 1977).]

The County Board of Supervisors of Elections conducts elections and voter registration on the county level under the supervision of the State Administrative Board of Election Laws. [Md. Ann. code art. 33, §§1A-1, 2-9, 3-1 (1976); Md. Ann. Code art. 33, §3-12 (Supp. 1977).] The County Board makes all necessary rules and regulations governing the conduct of elections and voter registration. [art. 33, §2-9.] The Board also provides all supplies and equipment for conducting elections, [Md. Ann. Code art. 33, §2-4 (1976)], appoints election judges for each precinct and fixes their compensation within limits imposed by the governing body of the county, [art. 33, §2-7], provides polling places in each precinct, [Md. Ann. Code art. 33, §2-11 (Supp. 1977)], gives notice of the time and place of all elections held in the county, [art. 33, §2-10], appoints two registrars to comprise the County Board of Registry, [Md. Ann. Code art. 33, §3-10 (1976)], receives petitions for candidacy for county offices, [art. 33, §4A-2], prints and provides ballots, [art. 33, §§14-1, 16-4], and certifies the results of primary elections [art. 33, §13-3].

The County Board of Supervisors of Elections also serves as the Board of Canvassers in each county. [art. 33, §17-2.] In this capacity, the County Board must canvass all votes cast in the county and prepare an abstract or statement of the results. [art. 33, §17-3.] Copies of the statement are sent to the Governor, the State Administrative Board of Election Laws, and the Circuit Court of the county (Superior Court of Baltimore City). [art. 33, §17-5.] The Board also declares the winners of county elections. [art. 33, §17-6.]

Except in Montgomery County, which is authorized to use electronic voting systems, the County Board of Supervisors of Elections must provide voting machines for use in all county elections. The county boards may adopt only those machines meeting statutory standards. The Board is authorized to make such rules and regulations as deemed necessary for the proper use of such machines. [art. 33, §16-1.]

The Financing of Elections

Counties provide funding for all elections held in Maryland. [art. 33, §§2-4, -7, 16-1, -10, 27-13.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Maryland statutory law does not require individual agencies of the state to submit budget estimates. In submitting a budget to the General Assembly, however, the Governor must provide budget estimates for each agency. [art. 15A, §20.] The Secretary of Budget and Fiscal Planning, who assists the Governor in the preparation of the budget bill, must continuously study the needs of all state agencies. [art. 15A, §17.] The Secretary is authorized to examine all officers and employees, as well as the books and financial records, of state agencies to aid the Governor in making budgetary estimates. [art. 15A, §18.]

State election officials are subject to the same accounting requirements as other state agencies; no special accounting requirements apply to their activities. "[T]he [State] Comptroller shall direct the several offices and agencies to adopt and follow the method of keeping books and accounts, adopting uniform systems of accounting, or making reports, in the form that the Comptroller deems proper and advisable and prescribes." [Md. Ann. Code art. 19, §29 (Supp. 1977).]

All state agencies must be audited at least every other year by the Division of Audits within the Department of Fiscal Services in the General Assembly. [art. 40, §61B.]

B. Local

Maryland statutory law does not impose specific budgeting or accounting requirements on county agencies or offices, such as the County Board of Supervisors of Elections. There are provisions only for the county as a whole.

Massachusetts

The Administration of Elections

A. State

The State Secretary of Massachusetts has the majority of election duties on the state level. The Secretary earns an annual income of \$30,000, [Mass. Gen. Laws. Ann. ch. 9, §1 (West Supp. 1977-78)], and is elected to serve a term of two years. [Mass. Gen. Laws. Ann. ch. 54, §§62,150 (West 1975).]

The Secretary prepares and prints the official absentee ballots, [Mass. Gen. Laws. Ann. ch. 54, §87 (West Supp. 1977-78)], and provides printed information and instructions on absentee voting and registration for election officials, [Mass. Gen. Laws. Ann. ch. 54, §102 (West 1975)], in all non-municipal elections held in the state. The State Secretary also prepares and provides ballots for state primary and general elections, as well as for presidential primaries. [ch. 53, §32.] The Secretary has the additional duty of providing ballots to all precincts. [ch. 54, §26.] The State Secretary provides nomination forms for all state offices, and for town offices when official ballots are used in town elections. Nomination papers for state office are filed with the Secretary. [Mass. Gen. Laws. Ann. ch. 53, §9 (West Supp. 1977-78).] All electronic voting or tabulating equipment must be approved by the State Secretary before it may be used in elections in Massachusetts; the Secretary is responsible for making regulations and instructions on the use of such equipment. [Mass. Gen. Laws. Ann. ch. 54, §§32, 37 (1975).]

The State Secretary prescribes and provides the forms and other materials to be used by precinct officials in making the initial canvass of state offices and questions. [ch. 54, §104.] The Secretary receives the certified records of the local canvass of state-wide elections from the city or town clerks or local election commissioners. [ch. 54, §112.] The records are then transmitted to the Governor and his Council for final tabulation and certification of the results. [ch. 54, §§115, 116.]

The State Ballot Law Commission, which is within the Department of the State Secretary, [Mass. Gen. Laws. Ann. ch. 9, §29 (West 1976)], consists of three members appointed by the Governor with the advice and consent of his Council [ch. 6, §29]. Each of the two major political parties must always have at least one member on the Commission. [ch. 6, §29.] No member of the Commission may hold or be a candidate for any public office other than justice of the peace or notary public, or be a member or employee of any political committee. [ch. 6, §30.] Ballot Law Commissioners serve three-year terms; one Commissioner is appointed each year. [ch. 6, §29.] The compensation paid Commissioners is fixed by the Governor and his Council, but in any event it is not to exceed \$1250 per year, with an additional maximum of \$1,000 being allowed for expenses. [ch. 6, §31.]

The State Ballot Law Commission holds hearings and renders decisions on any objections concerning state office nominations. [ch. 6, §32.] In addition, the Commission is responsible for approving all voting machines and ballot boxes used within the state; no such equipment may be used in Massachusetts until the Commission has approved it. The Commission also makes regulations concerning the equipment that it approves. [Mass. Gen. Laws Ann. ch. 54, §§32, 33, 37 (West 1975).]

B. Local

The Clerk of a municipality has principal responsibility for local elections. The City Clerk is appointed or elected to a three-year term, [Mass. Gen. Laws. Ann. ch. 41, §12 (West 1968)], while the Town Clerk is elected for "one or more years" [Mass. Gen. Laws. Ann. ch. 41, §1 (West Supp. 1977-78)]. The salary of the Town Clerk is fixed annually by a vote of the town unless other provisions are made by law. The City Clerk either receives as compensation the fees and charges he collects or is paid a salary fixed by the City Council. [ch. 41, §108.] If the municipal clerk is also a member of the Board of Registrars, he is paid an additional sum based on the number of registered voters in his city or town. [ch. 41, §19G.] This additional sum is limited to \$2,000 per year, however. [ch. 41, §19H.]

The Clerks make local regulations concerning ballot boxes and voting machines, [Mass. Gen. Laws. Ann. ch. 50, §7 (West 1975)], prepare ballots for city and town primary and general elections, [ch. 53, §32, ch. 54, §40], furnish data processing cards when an electronic voting system is used in local elections, [ch. 54, §40], and handle absentee voting on the local level [ch. 54, §91; Mass. Gen. Laws. Ann. ch. 54, §103A (West Supp. 1977-78)]. The City or Town Clerk also is responsible for supervising all local election officials. [Mass. Gen. Laws. Ann. ch. 54, §71A (West 1975).]

City and Town clerks have the additional duty of canvassing all the votes cast in their localities. In state elections, the Clerks transmit the results to the central tabulating facility designated by the State Secretary. In local elections, the Clerks send the State Secretary a complete list of the newly elected municipal officials. [ch. 53, §64; Mass. Gen. Laws. Ann. ch. 39, §21 (West 1958); Mass. Gen. Laws. Ann. ch. 41, §15 (West 1968).]

There are four members on each city or town Board of Registrars of Voters. [Mass. Gen. Laws. Ann. ch. 51, §15 (West 1975 & Supp. 1977-78).] Unless a city has adopted the state election code provision that allows the appointment of all four Board members rather than the usual three, [Mass. Gen. Laws. Ann. ch. 51, §17 (West 1975)], one member of every Board will be the City or Town Clerk [Mass. Gen. Laws. Ann. ch. 51, §15 (West 1975 & Supp. 1977-78)]. Appointees to the Board are chosen by the Mayor with the approval of the Aldermen in cities, and by the Selectmen in towns. [ch. 51, §15; Mass. Gen. Laws Ann. ch. 51, §17 (West 1975).] Board members serve four-year terms in those cities where the Clerk is not a member of the Board, [ch. 5, §17], and three years in all other cities and towns [Mass. Gen. Laws Ann. ch. 5, §15 (West Supp. 1977-78)]. Members of the Board must represent the two leading political parties, with no more than two members representing any one party.

[Mass. Gen. Laws. Ann. ch. 51, §18 (West 1975).] The compensation of members of the Boards of Registrars of Voters is fixed by the City Council or Town Selectmen. [ch. 51, §23.] All the registrars must be voters in the city or town from which they are appointed; and they are prohibited from holding any other public office except justice of the peace, notary public, or military office. [Mass. Gen. Laws. Ann. ch. 51, §25 (West Supp. 1977-78).]

The duties of the city or town Board of Registrars of Voters include preparing forms for affidavits of registration, [Mass. Gen. Laws. Ann. ch. 51, §36 (West 1975 & Supp. 1977-78)], conducting registration of voters, [Mass. Gen. Laws. Ann. ch. 51, §26 (West Supp. 1977-78)], preparing an annual register of all qualified voters in the municipality, [Mass. Gen. Laws. Ann. ch. 51, §37 (West 1975)], compiling voting lists for the use of precincts in elections, [ch. 51, §60], inspecting voting machines and ballot boxes under the direction of the State Secretary to check for compliance with statutory requirements, [ch. 54, §38], and conducting recounts of votes when necessary [ch. 54, §135].

All cities, except Cambridge, and all towns have the option of creating a Board of Election Commissioners that has "all the powers, rights, duties and liabilities of boards of registrars of voters, and, with respect to elections, of city and town clerks." [Mass. Gen. Laws. Ann. ch. 51, §16A (West Supp. 1977-78).] There are four members of a Board of Election Commissioners; two represent each of the two leading political parties. Commissioners are appointed by the Mayor with the approval of the Aldermen in cities, and by the Selectmen in towns; they serve four-year terms. In towns, the four members of the Board of Election Commissioners are appointed from lists submitted by the town committees of the two major political parties. A list containing the names of three town residents enrolled in the party is submitted for each appointment. The compensation of Commissioners is determined by the City Manager or Mayor together with the City Council, or by the town. [ch. 51, §16A.]

The Financing of Elections

Towns and cities pay most of the costs of elections in Massachusetts. [Mass. Gen. Laws. Ann. ch. 53, §§58,82,93, ch. 54, §28 (West 1975).] The state, however, pays for ballot boxes used in all elections, [ch. 54, §26], for improvements to voting equipment, [ch. 54, §28], and for the compensation of presidential electors [ch. 54, §149].

A city or town may create a reserve fund to finance extraordinary or unforeseen expenditures. If election expenses incurred by the city or town are determined to be unforeseen or extraordinary, they may be paid for with moneys drawn from this fund.

No direct drafts, however, may be drawn on the reserve fund. In cities, transfers from this fund are voted by the City Council on the recommendation of the Mayor. Transfers from the reserve funds established in towns are accomplished by vote of the Finance or Appropriation Committee of the town, or by the Selectmen if such a committee does not exist. [Mass. Gen. Laws. Ann. ch. 40, §§5A, 6 (West Supp. 1977-78).]

Any amount appropriated for a department of a city may be transferred to another appropriation within the same department on recommendation of the Mayor and a majority vote of the City Council. A transfer of an appropriation from one department to another department may be authorized by a two-thirds vote of the Council after a recommendation by the Mayor, if the department losing the money approves the transfer in writing. A town has authority to "transfer any amount previously appropriated to any other use authorized by law" by a majority vote at any town meeting. [ch. 44, §33B.]

Budgeting and Accounting Procedures Imposed on Election Officials

A. State

While there are no budgetary requirements imposed specifically on election officials by statute, election officials

are subject to the general budgeting requirements of the state government. Any office, department, or undertaking that receives an appropriation from the state must submit annual statements to the State Budget Director on or before the date set by the Commissioner of Administration. The statements are to include:

(1) ... in detail the amounts appropriated for the preceding and the current fiscal years; (2) the interchanges during the preceding fiscal year between the subsidiary accounts ... (3) the deficiencies and overdrafts, if any, in appropriations for the latest complete fiscal year and for the current fiscal year; (4) estimates of the amounts required for ordinary maintenance for the ensuing fiscal year, with an explanation of any increased appropriations recommended and with citations of the statutes relating thereto, a statement indicating the priorities assigned to each program by said officer; (5) and statements showing in detail the revenue of the office, department or undertaking in his charge for the latest complete fiscal year, and the revenue and estimated revenue thereof for the current fiscal year, and the estimated revenue from the same or any additional sources for the ensuing fiscal year, with his recommendations as to any changes in the management, practices, rules, regulations or laws governing such office, department or undertaking which would effect an increase or cause a decrease in revenue from operations, fees, taxes or other sources, or which would facilitate the collection thereof; (6) together with such other information on the expenditures, revenues, activities, output or performance of any such office, department or undertaking as may be required by rule or regulation of the commissioner of administration, and any other information, including the priorities assigned to each program by said officer, required at any time by the budget director.

[ch. 29, §3.] In addition, each department head is to:

submit to the budget director a statement showing in detail the number of permanent, temporary, and part-time positions authorized for the office, department or undertaking in his charge and the volume of work performed in the latest complete fiscal year, and justifying his request for permanent, temporary and part-time positions in the ensuing fiscal year in relation to the volume of work expected to be performed by his office, department or agency.

[ch. 29, §3.]

The State Comptroller is responsible for designing and installing an accounting system for all state departments. He also prescribes "the requisite forms and books of accounts to be used by each department, office, commission and institution of the commonwealth." [Mass. Gen. Laws. Ann. ch. 7, §16 (West 1976).] The system of accounts prescribed by the Comptroller is to be as uniform as is practicable. [ch. 7, §17.] All accounting statements included in reports of departments, offices, commissions, and institutions of the state must be verified by the Comptroller before publication. [ch. 7, §19.]

All departments, offices, institutions, commissions, and activities of the state government are subject to an audit conducted at least every other year by the State Auditor. [ch. 11, §12.] The Commissioner of Administration and Finance, "may make a special examination of the management or finances of any department, officer, commission or undertaking which receives annual appropriations of money from the commonwealth." [ch. 7, §10).]

B. Local

Election officials of towns and cities are subject to general budgetary provisions prescribed by statute. All officers, boards, committees, and departments must submit estimates. [Mass. Gen. Laws Ann. ch. 41, §59, ch. 44, §31A (West Supp. 1977-78).]

In towns, the estimates are to be submitted to the Town Accountant, the Appropriation, Advisory, or Finance Committee of the town, or the Selectmen at least 10 days before the end of the calendar year or at least ninety days before the annual town meeting, whichever is later. These estimates must contain amounts necessary for the proper maintenance of the department for the coming year, explanatory statements of requested changes in amounts appropriated for the same purposes in the current year, and estimates of necessary amounts for outlays or permanent improvements. The estimates must also include expected income. [ch. 41, §56.]

Each office, department, and undertaking in all cities, except Boston, must submit detailed estimates to the Mayor and City Auditor on forms provided by the Auditor. These reports must be submitted between November 1 and December 1 of each year. They are to contain:

detailed estimates of the full amounts deemed necessary for the next fiscal year for the ordinary maintenance of the office, department or undertaking ..., and for expenditures other than the ordinary maintenance, with the amounts, if any, expended for similar purposes during the preceding fiscal year and during the first four months of the then current fiscal year, and an estimate of the amounts required to be expended for such purposes during the last eight months of the then current fiscal year, giving explanatory statements of any differences between the amount of any estimate for the next fiscal year and the amount expended or estimated to be required as aforesaid.

[ch. 44, §31A.] In addition, the estimates furnished by entities of the city government must:

set forth the number of permanent or temporary employees, or both, requested in each classification or rating in the next fiscal year and the number of permanent or temporary employees, or both, employed on October thirty-first of the then fiscal year, or the nearest week-end thereto, except laborers and persons performing the duties of laborers, with the annual, monthly, weekly or hourly compensation of such employees, and shall state whether such compensation is fixed by ordinance or otherwise...

ch. 44, §31A.]

The books of town officers are audited annually by the Town Auditor. [Mass. Gen. Laws. Ann. ch. 41, §50 (West 1968).] There are no provisions in the statutes for audits of city officers.

Any town or city may petition the Director of Accounts in the Bureau of Accounts of the State Department of Corporations and Taxation for audits of its accounts or for the installation of an accounting system. [ch. 44, §§35-36.] The statutes do not, however, impose accounting requirements on individual offices of town or city governments.



Michigan

The Administration of Elections

A. State

The Secretary of State is the chief election officer in Michigan. [Mich. Comp. Laws Ann. §168.21 (1967).] He earns \$20,000 per year, [4.761], and is elected to serve a four-year term [Mich. Const. art. 5, §21].

The Secretary of State supervises the administration of all elections held in the state. [Mich. Comp. Laws Ann. §168.21 (1967).] The Secretary prepares rules, regulations, and instructions for conducting voter registration, advises local election officials on the proper conduct of elections, publishes and furnishes manuals of instructions to precinct officials, publishes pamphlets of election laws for county and municipal clerks, prescribes uniform notices, forms, and supplies, prepares the form of ballot for state issues, receives reports from local election officials, investigates the administration of election laws, and reports election law violations to the Attorney General. [168.31.]

Within the office of the Secretary of State is the Bureau of Elections, which is under the direct supervision of the Director of Elections. The Director of Elections is appointed by the Secretary of State and is "vested with the powers and shall perform the duties of the secretary of state under his supervision, with respect to the supervision and administration of the election laws." [168.32.] In addition to performing the election duties vested in the Secretary of State, the Director of Elections is required to conduct training schools for local election officials prior to the general November election. At his discretion, the Director may also hold training classes prior to other elections.

The Board of State Canvassers consists of four members appointed by the Governor with the consent of the Senate. Two members must be appointed from each of the two parties casting the greatest number of votes for Secretary of State at the preceding general election. Members serve four-year terms. The Governor appoints each Board member from a list of three names supplied by the state central committee of the party making the nomination. Only qualified electors are eligible to serve on the Board of State Canvassers; members of the Board receive \$50 for each day of attendance at Board meetings. [168.24g.] The Director of Elections serves as non-member Secretary of the Board. [168.32.]

The Board of State Canvassers canvasses the returns and determines the results of federal, state, and district elections. [168.841.] The Board must certify and deliver the results of such elections to the Secretary of State. [Mich. Comp. Laws Ann. §168.845 (Supp. 1977-78).] As an additional duty, the Board of State Canvassers must approve in advance any electronic voting system used in the state. [168.795a.]

B. Local

The Judge of Probate Court, the Court Clerk, and the County Treasurer compose the Board of County Election Commissioners. The Board has control over county elections. The Judge of Probate serves as President of the Board; the County Clerk serves as Secretary. [Mich. Comp. Laws Ann. §168.23 (1967).] Specific duties of the County Board include: printing and distributing ballots for all primary and general elections held in the state except municipal elections, [168.559, .689], delivering and providing election supplies to the County Clerk, [168.713], and exercising control of voting machines used in the county [168.778].

The Board of County Canvassers consists of four qualified electors of the county who serve four-year terms. Board members may not hold or be candidates for elective public office. [168.24b; Mich. Comp. Laws Ann. §168.24a (Supp. 1977-78).] The four members are appointed by the County Board of Supervisors, two appointments being made from each of the two political parties casting the greatest number of votes for Secretary of State at the preceding general election in the county. Each appointment is made from a list of three names supplied by the county committee of the appropriate party. [Mich. Comp. Laws Ann. §168.24c (1967).]

The Board selects one of its members to serve as Chairman and another to serve as Vice Chairman. The County Clerk serves as Clerk to the Board. [168.24e.] In counties of less than 1,000,000 inhabitants, members of the Board of County Canvassers are paid at the same daily rate for each meeting attended as members of the Board of Supervisors. [168.24f.] In counties with a population in excess of 1,000,000, Board members are paid \$25 per meeting and \$50 per recount. [168.24h.]

The Board has the duty to canvass votes cast in elections held in the county and to certify the results to the Board of State Canvassers. [Mich. Comp. Laws Ann. §168.822 (Supp. 1977-78); Mich. Comp. Laws Ann. §168.825 (1967).] The Board also declares the results of county and local elections. [Mich. Comp. Laws Ann. §168.826 (Supp. 1977-78).] Additionally, the Board must "conduct all recounts of elections in cities, townships, villages, school districts or any other districts..." [168.24a.]

Municipal clerks conduct all voter registration within the state. [168.497 to 499.] The clerks also provide registration cards, [Mich. Comp. Laws Ann. §168.493 (1967)], and maintain master registration files and precinct files [168.503]. In townships, the clerk is elected to a term of two years. [Mich. Comp. Laws Ann. §§168.358, 362 (Supp. 1977-78).] City clerks are elected or appointed for terms fixed by charter, [117.3], and village clerks are elected for two-year terms. [62.4; Mich. Comp. Laws Ann. §62.1 (1967).] No compensation is fixed for municipal clerks by statute.

The Financing of Elections

While the state pays the compensation and expenses incurred by the Board of State Canvassers, as well as the election expenses incurred by the office of the Secretary of State, [200.307], the county provides most of the funding for elections held in Michigan [168.24f, 667, 689]. The state does, however, pay for presidential primary elections. [Mich. Comp. Laws Ann. §168.624f (Supp. 1977-78).] Municipalities pay the costs of their own elections. [Mich. Comp. Laws Ann. §117.26 (1967).]

Michigan law provides for a state emergency fund. Funding of elections on the state level could come from this fund. A special commission consisting of the Governor, Speaker of the House, members of the House Ways and Means Committee, President of the Senate, and members of the Senate Finance and Appropriations Committee is responsible for administering the emergency fund. [5.1] The Commission can consider releasing money from this fund "for emergency purposes, contingency or supplementary appropriations for state departments, institutions, boards or commissions." [5.2.] The Commission cannot, however, release funds from the emergency appropriation for any purpose that could have been anticipated by the legislature while in session or for a purpose that was considered and denied by the legislature. The majority of the commission must approve a transfer from the emergency fund. The law provides for a gubernatorial veto of transfers and for an override of the Governor's veto by a two-thirds vote of the Commission. [5.2.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no statutory provisions imposed specifically on state election officials with regard to budgeting. Election officials must comply with the same budgeting provisions that apply to other state entities. 1/ All departments, institutions, commissions, and officers of the state must provide to the Budget Director on forms prescribed by the Director,

at such time or times as he shall designate, such information relating to their cost of operation, past expenditures and income, present financial conditions, their financial needs for the ensuing biennial fiscal period,

1/ The Board of State Canvassers has no staff or budget of its own. The staff of the Bureau of Elections is used by the Board when needed. R. Smolka, Handbook of State Election Agencies and Election Officials I-82 (August 15, 1976).

anticipated income, their long-range capital outlay needs for at least the ensuing 5-year period arranged by them in order of priority of need, and such other information, as said director shall determine is necessary and essential to the preparation of a complete budget for presentation to the legislature.

[21.4.]

The Auditor General has the duty to formulate and install a uniform system of accounting for each state department, office, and institution. [21.41.]

Said system shall embrace accounts showing all sources of income, the amounts due, collected and received from each source, including all fees collected by county officers whether turned into the county treasury or not, the amount expended for each purpose, bills and accounts payable; the receipt, use and disposition of other public property and the income, if any, derived therefrom. Said system shall also embrace accounts which shall show for each industry conducted by any institution or department of the state government the unit cost of operation and shall be in such form as shall exhibit actual detailed financial results of each industrial activity. Said system shall embrace such other forms of accounts as the auditor general may deem wise and essential to efficient financial administration of public affairs pertaining to the state and county governments.

[21.42.]

The Auditor General also has the duty to conduct a yearly audit of the books, accounts, and financial affairs of all state departments, institutions, and offices. [21.45.]

B. Local

There is no statutory requirement that individual county entities submit budgets. Only a budget for the entire county is provided for by statute.

The accounting and auditing requirements imposed on county offices are the same as those imposed on state departments, offices, and institutions. The Auditor General is required to install a uniform system of accounting in each county office, [21.41.], 2/ and is required to annually audit the books, accounts, and financial affairs of all county offices [21.45].

2/ For the relevant text §21.41. See page 5.

Minnesota

The Administration of Elections

A. State

The chief election officer of Minnesota is the Secretary of State. [Minn. Stat. Ann. §200.02 (West Supp. 1977).] The Secretary receives \$25,000 per year, [Minn. Stat. Ann. §15A.081 (West 1977)], during his four-year elected term [Minn. Const. art. 5 §§1, 4]. The election duties of the Secretary of State include prescribing ballot forms, printing and distributing ballots used in statewide elections, [Minn. Stat. Ann. §203A.31 (West Supp. 1977)], receiving and certifying nominating petitions for offices to be voted on in more than one county, [202A.32], transmitting to county auditors a suitable number of blank forms needed to conduct an election, providing copies of the state election law and pamphlets of guides for election officers to county auditors, furnishing voter instructions to county auditors, [204A.13], and issuing certificates of election to office winners voted for in more than one county [204A.54]. The Secretary of State also must approve all voting machines before they can be used in elections in Minnesota. [206.08.]

In addition to the duties named above, the Secretary of State serves on the State Canvassing Board. The other members of the Board are two justices of the state supreme court and two judges of the district court, all of whom are appointed by the Secretary of State. None of the judicial members of the Board may be candidates for office while on the Board. The State Canvassing Board has the statutory duty to conduct the primary and general election canvass for all offices and questions voted on in more than one county. The Board also must declare the results of this canvass. [204A.53.]

B. Local

The County Auditor is the chief election official on the local level in Minnesota. [200.02.] The Auditor is elected every four years. [Minn. Stat. Ann. §382.01 (West 1968).] The minimum annual salary for auditors in counties with under 75,000 inhabitants is set by statute. The governing bodies of

these counties fix the auditors' salary within the statutory framework. The minimums range from \$6,000 in counties with less than 10,000 people to \$8,000 in counties with populations from 40,000 to 75,000. [384.151.] There are no statutory provisions for compensation of auditors in counties with populations in excess of 75,000.

The County Auditor appoints, instructs, and distributes election supplies to local election officials. [Minn. Stat. Ann. §204A.14 (West Supp. 1977).] In addition, he receives applications for absentee ballots, [207.04], and mails ballots to absentee voters [207.08]. The County Auditor is the chief registrar of voters and chief custodian of official registration records in his county. [201.021.]

The County Canvassing Board consists of the County Auditor, the Clerk of the district court, two members of the County Board of Supervisors selected by that body from among its members who are not candidates for public office, and the Mayor or President of the most populous municipality in the county. If any of these officers fail to qualify or refuse to serve on the Canvassing Board, the County Auditor appoints a qualified elector of the county who holds or seeks no office. The County Canvassing Board canvasses all votes cast in the county and certifies the result to the Secretary of State. [204A.51.]

The Financing of Elections

Election expenses are shared by the county and state. The compensation of presidential electors, the printing of ballots for offices and questions to be voted on in more than one county, and all election expenses incurred by the Secretary of State are paid by the state "out of moneys not otherwise appropriated." [204A.24.] The compensation of local election officials, the printing of ballots for county and district offices and questions, the costs of special county elections, and all costs incurred by the County Auditor in relation to elections are paid by the county. Costs of strictly municipal elections are paid by the municipality. [204A.24.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Every state department, agency, and official 1/ must submit budget estimates to the Commissioner of Finance on forms provided by the Commissioner by October 1 of each even-numbered year.

The budget forms shall be so drawn as to show actual expenditures for the two preceding fiscal years, estimated expenditures for the current fiscal year, and estimates for each fiscal year of the succeeding biennium, the same data in respect to departmental receipts, and an estimated appropriation balance at the end of the current fiscal year. The estimated expenditures shall be classified to set forth the data by funds, organization units, character, and objects of expenditures, and the organization units may be subclassified by functions and activities. The department revenue estimates shall show the basis upon which the estimates were made and the factors involved in the same, and shall be classified so as to show receipts by funds, organization units, and sources of income.

[Minn. Stat. Ann. §16A.10 (West 1977).] The estimates must also include detailed explanations of "requests for any increased appropriations and for the expansion of services and the addition of new activities, a statement of the work accomplished during the preceding biennium and the work proposed to be done for the next biennium, and a list of all employees, their titles, and their salaries." [16A.10.]

1/ The State Canvassing Board has no separate budget. It uses the staff of the Secretary of State. [R. Smolka, Handbook of State Election Agencies and Election Officials I-85 (1976).]

The Commissioner of Finance is required by statute to formulate and prescribe "a system of uniform records, accounts, statements, estimates, revenue receipt forms, vouchers, bills, and demands with suitable instructions governing the installation and use thereof." [16A.055.] This system is to be "adopted and employed by all officials, departments, and agencies of the state government." [16A.055.] The Commissioner of Finance has access at all times to the financial records and books of the various departments, agencies, and offices of the state government. [16A.055.]

If funds and personnel permit, the Legislative Auditor is to conduct an annual post audit of all state departments, boards, commissions, and other state agencies. The Legislative Auditor may conduct an examination of a particular office if he deems it necessary or is directed to do so by the legislature or Legislative Audit Commission. [Minn. Stat. Ann. §§3.971, .972 (West Supp. 1977).]

B. Local

While there are budgeting requirements imposed on the county as a whole, there are no statutory requirements that require individual offices and agencies of the county to submit budgets.

The accounting requirements imposed on local entities are as follows:

At least once in each year, if funds and personnel permit, the state auditor shall visit, without previous notice, each county and make a thorough examination of all accounts and records relating to the receipt and disbursement of the public funds and the custody of the public funds He shall prescribe and install systems of accounts and financial reports that shall be uniform, so far as practicable, for the same class of offices. [6.48.]

The governing body of any county may ask the State Auditor to examine the accounts and financial affairs of any organizational unit, activity, enterprise, fund, or project within the county. The State Auditor is obligated to conduct the requested examination after receiving a written request signed by a majority of the members of the county governing body.
[6.55.]



Mississippi

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Mississippi. The Secretary is elected to a four-year term, [Miss. Code Ann. §23-5-93 (1972)], and receives an annual salary of \$28,000. [Miss. Code Ann. §25-3-31 (Supp. 1977).] Besides serving on the State Board of Election Commissioners, [Miss. Code Ann. §23-5-1 (1972)], the Secretary tabulates county election returns after general elections and submits the results to the state legislature [23-5-171]. In addition, the Secretary has "power to issue supplementary instructions and procedures for the safe and efficient use of electronic voting systems...." [23-7-325.]

The State Board of Election Commissioners is composed of the Governor, the Secretary of State, and the Attorney General who all serve in an ex-officio capacity. [23-5-1.] Board members serve for throughout their terms of state office. [23-5-93.] It is the duty of the Board to canvass returns received from county election commissioners for state and district offices after each election, and to tabulate and declare the results. [23-5-169.]

B. Local

The County Board of Election Commissioners is mainly responsible for the conduct of elections at the county level. County Boards have five members, each of whom is elected for a four-year term. [23-5-3.] A Board member's compensation is based upon the number of qualified electors in his county. In counties having up to 10,000 electors, the Election Commissioners are paid thirty dollars per day actually spent in the performance of their duties, up to a maximum of ten days per election. In counties with over 10,000 electors, the commissioners receive thirty dollars per working day, up to a maximum fifteen days per election. [Miss. Code Ann. §23-5-183 (Supp. 1977).]

Among the duties of the County Board are hearing registration appeals, [Miss. Code Ann. §23-5-59 (1972)], appointing election managers, [23-5-99], having ballots printed for all but purely municipal elections, [23-5-119], canvassing the county vote, [23-5-169], and transmitting returns to the Secretary of State [23-5-171]. Subject to minimum construction and operational requirements set out in the state code, [23-7-305], and to the rulemaking power of the Secretary of State, county election boards may adopt the use of electronic voting systems. [23-7-303, -325.] In the event that a county does not have a Board of Election Commissioners, or if the Board fails to act when required by law to do so, the County Board of Supervisors will assume the duties of the election board. [23-5-177.]

Voter registration in each county is handled by the Clerk of the Circuit Court who acts, ex-officio, as Registrar. Primary elections are conducted by county political party committees who transmit the results to local election officials and party state executive committees. [R. Smolka, Handbook of State Election Agencies and Election Officials I-88 (1976).]

The Financing of Elections

The county is the basic election financing unit in Mississippi. [Miss. Code Ann. §§23-5-123, -5-183, 303 (1972); Miss. Code Ann. §23-5-183 (Supp. 1977).] Nevertheless, the expense of printing ballots and paying municipal election officers for purely municipal elections is allocated to the municipality conducting the election. [23-5-184; Miss. Code Ann. §23-5-123 (1972).]

Funds appropriated and authorized to be expended by the County Board of Supervisors for election purposes may exceed the amount originally estimated for such purposes. [Miss. Code Ann. §19-11-15 (Supp. 1977).] In addition, the County Board of Supervisors may pass an emergency resolution to revise the county budget "when mandatory expenditures required by law must be met...." [Miss. Code Ann. §19-11-21 (1972).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgetary or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. The Commission of Budget and Accounting has plenary power to require all state general-fund and special-fund agencies to file detailed budget requests. [27-103-33.] Each general-fund agency must submit the following information so it can be included in the state's overall budget:

(a) The amount appropriated from the general fund for the current fiscal year, all special funds receipts already collected and available in the current fiscal year, and an estimate of all special funds which will be collected, or otherwise will become available, by the end of the then current fiscal year;

(b) The estimated amount of all expenditures to be made or obligations to be incurred payable from general or special funds during the then current fiscal year;

(c) The estimated aggregate amount of funds which will be needed by the agency for the succeeding fiscal year;

(d) The estimated aggregate amount of special funds, if any, which will be available during the succeeding fiscal year, including any balances which will be on hand at the close of the then current fiscal year;

(e) The estimated amount which will be needed and which will require change in existing law or laws; and

(f) If any new item of expense is included in the proposed budget of any general-fund agency, the reason therefor shall be given; and in any case where the commission shall eliminate or reduce any item or items in the budget request of any general-fund agency, it shall note briefly the reasons therefor, together with the reasons advanced by the agency in support of the item or items eliminated or reduced.

[27-103-25.] Operating expenses must be separated from amounts needed for permanent improvements. [27-103-27.]

Special-fund agencies must submit budgetary information virtually identical to that required of general-fund agencies:

(a) The amount by source of all special-fund receipts collected or otherwise available in the current fiscal year, and an estimate by source of all special funds which will be collected or become available by the end of the then current fiscal year;

(b) The estimated amount of all expenditures to be made or obligations to be incurred payable from such special funds during the then current fiscal year;

(c) The estimated aggregate amount of special funds which will be needed by the agency for the succeeding fiscal year;

(d) The estimated amount by source of special funds which will be available under existing laws during the succeeding fiscal year, including any balances which will be on hand at the close of the then current fiscal year;

(e) The estimated amount which will be needed and which will require change in existing law or laws;

(f) If any new item of expense is included in the proposed budget of any special-fund agency, the reason therefor shall be given; and in any case where the commission shall eliminate or reduce any item or items in the proposed budget of any special-fund agency, it shall note briefly the reasons therefor, together with the reasons advanced by the agency in support of the item or items eliminated or reduced.

(g) the proposed budget of each special-fund agency shall show the amounts required for operating expenses separately from the amounts required for permanent improvements.

[27-103-29.] Before the fifteenth of each month, general-fund agencies must report all receipts, disbursements, and encumbrances for the preceding month to the Commission. [27-103-7.] Special-fund agencies may be required to file either monthly, quarterly, or annual reports with the Commission. [27-103-9.]

It is the duty of the chief of the Accounting Division of the Commission of Budgeting and Accounting:

[t]o require of each state agency, through its governing board or executive head, the maintaining of continuous internal audit covering the activities of such agency affecting its revenue and expenditures, and an adequate system of pre-auditing claims, demands and accounts against such agency as to adequately insure that only valid claims, demands, and accounts will be paid.

[27-103-67.] To facilitate the above:

[t]he chief of the accounting division, under the supervision of the director of the commission of budget and accounting, shall formulate, prescribe and install in the office of each state agency an adequate accrual accounting system and a system for keeping other essential financial records or, in lieu thereof, may approve double entry accrual systems presently in use.

[27-103-65.] The chief of the Accounting Division will prescribe the forms upon which state agencies make reports to his office.

[27-103-69.]

B. Local

There are no budgeting or accounting requirements in the code for either local election officials or other county officers.

Missouri

The Administration of Elections

A. State

The Secretary of State is the chief State election official in Missouri. [Mo. Const. art. 4, §14.] The Secretary of State is elected to serve a four-year term, [Mo. Const. art. 4, §17], and is compensated at the rate of \$42,500 per year [Mo. Ann. Stat. §28.010 (Vernon Supp. 1978)].

The Board of State Canvassers is composed of the Secretary of State and two disinterested judges of a state court of record appointed by the Secretary of State. It is this Board's responsibility to canvass the election returns for Governor, Lieutenant Governor, Secretary of State, State Auditor, State Treasurer, and Attorney General. [Mo. Const. art. 4, §18.]

B. Local

Missouri law provides for a County Board of Election Commissioners to administer elections in three counties 1/ : St. Louis, [Mo. Ann. Stat. §113.050 (Vernon 1966)], Jackson, [113.550], and Clay [119.070]. In all other counties, the County Clerk is the chief election official. [111.030, .257.]

1/ County Boards of Election Commissioners are required for three classes of counties. St. Louis County is the only one falling into the class having over 700,000 inhabitants. [Mo. Ann. Stat. §113.010 (Vernon Supp. 1977).] The second class consists of those counties with a population between 450,000 and 700,000; Jackson County is the sole county meeting this requirement. [Mo. Ann. Stat. §113.500 (Vernon 1966).] The third class, to which only Clay County belongs, is counties with a population under 450,000, but which contain a city, either partially or entirely within its borders, with a population in excess of 400,000. [Mo. Ann. Stat. §119.020 (Vernon Supp. 1977).]

The County Clerk is elected to serve a term of four years. [51.020.] In counties of class one 2/, the County Clerk earns a yearly salary of \$16,500. [Mo. Ann. Stat. §51.280 (Vernon Supp. 1977).] In all other counties, the Clerk's salary is the sum of two variables; one based on the population of the county and the other based on the county's assessed valuation. [51.300.]

In those counties without a County Board of Election Commissioners, the County Clerk designates polling places, [Mo. Ann. Stat. §111.257 (Vernon 1966)], provides for the printing and distribution of ballots, [111.410], handles absentee voting, [Mo. Ann. Stat. §112.020 (Vernon Supp. 1977)], provides election booths and supplies to the various precincts, [Mo. Ann. Stat. §111.530 (Vernon 1966)], and supervises voter registration [Mo. Ann. Stat. §114.021 (Vernon Supp. 1977)].

In St. Louis, Jackson, and Clay counties, a four member Board of Election Commissioners is appointed by the Governor with the advice and consent of the State Senate. Two members must be from the political party drawing the most votes for Governor in the last election, and the remaining two must be from the party drawing the second highest number of votes in that election. A Board member must be a legal voter, and must have been a resident of the state and county for at least five years. While Board members may hold the office of notary, they are ineligible for any other elective or appointive office while serving on the Board. The Chairman and Secretary of the Board are appointed by the Governor, and cannot belong to the same political party. All Board members serve four-year terms. [Mo. Ann. Stat. §§113.050, .550, 119.070 (Vernon 1966).]

2/ Missouri classifies counties by an assessed valuation system. Class one counties have assessed valuations of at least \$300,000,000. Class two counties have minimum assessed valuations of \$70,000,000 and maximum valuations less than \$300,000,000. The range of valuations for class three counties is at least \$10,000,000 but less than \$700,000,000, while class four counties are assessed at less than \$10,000,000. [Mo. Ann. Stat. §48.020 (Vernon 1966).]

The salaries of Election Commissioners vary among the three counties that have boards of elections. In St. Louis county, Board members receive \$6,500 per year. [Mo. Ann. Stat. §113.180 (Vernon Supp. 1977).] Commissioners on the Jackson County Board earn \$5,200 annually. [113.690.] Clay County Commissioners receive \$4,800 each year. [119.180.]

The duties of the Boards of Election Commissioners are similar in all three counties in which they operate. They make rules and regulations necessary for the conduct of elections and registration of voters, [Mo. Ann. Stat. §§113.050, .550, 119.120 (Vernon 1966)], select registration and polling places, [113.080, .570, 119.160], provide election and registration supplies to precincts, [113.110, .712, 119.170], handle absentee voting, [112.020], certify election returns, [Mo. Ann. Stat. §113.070 (Vernon Supp. 1977); Mo. Ann. Stat. §§113.560, 119.600 (Vernon 1966)], and divide their counties into voting precincts [113.090, .590; Mo. Ann. Stat. §119.130 (Vernon Supp. 1977)]. The county election boards also conduct voter registration. [113.070, .670; Mo. Ann. Stat. §119.280 (Vernon 1966).]

The cities of St. Louis and Kansas City also each have a Board of Election Commissioners. ^{3/} [Mo. Ann. Stat. §§117.050, 118.040 (Vernon Supp. 1977).] The appointment, qualifications, and terms of City Board members are the same as those provided for County Board Commissioners. [117.050, 118.040.] In St. Louis, Commissioners' salaries are paid in full by the city. The Secretary and Chairman of the Board each receive \$7,500 per year, while each of the other Board members earns \$6,000 annually. [118.120.] In Kansas City, the salaries of Election Board Commissioners are paid equally by the city and county. All Board members receive \$5200 per year. [117.140.]

^{3/} Boards of Election Commissioners are provided for two classes of cities. The city of St. Louis is the only one that falls into the class having a population in excess of 600,000. [Mo. Ann. Stat. §118.020 (Vernon 1966).] Kansas City is the sole city to fit into the population range of 300,000 to 700,000 required by the second class. [117.020.]

The duties of the city Boards of Election Commissioners are similar to the duties of the county boards. The City Board selects precinct judges and clerks, [Mo. Ann. Stat. §117.080 (Vernon 1966)], divides the city into voting precincts, [117.190, 118.150], selects polling places, [117.220, 118.160], conducts voter registration, [Mo. Ann. Stat. §117.290 (Vernon Supp. 1977); Mo. Ann. Stat. §118.190 (Vernon 1966)], delivers election supplies to election judges, [117.500, 118.440], provides election supplies to precincts, [117.250, 118.430], canvasses the vote, [117.680; Mo. Ann. Stat. §118.590 (Vernon Supp. 1977)], and certifies the results of elections [Mo. Ann. Stat. §§117.690, 118.600 (Vernon 1966).] In addition, the City Board is authorized to make all rules and regulations necessary to conduct elections and voter registration held in the city. [Mo. Ann. Stat. §117.050 (Vernon Supp. 1977); Mo. Ann. Stat. §118.230 (Vernon 1966).]

The Financing of Elections

Counties are the basic financing unit for general and primary elections in Missouri. [111.350, .400, .530; Mo. Ann. Stat. §§113.180, .690, 119.180 (Vernon Supp. 1977).] But in the city of St. Louis, elections are totally financed by the city, [Mo. Ann. Stat. §118.130 (Vernon, 1966)], and in Kansas City, the city and the county each pay one-half of the total election expense. [Mo. Ann. Stat. §117.140 (Vernon Supp. 1977).]

When only statewide issues or offices appear on the ballot, the state rather than the county pays all election costs. [Mo. Ann. Stat. §111.405 (Vernon 1966).] Similarly, purely municipal elections are paid for by the municipality. [111.400, .540; Mo. Ann. Stat. §§113.180, .690, 119.180 (Vernon Supp. 1977).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The Secretary of State is subject to the same budgeting requirements as those applicable to other state officials. [Mo. Ann. Stat. §§33.030, 34.010 (Vernon 1969).] By October first of each year, all departments of the state must submit to the

State Budget Director an estimate of requirements for appropriations for the fiscal year beginning on the following July first. Estimates are to be submitted for each sub-department, bureau, and division of the department, as well as for the department as a whole. In order for the agencies to use uniform classifications and make uniform presentations, the estimates must be on forms prescribed by the Budget Director. [Mo. Ann. Stat. §33.220 (Vernon Supp. 1977).]

Accounting systems for all officers and agencies of the state are established by the State Auditor "in cooperation with the budget director". [Mo. Ann. Stat. §29.180 (Vernon 1969).]

Such systems of accounting shall conform to recognized principles of governmental accounting and shall be uniform in application to offices of the same grade and kind and to accounts of the same kind. Such systems of accounting shall be adequate to record all assets and revenues accrued, all liabilities and expenditures incurred, as well as all cash receipts and disbursements, and all transactions affecting the acquisition and disposition of property, including the preparation and keeping of inventories of all properties.

[29.180.]

All state agencies are subject to annual post-audits by the State Auditor. In addition, all executive departments and agencies are subject to an audit by the State Auditor at the Governor's request. [29.200.]

B. Local

The County Boards of Election Commissioners are subject to the general budgeting requirements imposed on other county officials. By September first each year in class one counties, by December first in class two counties, and by January fifteenth

in counties of class three and four, "each department, office, institution, commission, or court of the county receiving its revenues in whole or in part from the county" must submit to the County Budget Officer ^{4/} estimated expenditures and revenues for the next fiscal year compared with expenditures and revenues for the previous fiscal year and estimates for the current fiscal year. [Mo. Ann. Stat. §50.540 (Vernon 1966).]

The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure; the organization units may be subclassified by functions and activities, if so directed by the budget officer. The estimates shall be accompanied by work programs showing the work planned to be done and the estimated cost thereof classified according to funds, organization units, character and objects of expenditure. The estimate of revenue shall be prepared by the [county] accounting officer and shall be classified to show the receipts by funds, organization units and sources.

[50.540.]

Missouri law specifically requires the County Budget Director of class one and class two counties to make adequate provisions in his budget for the entire county for election expenses. [50.550.]

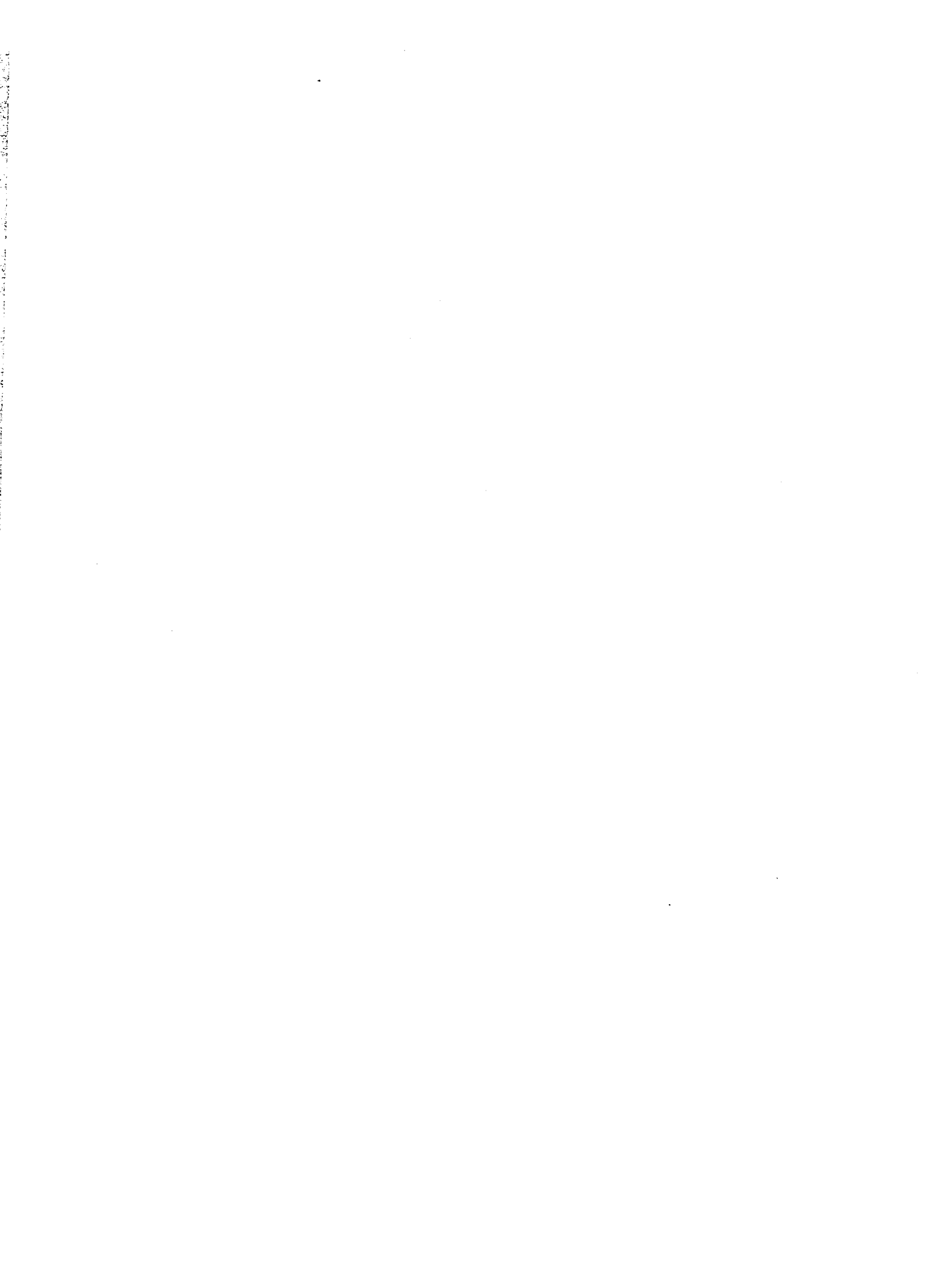
^{4/} The County Budget Officer is defined as "the county auditor in class one counties, the presiding judge of the county court in class two counties, unless the county court designates the county clerk as budget officer, and the county clerk in counties of classes three and four". [Mo. Ann. Stat. §50.530 (Vernon 1966).]

All county officers are subject to the accounting requirements imposed on state departments. [29.180.]

In counties of class one, the County Auditor audits the accounts of all employees and officers of the county at the county court's direction, and conducts an additional audit when such employees and officers retire. [Mo. Ann. Stat. §55.030 (Vernon Supp. 1977).]

The County Auditor in class two counties must audit the accounts "of all officers of the county annually or upon their retirement from office." [Mo. Ann. Stat. §55.160 (Vernon 1977).] The county court may order additional audits by the State Auditor or a certified public accountant in odd-numbered years. [50.055.]

Counties of classes three and four do not have a County Auditor. In such counties, however, the State Auditor must audit "at least once during the term for which any county officer is chosen, the accounts of the various county officers supported in whole or in part by public moneys." [29.230.] The audit is to "be made as near the expiration of the term of office as the auditing force of the state auditor will permit". [29.230.]



Montana

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Montana, and is elected to serve a four-year term. [Mont. Const. Art. VI, §§1, 5 (1972).] Election duties of the Secretary include furnishing copies of state election law to county registrars for precinct use, [Mont. Rev. Codes Ann. §23-2904 (Supp. 1977)], prescribing forms for absentee ballot applications and pollbooks, [23-3501, -3704], canvassing the primary vote for federal and state offices, [23-3314], and approving voting machines before use in the state [23-3801].

The Secretary of State also serves as Secretary to the Board of State Canvassers. The canvassing board, composed of the State Auditor, Superintendent of Public Instruction, and the Attorney General, canvasses the state vote after special and general elections for federal and state offices. [23-4016.]

The State Auditor, Secretary of State, and President of the Montana County Clerks and Recorders Association comprise the Board of Election Devices. It is the duty of this Board to "approve the marking devices and automatic tabulating equipment used in electronic voting systems." [23-3906.]

B. Local

Local election duties are divided between county clerks, boards of county commissioners, city clerks, and city councils.

County clerks may be either elected, or appointed by boards of county commissioners. In either case they serve four-year terms, [16-2406], and receive annual compensation ranging from \$9,092 to \$18,937, per year, according to the population and taxable valuation of each county. [25-605.] County clerks serve, ex-officio, as registrars for their counties, and in this

capacity are required to provide ballots for all elections, [23-3307, -3309, -3506, -3507], receive applications for absentee ballots, [23-3703], have the voter list printed, [23-3023], keep all registration books, [23-3002], instruct election judges in the proper use of voting machines, [23-3807], and furnish all supplies for voting machines [23-3810]. County clerks also serve as clerks to county canvassing boards. [16-2406, 23-4009; Mont. Rev. Codes Ann. §16-1003 (1967).]

Each Board of County Commissioners publishes and posts election proclamations, [Mont. Rev. Codes Ann. §§23-2902, 2903 (Supp. 1977)], appoints precinct election judges, [23-3201; Mont. Rev. Codes Ann. §16-1003 (1967)], furnishes pollbooks, ballot boxes, blank forms, and various other election supplies to precincts, [16-1156; Mont. Rev. Codes Ann. §23-3501 (Supp. 1977)], provides approved voting machines, [23-3803], and serves, ex-officio, as the Boards of County Canvassers [23-4009; Mont. Rev. Codes Ann. §16-1003 (1967)].

The City Clerk is the principal local election officer for purely municipal elections, and for primaries held in cities with populations over 3,500. [Mont. Rev. Codes Ann. §§23-3302, 23-3502 (Supp. 1977).] The City Clerk is appointed by the Mayor with the advice and consent of the City Council. [11-702; Mont. Rev. Codes Ann. §11-701 (1967).] Annual compensation for city clerks is fixed by city ordinance. [Mont. Rev. Codes Ann. §11-731 (Supp. 1977).] The election duties of city clerks in primary and municipal elections are the same as those described previously for county clerks acting in their capacity as county registrar capacity. [23-3302, -3502.] Thus, these duties include providing ballots, [23-3307, -3309, -3507], receiving absentee ballot applications, [23-3703], and providing voting machine supplies [23-3810]. City councils appoint precinct judges and election clerks, [23-3302], provide voting machines, [23-3803], and canvass the city vote [Mont. Rev. Codes Ann. §11-718 (1967)].

The Financing of Elections

The county is the basic election financing unit in Montana. [16-1156; Mont. Rev. Codes Ann. §§23-3026, -3207, -3508, -3803 (Supp. 1977).] Cities, however, are required to finance purely municipal elections. [23-3508.]

By unanimous vote, the Board of County Commissioners can approve special expenditures to meet mandatory financial obligations. The aggregate total of such expenditures is limited to an amount determined by the class of the county. [Mont. Rev. Codes Ann. §16-1907 (1967).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements in the code for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. Thus, state election officials, "on or before the fifteenth day of August in the even year preceding the convening of the legislative assembly," must submit to the State Budget Director, on forms prescribed by him, budget estimates which must "include estimates of receipts, actual receipts, estimates of disbursements, and actual disbursements, and other information classified and grouped as requested by the budget director and covering such period or periods of time as specified by the budget director." [Mont. Rev. Codes Ann. §79-1013 (Supp. 1977).]

State election officials are subject to the uniform accounting procedures established by the State Department of Administration, [82-110], and are subject to audit by the State Auditor, [79-101; Mont. Rev. Codes Ann. §79-106 (1966)], and the Legislative Auditor [Mont. Rev. Codes Ann. §§79-2310, -2314 (Supp. 1977)].

B. Local

Before June tenth of each year, "each county official in charge of an office, department, service, or institution of the county..." must file detailed and itemized estimates with the County Clerk and Recorder containing "probable revenues from sources other than taxation, and ... all expenditures required

by the office, department, service, or institution for the next fiscal year." [16-1901.] Boards of county commissioners are also required to submit "estimates of expenditures for all purposes for the board..." to the County Clerk and Recorder; similar provision in the code applies to city clerks and city councils. [16-1901, 11-1403.]

The State Department of Community Affairs "shall make rules and classifications, and prescribe forms, necessary to carry out [the budgeting requirements listed above]..., to define what expenditures are chargeable to each budget accounts, and to establish accounting and cost systems necessary to provide accurate budget information." [16-1909, 11-1411.] The Department "shall prescribe the general methods and details of accounting for the receipt and disbursement of all moneys..., and shall establish ... general methods and details of accounting." [82-4530.]

In addition, the Board of County Commissioners can examine monthly the accounts of all county officers responsible for the care and management of county funds, [Mont. Rev. Codes Ann §§16-1013, -1908 (1967)], and the County Auditor may examine the books of county officers for the purpose of reporting to the County Board [16-3210]. City councils may require similar reports from city clerks. [Mont. Rev. Codes Ann. §11-1410 (1968).]

Nebraska

The Administration of Elections

A. State

The Secretary of State serves as the chief election officer of the state; he supervises the conduct of all general and primary elections held in the state. The Secretary of State is elected to a four-year term, and receives an annual salary of \$25,000. [Neb. Rev. Stat. §32-304, -1052 (1974); Neb. Rev. Stat. §84-721 (Supp. 1976).]

Specifically, the Secretary of State reviews the practices of local election officials, [Neb. Rev. Stat. §32-1052 (1974)], arranges the order of names appearing on the ballot, [Neb. Rev. Stat. §32-421.01 (Supp. 1977)], prescribes the form of the ballot, [32-421.01], and issues certificates of nomination and election for federal and state office [32-534.] At least ninety days before a primary election, the Secretary publishes, for the exclusive use of the various election officials, an official election calendar that gives various election deadline dates and other pertinent data. [Neb. Rev. Stat. §32-1056 (Supp. 1976).] The Secretary is also charged with deciding disputed points of election laws; his decisions have the force of law until changed by the courts. [Neb. Rev. Stat. §32-1051 (1974).]

The Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, and Attorney General constitute the Board of State Canvassers. The Board canvasses votes cast for all state and federal offices except executive department offices and the Public Service Commission. 1/ [32-4,104.] In the event of a tie vote, the Board determines the winner by lot. [32-4,107.]

1/ Votes cast for executive offices and Public Service Commission are canvassed by the legislature at the next regular session. [Neb. Rev. Stat. §32-4,110 (1974).]

B. Local

In counties with over 50,000 inhabitants, as well as counties with populations between 20,000 and 50,000 that so elect, the chief local election official is an election commissioner who is appointed by the Governor for a four-year term. [32-201, -202.] The election commissioner must be a legal voter and a resident of the county for at least five years. The Commissioner cannot be a candidate for office during his term. [32-203, -206.] The Governor can remove him from office at any time for incompetency or conduct prejudicial to the public interest. [32-201.] While the Board of County Commissioners fixes the exact salary of the Election Commissioner, minimum yearly salaries are prescribed by statute. The Election Commissioner must earn at least \$10,500 in counties with more than 200,000 people, \$7,500 in counties with populations between 150,000 and 200,000, \$9,500 in counties with between 50,000 and 150,000 inhabitants, and \$6,500 in counties with populations between 20,000 and 50,000 that have an election commissioner. [Neb. Rev. Stat. §§32-231, 231.01, .08, .10 (Supp. 1976).]

The Election Commissioner appoints local election officials, [32-210], including members of the vote counting board, [Neb. Rev. Stat. §32-211 (1974)], divides the county into election districts [32-227], supervises voter registration in the county, [Neb. Rev. Stat. §32-216 (Supp. 1976)], provides all the necessary supplies for conducting elections and registering voters, [Neb. Rev. Stat. §32-226 (1974)], and makes any rules or regulations needed for conducting elections in the county [32-205]. As previously noted the Election Commissioner is subject to supervision by the Secretary of State. [32-1052, -1053.]

In counties without an election commissioner, the County Clerk is the county election officer. [Neb. Rev. Stat. §32-403 (Supp. 1976).] The County Clerk is elected to a four-year term. [Neb. Rev. Stat. §32-308 (1974).] The Clerk's compensation is set by the Board of County Commissioners in counties with less than 60,000 people. Minimum salaries range from \$5,500 yearly in counties with under 3,000 inhabitants to \$8,000 annually in counties with a population between 20,000 and 60,000.

[Neb. Rev. Stat. §§23-1114, -1114.01 to .07 (1977).] Specific duties of the County Clerk including the appointment of local election officials [Neb. Rev. Stat. §32-405 (1974)], the printing and distribution of all ballots and vote instruction cards, [32-417], and the canvassing of the county vote [Neb. Rev. Stat. §32-4,101 (Supp. 1977).] Like other county election officials in Nebraska, the County Clerk is supervised by the Secretary of State. [Neb. Rev. Stat. §§32-1052, -1053 (1974).]

The Financing of Elections

Elections are primarily financed by the counties. A purely municipal election, however, is paid by the municipality. When joint elections are held by political subdivisions, the Election Commissioner determines the amount each participating unit must pay. [32-226.]

If county expenses arise "which could not reasonably have been anticipated at the time the budget for the current year was adopted ...", [Neb. Rev. Stat. §23-929 (1977)], the Board of County Commissioners can propose to supplement the funds in any county account. The Board must conduct a public hearing on such a proposal; taxpayers may appear or file written statements protesting the supplement at that hearing. After a hearing, the Board may adopt the supplemental budget. [23-929.] This technique could be used to cover any unexpected election expenses.

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

On or before September fifteenth, each state officer, including the Secretary of State, must file with the Director of Administrative Services, on blanks provided by the Director, budget estimates for the next biennium for each unit of the officer's organization. These budget estimates are classified by the objects of expenditure. The amount of money received by the office must be shown, as well as an estimate of receipts for the coming biennium. A statement must accompany the estimates; this statement must set forth a full explanation of each

request for increased appropriations. [Neb. Rev. Stat. §81-132 (1976).] The Director of Administrative Services may request additional information on any request. [81-133.]

In addition, "[n]o appropriation shall become available for expenditure to any expending agency until such department shall submit to the Director of Administrative Services quarterly estimates of the amount required for each activity to be carried on, and such estimate shall have been approved by the Governor; and the accounts shall be kept and reports rendered showing the expenditures for each such purpose." [81-138.]

The Director of Administrative Services also controls the state's accounting procedures. He issues all rules and regulations concerning accounting and fiscal matters with the goal of creating a "uniform and effective system of accounts and accounting...." [81-1107.] The accounting system is prescribed by the Accounting Administrator, who is under the supervision of the Director of Administrative Services. The accounting system comprises the minimal accounting requirements imposed on each state office, and must be "an effective double entry accrual system of financial and budgetary control accounting for all revenue and expenditures of all departments and agencies of the state..." [81-1111.] The system must also "develop costs by programs, subprograms, activities or objects of expenditures and shall allow for comparison between budgeted and actual expenditure." [81-1111.]

In addition, the books and accounts of all state officers are subject to audit by the Auditor of Public Accounts at such time as he shall determine. [Neb. Rev. Stat. §84-304 (Supp. 1977).]

B. Local

Under the County Budget Act of 1937, counties with populations under 200,000, as well as any other county that so chooses, may use cash basis budgeting for their budgets. The budgets are prepared by the finance committees of the boards

of county commissioners. [Neb. Rev. Stat. §§23-906, -920 (1977).]
The forms used to prepare each county budget are supplied by
the state and include estimate blanks for each county department.
[23-905.]

County officials must use a uniform system of account-
ing established by the Auditor of Public Accounts. "To the ex-
tent that it is practicable, the accounting system ... shall
be the same system established for state agencies." [23-1611.]

In addition, the Auditor of Public Accounts can examine
and audit at any time the accounts and records of all county
officials. [23-1608.]

Nevada

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Nevada. [Nev. Rev. Stat. §293.247 (1975).] The Secretary is elected to serve a four-year term, [225.020], at an annual salary of \$25,000 per year [225.050]. It is the Secretary's duty to prescribe rules and regulations for the conduct of elections and voter registration in all counties of the state. [293.247.] Thus, the Secretary promulgates rules which delineate the duties of precinct election boards, prescribes the manner in which ballots are printed, and develops the form of ballots and voter registration affidavits. [293.247, .250.] Along with the justices of the State Supreme Court, the Secretary tabulates returns received from county clerks for all offices voted upon in state-wide elections. [293.395.] In addition, the Secretary must approve all voting machines before use in primary or general elections. [293A.195.]

B. Local

The County Clerk is the chief election officer at the local level. [293.205.] County clerks are elected by the qualified voters of each county to serve four-year terms. [246.010.] Depending upon the county, 1/ clerks are paid from \$10,800 to \$23,00 per year. [245.043.] The clerk's duties include establishing election precincts, [293.205], appointing other local election officials, [293.217], and handling the absentee vote [293.243].

1/ The code specifies the compensation to be paid to the clerk of each named county. No explanation is given for the differing amounts of compensation. [Nev. Rev. Stat. §245.043 (1975).]

In Clark and Washoe counties, election administration and voter registration are the responsibility of the Registrar of Voters. [R. Smolka, Handbook of State Election Agencies and Election Officials I-100 (1976).]

All local election officials are under the supervision of the Secretary of State. [Nev. Rev. Stat. §293.247 (1975).]

The Financing of Elections

Election expenses in Nevada are divided between counties, municipalities, and the state. The salaries of local election officials are borne by counties, [293.460], the state supplies counties with ballot paper, [293.467], and the cost of printing ballots and furnishing other election supplies falls on the particular governmental body holding the election [293.443].

If, when the state legislature is not in session, the Secretary of State finds that circumstances require an expenditure in excess of what the legislature appropriated, he may ask the State Board of Examiners for an allocation from the State Contingency Fund. [353.268.] If the State Board of Examiners and the Interim Finance Committee find the request lawful and worthy, money will be transferred to the Secretary from the Contingency Fund. [353.269.]

Similarly, local governing bodies may transfer funds from a "contingency account not to exceed 3 percent of the total general fund budget", [354.608], to any other account, so long as "such action does not increase the total appropriation for a fiscal year and [it] is not in conflict with other statutory provisions...." [354.606.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting procedures for state election officers; only general state budgeting and accounting requirements apply. [353.210, .293, .295.] Thus,

on or before September first of each even-numbered year, state election officials must submit to the chief of the State Budget Division, on forms provided by him, "estimates of ... expenditure requirements, together with all anticipated income from fees and all other sources, for the next 2 fiscal years compared with the corresponding figures of the last completed fiscal year and the estimated figures for the current fiscal year." [353.210.] Such expenditure estimates must "be classified to set forth the data of funds, organization units, [and the] character and objects of expenditures. The organization units may be subclassified by functions and activities, or in any other manner at the discretion of the chief." [353.210.] In addition, by June first of each year, state election officials must submit to the Governor (through the chief of the State Budget Division) a work program for the upcoming fiscal year which must:

(a) Include all appropriations or other funds from any source whatever made available to the department, institution or agency for its operation and maintenance and for the acquisition of property.

(b) Show the requested allotments of appropriations or other funds by month or other period as the chief may require for the entire fiscal year.

[353.215.] State officials may request a revision of their work program at any time during the fiscal year by submitting a revised program to the Governor on forms prescribed by the chief. [353.220.]

State accounting procedures, as set out in the Fiscal and Accounting Procedures Law, requires only that "[g]enerally accepted accounting principles and fiscal procedures shall be applied except when in conflict with constitutional and statutory provisions." [353.293.] Implementation of the Fiscal and Accounting Procedures Law is the responsibility of the State Controller, but the Department of Administration, the Audit Division

of the Legislative Counsel Bureau, and the State Board of Finance must review all proposed changes to the existing accounting system before they may be implemented. [353.319.]

B. Local

There are no specific budgeting or accounting requirements in the code for local election officials or other county officers.

New Hampshire

The Administration of Elections

A. State

The Secretary of State is the chief election officer of New Hampshire. The Secretary is selected by a joint ballot of State Senators and Representatives, [N.H. Const. Part 2, art 67], to serve a five-year term [N.H. Rev. Stat. Ann. §7:1 (1970)]. Depending upon length of service, the Secretary is paid from \$23,315 to \$25,476 per year. [N.H. Rev. Stat. Ann. §94:1-a (Supp. 1975).]

Election duties of the Secretary include adopting rules for the composition and style of Check Lists, [55:5-a], preparing party primary ballots, canvassing the vote, and handling recounts for the election of delegates to national political conventions, [N.H. Rev. Stat. Ann. §§57:4, :9 (1970)], performing similar functions for presidential preference primaries, [58:1, :7; N.H. Rev. Stat. Ann. §58:3 (Supp. 1975)], and state primaries, [N.H. Rev. Stat. Ann. §§56:49-50, 56:58 (1970)], and handling most biennial election recounts, [59:94], including recounts for state constitutional amendments, [N.H. Rev. Stat. Ann. §59:101 (Supp. 1975)], and county referendums [59:102]. The Secretary also canvasses the vote for county offices, [64:4], and selects the winner in the event of a tie [64:5].

The Secretary is responsible for preparing official ballots for general elections, [N.H. Rev. Stat. Ann. §59:2 (1970)], absentee ballots and application forms, [60:2; N.H. Rev. Stat. Ann. §60:27 (Supp. 1975)], vote count recordation blanks, [N.H. Rev. Stat. Ann. §§5:6, 56:48 (1970)], and all forms for primaries, [56:6], including primary ballots [N.H. Rev. Stat. Ann. §56:29 (Supp. 1975)]. In addition, the Secretary handles voter registration and prescribes voting procedure for unincorporated areas of the state. [N.H. Rev. Stat. Ann. §§59:126, :129 (1970).]

The three-member Ballot Law Commission consists of two persons appointed by the Governor with the advice and consent of the State Council, and the State Attorney General. Only two of the commissioners can be of the same political party. Members serve staggered four-year terms. The Secretary of State serves as clerk to the Commission and provides staff assistance, but has no voting rights. [N.H. Rev. Stat. Ann. §68:1 (Supp. 1975); R. Smolka, Handbook of State Election Agencies and Election Officials I-103 (1976).] Those members appointed to the Commission receive compensation as determined by the Governor and the State Council. [N.H. Rev. Stat. Ann. §68:2 (1970).]

It is the duty of the Commission to hear and determine appeals from primary election recounts conducted by the Secretary, [N.H. Rev. Stat. Ann. §68:3 (Supp. 1975)], and from decisions of the Secretary concerning candidacy filings [N.H. Rev. Stat. Ann. §68:3-a (1970)]. In addition, the Commission must approve all voting machines and systems before use in the state, [N.H. Rev. Stat. Ann. §59:26 (Supp. 1975)], and may promulgate all rules and regulations necessary to ensure the lawful use of such devices [59:27].

Local election responsibilities in New Hampshire are shared by the Town Clerk, the Moderator, and the Board of Supervisors of the Check List. The Moderator must "secure the observance of the provisions of ... [all code sections] relative to the duties of election officers." [N.H. Rev. Code Ann. §59:64 (1970).] The Moderator also presides over the central polling place, [59:45], where he receives ballots from the other polling places, [59:51], counts them with the assistance of the Town Clerk and other local officials, [59:69], and announces the results [40:4, 56:48, 59:52]. Other duties of the Moderator include serving on the Board of Recount for town elections, [59:110], and checking the validity of both absentee and unofficial ballots [60:8, 61:3]. Moderators are elected for two-year terms. [40:1, 44:12.]

Town (or city) clerks are normally elected for one-year terms, [41:16], but with voter approval, they can serve terms of three years [41:16-a]. Among the election duties of the Town Clerk are administering absentee voting, [60:2, :7], receiving candidacy filings for town offices, [56:13], and for delegates to state constitutional conventions, [N.H. Rev. Stat. Ann. §68-A:14 (Supp. 1975)], and serving on the recount board for town elections [N.H. Rev. Stat. Ann. §59:110 (1970)]. Additionally, the Clerk must record all votes passed by the town, [41:16], and transmit the results to the Secretary of State [5:6]. When city or town elections are not held concurrently with state biennial elections, the Town Clerk must prepare the official ballot. [49:A:6, 59:83.]

The Board of Supervisors of the Check List is composed of three persons elected for staggered six-year terms. [55:1; :3.] Vacancies occurring during a term are filled by the other Board members unless there is only one member left, in which case the Town Moderator makes the appointments. [55:4.] It is the responsibility of the Board of Supervisors of the Check List to administer voter registration. The Board must maintain accurate rolls of registered voters, [N.H. Rev. Stat. Ann. §54.12 (Supp. 1975)], and post them for public inspection [N.H. Rev. Stat. Ann. §§55:5, 56:35 (1970)].

The Financing of Elections

The town (or city) is the basic election financing unit in New Hampshire. Towns must provide polling places and pay all precinct expenses. [N.H. Rev. Stat. Ann. §59:37 (Supp. 1975).] Voting machines, electronic voting systems, and ballot boxes are also a local expense. [59:28; N.H. Rev. Stat. Ann. §§59:39, 61:1 (1970).] The state pays for preparing, printing, and distributing official ballots for all but exclusively municipal elections, which are conducted at town expense. [49-A:4; 59:2.] The state also pays the expenses of the Ballot Law Commission, [68:2], and most expenses associated with state constitutional conventions, including the cost of ballots for delegate elections [68-A:4, :6,; N.H. Rev. Stat. Ann. §68-A:17 (Supp. 1975)].

Any town or city "unable to finance the ordinary needs of government ..." can apply to the state for financial assistance. [N.H. Rev. Stat. Ann. §13:1 (1970).] The state can then grant permission to issue emergency notes or bonds guaranteed by the state. [13:2.]

Cities and towns are authorized to include a contingency fund in their budgets to meet unanticipated expenses. [31:4, 44:10-A.] Municipalities may also appropriate funds, after the municipal budget has been adopted, by means of either a two-thirds majority vote of the City Council, [49-A:64], or by the Town Selectmen's applying to the Commissioner of Revenue Administration for such authority after the Town Budget Committee has approved the excess appropriation [N.H. Rev. Stat. Ann. §32:10-A (Supp. 1975).] It is also possible to transfer an unencumbered appropriation balance, or portion thereof, from one city department to another. [N.H. Rev. Stat. Ann. §§49-A:32, :66 (1970).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no specific budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. [9:1.] Thus, "[o]n or before October first next prior to each biennial legislative session, all departments of the state shall transmit to the comptroller, on blanks to be furnished by him, estimates of their expenditure requirements for each fiscal year of the ensuing biennium for administration, operation, and maintenance." [9:4.] The Director of Accounts, who administers the Division of Accounts, [8:9], in the Department of Administration and Control, [8:1], must "[p]rescribe a uniform system of accounts and reports of financial transactions for all departments and agencies of the state...." [8:13.]

B. Local

Depending on the type of town government plan used, local election officials are required either to submit an itemized estimate of expenditures for the next fiscal year to the Mayor, [49-A:28], or Town Manager, [49-A:61], or to confer with the Town Budget Committee "relative to estimated costs, revenues anticipated, and services performed...." [32:5.]

There are no accounting requirements in the code for either local election officials or other local officers.

New Jersey

The Administration of Elections

A. State

The Secretary of State is the chief election officer of New Jersey. The Secretary is appointed by the Governor and confirmed by the State Senate to serve a four-year term, [N.J. Const. Art. 5, §1, para. 5, Art. 5, §4, para. 3; N.J. Stat. Ann. §52:16A-2 (West 1970)], during which he receives a salary of \$43,000 annually [N.J. Stat. Ann. §52:14-15.107 (West Supp. 1977-1978)]. Election duties of the Secretary include preparing voter registration forms, [19:31-6.4], supervising county voter registration, [19:31-2], and supplying election law pamphlets and vote return forms to county clerks [19:9-2; N.J. Stat. Ann. §19:9-3 (West 1964)]. In addition, the Secretary is required to canvass primary election returns submitted by county clerks to determine candidates for state and federal offices, [19:23-57], to serve as clerk to the Board of State Canvassers, [19:6-27], and to approve all voting machines and devices before use in the state [19:48-2].

The Board of State Canvassers consists of the Governor and at least four State Senators. Each political party represented in the Senate must have a member on the Board. [19:6- The Board canvasses the vote for federal and state offices, as well as the vote for questions involving any political division greater than a county, and tabulate and transmits the results to the Secretary of State [19:21-1, :22-5].

B. Local

Local election responsibilities in New Jersey are shared by county clerks, county election boards, district election boards, and, in first class counties, 1/ superintendents

1/ First class counties have populations over 600,000. [N.J. Stat. Ann. §40:17-2 (1967).]

of elections. County clerks are elected for five-year terms, [N.J. Const. Art. 7, §2, para. 2], during which they receive a salary of \$15,000 to \$24,000 per year depending upon the population of the county. The Board of Freeholders of each county may pay the County Clerk more than the statutory minimum if they so desire. [N.J. Stat. Ann. §40A:9-76 (West 1977).] It is the duty of the County Clerk to have official ballots printed, [N.J. Stat. Ann. §19:14-1 (West 1964)], and to distribute general election ballots and other election supplies to municipalities within his county [19:9-4, :14-34]. The County Clerk also serves as Clerk to the County Board of Canvassers, [19:6-26], and transmits Board results to the Secretary of State [19:19-13].

Each first class county has a Superintendent of Elections who is appointed by the Governor with the advice and consent of the State Senate. Superintendents serve five-year terms and receive between \$7,500 and \$10,000 per year. ^{2/} [N.J. Stat. Ann. §19:32-1 (West Supp. 1977-1978).] The Superintendent of Elections, as Commissioner of Registration in first class counties, conducts voter registration [19:32-1], and investigates charges of fraudulent voter registration [N.J. Stat. Ann. §19:32-30 (West 1964)]. Superintendents also provide for the safekeeping of voting machines between elections. [19:48-4, :52-7.]

There is a Board of Elections in every county. County Boards have four members who serve two-year terms, ^{3/} during which they cannot hold other public office. Representatives of the two political parties that received the greatest number of votes at the last preceding General Assembly election nominate two members each; the nominees are then appointed by the Governor. [N.J. Stat. Ann. §§19:6-17, -18 (West Supp. 1977-1978).] At the first meeting of the Board, a chairman and a secretary from opposing parties are elected. [19:6-22.] County boards appoint, [19:6-1, -3], and supervise district boards of registry and election, [N.J. Stat. Ann. §§19:6-4, -5, :15-1 (West 1964)], designate polling places, [N.J. Stat. Ann. §19:8-4 (West Supp.

^{2/} The actual amount of compensation is determined by the Board of Freeholders of each first class county. [N.J. Stat. Ann. §19:32-1 (West Supp. 1977-1978).]

^{3/} Based on the populations of the various counties, the code sets minimum and maximum amounts payable to county board members. [N.J. Stat. Ann. §19:45-7 (West Supp. 1977-1978).]

1977-1978)], and, in counties not having a Superintendent of Elections, through the conduct voter registration the Secretary of the Board serves as Commissioner of Registration. [19:31-2]. The County Board also tabulates the county vote as the Board of County Canvassers, [N.J. Stat. Ann. §19:6-26 (West 1964)], and conducts all county recounts [19:28-3].

Each District Board of Registration and Election is composed of four or six persons, 4/ [N.J. Stat. Ann. §19:6-1 (West Supp. 1977-1978)], who are appointed by the county election board, 5/ [19:6-3], to serve one-year terms [19:6-8]. District board members generally receive forty dollars for each general, special, or primary election in which they participate. [19:45-6.] District boards conduct all elections within their district, [N.J. Stat. Ann. §19:15-1 (West 1964)], tally the district vote, [19:16-8, -9], announce the results, [19:16-10], and file statements of the results with the appropriate officials [19:17-3].

The Financing of Elections

The county is the basic election financing unit in New Jersey. Counties pay directly the salaries and expenses of county election officials, and reimburse municipalities for services rendered by district election boards and for the cost of renting polling places and voting machines. [19:45-4.] Purely municipal elections, however, are financed by the municipality holding the election. [19:45-5.] The state pays all election expenses incurred by the State Board of Canvassers and

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- 4/ District boards of registry and election normally have four members, but districts that have adopted the use of electronic voting systems, and have over nine hundred registered voters, have six members. Also, district boards in districts where the primary language is Spanish are required to have two additional members of Hispanic descent who are fluent in Spanish. [N.J. Stat. Ann. §19:6-1 (West Supp. 1977-1978).]
- 5/ To be considered for appointment, individuals must be able to read and write English readily, must be registered voters who have voted for the same political party for three consecutive years, must be of good moral character, and must not have been convicted of any crime involving moral turpitude. [N.J. Stat. Ann. §19:6-2 (West Supp. 1977-1978).]

the Secretary of State, [19:45-2], including the cost of forms and pamphlets furnished to county clerks, [19:9-3; N.J. Stat. Ann. §19:9-2 (West Supp. 1977-1978)], and the cost of voter registration materials [19:31-6.4]. The state also assists first and second class counties with the financing of voting machine purchases. The state buys the machines and gives each county receiving the equipment five years to repay the purchases at three percent interest. [N.J. Stat. Ann. §§19:48-3.3, -3.8 (West 1964).]

State election officials may apply to the State Treasurer for supplemental appropriations. The Treasurer will send the request, along with his findings and recommendations, to the Governor. The Governor may then transmit approved applications, with his recommendations to the chairman of the Joint Appropriations Committee. "[B]ut the Governor shall not approve and recommend any appropriation in excess of the total anticipated funds available for disbursement during the fiscal year to which such recommendations are applicable." [N.J. Stat. Ann. §52:18A-6 (West 1970); N.J. Stat. Ann. §52:27B-22 (1955).] Local governing bodies are authorized to maintain a contingency account in their budget which may not exceed three percent of the total. [N.J. Stat. Ann. §40A:4-32 (West Supp. 1977).] Local governing bodies may also make temporary appropriations, [40A:4-19], and appropriation transfers [40A:4-58, 59].

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. Thus, before October first each year, state election officials must file a request for appropriations with the State Treasurer, [N.J. Stat. Ann. §52:18A-6 (West 1970)], specifying all proposed expenditures for the next ensuing fiscal year [N.J. Stat. Ann. §52:27B-14 (West 1955)]. The request must be made on forms furnished by the Treasurer and must list in detail estimated and current revenues, the purposes for which the appropriations will be used, expenditures for the past fiscal

year, and estimated expenditures for each quarter of the ensuing fiscal year. [52:27B-16.]

The Director of the Division of Budget and Accounting must "prescribe and enforce the form, manner and content of accounts to be kept by each accounting agency, and the form, manner and content of accounting reports and statements to be rendered to him with respect thereto." [52:27B-45; N.J. Stat. Ann. §52:18A-6 (West 1970).]

B. Local

There are no special budgeting or accounting requirements in the code for either local election officials or other local officers. Each local budget, however, must contain separate items of appropriation for the "[a]dministration, operation and maintenance of each office, department or agency of the local unit." [N.J. Stat. Ann. §40A:4-32 (West Supp. 1977).]



New Mexico

The Administration of Elections

A. State

The Secretary of State is the chief election officer of New Mexico, [N.M. Stat. Ann. §3-2-1 (Supp. 1975)], and is elected to a four-year term 1/ [N.M. Const. art. V, §1]. The Secretary of State receives an annual salary of \$24,000 [N.M. Stat Ann. §4-5-1 (Supp. 1975)].

It is the responsibility of the Secretary to "obtain and maintain uniformity in the application, operation and interpretation of the Election Code", [3-2-1], and to "supervise all elections...." [3-2-2.] Election duties of the Secretary include preparing instructions for the conduct of elections and voter registration, advising Boards of County Commissioners, Boards of Registration, and County Clerks in the performance of their duties, [3-2-2], prescribing methods for tallying and counting absentee ballots, [3-6-14], training voting machine technicians, [3-2-2], furnishing forms and equipment for voter registration, [3-2-3, -5-24], reporting possible election code violations to district attorneys, [3-2-2], serving on the State Canvassing Board, [N.M. Const. art. 5, §2], and approving all voting machines before use in elections for public office within the state [N.M. Stat. Ann. §4-9-1 (Supp. 1976)].

Within the Office of the Secretary of State is the Bureau of Elections, which handles most of the instructional and educational duties of the Secretary. The Secretary appoints the Director of the Bureau, as well as the Voting Machine Supervisor, who assists counties in the care, use, and repair of their voting machines. [N.M. Stat. Ann. §4-2-7 (1974).]

1/ After serving two consecutive terms, the Secretary becomes ineligible to hold state office for two years. [N.M. Const. art. V, §1.]

The State Canvassing Board consists of the Governor, the Chief Justice of the State Supreme Court, and the Secretary of State. [N.M. Const. art. V, §2.] The Board canvasses returns received from county canvassing boards and precinct boards for offices and questions voted on by the voters of more than a single county, and declares the results and issues certificates of election or nomination. [N.M. Stat. Ann. §§3-13-16, -17 (1970).]

B. Local

The Board of County Commissioners carries the principal responsibility for elections at the local level. Counties with over 100,000 population, and with a full assessed valuation over seventy-five million dollars, elect a five-member board; other counties elect a three-member board. [N.M. Stat. Ann. §15-37-2 (1976).] A chairman is selected at the first meeting of the Board, [15-37-9], and the County Clerk serves, ex-officio, as Clerk [15-39-4]. Board members generally serve four-year terms, [15-37-4], and receive compensation based upon the population and assessed valuation of the county involved [15-43-1]. County boards designate polling places, reorganize voting precincts, and create new precincts when required by law to do so. [N.M. Stat. Ann. §3-3-2, -3 (Supp. 1975).] County boards also furnish voting machines for state-wide elections, [3-9-6], and store and maintain the machines when not in use [3-9-13, -13-23].

The Board of County Commissioners also serves, ex-officio, as the County Canvassing Board. [N.M. Stat. Ann. §3-13-1 (1970).] In this capacity, the Board canvasses county returns, declares the results, and issues certificates of election or nomination for local offices and questions. The Board certifies the results for all other offices and questions to the State Canvassing Board. [3-13-14.]

The Board of County Commissioners also appoints the members of the County Board of Registration. There are three members of the county registration board, each appointed for a two-year term. [N.M. Stat. Ann. §3-4-32 (Supp. 1975).] Two

of the members must represent the two major political parties in the county; they are chosen from lists submitted by county political party chairmen. [3-4-31, -32.] County registration board members receive twenty-four dollars for each day spent in the performance of their duties. [3-4-34, 5-10-3.] The County Clerk, or his deputy, is, ex-officio, Secretary to the Board. Election duties of the County Board of Registration include appointing deputy registration officers, 2/ [3-4-37,-38], and cancelling or suspending registration affidavits for reasons set out in the state code [3-4-21].

The County Clerk also performs important election functions in New Mexico. County clerks are elected to serve two-year terms, [N.M. Const. art. X, §2; N.M. Stat. Ann. §15-39-1 (1976)], and become ineligible to hold county office for a period of two years after serving two consecutive terms [N.M. Const. art. X, §2]. Compensation for County Clerks is based upon the population and assessed valuation of each county. [15-43-1.] County Clerks serve as ex-officio Clerk to the Board of County Commissioners, [15-39-4], and as ex-officio Secretary to the County Board of Registration [N.M. Stat. Ann. §3-4-33 (1970)]. County Clerks also prepare and print ballots for primary and general elections, [3-10-4; N.M. Stat. Ann. §3-10-14 (Supp. 1975)], appoint and train precinct officials, [3-2-7, -16], and receive voter registration affidavits [3-4-8].

All local election officials are under the direct supervision and authority of the Secretary of State. [3-2-1, -2.]

The Financing of Elections

The county is the basic election financing unit in New Mexico. [3-9-6, -10-14; N.M. Stat. Ann. §3-10-4 (1970).] Municipalities, however, provide ballots, polling places, supplies, and equipment for purely municipal elections, [N.M. Stat. Ann. §§14-8-5, -12 (1976)], and the state furnishes each County Clerk a copy of the election code, [N.M. Stat. Ann. §3-2-2 (Supp. 1975)], and provides forms and equipment for voter registration

2/ Deputy registration officers administer voter registration. [N.M. Stat. Ann. §3-4-39 (Supp. 1975).]

[3-2-3, -5-24]. The state also allows counties twenty years to repay the cost of voting machines purchased through lease-purchase agreements. [3-9-9.] The money used to purchase voting machines for counties comes from the state Voting Machine Revolving Fund. [3-9-12.1.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no specific budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. [N.M. Stat. Ann. §§11-2-63, 11-4-1.1, -2.1 (1974).] Thus, state election officials must:

annually on or before May 1 submit to the state budget division a budget for the ensuing fiscal year, in such form as may be prescribed by the division and containing such information concerning the anticipated receipts, expenditures and balances on hand as may be prescribed by law or by the state budget division.

[11-4-1.8.] In addition, on or before September first of even-numbered years, each state agency (including state election officials) must complete and return forms to the State Budget Division providing for the following information:

A. Revenue or anticipated revenue, from all sources for the fiscal year last completed, the current fiscal year and for each fiscal year of the ensuing biennium....

B. Expenditures or anticipated expenditures for the fiscal year last completed, the current fiscal year and for each fiscal year of the ensuing biennium....

C. Appropriation requested for each year of the ensuing biennium, with a statement as to the functions and activities of each agency;

D. If increased appropriations are requested, the reasons therefore....

[11-4-7.4.] Information about all divisions, subdivisions, and offices of the agency must also be included in the report. [11-4-7.5.]

The Division of Financial Control of the State Department of Finance and Administration shall "devise, formulate, approve, and control the accounting methods and procedures of all state agencies. The division shall prescribe forms for use by state agencies in connection with fiscal matters and may require reports from state agencies as may be necessary to carry out its duties and functions." [11-2-64.]

B. Local

There are no specific budgeting or accounting requirements in the state code for either local election officials or other county officers.

New York

The Administration of Elections

A. State

The State Board of Elections is the principal election supervisory body in New York. [N.Y. Elec. Law §3-102 (McKinney 1977).] The State Board consists of four commissioners appointed by the Governor to serve two-year terms. The Governor appoints two commissioners from recommendations submitted to him by the state committees of the two major political parties in the state. 1/ One of the other two commissioners is selected upon "the joint recommendation of the legislative leaders, of one major political party, in each house of the legislature and ... [the other commissioner is selected upon] the joint recommendation of the legislative leaders, of the other major political party, in each house of the legislature." [Elec. Law §3-100.] One of the commissioners recommended for appointment to the Board by the legislature is designated chairman by the Governor, and the other is designated vice-chairman. 2/ State election board members receive \$25,000 per year in compensation. They are not allowed to have other public employment. [Elec. Law §3-100.]

Election duties of the State Board include issuing rules, regulations, and instructions concerning election procedures and campaign practices, encouraging voter participation, inspecting county election boards and ordering modifications of their procedure where necessary, prescribing uniform forms

1/ The two major political parties are the parties whose candidates for Governor polled the highest and next highest number of votes at the most recent gubernatorial election. [N.Y. Elec. Law §1-104 (McKinney 1977).]

2/ When these terms expire, the newly appointed chairman and vice-chairman must come from the parties of the previous vice-chairman and chairman, respectively. [N.Y. Elec. Law §3-100 (McKinney 1977).]

for voting and registration, studying the election process within the state and making recommendations to the legislature with the intent to "promote fair, honest and efficiently administered elections...", and reporting to the legislature and Governor annually on the adequacy and effectiveness of state election law. [Elec. Law §3-102.] The Board also has power to enforce the election laws; and it may either investigate suspected election code violations, direct county election boards to investigate, or appoint special investigators to conduct such investigations. [Elec. Law §§3-102, -104, -107.]

The State Board is required to adopt and publish a "Fair Campaign Code" outlining minimum ethical standards to be observed by political parties, committees, and individuals engaged in election campaigns. The Board has power to investigate possible violations of the code, and may, after a hearing, impose civil penalties of up to \$1,000. [Elec. Law §3-106.]

The Board canvasses returns received from county election boards after primary elections, [Elec. Law §9-202], and examines and approves voting machines before use in the state. [Elec. Law §7-201.]

The State Board of Canvassers ^{3/} is composed of the Attorney General, two State Senators, and two members of the State Assembly chosen by their peers. The two major political parties of the state must have equal representation among the legislative members of the Board. The Attorney General is chairman of the canvassing board, and another member is elected vice-chairman.

The State Board of Canvassers meets after special and general elections to canvass certified county returns received from county election boards. The Board files tabulated statements of the results with the State Board of Elections. [Elec. Law §9-216.]

^{3/} The State Board of Canvassers is within the State Board of Elections, [N.Y. Elec. Law §9-216 (McKinney 1977)], and uses the staff of the State Board of Elections, as it has no staff of its own [R. Smolka, Handbook of State Election Agencies and Election Officials, I-113 (1976).]

B. Local

County Boards of Election perform most election duties at the local level. Except for the five counties of New York City, which are served by a single election board, each county has its own Board of Elections. [Elec. Law §3-200.]

County Boards generally consist of two commissioners; but in counties with a population over 120,000, the county legislative body can increase the membership of the Board to four. In New York City the Board has ten members; two members are drawn from each of the five New York City counties. [Elec. Law §3-200.] The term of office for County Election Board commissioners is normally two years; however, commissioners in Schenectady and New York City serve four-year terms. ^{4/} [Elec. Law §3-202.] In New York City, the City Council appoints election board members, but elsewhere, they are appointed by county legislative bodies. [Elec. Law §§3-200, -204.]

The two major political parties are entitled to equal representation on county boards, [Elec. Law §3-200], and the chairman or secretary of the appropriate party county committee must file a certificate of party recommendation with the local legislative body prior to the appointment of a commissioner. If the legislative body does not appoint the person recommended by the party county committee, the appointment will be made by the members of the legislative body who are members of the recommending party. [Elec. Law §3-204.] County Election Board commissioners must be registered to vote in the county they represent, must be members of the party that recommended them for appointment, and must be under seventy years of age. While serving on a County Board, commissioners can hold only minor public office such as Notary Public or Village Justice, and they may be removed from the Board by the Governor for cause. [Elec. Law §3-200.]

^{4/} Any county legislative body may also increase the term of election board commissioners to four years. [N.Y. Elec. Law §3-202 (McKinney 1977).]

New York City Election Commissioners are paid \$100 per day for attendance at Board meetings, to a maximum \$5,000 per year. The salaries of other County Election Board members are set by their respective county legislative bodies. [Elec. Law §3-208.]

Every County Board of Elections is required to "make an annual report of its affairs and proceedings to its local legislative body once every twelve months and no later than the last day of January in any year." A copy of the report must be forwarded to the State Board of Elections. [Elec. Law §3-212.] In addition, County Election Boards administer absentee voting [Elec. Law §8-400], publish a list of registered voters, [Elec. Law §5-602], appoint and train other local election officials, [Elec. Law §§3-300, -302, -404, -406, -412], and provide ballots, tally and return sheets, and all other supplies required for registration and elections [Elec. Law §§4-128, 5-502, 7-118]. After primary elections, County Boards canvass returns for their county, determine the results, and transmit certified statements of the results to the State Board of Elections for offices involving more than a single voting district. [Elec. Law §9-200.]

County Election Boards also serve as county canvassing boards for general and special elections. [Elec. Law §§9-204, -206.] As the County Canvassing Boards, they canvass county returns for all governmental offices and for propositions involving more than one town, make certified statements of the results, and forward their statements to the State Board of Elections and the Attorney General. [Elec. Law §§9-206, -210, -214.]

County Boards of Elections are under the direct supervision and authority of the State Board of Elections. [Elec. Law §3-102.]

The Financing of Elections

Counties and the City of New York are the basic election financing units in New York. [Elec. Law §§4-128, -136, -138, 5-502, 7-118, -203; N.Y. County Law §361-a (McKinney Supp. 1977-1978).] County Election Board expenses are apportioned among cities and towns within the county. [N.Y. [Elec. Law §§4-136, -138 (McKinney 1977).] Purely municipal elections are financed by the municipality holding the election. [Elec. Law §§4-128, -136, -138.]

County Boards of Supervisors for counties outside the City of New York with populations under 400,000 (as shown by the 1950 federal census), may make supplemental appropriations for county purposes from county contingency funds, or from unencumbered balances of existing appropriations, unanticipated revenues, or unappropriated cash surpluses of other funds. [N.Y. County Law §§350, 363-366 (McKinney 1972).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. ^{5/} Thus, on or before October fifteenth each year, state election officials must submit a report to the Governor containing a "statement of the sources, amounts and disposition of all money received ... for the preceding fiscal year other than money appropriated ... by the legislature or money which was paid ... into the treasury." The report must include:

a description of the nature and the amount of each fund ... [under the control of officials] which was derived from any source whether or not deposited in the treasury, a citation of the statute authorizing the creation or establishment of each such fund and the nature and amount of any payments made therefrom during the preceding fiscal year.

[N.Y. State Fin. Law §14 (McKinney 1974).] In addition, state election officers are required to submit to the State Comptroller, before the fifteenth of each month, "a detailed and itemized account of all receipts and expenditures ... during the month

^{5/} The State Board of Elections is within the State Executive Department. [N.Y. Elec. Law §3-100 (McKinney 1977).]

next preceding. Such account shall give in detail the source of all receipts, including the sums received from any county, and shall be accompanied by original and proper vouchers...." [State Fin. Law §113.]

The State Comptroller must prescribe a system of book-keeping and accounting for use by state officials, including state election officials, and must approve all contracts, made by such officials, which trigger obligations in excess of \$1,000. [State Fin. Law §112.] In addition, the Comptroller may audit the accounts of any state officials at any time. [State Fin. Law §§8, 116.]

B. Local

Each County Election Board outside the city of New York must certify to the clerk of the county legislative body, on or before the fifteenth of December every year:

the total amount of the expenses of such board of elections, including salaries for the preceding year, and, if the legislative body of any county shall so direct, shall certify to such clerk the portions of such expenses which under provisions of law are to be borne by any city or cities in said county and the portion thereof which is to be borne by the rest of such county. Whenever any additional expenses either for salaries or supplies in addition to the regular county-wide primary and election expenses are incurred by a board of elections incidental to any election in any city or town, such board of elections shall certify to the county legislative body a detailed statement of such expenses.

[N.Y. Elec. Law §4-138 (McKinney 1977); N.Y. County Law §361-a (McKinney Supp. 1977-1978).]

There are no other budgeting or accounting requirements in the code specifically applicable to local election officials; however, election officials are subject to the budgeting and accounting requirements imposed on all other local officers. [N.Y. County Law §351 (McKinney 1972).] Thus, for example, county election officials of counties outside of New York City with a population less than 400,000, as shown by the 1950 federal census, must submit to the county budget officer, on or before October first of each year, an estimate of revenues and expenditures for the ensuing fiscal year. [County Law §§350, 353.] Such estimate "shall be subdivided according to units of organization and shall show the source of revenues and shall itemize the character and object of expenditures. Estimates shall be submitted in such form and shall contain such additional information as the budget officer shall prescribe." At the same time, election officials of such counties are also required to submit to the budget officer a request for appropriations for the ensuing year. [County Law §353.] Before election officials of these counties may incur any liabilities, they must file a written statement with the chief county fiscal officer "setting forth the nature and amount of the liability, or an estimate thereof if the exact amount is unknown, and the appropriation against which it is chargeable...." ^{6/} [County Law §362.] Boards of Supervisors by resolution adopted in a manner consistent with the municipal home rule law, may require local election officials in these counties to submit a work program for the ensuing fiscal year to the county budget officer. The work program "shall include all appropriations for operation and maintenance and purchase of equipment and shall show the requested allotments of such appropriations ... by quarterly periods for the entire fiscal year." [County Law §§375-376.]

The County Comptroller and the Board of County Supervisors can audit the accounts of county election officers. [County Law §600; N.Y. County Law §577 (McKinney Supp. 1977-1978).]

^{6/} The State Comptroller may provide that "such written statements need not be filed in those cases where he shall determine that compliance with the requirements ... would be impractical." [N.Y. County Law §362 (McKinney 1972).]



North Carolina

The Administration of Elections

A. State

The State Board of Elections is the principal election supervisory body in North Carolina. [N.C. Gen. Stat. §163-22 (1976).] The five members of the state board are appointed by the Governor to serve four-year terms; 1/ board members must be registered voters of the state and members of a recognized political party. No more than three Board members may be of the same political party. Board members are forbidden to hold, or be a candidate for other public or political party office, and may not serve as campaign manager or treasurer for candidates for such offices. [163-19.]

The state election board is charged with the general supervision of all election practices within the state and has the authority to issue and enforce rules and regulations that are binding on local election officials. The Board also has the power to remove local election officials from office for fraud, neglect, or incompetence. [163-22.] Other election duties of the state board include prescribing the "form and content of ballots, instruction sheets, pollbooks, tally sheets, abstract and return forms, certificates of election, and other forms to be used in primaries and elections," [163-22], providing copies of the state election code to local election officials, [163-22], printing and distributing ballots for state questions, [163-109, -136, -141], and investigating possible election irregularities [163-22].

1/ For each day of service, Board members receive fifteen dollars per day in compensation, plus fifteen dollars per diem when at home, and thirty-five dollars per diem when away from home. [N.C. Gen. Stat. §138-5 (Supp. 1977); N.C. Gen. Stat. §163-21 (1976).]

The State Board of Elections also suggests election law modifications to the state legislature, [163-22], appoints the members of county boards, [163-22], and approves all voting machines for use in state elections [163-160]. Following primary and general elections, the state board meets to canvass county returns for all federal, state, and district 2/ offices, and for constitutional amendments and propositions. [163-187, -192; N.C. Gen. Stat. §163-188 (Supp. 1977).] The state board tabulates the returns, declares the results, and prepares abstracts which are then certified and sent to the Secretary of State. [163-188; N.C. Gen. Stat. §163-192 (1976).] The Secretary records the abstracts, [163-195], and prepares certificates of election for the winners [163-193].

B. Local

County boards of elections are primarily responsible for the conduct of elections at the local level. [163-33.] Each Board consists of three registered voters in the county who are appointed by the State Board of Elections to serve two-year terms. 3/ County board members must not hold other political office or serve on the campaign staff of a political candidate. [163-30.] Members receive twenty-five dollars for each day spent in the performance of their duties. [N.C. Gen. Stat. §163-32 (Supp. 1977).]

County boards have authority to issue appropriate rules and regulations. [N.C. Gen. Stat. §163-33 (1976).] They also appoint registrars and other local election officers, [163-33,

2/ District offices include the offices of State Senator and member of the State House of Representatives if the senatorial and representative districts encompass more than a single county. [N.C. Gen. Stat. §163-187 (1976).]

3/ State political party chairmen can recommend three voters from each county for appointment. If the recommendations are timely (received by the Board fifteen or more days before the Tuesday following the first Monday in June of odd-numbered years), the State Board is required to appoint county board members from the names submitted. No more than two of the members, however, may be from the same political party. [N.C. Gen. Stat. §163-30 (1976).]

-41; N.C. Gen. Stat. §163-42 (Supp. 1977).], establish voter registration systems in accordance with guidelines established by the state board, [N.C. Gen. Stat. §163-67 (1976)], keep and maintain all registration records and certificates, [163-66], determine election precincts, and designate polling and registration places, [163-33], provide election supplies for precincts, and investigate possible election irregularities. [163-33].

County boards are also responsible for canvassing precinct returns for both primary and general elections, determining and declaring the results, and preparing county abstracts. [163-33; N.C. Gen. Stat. §163-175 (Supp. 1977).] Election certificates are then issued to local officers, [163-33, -180], and abstracts are filed with the clerk of the Superior Court, [163-176], and the State Board of Elections [163-177; N.C. Gen. Stat. §163-33 (1976)]. The clerk of the Superior Court transmits a statement of the abstracts to the Secretary of State. [163-178.]

Municipalities that have non-partisan elections have the option of conducting their own elections, or of having the County Board of Elections of their county conduct elections for them. Municipalities that decide to hold their own elections are empowered to create a Municipal Board of Elections. [163-284, -285.] Each municipal Board is composed of three members appointed by the City Council for two-year terms. Candidates for appointment must be registered voters, and must not hold other elective office or be a candidate for office, or serve on the campaign staff of any candidate. Compensation for Board members is determined by the City Council. [163-280.] The duties and powers of municipal election boards are identical to the duties and powers of county election boards in federal, state, district, and county elections. [163-280, -281.]

All local election officials are under the direct supervision of the State Board of Elections. [163-22, -304.]

The Financing of Elections

There is no predominant election financing unit in North Carolina. Purely municipal elections conducted by municipal election boards are financed by municipalities. [163-136,

-284, -285.] When municipal elections are conducted by county election boards, municipalities reimburse counties for the cost of administering the elections. [163-284, -285.]

The cost of printing and distributing ballots for "county, single-county district, and legislative district elections, primaries, and referenda ..." is borne by counties. [163-136.] Counties also pay the expenses and salaries of county boards and other local election officials for primary and general elections. [163-105; N.C. Gen. Stat. §163-46 (Supp. 1977).]

The cost of printing and distributing ballots for state and federal offices, and for questions in primary and general elections, is a state expense. [N.C. Gen. Stat. §163-136 (1976).] In addition, the state pays for printing and distributing poll books, registration books, and blank forms for primary elections, and pays the primary-related expenses and salaries of the State Board of Elections. [163-105.]

Within limitations specified in the code, local governing bodies can amend their budget ordinance at any time. Local governing bodies can also authorize the transfer of money between appropriations of the same fund. [159-15.] County and municipal election boards can lease or purchase approved voting machines at their discretion. [163-161.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. [N.C. Gen. Stat. §143-1 (1974); N.C. Gen. Stat. §143-2 (Supp. 1977).] Thus:

[o]n or before the first day of September biennially, in the even-numbered years, each of the departments, bureaus, divisions, officers, boards, commissions, institutions, and other State agencies and undertakings receiving or asking financial aid from the State, or receiving or collecting funds under the authority of any general law of the State, shall furnish the Director [of the Budget] all the information, data and estimates which he may request with reference to past, present and future appropriations and expenditures, receipts, revenue, and income.

[N.C. Gen. Stat. §143-6 (1974).] Such statements and estimates shall:

be itemized in accordance with the budget classification adopted by the Director, and upon forms prescribed by him, and shall be approved and certified by the respective heads or responsible officer of each department, bureau, board, commission, institution, or agency submitting same. Official estimate blanks which shall be used in making these reports shall be furnished by the Director of the Budget.

[143-7.] Before any appropriation will be made each state spending agency must:

submit to the Director, not less than 20 days before the beginning of each quarter of each fiscal year a requisition for an allotment of the amount estimated to be required to carry on the work of the agency during the ensuing quarter and such requisition shall contain such details of proposed expenditures as may be required by the Director.

[143-17.] The Director of the Budget must also keep "a record of the appropriations, allotments, expenditures, and revenues of each State department, institution, board, commission, officer, or other agency in any manner handling State funds. These records shall be kept in summary form, or in as much detail as the Director may deem advisable." [143-20.]

B. Local

The only budget requirement in the code specifically applicable to local election officials states that county election boards must "prepare and submit to the proper appropriating officers a budget estimating the cost of elections for the ensuing fiscal year." [N.C. Gen. Stat. §163-33 (1976).] Before April thirtieth of each year, however, the head of each local governmental board or commission must also:

transmit to the [county] budget officer the budget requests and revenue estimates for his department for the budget year. The budget request shall be an estimate of the financial requirements of the department for the budget year, and shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe. The revenue estimate shall be an estimate of all revenues to be realized by department operations during the budget year. At the same time, the finance officer or department heads shall transmit to the budget officer a complete statement of the amount expended for each category of expenditure in the budget ordinance of the immediately preceding fiscal year, a complete statement of the amount estimated to be expended for each category of expenditure in the current year's budget ordinance by the end of the current fiscal year, the amount realized from each source of revenue during the immediately preceding fiscal year, and the amount estimated to be realized from each source of revenue by the end of the current fiscal year, and such other information and data on the fiscal operations of the local government or public authority as the budget officer may request.

[159-10.]

There are no specific accounting requirements in the code for either local election officials, or other local officers.

North Dakota

The Administration of Elections

A. State

The Secretary of State is the chief election officer of North Dakota. The Secretary is elected to a four-year term, [N.D. Cent. Code §82], and receives \$22,500 per year [N.D. Cent. Code §54-09-05 (Supp. 1977)]. The Secretary's election duties include providing vote abstract return forms for county auditors, [N.D. Cent. Code §16-11-15 (1971)], accepting and determining the sufficiency of initiative, referendum, and nominating petitions, [16-01-11.1; N.D. Cent. Code §25], certifying names and addresses of candidates for state and district offices to county auditors for general elections, [N.D. Cent. Code §16-05-04 (1971)], and issuing certificates of nomination to primary winners and placing their names on the general election ballot [16-06-05, -13-39].

The State Board of Canvassers consists of the State Treasurer, the Clerk of the State Supreme Court, the Secretary of State, and the chairmen of the state committees of the two political parties that received the greatest number of votes at the most recent gubernatorial election. [16-13-33.] After primary and general elections, the state board canvasses returns received from the county auditors for state and district offices and prepares a statement of the results for certification to the Secretary of State. [16-13-42, -47.] The state board also canvasses returns, tabulates results, and issues certificates of determination for state propositions and constitutional amendments. 1/ [16-13-45.]

The Attorney General is required to prepare and distribute informational and instructional election materials to county auditors. [16-01-16.]

1/ The State Board of Canvassers uses the staff of the Secretary of State; it has no staff of its own. [R. Smolka, Handbook of State Election Agencies and Election Officials I-118 (1976).]

B. Local

The County Auditor is the chief election officer at the local level. [16-01-16, -04-05, -13-24; N.D. Cent. Code §11-13-02 (1976).] County auditors are elected to four-year terms, [N.D. Const. §173], and receive annual compensation based on the population of their counties [N.D. Cent. Code §11-10-10 (Supp. 1977)]. Among the duties of county auditors are the duplication and distribution to other local election officials of informational and instructional materials received from the Attorney General, [N.D. Cent. Code §16-01-16 (1971)], the printing and distribution of ballots for all but purely local elections, [16-11-02], and the delivery of ballots and other election supplies to precincts at least five days before an election [16-11-10]. In addition, county auditors serve on county canvassing boards, [16-13-13], issue nomination and election certificates for county offices, [16-13-21, -28], and publish election results in official county newspapers [16-13-21, -32]. After primary and general elections, county auditors transmit certified county vote abstracts for federal and state offices, state propositions, and constitutional amendments to the Secretary of State. [16-13-20, -24.]

The County Canvassing Board is composed of the chairman of the Board of County Commissioners, the County Auditor, the Clerk of the District Court, and representatives from the county legislative district committees of the two political parties drawing the most votes at the last preceding gubernatorial election. [16-13-13.] Members may not serve on the Board when they seek political office. At such times, members generally appoint their own replacements. [16-13-14.] Replacements who are not paid county officials receive twelve dollars for each day of service on the Board. [16-13-16.] The County Canvassing Board meets after every election to canvass precinct returns and prepare a statement of the results for the County Auditor. [16-13-15, -19, -23.]

The Financing of Elections

Generally, the county is the basic election financing unit in North Dakota. [16-11-01, -02, -14.] Nevertheless, ballots for township elections, school district officer elections,

and municipal elections involving less than three hundred voters are paid for by the governmental subdivision holding the election. [16-11-01.] Election return forms are provided by the state. [16-11-15.]

When an "appropriation for any purpose is not sufficient to meet the expenditures required by law...", the Board of County Commissioners may authorize the County Auditor to transfer money from another fund to cover the deficit. [N.D. Cent. Code §11-23-07 (1976).] Similarly, if an unexpended balance remains in a special fund after all claims have been paid, the Board of County Commissioners may transfer the balance to another fund. [11-11-33.]

Both the city governing body and the appropriate Board of County Commissioners must approve the acquisition of voting machines for city election precincts. Approval is granted "under such terms and conditions, including assumption and division of cost of acquisition and maintenance by the city and county, as may be agreed upon by the respective boards" The machines may then be used for all elections. [16-21-01.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The Secretary of State, as well as other state officers, "shall submit to the governor and the department of accounts and purchases reports covering their operations for the two preceding fiscal years ... not later than the first day of December each year after the regular session of the legislative assembly." [N.D. Cent. Code §54-06-04 (Supp. 1977).] The Department of Accounts and Purchases will prescribe the form, style, and content of the reports. The cost of preparing and printing the report is to be borne by the officer submitting it. [54-06-04.] In addition, the Secretary appears to be subject to budgetary provisions imposed on all state budget units "for which separate or distinct appropriations are made." ^{2/} [N.D. Cent. Code §54-44.1-01 (1974).] Thus the Secretary:

^{2/} It is unclear, but unlikely, that the State Board of Canvassers receives separate appropriations since it uses the staff of the Secretary of State. [R. Smolka, Handbook of State Election Agencies and Election Officials I-118 (1976).]

not later than July fifteenth of each year next preceding the session of the legislative assembly, shall submit to the office of the budget, estimates of financial requirements of his budget unit for the next two fiscal years, on the forms and in the manner prescribed by the office of the budget, with such explanatory data as is required by the office of the budget and such additional data as ... [he] wishes to submit.

[54-44.1-04.]

There are no special accounting requirements in the code for state election officials. The Director of Accounts and Purchases, however, "[s]hall be vested with the duties, powers, and responsibilities involved in the development and installation of financial records and procedures for all state departments and agencies", and "[s]hall conduct such interval audits of accounts in the several departments of the state as he shall deem necessary." [N.D. Cent. Code §54-44-04 (Supp. 1977).]

B. Local

There are no special budgeting or accounting requirements for local election officers; they are subject only to the budgeting and accounting requirements applicable to all other local officials. Thus, local election officials must:

file with the board of county commissioners on or before July sixth of each year, on suitable blanks prescribed by the state tax commissioner and furnished by the board, an itemized statement of the amounts of moneys which, in the opinion of such officer, will be required for the proper maintenance, extension, or improvement of such institution, office, or undertaking for the fiscal

year next ensuing. The statement shall explain any difference between the amount of an estimate and the latest appropriation for the same purpose and it shall cite the laws relating thereto.

[N.D. Cent. Code §11-23-01 (1976).]

Furthermore, county officers, including county election officers, receive guidance on accounting procedures from the State Auditor, who is required by law to:

prepare and furnish for the use and guidance of county officers a manual of accounting and auditing procedures, and uniform accounting forms, so as to afford a convenient and uniform procedure for examining and auditing the books, records, and accounts of county officers and to establish, as far as practicable, a uniform method of keeping such books, records, and accounts.

[N.D. Cent. Code §54-10-17 (1974).] In addition, under North Dakota law, the County Auditor is audited either every year by an independent public accountant or every two years by the State Auditor. [N.D. Cent. Code §54-10-13 (Supp. 1977).]

Ohio

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Ohio. [Ohio Rev. Code Ann. §3501.04 (Page 1972).] The Secretary is elected to a four-year term, [111.01], during which he receives \$38,000 per year [Ohio Rev. Code Ann. §141.01 (Page Supp. 1976)]. The Secretary has authority to prepare all rules, regulations, and instructions necessary for the conduct of elections, and may compel local election officers to observe the requirements of state election law. [Ohio Rev. Ann. §3501.05 (Page 1972).]

Other election duties of the Secretary include appointing County Election Board members and advising them in the performance of their duties, [3501.05], resolving tie votes on county boards, [3501.11], and prescribing the form of ballots, [3501.05; Ohio Rev. Code Ann. §3501.01 (Page Supp. 1976)], election certificates, [Ohio Rev. Code Ann. §3505.38 (Page 1972)], voter registration materials, [3501.05; Ohio Rev. Code Ann. §3503.14 (Page Supp. 1976)], and "all [other] forms and blanks required by law for use by candidates, committees, and boards..." [Ohio Rev. Code Ann. §3501.05 (Page 1972)] investigating election frauds and irregularities. The Secretary is also required to make "an annual report to the governor containing the results of elections, cost of elections in the various counties, a tabulation of the votes in the several political subdivisions, and such other information and recommendations relative to elections as he deems desirable..." [3501.05].

In addition, the Secretary serves as ex-officio chairman of the Ohio Ballot Board, [Ohio Rev. Code Ann. §3505.061 (Page Supp. 1976)], and canvasses county returns to determine and declare the results for state and federal offices and state questions. 1/ [Ohio Rev. Code Ann. §§3505.35, 3513.22 (Page 1972).] The Secretary also appoints a Board of Examiners to approve all voting machines, marking devices, and automatic tabulating equipment before use in any election in the state. [Ohio Rev. Code Ann. §§3506.05, 3507.04 (Page Supp. 1976).]

The Ohio Ballot Board is composed of the Secretary of State, who is ex-officio chairman, and four other members who are appointed by the leaders of the State Senate and House of Representatives. Only two of the four appointed members may be from the same political party. Ballot board members serve four-year terms 2/ during which they receive no compensation except reimbursement for expenses incurred in the performance of their duties. [3505.061.] It is the duty of the ballot board to prescribe explanations and ballot language for all proposed state constitutional amendments. [3505.062.] The Board must certify the ballot language and explanation to the Secretary of State at least seventy-five days before the proposed amendment is to be voted upon, and must advise him concerning the means to be used to disseminate information about the proposed amendment to the electorate. [3505.062, .063.]

The Ohio Elections Commission investigates possible campaign finance law violations and unfair campaign practices. [3517.15.] There are five Commission members, four of whom are

1/ The President of the State Senate conducts the official canvass for state offices after general and special elections. [Ohio Rev. Code Ann. §§3505.33, .34 (Page 1972).]

2/ "The term of the secretary of state on the board shall coincide with his term of office as secretary of state." [Ohio Rev. Code Ann. §3505.061 (Page Supp. 1976).]

appointed by the Secretary of State ^{3/} with the consent of the State Senate. The fifth member is selected by the other four, and becomes chairman of the Commission. All members serve five-year staggered terms, during which they may not "hold or be a candidate for any public office..."; they receive fifty dollars for each day spent on Commission business. [3517.14.] The election commission "has no staff or budget and uses the staff and assistance of the Secretary of State in discharging its responsibilities." [R. Smolka, Handbook of State Election Agencies and Election Officials I-123 (1976).]

B. Local

The County Board of Elections is primarily responsible for the conduct of elections at the local level. [Ohio Rev. Code Ann. §3501.11 (Page 1972).] County boards are composed of four members appointed by the Secretary of State to serve four-year terms. On March first of even-numbered years the Secretary shall:

appoint two of such board members, one of whom shall be from the political party which cast the highest number of votes for the office of governor at the last preceding regular state election, and the other shall be from the political party which cast the next highest number of votes for the office of governor at such election.

[3501.06.] The county executive committees of the political parties entitled to representation on the county board may recommend names for appointment to the Secretary, who must appoint those recommended unless he believes them to be incompetent.

[3501.07.] County board members must be qualified electors in their counties, [3501.06], and may not run for public office [3501.15]. Annual compensation for county board members ranges from \$1,800 to \$12,500 depending upon county population. [Ohio

^{3/} The Secretary must appoint two persons each from nominations submitted by the chairmen of the state central committees of the two political parties that drew the most votes at the last preceding gubernatorial election. [Ohio Rev. Code Ann. §3517.14 (Page Supp. 1976).]

Rev. Code Ann. §3501.12 (Page, Supp. 1976).] Duties of county election boards include establishing election precincts and appointing precinct officials, [Ohio Rev. Code Ann. §§3501.11, .22 (Page 1972)], conducting voter registration, 4/ [3503.06, .08; Ohio Rev. Code Ann. §3503.11 (Page, Supp. 1976)], investigating election irregularities, [Ohio Rev. Code Ann. §3501.11 (Page 1972)], providing all ballots, registration forms, and other supplies and equipment needed for elections, [3501.11, .30, 3505.08; Ohio Rev. Code Ann. §3501.29 (Page Supp. 1976)], and making a report annually to the Secretary of State "on the form prescribed by him, containing a statement of the number of voters registered, elections held, votes cast, appropriations received, and expenditures made..." [Ohio Rev. Code Ann. §3501.11 (Page 1972).] After each election, county boards canvass precinct returns, tabulate and declare the results, and transmit certified abstracts for all offices and questions to the Secretary of State. [3501.11, 3505.32, .33, 3513.22.] After special and general elections, county boards also send abstracts for state offices to the President of the State Senate. [3503.33.]

The Financing of Elections

The county is the basic election financing unit in Ohio. [3506.03, 3507.02; Ohio Rev. Code Ann. §3501.17 (Page 1972 & Supp. 1976).] All expenses incurred in primary, special, or general elections in odd-numbered years are allocated among political subdivisions within the county by the County Board of Elections. Similarly, the entire cost of holding special elections without primary or general elections in any year is charged to the subdivision holding the election. Where special elections are held with primary or general elections on even-numbered years, the subdivision pays only for ballots and advertising, and the county pays the rest. Special elections on the first Tuesday after the first Monday in June that are held only to consider proposed state constitutional amendments are

4/ The 1977 amendments to §3503.11, that provided for election day registration, were nullified by a state constitutional amendment passed and certified in November, 1977, which requires that voters be registered at least thirty days prior to an election.

paid for by the state. If a political subdivision of a county conducts a special election on the same day, the cost of the election is divided between the subdivision and the state, based upon the number of issues placed on the ballot by each. If, on the same day, the subdivision conducts a primary, the costs are allocated to the subdivision if it is an odd-numbered year, or to the county if it is an even-numbered year. Election expenses allocated to municipalities are paid from the general revenue fund. County election expenses are paid from the county treasury; however,

[I]f the board of county commissioners fails to appropriate an amount sufficient to provide for the necessary and proper expenses of the board of elections, such board may apply to the court of common pleas within the county, which shall fix the amount necessary to be appropriated and such amount shall be appropriated.

[Ohio Rev. Code Ann. §3501.17 (Page 1972 & Supp. 1976).]

The State Emergency Board can authorize expenditures to cover appropriation deficiencies or emergency expenses for state departments and commissions. [Ohio Rev. Code Ann. §127.02 (Page 1969).] At the request of a state agency, and as long as the transfer "is not for the purpose of effecting new or changed levels of program service not authorized by the general assembly...", the State Controlling Board can transfer appropriations within and between agencies or funds, or may transfer "all or part of an appropriation from one fiscal year to another..." [Ohio Rev. Code Ann. §127.14 (Page, Supp. 1976).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The Secretary of State must "[m]ake an annual report to the governor containing the... cost of elections in the various counties... and such other information and recommendations relative to elections as he deems desirable...." [Ohio Rev. Code Ann. §3501.05 (Page 1972).] In addition, state election

officials, as well as other state officers, [Ohio Rev. Code Ann. §126.01 (Page Supp. 1976)], must file with the Director of Budget and Management, before the first day of November in the year preceding the first regular session of the General Assembly, a report "in the form prescribed by the director...", containing the following information:

the revenues and expenditures for the two preceding fiscal years, and appropriations made by the previous general assembly, the expenditures therefrom, encumbrances thereon, and the amounts unencumbered and unexpended, an estimate of the revenues and expenditures of the current fiscal year, and an estimate of the revenues and amounts needed for... the two succeeding fiscal years for which appropriations have to be made.

[126.06, .02.] In each fiscal year that a new Governor is elected, every state official must file with the Governor-elect, before December first, and with the chairmen of the State House and Senate Finance committees, before the second Monday in January, an estimate of receipts and expenditures for the two succeeding fiscal years along with a written statement "giving facts and explanation of reasons for each item of expenditure requested." [126.06.]

Before appropriations become available, each official must submit "an estimate of the amount required for each specific purpose within the appropriation..." to the Office of Budget and Management. [126.07.] After appropriations are made, state election officials may not expend more than one fourth of the annual appropriation in any consecutive three month period without obtaining the consent of the Controlling Board. [Ohio Rev. Code Ann. §115.09 (Page 1969).] In addition:

[O]n or before the sixth day of each month each officer or board of the state shall furnish the auditor of state, upon blanks prepared and furnished by him, a detailed and itemized statement... of all checks or requisitions issued on behalf of such department on the auditor of state for warrants on the treasurer of state during the preceding month.

[115.11.]

The Department of Finance will examine the accounts of all state offices, departments, and agencies at least once every two years. The scope of the examination must include "the methods, accuracy, and legality of the accounts, records, files, and reports of the office, whether the laws, ordinances, and orders pertaining to the office have been observed, and whether the requirements of the bureau have been compiled with." [117.09, .01.]

B. Local

County election boards are required to "[m]ake an annual report to the secretary of state, on the form prescribed by him, containing a statement of ... appropriations received, and expenditures made, and such other data as is required by the secretary of state...." [Ohio Rev. Code Ann. §3501.11 (Page 1972).] County boards must also "[p]repare and submit to the proper appropriating officer a budget estimating the cost of elections for the ensuing fiscal year...." [3501.11] When preparing the estimates, county boards must also notify tax authorities in their respective subdivisions of each municipality's estimated share of election expenses for the coming year. [3501.17.]

There are no other budgeting or accounting requirements in the code for either local election officials or other local officers.



Oklahoma

The Administration of Elections

A. State

The State Board of Elections is responsible for the conduct of elections in Oklahoma. The State Board consists of the Secretary of the State Senate, who serves as Secretary to the Board, [Okla. Stat. Ann. tit. 26, §2-103 (West 1976)], and two persons appointed by the Governor with the advice and consent of the State Senate. These two members must be from different political parties. If the state central committees of the two political parties having the most registered voters in the state submit lists of nominees to the Governor before the fifteenth of February in years when appointments are to be made, the Governor is obligated to appoint one person from each list. If the submission of the lists is not timely, the Governor may appoint persons of his own choosing from the appropriate party. Members appointed by the Governor serve four-year terms. [tit. 26, §2-102.]

At the first meeting of the state board, one of the members is elected chairman and another is elected vice-chairman. 1/ [tit. 26, §2-104.] The chairman and vice-chairman receive twenty-five dollars for each day the Board meets. 2/ [tit. 26, §2-105.] The Secretary of the State Board receives \$24,500 per year. 3/ [Okla. Stat. Ann. tit. 74, §285 (West Supp. 1976-1977).]

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- 1/ The Secretary of the State Board may not be elected chairman or vice-chairman. [Okla. Stat. Ann. tit. 26, §2-104 (West 1976).]
 - 2/ Compensation is limited to a maximum of fifty meetings per fiscal year. [Okla. Stat. Ann. tit. 26, §2-105 (West 1976).]
 - 3/ This salary is for service on the State Board only; it does not include compensation for serving as Secretary of the State Senate. [Okla. Stat. Ann. tit. 26, §2-103 (West 1976).]

The Secretary, as chief administrative officer of the State Board, has "general supervisory authority over the several County Election Boards." [Okla. Stat. Ann. tit. 26, §2-107 (West 1976).] The Secretary may "promulgate, repeal or modify such rules or regulations as he deems necessary to facilitate and assist in achieving and maintaining uniformity in the application, operation and interpretation of the state and federal election laws and a maximum degree of correctness, impartiality and efficiency in administration of the election laws." ^{4/} [tit. 26, §2-107.] It is also the responsibility of the Secretary to hire an Assistant Secretary and other staff members for the Board as needed, [tit. 26, §2-107], to prescribe all forms needed to conduct elections and voter registration, [tit. 26, §3-103], to train County Election Board members and their employees, [tit. 26, §3-109], to "promote and encourage voter registration and voter participation", [tit. 26, §2-107], to provide precinct election boards with a booklet outlining their duties prior to each statewide election, [tit. 26, §3-112], and to "cause regular inspections to be made of each County Election Board to achieve uniformity in administration of the election laws" [tit. 26, §3-109].

The State Election Board, as a whole, appoints the members of county election boards, [tit. 26 §§2-111, -112], supplies ballots required for all elections concerning state questions and for elections for federal, state, and certain judicial offices, [tit. 26, §6-103], provides all forms needed for state and county elections, [tit. 26, §3-102], and canvasses voting returns and certifies the results for state and district offices and questions [tit. 26, §§7-136, 8-115]. In the event of a tie vote after a general election, the State Board determines the winner by lot. [tit. 26, §8-105.]

^{4/} Rules and regulations promulgated by the Secretary are not binding until officially adopted by the State Board. [Okla. Stat. Ann. tit. 26, §2-107 (West 1976).]

The State Board also has authority to direct the Secretary of the Board to "adopt [the] use of electronic data processing equipment for the purpose of establishing and maintaining the registration records, producing central and precinct registries, producing poll books and canvassing and tabulating election returns." [tit. 26, §3-128.] All voting machines and devices must be approved by the State Board before use in the state. [tit. 26, §9-102; Okla. Stat. Ann. tit. 26, §9-119 (West Supp. 1977-1978).]

B. Local

The County Election Board performs election duties at the local level. County boards have three members. [Okla. Stat. Ann. tit. 26, §2-110 (West 1976).] Two of the members must represent different political parties; they are appointed by the State Election Board from names submitted by the county central committees of the two political parties with the largest number of registered voters in the state. If the parties do not submit names for appointment in a timely fashion, 5/ the State Board will appoint persons of its own choosing from the appropriate party. [tit. 26, §2-111.] The third member serves as Secretary of the county board, and is selected and appointed by the state board. [tit. 26, §2-112.] At the first meeting of the county board, a chairman and a vice-chairman are elected. 6/ [tit. 26, §2-113.] The chairman and vice-chairman receive twenty dollars for each day the county board meets. 7/

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- 5/ To be timely, names must be received before April fifteenth in years that appointments are to be made. [Okla. Stat. Ann. tit. 26, §2-111 (West 1976).]
- 6/ The Secretary of the County Board may not serve as chairman or vice-chairman. [Okla. Stat. Ann. tit. 26, §2-113 (West 1976).]
- 7/ Compensation is limited to a maximum of forty meetings per fiscal year. [Okla. Stat. Ann. tit. 26, §2-115 (West 1976).]

[tit. 26, §2-115.] A full-time County Board Secretary receives \$3,000 to \$10,500 per year as base pay, depending upon the number of registered voters in his county. A part-time Board Secretary receives seventy-five percent of the base pay. All secretaries receive an additional \$200 to \$4,000 per year compensation based on the number of registered voters in their respective counties. [Okla. Stat. Ann. tit. 26, §2-118 (West Supp. 1977-1978).]

County Election Board members must be registered voters in the county, [tit. 26, §2-131], and must not be a candidate for public office, or a relative or regular employee of such a candidate [Okla. Stat. Ann. tit. 26, §2-132 (West 1976)]. County Election Boards are under the general supervision of the Secretary of the State Election Board, [tit. 26, §2-107], and may have any or all of their members removed by the State Board at any time [tit. 26, §§2-112, -114].

The Secretary of the County Election Board "shall be the administrative officer of the county board and shall have general supervisory authority over the precinct election boards within the county." [tit. 26, §2-117.] The Secretary's duties include hiring and supervising staff for the county board, preparing the annual budget and all other reports required by law, implementing policy findings, and administering the day-to-day operation of the Board. [tit. 26, §2-117.] The Secretary also has custody of all county voting machines and must keep them in good repair. [tit. 26, §9-105.]

County Election Boards are responsible for establishing voting precincts, [tit. 26, §3-115], appointing Precinct Election Board members, [tit. 26, §§2-124, 125], furnishing ballots to precinct boards prior to all elections for State Senator, State Representative, District Attorney, and all county offices, [tit. 26, §6-104], and conducting and providing ballots and other supplies for most municipal elections [tit. 26, §§13-101, -105]. In addition, County Election Boards canvass precinct returns after each election, tabulate and certify the results for county offices and questions, and transmit certified county returns for state and district offices and questions to the State Election Board. [tit. 26, §§7-136, 8-115.] County boards also conduct voter registration in the counties, [Okla. Stat. Ann. tit. 26, §4-104 (West Supp. 1977-1978)], and provide voting booths for precincts [[Okla. Stat. Ann. tit. 26, §§3-104, -122 (West 1976)].

The Financing of Elections

The county is the basic election financing unit in Oklahoma. [tit. 26, §§2-117, -119, -121, 3-102, -104, -105, -110, 6-104, 9-103, -105; Okla. Stat. Ann. tit. 26, §2-118 (West Supp. 1977-1978).] Municipalities, however, must reimburse County Election Boards for expenses incurred in conducting purely municipal elections, [Okla. Stat. Ann. tit. 26, §13-111 (West 1976)], and the state pays the per diem for chairmen and vice-chairmen of county boards, [tit. 26, §2-115], one-half of the base pay for the County Election Board Secretaries, [Okla. Stat. Ann. tit. 26, §2-118 (West Supp. 1977-1978)], local election officials' salaries for all elections for federal and state legislative representatives, [Okla. Stat. Ann. tit. 26, §2-129 (West 1976)], the cost of forms required by law for larger than single-county elections, [tit. 26, §3-102], and the cost of ballots for federal offices, state offices, certain judicial offices, and state questions [tit. 26, §6-103].

The State Election Board and the Secretary of the State Election Board have revolving funds within the State Treasury. [tit. 26, §3-107; Okla. Stat. Ann. tit. 62, §159 (West Supp. 1977-1978).] These funds consist of moneys received by the State Election Board and the Secretary of the State Election Board "pursuant to statutory provisions, but not including appropriated funds." [Okla. Stat. Ann. tit. 26, §3-107 (West 1976).] Such funds are continuing, and not subject to fiscal year limitations. [tit. 26, §3-107.] Expenditures may be made from the funds without legislative appropriation. [tit. 26, §3-107; Okla. Stat. Ann. tit. 62, §159 (West Supp. 1977-1978).] Similar funds, designated County Election Board Special Depository Accounts, have been established for County Election Board use. [Okla. Stat. Ann. tit. 26, §3-108 (West 1976).]

The State Board, with the approval of the Director of State Finance, and within statutory limitations, may transfer an item of the current appropriation or work program to any other item within the department. [Okla. Stat. Ann. tit. 62, §41.12 (West Supp. 1977-1978).] County excise boards may shift appropriations among county funds to create supplemental appropriations for current expense purposes. [tit. 68, §24101.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed upon all other state officers. Thus, state election officials must:

[o]n the first day of September biennially in the even-numbered years and prior to each regular session of the Legislature ... , report to the ... [Director of State Finance] on official estimate blanks furnished for such purpose, an estimate in itemized form showing the amount needed for each year of the ensuing biennial period beginning with the first day of July thereafter.

[Okla. Stat. Ann. tit. 62, §41.29 (West 1963).] As state election officials receive funding "from laws allocating revenue ... without specific legislative appropriations being made there-fore", 8/ they are required to "make an itemized estimate of needs for each year of the ensuing biennium and an estimate of the revenues and appropriations to be received ... during each year of the same biennium." [tit. 62, §41.29.] In addition, on or before June first of each year, state election officials must file with the Director of State Finance, "on forms provided by him, a work program for the ensuing fiscal year, such program to include all appropriations made available ... and setting out allotments requested ... by quarters, for the entire fiscal year." [tit. 62, §41.7.] Funds appropriated for state election officials will not be made available until the work program has been filed. [tit. 62, §41.7.]

8/ [See, e.g., Okla. Stat. Ann. tit. 26, §§2-107, -108 (West 1976); Okla. Stat. Ann. tit. 26, §159 (West Supp. 1976-1977).]

It is the responsibility of the Division of Central Accounting and Reporting to "prepare uniform budget and accounting classifications for all State departments, boards, commissions, institutions and agencies" and to "prescribe all forms, systems and procedures for administering accounting for the several departments and establishments." [tit. 62, §41.5.]

Each state agency must transmit to the Director of State Finance at the end of each month:

in such form as he shall prescribe, a report showing the income, disbursements, and transfers for each agency clearing account and each agency's special account. 9/ Such report shall be accompanied by a reconciliation of agency and State Treasury records of income, disbursements and transfers. Income, disbursements and transfers shall be identified in accordance with code designations as provided in the State Budget Office accounting procedures.

[Okla. Stat. Ann. tit. 62, §7.3 (West Supp. 1977-1978).]

B. Local

County Election Board Secretaries, like other county officials, must:

on or before the first Monday in July of each year, make and file with the Board or Commission charged with the duty of reporting to the excise board, a report in writing showing, by classes, the earnings and cost of maintaining their respective offices or departments for the previous fiscal year,

9/ Normally, all moneys received by a state agency comprise its clearing account. [Okla. Stat. Ann. tit. 62, §7.1 (West Supp. 1977-1978).] Special accounts, however, can be created for moneys received for certain specified purposes. [tit. 62, §7.2.]

together with an itemized statement and estimate of the probable need thereof for the current or ensuing fiscal year.

[Okla. Stat. Ann. tit. 68, §2485 (West 1966); Okla. Stat. Ann. tit. 26, §2-117 (West 1976).]

There are no specific accounting requirements in the code for local election officials or other local officers.

Oregon

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Oregon. It is the responsibility of the Secretary to "obtain and maintain uniformity in the application, operation and interpretation of the election laws." [Or. Rev. Stat. §246.110 (1977).] It is also within his authority to "promulgate such rules and regulations as he considers necessary to facilitate and assist in achieving and maintaining a maximum degree of correctness, impartiality and efficiency in his administration of the election laws." [246.150.] Other election duties of the Secretary include the preparation and distribution of instructional materials concerning state election law to county clerks, [246.120, .130, .150], the conduct of election law conferences for county clerks, [246.140], the prescription of all forms required for voter registration, [246.120], and the distribution to county clerks of "such supplies and materials necessary to the conduct of elections as ... [he] considers appropriate, including poll books, tally sheets, return sheets and abstract of votes sheets" [246.160, .120, 250.810]. After all primary, special, and general elections, the Secretary canvasses returns received from county clerks for state offices, 1/ district offices (for districts larger than a single county), and initiative and referendum questions. [249.460, 250.840, 254.120.] In addition, the Secretary must approve all voting machines or voting systems for use within the state, [258.135, .155], and must establish guidelines for the use of electronic voting equipment by local election officials [258.205].

1/ In a general election, the Speaker of the State House of Representatives, not the Secretary of State, canvasses returns for the office of Governor. [Or. Const. art. V, §4; Or. Rev. Stat. §250.840 (1977).]

The Secretary of State is elected to serve a four-year term. [Ore. Const. art. VI, §1; Or. Rev. Stat. §177.010 (1977)], and receives an annual salary of \$39,487 [292.313]. 2/

B. Local

The County Clerk serves as election officer on the local level. [246.230.] Each County Clerk is elected for a term of four years, [204.005, .010], and receives an annual compensation as determined by the Board of County Commissioners or County Court [204.101]. County Clerks appoint precinct election boards, voting registrars, and other local election officials, [246.250, 310, 247.165], advise, direct and train such officials, [246.220, .230, 340], and, subject to the authority of the Secretary of State, supervise local election officials in their administration of the election laws [246.210, .230]. Additionally, clerks must "devise and prescribe for use by each local election official in his county ... the contents, forms, character and kinds of ballots, papers, documents, records and other materials and supplies required or permitted by the election laws ...", [246.230], and must provide all official, sample, and absentee ballots for use in the county, [249.358, 250.080, .150, 258.325], as well as ballot boxes, [250.190], polling places, voting booths, [250.610], and all other supplies not furnished by the Secretary of State [246.250, 250.620]. County clerks also prepare the official list of registered voters, [246.230], organize election precincts, [246.410], canvass county precinct returns after primary and general elections, and transmit abstracts of the returns to the Secretary of State [249.460, 250.810, .840, 254.120].

The Financing of Elections

The county is the basic election financing unit in Oregon. [246.250, 250.080, .610, 258.045.] County election expenses are paid from the General Fund of the county. [294.050.] Strictly municipal elections are paid for by the municipality holding the election. [221.170, 250.030.] The Election

2/ After November 30, 1978 the Secretary of State's salary will increase to \$41,461 per year. [Or. Rev. Stat. §293.313 (1977).]

Supply Service Revolving Account of the State's General Fund pays for "such supplies and materials necessary to the conduct of elections as the Secretary of State considers appropriate." [246.160, .170.] The state also helps local governing bodies procure voting machines and vote tally systems through a rent-purchase plan whereby local governing bodies gain title, after five years, to approved machines or systems rented from the state. [258.405, .415.] Money used to purchase voting machines and vote tally systems, for subsequent rental to the local governing bodies, comes from the Voting Machine Acquisition Account in the General Fund of the state. [258.425.]

The Treasurer of the state may authorize temporary transfers between funds of the State Treasury. [293.210.] Similarly, between sessions of the Legislative Assembly, the Emergency Board 3/ may authorize transfers between expenditure classifications of budgets, may revise budgets, or may allocate funds in excess of the amount appropriated by the Legislative Assembly if a state agency 4/ encounters a "catastrophe, disaster or unforeseen or unanticipated condition or circumstance, or abnormal change of conditions or circumstances, affecting ... expenditure requirements for the performance of ... [agency] functions." [291.322, .326.]

Local governing bodies may transfer appropriations within funds, and from the General Fund to any other fund. [294.450.] Loans between funds may also be authorized by local governing bodies. [294.050, .460.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Before September first of each even-numbered year, the Secretary of State, as well as other state officials, must

3/ [Or. Rev. Stat. §291.330 (1977).]

4/ "State agency" includes the Secretary of State. [Or. Rev. Stat. §291.322 (1977).]

file budget requests and estimates with the State Executive Department "on the form and in the manner required...." [291.208, 002.] In addition, before quarterly allotments are made, the Secretary must submit to the Executive Department "an estimate, in such form as the department prescribes, for such allotment period, of the amount required for each activity to be carried on during that period...." [291.242.] The State Executive Department is also responsible for maintaining an accounting system in the Secretary of State's office. [293.590.] The accounts and financial records of all state departments and agencies must be examined by the State Auditor of Accounts 5/ at least once every three years. [297.210.]

B. Local

Each January and July, the Board of County Commissioners or County Court must examine the financial records of the County Clerk. [294.085.] There are no other budgeting or accounting requirements in the Oregon code for either local election officials or other local officers.

5/ The Secretary of State serves, ex-officio, as Auditor of Accounts. [Or. Const. art. VI, §2.]

Pennsylvania

The Administration of Elections

A. State

The Secretary of the Commonwealth is the chief election officer of Pennsylvania. [Pa. Stat. Ann. tit. 25, §2621 (Purdon, 1963).] The Secretary is appointed by the Governor with the advice and consent of the State Senate, [Pa. Stat. Ann. tit. 71, §67.1 (Purdon Supp. 1977-1978)], and serves at the Governor's pleasure [Pa. Stat. Ann. tit. 71, §68 (Purdon 1962)]. The Secretary receives a salary of \$25,000 per year. [Pa. Stat. Ann. tit. 65, §351 (Purdon Supp. 1977-78).] Duties of the Secretary include prescribing the form of nominating petitions, mailing voter registration materials, and "all other forms and records", [Pa. Stat. Ann. tit. 25, §2621 (Purdon 1963); Pa. Stat. Ann. tit. 25, §§623-20.3, 951-18.2 (Purdon Supp. 1977-1978)], providing vote abstract forms for county election boards, [Pa. Stat. Ann. tit. 25, §3158 (Purdon 1963)], examining and approving all voting machines before use in the state, [tit. 25, §§2621, 3006], and requiring county election boards to submit periodic and special reports to his office [tit. 25, §2621]. The Secretary also has "primary responsibility for making effective the mail registration law of the state which took effect in August, 1976." [R. Smolka, Handbook of State Election Agencies and Election Officials, I-133 (1976).] After each primary and general election, the Secretary canvasses returns from county election boards for state and federal offices, and for state questions. The Secretary tabulates and certifies the results, and issues certificates of election to successful candidates. [Pa. Stat. Ann. tit. 25, §§2621, 3159 (Purdon 1963).]

B. Local

County election boards "have jurisdiction over the conduct of primaries and elections" at the county level in Pennsylvania. [Pa. Stat. Ann. tit. 25, §2641 (Purdon Supp. 1977-1978).] County election boards are composed of county commissioners "or any officials or board who are performing or may

perform the duties of county commissioners." 1/ [tit. 25, §2641.] The commissioners serve in an ex officio capacity and receive no compensation other than their salaries as commissioners. [tit. 25, §2641.] County election boards are required to appoint, train, and supervise other local election officials, to investigate possible election code violations, to work with the Court of Quarter Sessions regarding possible boundary changes in election districts, to provide for all election notices and advertisements, [Pa. Stat. Ann. tit. 25, §2642 (Purdon 1963)], and to keep the Secretary of the Commonwealth informed of the total number of registered voters within their respective counties [Pa. Stat. Ann. tit. 25, §2642 (Purdon Supp. 1977-1978).] In addition, county boards designate and equip polling places, [Pa. Stat. Ann. tit. 25, §§2642, 2726, 2730 (Purdon 1963)], provide ballots, ballot boxes, voting machines, and all other supplies required for elections, store all of the above when not in use, [tit. 25, §§2642, 2730, 3018], and file routine and special reports with the Secretary of the Commonwealth [tit. 25, §2621]. County boards are also responsible for canvassing local returns after each primary and general election, tabulating the vote, announcing the results for local offices, and transmitting a certified copy of the results for state and federal offices to the Secretary of the Commonwealth. [tit. 25, §§2881, 3158, 3160; Pa. Stat. Ann. tit. 25, §§2642, 3154 (Purdon Supp. 1977-1978).]

1/ Since Philadelphia County and the city of Philadelphia are coterminous, there are no county officers; rather, city officers perform the functions normally performed by county officials. [Pa. Const. Art. IX, §13.] Thus, "[t]he words 'county commissioners', whenever used ... in any ordinance ... shall be held to include the commissioners for the city of Philadelphia." [Pa. Const. Sched. 1, §33.]

If the county commissioners are candidates for public office, or if there is a question on the ballot regarding a Home Rule Charter for the county, the county commissioners cannot serve as the County Election Board. The President Judge of the Court of Common Pleas will then appoint replacements. [Pa. Stat. Ann. tit. 25, §2641 (Purdon Supp. 1977-1978).]

Voter registration in first class cities 2/ is handled by three-member registration commissions. The three elected city commissioners of each first class city serve as the Registration Commission during their four-year terms. Each Registration Commissioner "shall receive the salary set for the city commissioner by city ordinance, and shall receive no additional salary for service as the registration commissioner." [tit. 25, §623-3.]

The Commission has the power to make any regulations necessary for the efficient administration of voter registration. [Pa. Stat. Ann. tit. 25, §623-4 (Purdon 1963).] It selects registration sites throughout the city and appoints registrars to work at the registration places. [Pa. Stat. Ann. tit. 25, §623-5 (Purdon Supp. 1977-1978).] The Commission can also investigate registration irregularities, [Pa. Stat. Ann. tit. 25, §623-4 (Purdon 1963)], and cancel the registration of any individual who it determines to be improperly registered [Pa. Stat. Ann. tit. 25, §623-4 (Purdon Supp. 1977-1978).]

The counties perform all other voter registration functions in Pennsylvania. The County Registration Commission consists of the county commissioners, who receive no additional compensation for serving in this capacity. [Pa. Stat. Ann. tit. 25, §951-3 (Purdon 1963).] County registration commissions have the same powers and responsibilities as city commissions. [tit. 25, §951-4, -5, -18.]

The Financing of Elections

The county is the basic election financing unit in Pennsylvania. [tit. 25, §951-7; Pa. Stat. Ann. tit. 25, §2645 (Purdon Supp. 1977-1978).] However, municipalities must reimburse counties for the cost of printing special election ballots when special municipal elections occur on the same day as county elections. In addition, municipalities must pay all the expenses of special municipal elections not held concurrently with general elections. The state, from appropriations made to the Department of State, pays counties and first class cities forty cents for each absentee ballot mailed or delivered, [tit. 25, §2645], and

2/ A first class city has at least one million inhabitants. [Pa. Stat. Ann. tit. 53, §101 (Purdon 1974).]

provides election return abstract forms to county election boards [Pa. Stat. Ann. tit. 25, §3158 (Purdon 1963)]. First class cities pay the expenses of their registration commissions. [Pa. Stat. Ann. tit. 25, §623-8 (Purdon Supp. 1977-1978).]

Commissioners of second through eighth class counties 3/ may transfer money between county funds, [Pa. Stat. Ann. tit. 16, §§1784, 4973 (Purdon 1956)], and "make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated", [tit. 16, §§1784, 4981].

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The Secretary of the Commonwealth must submit a detailed one-year estimate of his departments' 4/ contingent expenses to the state legislature on or before the third Tuesday of January each year. [Pa. Stat. Ann. tit. 72, §3421 (Purdon 1968).] In addition, by November first each year, all state officials must submit to the State Budget Secretary, on blanks provided by him, a report containing:

all information pertaining to the revenues and expenditures for the preceding fiscal years, and for the current fiscal year, the appropriations made by the previous General Assembly, the expenditures therefrom, encumbrances thereon, the amount unencumbered and unexpended, an itemized estimate of the revenues and expenditures of the current fiscal year, and for the succeeding year, and an estimate of the revenues and amounts needed ... for the year next succeeding.

3/ Pennsylvania counties are divided into nine classes on the basis of population. [Pa. Stat. Ann. tit. 16, §210 (Purdon Supp. 1977-1978).]

4/ The Secretary of the Commonwealth is the head of the Department of State. [Pa. Stat. Ann. tit. 71, §66 (Purdon Supp. 1977-1978).]

[Pa. Stat. Ann, tit. 71, §221 (Purdon 1962).] This report must be accompanied by "a statement in writing, giving the facts, and an explanation of and reasons for the estimates of receipts and expenditures for the succeeding year" [tit. 71, §221.] State election officials, as well as other state officers, must also:

from time to time, as requested by the Governor, prepare and submit to the Governor, for approval or disapproval, an estimate of the amount of money required for each activity or function to be carried on ... during the ensuing month, quarter, or such other period as the Governor shall prescribe. All available Federal funds shall be characterized as [sic] and shall be included in the estimated expenditures which must be submitted and approved by the Governor, before any expenditures therefrom may be made.

[Pa. Stat. Ann. tit. 71, §224 (Purdon Supp. 1977-1978).]

It is the Governor's responsibility to "prescribe and require the installation of a uniform system or systems of book-keeping, accounting, and reporting" and to "prescribe forms for accounts and financial records, reports, and statements" for all state officials. [tit. 71, §241.] The Department of the Auditor General is required to audit the affairs of the Secretary of the Commonwealth and other state officers at least once each year. [tit. 72, §402.]

B. Local

Each county election board must "annually prepare and submit to the county commissioners or other appropriating authorities of the county an estimate of the cost of primaries and elections and of the expenses of the board for the ensuing fiscal year." [Pa. Stat. Ann. tit. 25, §2642 (Purdon 1963); Pa. Stat. Ann. tit. 16, §1781 (Purdon Supp. 1977-1978).]

There are no special accounting requirements in the code for county election officials; they are subject only to the accounting requirements imposed on all other county officers.

In each county, the County Controller "shall prescribe the form and manner of keeping the books and papers used by each of the officers ... in connection with the fiscal affairs of the county" [Pa. Stat. Ann. tit. 16, §§1705, 4904, 7372 (Purdon 1956).] In second through eighth class counties, the County Controller:

shall have power and authority to require each and every county officer to make a quarterly statement with respect to moneys in his possession or control as a county officer, showing the amount of cash on hand and the amount deposited in banks, banking institutions and trust companies, together with the names of such institutions. He shall have power to examine every such account of a county officer in any bank, banking institution or trust company, to verify the accuracy of the statement of such county officer.

[tit. 16, §§1703, 4902.]

Rhode Island

The Administration of Elections

A. State

In Rhode Island, the responsibility for state election administration is shared by the Secretary of State and the State Board of Elections. The Secretary of State is elected to serve a two-year term, [R.I. Gen. Laws §17-2-1 (1970)], at an annual salary of \$25,500 per year [R.I. Gen. Laws §36-6-2 (Supp. 1977)]. In performing his duties, the Secretary provides election law manuals for candidates and election officials, [R.I. Gen. Laws §17-6-1 (1970)], prescribes and provides ballots for all elections, [17-6-3, -6-4, 17-19-10, -19-40], maintains a central register of voters, [17-6-1], prints and distributes declaration of candidacy, party endorsement, and nomination forms for primary elections, [17-6-2, 17-15-6], provides election return and absentee voter forms, [17-20-6, R.I. Gen. Laws §42-8-9 (1977)], and consults with the State Board of Elections with respect to the administration of primary elections [R.I. Gen. Laws §17-6-2 (1970)].

The State Board of Elections is composed of four qualified electors appointed by the Governor to serve staggered ten-year terms. Two members of the Board must represent the Democratic party and two must represent the Republican party. The chairman of the state central committee of the party entitled to the next appointment must submit a list of at least ten names to the Governor, who must select, from that list, the person to be appointed. [17-7-1; R.I. Gen. Laws §17-7-2 (Supp. 1977).]

If ... the governor fails to appoint before the twenty-fifth day of the month before the expiration of the term of the member whose term shall next expire, the [state] senate may elect some person whose name appears on such list, and if there be no such list, the senate shall elect a party voter of the political party from which said appointment is to be made.

[17-7-2.] Board members may hold no public office other than notary public. [R.I. Gen. Laws §17-7-1 (1970).] The annual compensation of Board members is determined by law. [17-7-4.]

The State Board must "[e]xercise general supervision of the administration of the election law by local boards" and may "make such rules, regulations and directives as it deems necessary to carry out the objects and purposes" of state election law. [17-7-5.] In addition, the Board has "jurisdiction over all election matters on appeal from the local board and over such other matters pertinent and necessary to the proper supervision of the election laws." [17-7-5.] The State Board also has the authority to promulgate rules regarding the conduct of primary elections and must "annually report in writing to the general assembly such amendments it recommends should be made" to state primary election law. [17-15-44.] Other duties of the State Board of Elections include appointment and training of state inspectors of elections and all other state election officials, [17-7-5, 17-19-16], the provision of forms for voter registration, the preparation and distribution of stationary and other election supplies to cities and towns, [17-7-5], the tabulation of votes cast after each election [17-5-3, 17-7-5, 17-22-1, -22-5], and the delivery of voting machines, approved for use within the state, to election precincts. [17-19-2, -19-4 to 4.1].

B. Local

Local boards, otherwise referred to as local canvassing and registration authorities, carry the bulk of election duties at the local level. [17-8-5.] These boards consist of three qualified electors of each city or town who are appointed by the legislative body of the city or town. Only two members may belong to the same political party. The Mayor or Town Council Presidents selects nominees for the Board from lists submitted by the chairmen of the local political party committees.

If the legislative body shall refuse to approve the nomination of any person to said canvassing authority, the mayor or said president shall submit to the legislative body

another person named on one of said lists, and so on until a person shall be appointed; provided, however, if the chairman of the city or town committee of a political party entitled to an appointment shall fail or refuse to submit a list as aforesaid, the mayor or said persident shall nominate any party voter of the political party entitled to said appointment.

[17-8-1.] Local board members may not be a candidate for political office, or a local government employee other than City Clerk. Each member serves a six-year term, [17-8-2], and receives "such compensation as may be provided by the governing body of each city or town." 1/ [17-8-3.] Local boards organize by electing one member as presiding officer and another as clerk. [17-8-5.]

Local boards administer voter registration at the local level, [R.I. Gen. Laws §§17-9-3, 17-9-5 (Supp. 1977)], divide or redivide cities and towns into voting districts, [17-11-1], and appoint wardens and clerks for each city polling place, and two pairs of supervisors for each city and town polling place [R.I. Gen. Laws §§17-11-11, -11-13 (1970)]. Local boards are under the direct authority and supervision of the State Board of Elections. [17-7-5.]

The Financing of Elections

The state is the primary source of funding for election expenses in Rhode Island. The Secretary of State supplies ballots and most election supplies, [17-6-3, 17-7-5; R.I. Gen. Laws §37-2-4 (1977)], and the State Board of Elections provides voting machines [R.I. Gen. Laws §17-19-4 (1970)]. Departments of the state "may request the transfer of a portion of any item of

1/ Board members of towns that have made no provision for their salary receive five dollars per day spent on board business. [R.I. Gen. Laws §17-8-3 (1970).]

appropriation to another item of appropriation made for the same department..., " in the event of an emergency or unforeseen circumstance. [35-3-18.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. [R.I. Gen. Laws §42-8-1 (1977).] Thus, before October first each year, each state department head:

shall assemble, correlate and revise, with power to increase or decrease, the estimates for expenditures and requests for appropriations for the next ensuing fiscal year of each of the divisions, boards, commissions, officers, bureaus, institutions or agencies of the state included within his department, and after such revision shall prepare an itemized departmental estimate of the appropriations necessary to meet the financial needs of such department, including a statement in detail of all moneys for which any general or special appropriation is desired at the ensuing session of the general assembly. Such estimate shall be in such form and with such explanation as the budget officer may require and ... shall be submitted to the governor through the budget officer of the department of administration. [R.I. Gen. Laws §35-3-4 (1970).]

The State Comptroller, within the Department of Administration, is:

authorized and directed to establish a uniform system of accounting for all state departments and agencies and to require all

accounts of such departments and agencies to be kept in accordance therewith; provided, however, that in any case in which the said uniform system of accounting is not practicable he shall determine the manner in which the accounts in such case shall be kept.

[35-6-2, -6-1.]

At least once each year, the financial records of all state departments and agencies must be examined by the Director of the Department of Administration or his authorized agent.

[35-7-4.] Similarly,

upon the written request of the governor or of either branch of the general assembly, [the Director of Administration shall] make such investigations relative to the financial affairs of the state and any state department or agency and report thereon as they may require, and said director of administration may from time to time make such investigations and additional reports to the governor and the general assembly as he shall deem necessary or advisable.

[35-7-5.] In addition, the Department of Administration can request statements of financial condition and operation from state departments and agencies whenever such statements are deemed necessary. The Department of Administration will prescribe the form and detail of such statements. [35-6-37.]

B. Local

There are no budgeting or accounting requirements in the code for either local election officials or other local officers.

South Carolina

The Administration of Elections

A. State

The State Election Commission is composed of five members appointed by the Governor. One Commissioner must be a member of the majority political party in the General Assembly and one must be a member of the largest minority political party in the General Assembly. Each member of the Commission serves a four-year term; the Governor appoints one Commissioner to serve as Chairman every two years. [S.C. Code §7-3-10 (1977).] Members of the State Election Commission receive \$200 per year for expenses and mileage. [7-23-10.] No other statutory provision exists for compensation of commissioners.

The Executive Director of the State Election Commission is the chief administrative officer of the Commission. The Executive Director is elected by, is responsible to, and serves at the pleasure of the Commission. The Executive Director "shall receive such compensation and employ such staff, subject to the approval of the State Election Commission, as may be provided by law." [7-3-20.] He must perform all duties assigned by the Commission. [7-3-20.]

The State Election Commission is responsible for printing and distributing all forms necessary for absentee registration and voting. [S.C. Code §7-15-11 (Supp. 1977).] The Commission also prints and distributes to the counties all ballots for federal and state office. [S.C. Code §7-15-11 (1977).] In odd-numbered years, the Commission provides the General Assembly with a list of the polling precincts that have more than 1500 registered voters so the General Assembly may alter the boundaries of these precincts. [7-7-710.] In addition, the Election Commission furnishes the counties with all forms necessary to conduct voter registration, [7-5-280], provides poll lists to local election officials, [7-13-710], and maintains a complete list of qualified electors within the state by county and precinct. [7-3-20.]

The State Election Commission constitutes ex-officio the State Board of Voting Machine Commissioners. [7-13-1610.] In this capacity, the Commission examines all voting machines and vote recorders to determine compliance with state laws and specifications. No voting machine or vote recorder may be used for elections in the state unless examined and approved by the Commission. [7-13-1330, -1620.]

The State Election Commission is also ex officio the Board of State Canvassers. [7-17-210.] The Commission meets ten days after general elections to canvass all voters cast in the state. [7-17-220.] The Commission then certifies the results of the canvass, [7-17-240], and announces the winners [7-17-250.]

Primary elections are conducted "by political parties certified as such by the State Election Commission..." [7-11-20.] State executive committees hold primaries for state or federal office and county committees hold county primaries. [7-11-30.] Similarly, the state and county executive committees canvass votes cast in primaries. [7-17-10, -20, -620.]

B. Local

In every even-numbered year, the Governor of South Carolina is required to appoint, with the advice and consent of the Senate, "not less than three nor more than five competent and discreet persons in each county, who shall be citizens and qualified electors thereof and who shall be known as the board of registration..." [7-5-10.] The members of a County Board of Registration are subject to removal by the Governor for incapacity, misconduct, or neglect of duty. [7-5-10.]

The Board of Registration for each county is responsible for making decisions on all applications for voter registration and for registering all qualified applicants. [7-5-30.] Immediately before a primary election, the Board furnishes official lists of voters to each county committee of a political party holding a primary. [7-5-420.] If the General Assembly has not changed precinct boundaries in those precincts with more than 1500 registered voters by April 1 of odd-numbered years, the County Board of Registration must make such alterations as are ordered by the State Election Commission. [7-7-710.]

The supervision and administration of elections on the local level are performed by the Commissioners of Election in each county. Upon recommendation of the Senator and at least half of the Representatives from a county, the Governor must appoint between three and five commissioners for each county. Appointments must be made at least thirty days before any general or special election. The commissioners continue in office until their successors are appointed for the next special or general election in which the county takes part. [7-13-70.] Commissioners receive \$200 per year for expenses and mileage. [7-23-10.]

The duties of the Commissioners of Election include printing and distributing ballots for county, local, and circuit elections (other than exclusively municipal elections), [7-13-340], certifying nominating petitions for all elective offices in the county, [7-11-70], providing ballot boxes for general and special elections (ballots boxes are provided by county political committees for primary elections), [7-13-840], conducting absentee voting, [7-15-140], and appointing managers for each polling place [7-13-70].

The Commissioners of Election also constitute the County Board of Canvassers. [7-7-710.] In this capacity, the Commissioners are required to canvass all votes cast in the county, to declare the results, and to transmit their findings to the State Board of Canvassers (State Election Commission). [7-17-20.] All cases under protest or contest regarding offices within the county are decided by the County Commissioners of Election. [7-17-30.]

The Financing of Elections

In general, the state provides funding for elections held in South Carolina. [7-5-40, -23-10 to -40.] For example, the state pays counties an annual supplement "to help defray the expenses of personnel in keeping the registration office open..." [7-5-40.] Counties, however, pay for ballots printed for county, local, and circuit races (excluding municipal elections), [7-13-340], and for all necessary expenses incurred by commissioners and managers of elections [7-23-40]. The cost of purchasing or renting voting machines is borne by the county or municipality that elects to use them. [7-13-1660.] Municipalities pay the costs of their own elections. [5-15-100, 7-5-640.]

Some funding of the county's portion of election expenses may come from the county contingent fund. The County Board of Commissioners must approve expenditures from this fund, however. [4-9-1030.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Election officials are subject to the general budgeting requirements imposed on other departments, commissions, and agencies of the state. By November 1 of each year, all entities of the state government receiving or requesting funds from the state must submit "an estimate in itemized form showing the amount needed for the year beginning with the first day of July thereafter" to the State Budget and Control Board. [11-11-30.] The estimates must be submitted on blanks, supplied by the State Budget and Control Board, which are uniform and designate the kind of information needed. [11-11-30.]

The Comptroller General has the statutory duty to keep records of the accounts of all "persons having the distribution of public money..." [11-3-210.] There are no required audits of individual commissions of the state.

B. Local

The governing body of each county is responsible for preparing an annual budget for the county. In connection with this responsibility, the governing body "may require such reports, estimates and statistics from any county agency or department as may be necessary..." [S.C. Code §4-9-140 (1977).] In addition, the governing body must provide for "an independent annual audit of all financial records and transactions of the county and any agency funded in whole or in part by county funds and may provide for more frequent audits as it deems necessary." [4-9-150.] Also, the statutes specifically require the governing body of a county to "audit and pay all accounts for necessary expenses incurred by the commissioners and managers of election for stationary, the making of election boxes, rents and similar expenses in elections..." [7-23-40.]

South Dakota

The Administration of Elections

A. State

The principal election administration body in South Dakota is the State Board of Elections. The State Board consists of the Secretary of State, who serves as chairman, and four persons selected by the majority and minority leaders of the State Senate and House of Representatives. ^{1/} [S.D. Compiled Laws Ann. §12-1-5 (1975).] All Board members serve two-year terms. [12-1-5, 12-2-2.] The Secretary receives \$22,500 per year, [S.D. Compiled Laws Ann. §1-8-3 (Supp. 1977)], and the other Board members receive compensation fixed by the Executive Board of the Legislative Research Council [S.D. Compiled Laws Ann. §12-1-6 (1975)]. The office of the Secretary of State serves as the secretary of the State Board. [12-1-7.]

The State Board of Elections "shall report to and make recommendations to the Legislature concerning desirable or necessary changes in the election laws" [12-1-10.] Other duties of the Board include the promulgation of rules and regulations regarding ballot counting and canvassing, [S.D. Compiled Laws Ann. §12-20-52 (Supp. 1977)], and the prescription of the form of ballots, [12-6-14, 12-16-9], voter registration records, [S.D. Compiled Laws Ann. §12-4-8 (1975)], and vote tally sheets [S.D. Compiled Laws Ann. §12-16-39 (Supp. 1977)]. The State Board of Elections must also approve all voting machines, electronic voting systems, and automatic tabulating equipment prior to use in the state. [S.D. Compiled Laws Ann. §§12-17-1, -17A-4, -17A-44, (1975); S.D. Compiled Laws Ann. §12-17A-2 (Supp. 1977).]

The State Canvassing Board consists of the Governor, the Chief Justice of the State Supreme Court, and the Secretary of State "in the presence of the attorney general" [S.D. Compiled Laws Ann. §12-20-46 (1975).] The Secretary of State provides the staff, [R. Smolka, Handbook of State Election Agencies and Election Officials I-144 (1976)], and performs all but

^{1/} Each of the legislative leaders selects one Board member. [S.D. Compiled Laws Ann. §12-1-5 (1975).]

the budget-related administrative functions of the canvassing board (S.D. Compiled Laws Ann. §1-8-1.1 (1974)). It is the responsibility of the Board to canvass returns for federal, state, and legislative offices, and for proposed constitutional amendments and state questions. But no member ... shall take part in canvassing the votes for any office for which he himself is a candidate." [S.D. Compiled Laws Ann. §12-20-46 (1975).]

B. Local

The County Auditor is the chief local election officer in South Dakota. County Auditors are elected for a four-year term. [S.D. Compiled Laws Ann. §7-7-1.1 (Supp. 1977).] Depending upon the population of their counties, these officials receive annual salaries ranging from \$9,500 to \$12,500 [7-7-9.] Duties of the County Auditor include the appointment of precinct election officials, [12-15-1, 12-15-14.1], the provision of all forms and supplies for county voter registration, [12-4-2, 3], the preparation and distribution of election notices, [S.D. Compiled Laws Ann. §7-10-5 (1967)], the provision of ballots for countywide elections, [S.D. Compiled Laws Ann. §12-16-1 (1975); S.D. Compiled Laws Ann. §12-16-17 (Supp. 1977)], the furnishing of voting booths "together with supplies and conveniences to enable the voter to prepare his ballot conveniently", [12-18-1], and the canvassing of the county vote for transmittal to the Secretary of State [S.D. Compiled Laws Ann. §7-10-5 (1967); S.D. Compiled Laws Ann. §§12-20-14, -20-38.1 (1975)]. Each county also has a county canvassing board, composed of the county governing body, which assists the County Auditor in canvassing the vote and preparing abstracts of the results. [12-20-36, -20-38.]

The Financing of Elections

The county is the basic election financing unit in South Dakota. [12-1-11, 12-16-1, 12-17-1, 2; S.D. Compiled Laws Ann. §§12-4-3, 12-16-17, 12-17A-2, 12-18-1 (Supp. 1977).] However, county vote return forms are paid for by the state, [S.D. Compiled Laws Ann. §12-20-37 (1975)], and municipal elections are financed by the municipality involved. [12-1-11]. Counties use money from their general funds to purchase voting machines. [12-17-2.]

The Board of County Commissioners may include in the county budget a contingency fund which "shall not exceed five percent of the total county budget." [S.D. Compiled Laws Ann. §7-21-6.1 (Supp. 1977).] This appropriation must be made from General Fund revenues. [7-21-6.1.] Moneys in the contingency fund may be transferred by the Board "to any other appropriation in which insufficient amounts were provided or for items for which no appropriation was provided." [7-21-32.2.] If, after the adoption of the annual county budget, a law is passed "imposing some new obligation or duty upon a county ...", or if the fiscal budget failed to provide "a sufficient revenue to enable the county to conduct the indispensable functions of government in any department, ... or to discharge any duty which it is the lawful duty of the county to discharge ...", the Board of County Commissioners "must make, approve, and adopt a supplemental budget providing therein for an appropriation for such purposes in such amount as the board may deem necessary" [S.D. Compiled Laws Ann. §§7-21-22, -23 (1967).] The Board of County Commissioners may also transfer surplus moneys "in any of the several funds to such fund or funds as they may deem for the best interest of the county or may appropriate such surplus moneys to the payment of any outstanding indebtedness of the county." [7-21-48.] Similarly, unexpended balances of special funds may be transferred by the county commissioners to "any other fund of the county or subdivision to which such balance belongs." [7-21-49.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. [S.D. Compiled Laws Ann. §4-7-1 (1974).] Thus, by October fifteenth each year, state election officials must submit estimates of their financial needs for the next fiscal year to the Bureau of Finance and Management "on forms prescribed by the bureau ... and in the manner deemed appropriate" [S.D. Compiled Laws Ann. §4-7-7 (Supp. 1977).] State budget units not receiving appropriations from the State General Fund must "submit informational budgets which shall detail the condition of each and every fund under its control, the nature and

extent of all investments of such funds, [and] all receipts and expenditures of all such funds for each of the past two fiscal years and for the next preceding fiscal year" [S.D. Compiled Laws Ann. §4-7-7.2 (1974).] State election officials must maintain the bookkeeping and accounting system prescribed by the State Auditor-general. 2/ [4-11-1.] At the direction of the Governor, [4-7-7.3, 4-11-3], and at least once every two years, the Department of Legislative Audit must examine the "books, accounts, and reports ..." of all state election officers [4-11-2].

B. Local

There are no budgeting requirements in the code for either local election officials or other county officers.

All county officers, including election officials, must:

render their accounts to and settle with the board of county commissioners at the time required by law and pay into the county treasury any balance which may be due the county, take duplicate receipts therefor, and deposit one of the same with the county auditor within five days thereafter.

[S.D. Compiled Laws Ann. §7-23-6 (1967).] In addition, the State Auditor-general may audit the financial records of any county officer "whenever it is requested by the [county] governing body or he finds that special reasons exist therefore." [S.D. Compiled Laws Ann. §4-11-4 (Supp. 1977).]

2/ The Governor, through the Bureau of Finance and Management, may also prescribe a system of uniform records and accounts for state election officials or other state officers. [S.D. Compiled Laws Ann. §4-7-3 (1974).]

Tennessee

The Administration of Elections

A. State

The Coordinator of Elections is the chief election officer of Tennessee. It is the duty of the Coordinator to "obtain and maintain uniformity in the application, operation and interpretation of the election code." [Tenn. Code Ann. §2-1111 (Supp. 1977).] The Secretary of State appoints the Coordinator and determines his annual compensation. The Secretary may also remove the Coordinator from office at any time. [2-1111.]

The Coordinator is charged with the general supervision of elections and voter registration, and he "may make rules and regulations as necessary to carry out the provisions of the election code." [2-1111, -1112.] Other duties of the Coordinator include interpreting the election code for state and local election officials, publishing updated election law manuals, training and advising election officials in the performance of their duties, investigating possible election law violations, reviewing and reporting on all bills before the General Assembly possibly affecting state election law, and making recommendations to the General Assembly with regard to improvement of the election laws. [2-1112.] The Coordinator must also provide county election commissions with voter registration forms. [2-236.]

In addition, the Coordinator must adopt uniform standards for voting machines that are unable to meet statutory specifications. These standards must be approved by the State Election Commission and must provide as much protection against fraud as the code specifications. Voting machines that meet the Coordinator's requirements will be valid for use in all elections in the state. [2-910.]

The State Election Commission is composed of five persons elected by joint resolution of both houses of the General Assembly. [2-1104.] Three members of the state commission have the same political affiliation as the majority of the members of the General Assembly, and two members must have the same political affiliation as the minority party of the General Assembly. Each candidate for the Commission "shall first be nominated by a joint senate-house caucus of the members of the party of which he is a member." [2-1103.] A Commission member must be at least twenty-five years old and a resident of the state for seven years. In addition, "[n]o more than two (2) members shall be from the same grand division of the state, and each member shall have been a resident of the grand division he represents for at least four (4) years preceeding his election." [2-1102.] Members of the State Election Commission serve two-year terms, 1/ [2-1104]; their compensation is determined by the General Assembly [2-1107].

In addition to the five members appointed to the Commission by the General Assembly, "[t]he chairman of the state primary board of any statewide political party which has no members on the state election commission shall be an ex officio, non-voting member." [2-1110.] At the first meeting of the Commission, one member is elected chairman and another is elected secretary. These officers may not belong to the same political party. [2-1106.]

The principal function of the State Election Commission is to appoint county election commissioners after conferring with the members of the General Assembly representing each county. [2-1201, -1203.] The Commission also certifies the names of all candidates for statewide elections to the chairmen of the county election commissions. [2-507.]

1/ After May, 1979, terms will be four years. [Tenn. Code Ann. §2-1104 (Supp. 1977).]

B. Local

The County Election Commission is the body primarily responsible for the conduct of elections at the local level. [2-1201.] County commissions have five members, three of whom must represent the political party whose candidate for Governor received the most votes in the county at the most recent gubernatorial election, and two of whom must represent the political party whose candidate for Governor received the second largest number of county votes at the most recent gubernatorial election. [2-1203.] Commissioners are appointed for two-year terms by the State Election Commission. [2-1201.] Members of the State Commission representing the majority party of the General Assembly appoint county commission members of the same party; minority party members of the State Election Commission appoint their party's members to county commissions. "When members of another state-wide political party are required to be appointed to a county election commission, they shall be nominated by the party's state primary board." [2-1203.]

County commission members must be registered to vote within the county, must have lived in the county for five years, and cannot be a candidate for public office. [2-1202.] At the first meeting of the county commission a member of one party is elected chairman, and a member of another party is elected secretary. [2-1205.]

Minimum compensation for a County Commissioner is twenty dollars per day spent in the exercise of his duties. In counties with a population over 600,000, however, the chairman receives \$350 per month and the other members receive \$300 per month. [2-1208.]

County Election Commissions provide for the administration of voter registration, [2-208, -212], designate polling places and election precincts, [2-302, -312], appoint and instruct other local election officials, [2-402, -406, -408], furnish ballots for primary and general elections, [-501, -502, -517], publish election notices, [2-1216], and provide ballot boxes, furniture, and other supplies for polling places [2-313, -520]. In addition, these commissions certify county voting

results to appropriate state and local authorities after each election. [2-805, -806.] After general elections, the Governor, Secretary of State, and the Attorney General meet to canvass county returns for members of the General Assembly, members of the Public Service Commission, federal offices, Judge, Chancellor, District Attorney General, and Justice of the Peace. [2-810.] Party state primary boards, composed of political party state executive committees, [2-1303], canvass county commission primary returns and declare the winners for their respective parties. 2/ [2-813, -1303.]

The Financing of Elections

The county is the basic election financing unit in Tennessee. Municipal elections, however, are financed by the municipality holding the election, [2-1219], and the state helps counties acquire voting machines by providing a "contract, lease and option" plan whereby the state buys voting machines and leases them to counties at rentals designed to cover financing costs. At the end of the contractual period 3/, the machines become the property of the counties. [2-912, -913.]

Expenses of the County Election Commissions that exceed budget allotments, but that were not reasonably foreseeable when the budget was prepared, are paid from county funds. [2-1219.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The State Election Commission is staffed by personnel from the Office of the Coordinator of Elections and is part of the Department of State for all budgeting and accounting purposes. [R. Smolka, Handbook of State Election Agencies and Election Officials I-149 (1976); Tenn. Code Ann. §4-338 (1971).]

2/ For single-county offices, state primary boards may delegate their responsibility to county primary boards. [Tenn. Code Ann. §2-813 (Supp. 1977).]

3/ The maximum lease term is twenty years. [Tenn. Code Ann. §2-912 (Supp. 1977).]

Other state election officials are subject only to the usual requirements imposed on all other state officers. Thus, before December first each year, these officials must submit to the Commissioner of Finance and Administration, [Tenn. Code Ann. §4-323 (Supp. 1977)], on blanks furnished by him, [Tenn. Code Ann. §4-324 (1971)],

estimates of their expenditure requirements for the next fiscal year compared with the corresponding figures of the last completed fiscal year and estimated figures for the current fiscal year. The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure; the organization units may be subclassified by function and activities, or in any other manner [directed by the Commissioner]....

[Tenn. Code Ann. §9-602 (1973).] In addition, state officials must submit to the Commissioner of Finance and Administration before June first every year:

a work program for the ensuing fiscal year, such program to include all appropriations made by the general assembly to said department, office, or agency for its operation and maintenance and for capital projects, and to show the requested allotments of said appropriations by quarters for the entire fiscal year.

[9-608.] The head of any state office or agency may revise his work program at the beginning of any fiscal quarter, if changed circumstances warrant the action. The official must then reallocate his appropriations for the remaining quarters of the fiscal year. [9-610.]

It is the duty of the Department of Audit to "prescribe a uniform system of bookkeeping designating the character of books, reports, receipts, and records, and the method of keeping same ... and it shall be the duty of all officials to adopt and use said system and the character of books, reports, and records designated...." [Tenn. Code Ann. §9-202 (Supp. 1977); Tenn. Code Ann. §4-336 (1971).] The State Comptroller, however, with the approval of the Commissioner of Finance and Administration, may approve any existing bookkeeping and accounting system. [Tenn. Code Ann. §9-202 (Supp. 1977).] The Department of Audit is required to perform a post audit of the accounts and financial records of state election officials and other state officers at least once each year. [4-336.] In addition, the Department of Finance and Administration may "examine at any time the accounts of every department, institution, office or agency, receiving appropriations from the state...." [Tenn. Code Ann. §4-325 (1971).]

B. Local

The County Election Commission must "submit an annual budget for expenses payable out of county funds to the county legislative body with a copy to the coordinator of elections." [Tenn. Code Ann. §2-1219 (Supp. 1977).] This budget must be filed "with the county judge, or chairman of the county court for study and submission to the quarterly county court or an appropriate committee of the quarterly county court, on or before April 1 of each year, or on such date as may be prescribed by the quarterly county court...." [Tenn. Code Ann. §5-925 (1971).] The State Comptroller prescribes the budget classifications to be used. [5-926.]

There are no special accounting requirements in the code for local election officials; they are subject only to the accounting requirements devised for all county officers. The Department of Audit is to develop a "system of bookkeeping and accounting, for the use of all county officials and agencies handling the revenues of the state or of any political subdivision thereof; provided that the comptroller and the governor may approve any existing system." [4-336, 5-825; Tenn. Code Ann. §9-202 (Supp. 1977).] Local officials, including election

officials, must also "publish a detailed accounting of their receipts and disbursements from ... [public] funds and moneys." [Tenn. Code Ann. §5-829 (1971).] Such report "must show the source of each item reported as income and the name of the recipient or payee of each item of expenditure, together with the purpose of said expenditure...." [5-829.] The records of county election officials must be audited annually by the Department of Audit or an independent public accountant. [Tenn. Code Ann. §4-336 (Supp. 1977); Tenn. Code Ann. §9-313 (1973).]

Texas

The Administration of Elections

A. State

The chief election officer of Texas is the Secretary of State. [Tex. Elec. Code Ann. art. 1.03 (Vernon Supp. 1976-77).] He is appointed by the Governor with the advice and consent of the Senate for a two-year term. [Tex. Const. art. 4, §§4,21.] The salary of the Secretary is fixed by the state legislature in the biennial Appropriations Act. [Tex. Rev. Civ. Stat. Ann. art 6813b (Vernon Supp. 1976-77).]

The Secretary of State is required by statute "to obtain and maintain uniformity in the application, operation and interpretation of the election laws." [Tex. Elec. Code Ann. art. 1.03 (Vernon Supp. 1976-77).] To accomplish this objective, the Secretary must prepare and distribute to local election officials "detailed and comprehensive written directives and instructions relating to and based upon the election laws as they apply to elections, registration of electors and voting procedures", and must also "assist and advice all election officers of the state with regard to the application, operation and interpretation of the election laws." [Elec. Code art. 1.03.]

The specific election duties of the Secretary include prescribing and furnishing to the county clerks all forms necessary for elections, [Elec. Code art. 1.03, 5.13a, .14a], providing service programs to local registrars to assist them in the efficient maintenance of accurate voting lists, [Elec. Code art. 5.156], publishing notices of proposed state constitutional amendments in newspapers throughout the state, [Elec. Code art. 6.07], canvassing general election returns for statewide offices and questions in the presence of the Governor and Attorney General, [Elec. Code art. 8.38], and certifying to each county clerk at least thirty days before a general election, a list of all candidates nominated for state and district offices [Elec. Code art. 1.03]. In addition, the Secretary must examine and approve all voting machines and electronic voting equipment before such equipment may be used in any election held in the state. [Tex. Elec. Code Ann. art. 7.15 (Vernon Supp. 1976-77).]

B. Local

Election duties at the local level are widely distributed. The County Election Board is responsible for conducting general and special elections, and for providing all the supplies necessary to hold them. [Elec. Code art. 7.07.] The county election boards, as well as all other local election officials, are subject to the supervision of the Secretary of State. [Elec. Code art. 1.03.] At general and special elections for officers regularly elected at general elections, the County Election Board consists of the County Judge, Sheriff, County Clerk, and county chairman of each political party required to nominate candidates by primary election. In all other general and special elections held by the county, the Board consists of the County Judge, County Clerk, and Sheriff. [Elec. Code art. 7.07.]

Primary elections are conducted by the executive committees of political parties in the county; the chairmen of the county executive committees have the basic responsibility for the elections. [Elec. Code art. 8.25, 13.04, .09; Tex. Elec. Code Ann. art. 13.01, .19, .24 (Vernon 1967).] The County Executive Committee of a political party consists of the County Chairman and the chairmen of each precinct in the county. The Committee is elected every two years, with the County Chairman elected by all party members in the county, and each Precinct Chairman selected by the party members in his precinct. [Tex. Elec. Code Ann. art. 13.18 (Vernon Supp. 1976-77).]

The Commissioners Court is composed of the County Judge and four commissioners, all of whom are elected for terms of four years. [Tex. Rev. Civ. Stat. Ann. art. 1927 (Vernon 1964); Tex. Rev. Civ. Stat. Ann. art. 2339 (Vernon 1971).] Besides serving as the governing body of the county, the Commissioners Court canvasses the votes cast in the county, [Tex. Elec. Code Ann. art. 8.29a, .34 (Vernon 1967)], conducts recounts, [Tex. Elec. Code Ann. art. 9.38a (Vernon Supp. 1976-77)], and appoints local judges of elections [Elec. Code art. 3.01].

The County Clerk handles all absentee voting, [Elec. Code art. 5.05], prepares all ballots, [Tex. Elec. Code Ann. art 13.31 (Vernon 1967)], and serves on the County Board of Elections [Tex. Elec. Code Ann. art. 7107 (Vernon Supp. 1976-77)]. The Clerk is elected for a four-year term, [Tex. Rev. Civ. Stat. Ann. art. 1935 (Vernon 1964)], and his salary is fixed by the Commissioners Court [Tex. Rev. Civ. Stat. Ann. art. 3883i (Vernon Supp. 1976-1977)]. Maximum salaries, however, are prescribed by statute, and range from \$12,000 per year in the least populous counties to \$24,600 annually in counties with the largest populations. [Rev. Civ. Stat. art. 3883i.]

Voter registration is the responsibility of the County Tax Assessor-Collector. [Tex. Elec. Code Ann. art. 5.09a (Vernon 1967).] The Tax Assessor-Collector is elected to serve a four-year term. 1/ [Tex. Const. art. 8, §14.] He is paid fifteen cents for each poll tax receipt or certificate of exemption that he issues. Alternatively, the County Tax Assessor-Collector may be compensated on a salary basis as determined by the Commissioners Court. [Tex. Elec. Code Ann. art. 7.10 (Vernon 1967).]

The Financing of Elections

The county is the basic financing unit for elections in Texas. [Elec. Code art. 5.09a, 7.08, .12, 8.25, 10.03; Tex. Elec. Code Ann. art. 13.08 (Vernon Supp. 1976-77).] Municipalities, however, finance their own elections, [Tex. Elec. Code Ann. art. 7.12, .13 (Vernon 1967)], and the state and political parties provide funding for primaries [Tex. Elec. Code Ann. art. 13.08, .08c (Vernon Supp. 1976-77)]. In addition, the state, through the Comptroller of Public Accounts, reimburses the counties for some of the expenses of voter registration as determined by the number of new registrants and cancelled registrations each county handles. The state transfers funds from its General Revenue Fund to a special county fund which can be used only to defray expenses of voter registration. [Elec. Code art. 5.19b.] Other election expenses paid by the county come from the general funds of the county. [Tex. Elec. Code Ann. art. 8.25 (Vernon 1967).]

1/ In counties with less than 10,000 people, the County Sheriff, who is elected to a four-year term, is the Tax Assessor-Collector. [Tex. Const. art. 5, §23, art. 8, §16.]

As previously stated, primary elections are funded by the county executive committees of each political party, and by the state. Every county executive committee must deposit all fees, contributions, and assessments in a primary fund. If there are insufficient amounts in this fund to conduct the primary, the state transfers additional amounts into the account from the state's General Reserve Fund or from a special fund created by the legislature. All financing of primary elections held by a political party is drawn from this primary fund. [Tex. Elec. Code Ann. art. 13.08, .08c (Vernon 1976-77).]

The fifteen cents received by the County Tax Assessor-Collector per poll tax receipt or certificate of exemption is paid on a pro-rata basis by the state and county in proportion to the amount of the poll tax received by the state and the amount of the fee received by the county. Where the Assessor-Collector receives a set salary from the county, these state and county pro-rata shares are deposited into the Officers Salary Fund of the County. [Tex. Elec. Code Ann. art. 7.10 (Vernon 1967).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

Election officials are subject to the same budgeting requirements as those applicable to other state departments and agencies. Budget requests must be submitted to the Governor by August 15 of the year preceding the regular biennial session of the legislature and must show "an itemized account of all items of expenses for the preceding two years, and an estimate of the appropriations required by such department ... for the regular biennial appropriation made by the Legislature, which estimate shall be submitted and itemized in such manner as the Governor shall require." [Tex. Rev. Civ. Stat. Ann. art. 688 (Vernon 1964).] The Governor is authorized to collaborate with the Legislative Budget Board in preparing uniform budget estimate blanks for the budget requests; and the Governor "shall require that all requests for appropriations be submitted to him on such blanks or forms." [Rev. Civ. Stat. art. 689a-2.]

The State Auditor controls state accounting procedures. He may install a uniform accounting system in all state departments and require changes in record keeping techniques in any state office as necessary to maintain a "uniform, adequate, and efficient system of records and accounting." [Tex. Rev. Civ. Stat. Ann. art. 4413a-13 (Vernon 1976).] The Auditor also has authority to audit the accounts of any state officer or agency. [4413a-13]

B. Local

The county budget officer is the County Auditor in counties with more than 225,000 people; the County Judge serves as budget officer in all other counties. The budget officer has authority to require all county offices to furnish any information that the budget officer finds necessary to prepare the county budget. [Tex. Rev. Civ. Stat. Ann. art. 689a-9 (Vernon 1964); Tex. Rev. Civ. Stat. Ann. art. 1666a (Vernon 1962).]

There are special budgetary requirements imposed on the chairmen of county executive committees of political parties in connection with primary election finances. A chairman must submit an itemized estimate of expenses to the Secretary of State at least thirty days before a primary. The amount of filing fees and contributions received up to the time of the report must also be shown. Shortly after the primary, the chairman must give the Secretary a statement of actual costs and money received, and an explanation if actual expenses exceed the estimate for an item. All information must be submitted on forms prescribed and furnished by the Secretary. [Tex. Elec. Code Ann. art. 13.08a (Vernon Supp. 1976-77).]

The County Auditor exercises control over county accounting procedures. The Auditor

shall prescribe and prepare the forms to be used by all persons in the collection of county revenues, funds, fees and all other moneys, and the mode and manner of keeping and stating their accounts, and the time, mode and manner of making their reports to the auditor, also the mode and manner of

making their annual report of office fees collected and disbursed He shall have power to adopt and enforce such regulations not inconsistent with the constitution and laws, as he may deem essential to the speedy and proper collection, checking and accounting of the revenues and other funds and fees belonging to the county.

[Tex. Rev. Civ. Stat. Ann. art. 1656 (Vernon 1962).] In addition, the Auditor develops a uniform accounting system in counties with more than 190,000 inhabitants. [Rev. Civ. Stat. art. 1656a.]

The County Auditor is required to examine the books and records of county officers; however, the statutes do not say how often these audits must take place. [Rev. Civ. Stat. art. 1653.]

Utah

The Administration of Elections

A. State

The chief election officer of Utah is the Secretary of State. 1/ [Utah Code Ann. §67-2-2 (Supp. 1977).] The Secretary of State is elected to a four-year term, [Utah Const. art. 7, §1], at an annual salary of \$26,500 [Utah Code Ann. §67-8-13 (Supp. 1977)].

The Secretary of State prepares election information for the public and ensures that the information is available to the news media. [67-2-2.] He also publishes election law pamphlets for county election offices and delivers the pamphlets to the county clerks for distribution. [Utah Code Ann. §20-1-16 (1976).] The Secretary certifies proposed constitutional amendments and other questions to the County Clerk for inclusion on the ballot. [20-3-41.] In direct primaries, the Secretary of State sends each County Clerk a certified list of individuals who have filed nominating petitions with the Secretary as required by law. [20-3-17.] Candidates for offices that are not solely within one county must file with the Secretary of State before seeking nomination in a party convention primary. [20-4-9.] The Secretary of State must prepare and print the primary ballots for those elections, where candidates are otherwise required to file with his office. [20-4-12.] In addition, the Secretary receives initiative and referendum petitions and, if the petitions are sufficient, submits the initiative or referendum to the voters of the state. [Utah Code Ann. §§20-11-3, -4 (Supp. 1977).]

The State Auditor, State Treasurer, and Attorney General constitute the Board of State Canvassers; the Secretary of State serves as Secretary of the Board. The Board determines

1/ The duties and title of Lieutenant Governor were added by statute to the constitutional office of Secretary of State in 1975. [Utah Code Ann. §67-1a-1 (Supp. 1977).] Even though the office is commonly referred to as Lieutenant Governor, it will be called Secretary of State here because the statutes refer to the Secretary of State.

the votes cast for offices and questions involving the voters of two or more counties, or the state at large. The Secretary then files a statement of the election results in his office, and delivers a signed certificate to the winner of each office. [Utah Code Ann. §20-8-10 (1976).]

B. Local

The County Clerk carries the majority of election duties on the county level. He is paid an amount determined by the Board of County Commissioners, [Utah Code Ann. §17-16-14 (1973)], and is elected for a four-year term [17-16-6].

The County Clerk handles voter registration in the county and prepares all voter registration forms. [Utah Code Ann. §§20-2-7, -11 (1976).] The Clerk provides official ballots for all elections in which voters of the county participate, except strictly municipal elections. [20-3-20, -4, 20-7-1; Utah Code Ann. §20-3-19 (Supp. 1977).] Primary convention candidates for offices involving only one county must file with the County Clerk, who then prints the ballots for these offices. [Utah Code Ann. §§20-4-9, -12 (1976).] The validity of signatures on initiative and referendum petitions is determined by the County Clerk, who also certifies these petitions to the Secretary of State. [20-11-16.] With the approval of the Board of County Commissioners, the County Clerk designates polling places within the county. [20-7-16.] Finally, the County Clerk also publishes instructions for voters, [20-7-3], and conducts absentee registration and voting [20-6-3 to -9, -12].

The Board of County Commissioners has various election duties in Utah. The Board is responsible for establishing, changing, and abolishing voting districts within the county, appointing inspectors and judges of elections, [Utah Code Ann. §17-5-18 (1973)], appointing voter registration agents [Utah Code Ann. §20-2-1 (1976)], providing voter registration agents with supplies, [20-2-5], and supplying poll books to polling places [20-7-28].

The Board of County Commissioners also serves as the Board of County Canvassers. In this capacity, the Board counts all votes cast for county offices and questions, [20-3-30, -8-1], and declares the election results [Utah Code Ann. §17-5-18

(1973)]. The County Clerk, who is ex-officio Clerk of the Board of County Canvassers, [Utah Code Ann. §20-8-2 (1976)], certifies winners of county elections at the Board's direction [20-8-7].

The Board of County Commissioners, or the governing body of any municipality, may adopt, for rent or purchase, voting machines or electronic voting systems that meet the requirements imposed by state law. [20-18-1, -20-2.]

The Financing of Elections

Counties are the main financing unit for elections in Utah. [20-2-5, -7-7, -7-16, -18-3, -20-2.] Municipalities, however, pay the costs of municipal elections, [20-7-7, -18-3, -20-2], and the state pays the expenses of conventions held to vote on amendments to the United States Constitution [20-16-12].

Filing fees paid to the County Clerk must be turned over to the County Treasurer immediately upon receipt. County treasurers also receive apportioned shares of the fees paid to the Secretary of State. "Each county shall receive that proportion of the total amount paid into [sic] the secretary of state from the congressional district which the total vote of said county for all candidates for representative in Congress bears to the total vote of the district for the same office." [20-3-15.]

In Utah, there is great flexibility in the management of county funds. The Board of County Commissioners "may transfer money from one fund to another as the public interest may require." [Utah Code Ann. §17-5-2 (1973).] The Board also has authority to transfer any unexpended or unencumbered appropriation balance or part thereof from one department within a fund to another department within the same fund. [Utah Code Ann. §17-36-23 (Supp. 1977).] With the Commissioners' consent, a county department "may transfer any unencumbered or unexpended appropriation balance ... from one expenditure account to another within the department during the budget year." [17-36-22.] Appropriations of all funds may be increased at any time during the year by the county board. [17-36-25, -26.] The county may also use accumulated retained earnings to establish a reserve fund to meet emergency expenditures or to cover unanticipated deficits in future years. [17-36-16.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no budgeting requirements imposed on election officials specifically. Election officials must conform to the same budgeting requirements imposed on all state agencies. In order to assist the Governor in the preparation of the annual budget, all state officials, departments, bureaus, boards, agencies, and commissions "expending or supervising the expenditure of the state moneys" must submit to the Governor "itemized estimates of revenues and expenditures and other information in such form and at such times as he may direct." [63-38-2.]

Additionally, by May 15 every year, the head of each department, institution, and agency must submit to the Director of Finance a work program for the ensuing fiscal year which shows the requested allotments of the department's appropriations for the ensuing or current fiscal year by quarterly periods and by function, division, program, or activity authorized. The Director may also request work programs for other time periods at any time. [63-38-11.]

The Director of Finance must "exercise accounting control over all state departments and agencies and prescribe the manner and method of certifying that funds are available and adequate to meet all contracts and obligations." [Utah Code Ann. §63-2-21 (1968).] With the approval of the State Auditor, he must "prescribe all forms of requisitions, receipts, vouchers, bills, or claims to be used by the several departments...." [63-2-21.] In addition, the Director of Finance must devise and establish a comprehensive accounting system for the state. Offices, departments, agencies, and institutions of the state may maintain accounting systems only with the approval of the Director. After obtaining the Governor's consent, the Director of Finance may require any department or institution of the state to install or maintain a cost accounting system "such as will disclose the unit cost of material or service produced or performed by such department." [63-2-22.]

The State Auditor is charged with conducting an annual audit "of all persons, departments, commissions, and institutions charged with the receipt, safekeeping, or disbursement of public moneys." [Utah Code Ann. §67-3-1 (Supp. 1977).] To carry out his duties, the Auditor has access to the books and records of all state offices. [Utah Code Ann. §67-3-5 (1968).]

B. Local

Each department of the county for which county funds are appropriated must file with the County Auditor, or County Clerk in counties without an Auditor, a "detailed estimate and statement of the revenue and necessary expenditures of such department for the next budget year." [Utah Code Ann. §17-19-19 (Supp. 1977).] The estimates must be filed at least three months before the beginning of the fiscal year on forms furnished by the Auditor.

The estimate and statement shall set forth the number of persons to be regularly employed; the kinds of service to be performed, the salaries and wages to be paid, the kind of work to be performed and the improvements to be made together with the estimated cost of such service, work and improvements. The statement shall also record performance data expressed in work units, unit costs, man hours, and man years sufficient in detail, content, and scope to permit the county auditor to prepare and process the county budget. [17-19-19.]

There are no other budgeting requirements imposed on county election officials by statute in Utah.

While the counties are subject to uniform accounting procedures issued by the State Auditor, individual county departments and offices are not subject to statutory accounting requirements. All offices, however, "having the care, management, collection or disbursement" of money belonging to the county are

subject to a complete audit by an independent accountant hired by the Board of County Commissioners. [Utah Code Ann. §51-2-1 (1970).] The audits are to be conducted annually in those counties with a population in excess of 2500 inhabitants, and biennially in those counties with populations under 2500. The audits "shall be made in accordance with the uniform classification of accounts as provided by law." [51-2-1.] In addition, each County Clerk is subject to monthly audits by the County Auditor. The Auditor has free access to all of the Clerk's books, papers, and records for this purpose. [Utah Code Ann. §17-19-10 (Supp. 1977).]

Vermont

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Vermont. The Secretary is elected for a two-year term, [Vt. Const. Chap. II, §35], at an annual salary of \$21,200. [Vt. Stat. Ann. tit. 32, §1003 (Supp. 1977).] The duties of the Secretary include having absentee ballots printed for special state elections, [tit. 17, §130], preparing and furnishing ballots and all other forms for primary elections, [tit. 17, §361; Vt. Stat. Ann. tit. 17, §306 (1968)], preparing general election ballots for all but local offices and questions, [Vt. Stat. Ann. tit. 17, §791 (Supp. 1977)], establishing regulations for the construction of voting booths, [tit. 17, §923], and for the use of voting machines, [tit. 17, §1084], and tabulating certified votes received from town clerks after general elections for state, county and congressional offices [Vt. Stat. Ann. tit. 17, §1302 (1968)]. The Secretary, a Superior Judge assigned by the Chief Justice of the State Supreme Court, and the chairman of the state committee of each of the political parties represented on the official ballot at the last preceding election, serve on the State Canvassing Board which canvasses primary returns for state and congressional offices. [tit. 17, §385.] The Secretary also serves with the Speaker of the House of Representatives and the Lt. Governor on the board that canvasses certificates of votes for United States Senator after special and general elections, [tit. 17, §1465; Vt. Stat. Ann. tit. 17, §1422 (Supp. 1977)], for United States Representative after general elections, [tit. 17, §1591], and for presidential electors [Vt. Stat. Ann. tit. 17, §1754 (1968)].

B. Local

Local election responsibilities are shared by town clerks, boards of civil authority, first constables, moderators, and county clerks. Town clerks receive applications for absentee ballots, [Vt. Stat. Ann. tit. 17, §123 (Supp. 1977)], keep records of votes cast within their municipalities, [tit. 17, §383],

receive general election ballots and deliver them to polling places, [tit. 17, §924], and along with presiding officers, certify the vote for state and congressional offices to the Secretary of State [Vt. Stat. Ann. tit. 17, §1222 (1968)]. Town clerks also provide ballots for local elections. [Vt. Stat. Ann. tit. 17, §791 (Supp. 1977).]

The Board of Civil Authority, which is composed of the Town Selectmen, Town Justices, and the Town Clerk (who also serves as clerk to the Board), [Vt. Stat. Ann. tit. 24, §801 (1975)], determines the location of town polling places, [Vt. Stat. Ann. tit. 17, §922 (1968)], prepares, posts and revises the voter check list, [Vt. Stat. Ann. tit. 17, §§201, 206 (Supp. 1977)], appoints clerks, and inspectors of election, [tit. 17, §1003; Vt. Stat. Ann. tit. 17, §§966, 1005 (1968)], and along with other local officials, canvasses the town vote for all offices [tit. 17, §§1004, 1181, 1221, 1261].

The Presiding Officer for town elections is the Town Moderator; the First Constable serves as Presiding Officer for general elections. [Vt. Stat. Ann. tit. 17, §1002 (Supp. 1977).] The Presiding Officer supervises the canvass of the town vote, [Vt. Stat. Ann. tit. 17, §1004 (1968)], provides voting booths for all elections, [tit. 17, §922], supplies ballot boxes for primary elections, [Vt. Stat. Ann. tit. 17, §924 (Supp. 1977)], announces the town vote after primaries, [tit. 17, §383], and along with the Town Clerk, certifies the vote for state and congressional offices [Vt. Stat. Ann. tit. 17, §1222 (1968)].

County clerks receive primary petitions for county offices, [tit. 17, §339], and along with the chairmen of the county political party committees of the parties represented on the official ballot at the last preceding election, serve on the County Canvassing Board that canvasses the vote for county offices [tit. 17, §386].

The Financing of Elections

Election expenses in Vermont are divided between towns and the state. The state pays for all primary ballots, [Vt. Stat. Ann. tit. 17-361 (Supp. 1977)], and for general election

and absentee ballots for all but purely local offices and questions, which are a town expense. [tit. 17, §§130, 132, 791.] The state also pays the cost of preparing copies of proposed state constitutional amendments and of publishing them in newspapers throughout the state. [tit. 17, §§1840, 1844.] Municipalities provide furnishings for polling places, [tit. 17, §924; Vt. Stat. Ann. tit. 17, §922 (1968)], and supply their own voting machines [tit. 17, §§1082-1083].

The Secretary of Administration, with the approval of the Governor, may:

[t]ransfer balances of appropriations not to exceed \$10,000.00, made under any appropriation act for the support of the government from one component of an agency, department or other unit of state government, to any other component of the same agency, department or unit.... The transfer of balances of appropriations in excess of \$10,000.00 may be made only with the approval of the emergency board.

[Vt. Stat. Ann. tit. 32, §706 (Supp. 1977).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed upon all other state officers. Thus, state election officials, on or before the first of September preceding each biennium:

shall file with the commissioner of budget and management, upon forms prepared and furnished by the commissioner of budget and management, statements showing in detail the amount appropriated and expended for the current and next preceding fiscal years and the amount estimated for such activity to be necessary for the ensuing two fiscal

years, properly arranged in detail by classification and summaries. Requests for items for any activity, purpose or program not previously authorized by legislation shall not be included in those statements but shall be clearly stated on separate accompanying forms.

(b) Such statements shall also include an itemized account of the revenues of the state for the current fiscal year to date; the last two preceding fiscal years and the estimated revenues for the ensuing two fiscal years, all in such manner and form as to show comparatively the revenues and expenditures of each of the periods so tabulated, with the ensuing two fiscal years.

[tit. 32, §301.] In addition, state election officials must "keep their accounts in accordance with a system prescribed by the commissioner of finance." [tit. 32, §182.] The State Auditor of Accounts may audit the financial records of every department, institution and agency of the state at his discretion, or when requested to do so by the Governor. [Vt. Stat. Ann. tit. 32, §163 (1970).]

B. Local

There are no budgeting requirements in the code for local election officials or municipal officers.

Local election officials are subject to the accounting requirements imposed on all local officers. City election officials must keep their accounts in the manner prescribed by the State Auditor. [Vt. Stat. Ann. tit. 24, §1572 (1975).]

At the request of a town, the State Auditor will establish a uniform system of accounting and reporting for the town, which will be binding on all town officials. [tit. 24, §1575; Vt. Stat. Ann. tit. 32, §163 (Supp. 1977).] Town auditors "shall meet at least twenty-five days before each annual town meeting and examine and adjust the accounts of all town officers...." [Vt. Stat. Ann. tit. 24, §§1681, 992 (1975).] Town auditors may also examine the accounts of town officers at any

other time; town officers must provide the Town Auditor with all necessary information. [tit. 24, §1686.] If a town has a Town Manager, the selectmen of the town may, at any time, order the Town Manager to examine the records of town officers. [tit. 24, §1237.]



Wisconsin

The Administration of Elections

A. State

The State Elections Board is the principal election supervisory body in Wisconsin. [Wis. Stat. Ann. §5.05 (West Supp. 1977-1978).] Board members are appointed for two-year terms by the Governor, and are selected in the following manner:

one member shall be selected and serve at the pleasure of the governor; one member each shall be designated by the chief justice of the supreme court, the speaker of the assembly, the leader of the most numerous party in the senate, the leader of the 2nd most numerous party in each house of the legislature and the chief officer of each political party ... whose candidate for governor received at least 10% of the vote in the most recent election.

[15.61.] Therefore, the State Board will normally have eight members, but will be enlarged in the event that more than two parties had candidates for Governor at the most recent gubernatorial election, who received at least ten percent of the vote.

[15.61.] Board members who are not state employees receive as compensation twenty-five dollars for each day spent on Board business. All Board members are reimbursed for actual and necessary expenses incurred in the performance of their duties.

[15.07.]

The State Board is charged with the administration of state election law. [5.05.] Specific duties include the training of county and municipal clerks and other election officials, [5.05], the preparation of informational pamphlets on voter registration and election laws for distribution to election officials and the general public, [5.05, 7.08], the investigation of possible violations of campaign finance law, [5.05], and the preparation and distribution of vote canvass and tally forms [7.08]. The State Board must also approve voting machines before they may be used in the state. [7.08.]

The Elections Advisory Council exists within the State Elections Board and is composed of five county or municipal clerks appointed by the Board. [15.617.] The Council "shall promote communication and cooperation between local election officials and the board and shall attempt to assure uniform, equitable and efficient procedures in the administration of the law." [5.08.] In addition, the Council must recommend materials and ideas for study at training sessions and suggest manual and form improvements to the State Board. [5.08.]

Also associated with the State Elections Board is the Board of State Canvassers, which consists of the State Treasurer, the Chairman of the State Elections Board, and the Attorney General. [15.615.] The canvassing board meets after each election, tabulates the state vote, and certifies the results. [7.70.]

B. Local

In Wisconsin, local election responsibilities are shared by county clerks, municipal clerks, 1/ and boards of election commissioners. In counties with a population less than 500,000, 2/ county clerks have ballots printed for all but purely municipal elections, [5.70; Wis. Stat. Ann. §§5.66, 7.10 (West 1967)], supply registration materials and other election supplies to municipalities without elector registration, [Wis. Stat. Ann. §7.10 (West Supp. 1977-1978)], and tabulate and certify the county vote by serving on the County Board of Canvassers along with two reputable citizens of the county [7.60]. County clerks are elected by the voters of their respective counties to serve two-year terms. [59.12.]

In municipalities with less than 500,000 inhabitants, 3/ municipal clerks have general supervisory authority over the conduct of elections within the municipality. [7.15.] The clerks provide for the purchase and maintenance of election equipment, [Wis. Stat. Ann. §7.15 (West 1967)], provide ballots and other supplies for local elections, [5.66, 7.10, .15],

1/ The term "municipal" encompasses cities, towns, and villages. [Wis. Stat. Ann. §5.02 (West 1967).]

2/ Only Milwaukee County has a population greater than 500,000 at present.

3/ At the present time, only the city of Milwaukee has more than 500,000 inhabitants.

supervise voter registration within the municipality, [6.26], handle requests for absentee ballots, [Wis. Stat. Ann. §§6.22, .86 (West Supp. 1977-1978)], and instruct other local election officials in the performance of their duties [Wis. Stat. Ann. §7.15 (West 1967)]. Depending upon the municipality, municipal clerks are either elected or appointed. 4/ [Wis. Stat. Ann. §§61.19, 64.30 (West Supp. 1977-1978).]

Cities and counties with populations over 500,000 5/ must have a Board of Election Commissioners. [Wis. Stat. Ann. §7.20 (West 1967).] These boards are composed of three members selected by the Mayor of the city or the county executive from lists submitted by the county committees of the two political parties receiving the most votes for Governor in the city or county in the last general election. Two members must be selected from the majority party and one member must be chosen from the party receiving the next highest number of votes. [Wis. Stat. Ann. §7.20 (West Supp. 1977-1978).] Members may not hold other public office, and must be qualified electors of the state and county or city they wish to serve. The term of office for board members is four years. 6/ [Wis. Stat. Ann. §7.20 (West 1967).] Boards must select one of their members as chairman, and may also have an executive secretary to carry out their administrative functions. Boards of election commissioners perform all duties otherwise performed by county and municipal clerks and county canvassing boards. [7.21.] Additionally, for the guidance of other city election officials, city boards prepare and furnish copies of rules relating to the conduct of elections and voter registration. [Wis. Stat. Ann. §7.20, .21, .22 (West Supp. 1977-1978).]

All local election officials are under the supervision and control of the State Elections Board. [5.05.]

4/ Compensation for each town clerk is fixed by the town Meeting. It may be either an annual salary or a per diem allowance. [Wis. Stat. Ann. §60.60 (West Supp. 1977-1978).]

5/ See notes 2,3 supra.

6/ The compensation for members of the Milwaukee city election board is determined by the Milwaukee Common Council. [Wis. Stat. Ann. §7.22 (West 1967).]

The Financing of Elections

Election expenses in Wisconsin are divided between counties and municipalities. Counties provide paper ballots and voting machine ballots for elections at the county level and above, [Wis. Stat. Ann. §§5.66, .68, 7.10 (West 1967)], while municipalities provide ballots for purely municipal elections [5.66, .68, 7.15]. The cost of voting machine ballots involving election for two or more levels of government "shall be prorated between the units of government sharing the ballot." [5.68.] Registration materials and other election supplies are furnished by counties to municipalities without elector registration. [5.68, 7.10.] Municipalities must equip their own polling places and provide for the purchase of their own election equipment. [5.68, 7.15.]

The Milwaukee County Board can transfer money from the county contingency fund to any other fund; or this Board may create a new fund to be used for any legal county purpose whenever an "unforeseen condition" requiring an appropriation arises during the budget year. [Wis. Stat. Ann. §59.84 (West Supp. 1977-1978).] Other county boards may also supplement the appropriations of a particular office or department by transferring money from a contingency fund. This supplemental appropriation, however, may not exceed ten percent of the amount provided for the office or department in the original budget. [65.90.]

In first class cities, 7/ municipal departments "whose funds are not subject to the control of the common council" may include a sum in their annual budget estimates for a contingency fund to be used for "emergency purposes or other purposes which may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget." [Wis. Stat. Ann. §65.03 (West 1972).] The Common Council of a first class city may also have a contingency fund, from which it may appropriate money to meet the special needs of departments whose funds are subject to its control. [65.04, .06.]

7/ Cities are divided into four classes on the basis of population. First class cities have a population of at least 150,000. [Wis. Stat. Ann. §62.05 (West 1957).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. Thus, before the beginning of each budget period, and in the manner designated by the State Department of Administration, state election officials must prepare and transmit to the Department of Administration a report containing:

- (a) A clear statement of purpose for each program or subprogram;
- (b) Clear statements of specific objectives to be accomplished by specific dates;
- (c) Proposed plans to implement the objectives and the estimated resources needed to carry out the proposed plans;
- (d) A statement of legislation required to implement proposed program and financial plans;
- (e) A clear statement of the methods for evaluation of results of the program services, including the information necessary for evaluation purposes; and
- (f) All fiscal or other information ... that the secretary [of the Department of Administration] or the governor requires on forms prescribed by the secretary.

[Wis. Stat. Ann. §16.42 (West 1972 and Supp. 1977-1978).] In addition, the State Elections Board must submit quarterly estimates "of the amount of money which it proposes to expend upon each of its divisions, activities, functions and programs" to the Secretary of the Department of Administration. [Wis. Stat. Ann. §16.50 (West 1972).] "Estimates shall be prepared in such form and at such times as the secretary requires." [16.50.]

State election officials must keep their accounts and other financial records in the manner prescribed by the Secretary of Administration. "Such accounts shall be as nearly uniform as is practical, and as simple as is consistent with an accurate and detailed record of all receipts and disbursements and of all other transactions affecting the acquisition, custodianship and disposition of value." [16.40.] State officers must also supply the Secretary with "all information relating to their financial transactions which he may call for" and must "furnish such information concerning anticipated revenues and expenditures as may be required by him for effective control of state finances." [16.41.] The accounts of state election officials will be audited periodically by the Secretary of Administration. [16.004.]

B. Local

There are no special budgeting or accounting requirements in the code for local election officials; they are subject only to the budgeting and accounting requirements imposed on all other local officers. Thus, Milwaukee County election officials:

shall annually, at such time as the county auditor directs, but not later than July 15, file with the county auditor in such form and content as the county auditor requires: (a) estimates for the ensuing fiscal year covering the revenues and expenditures of the department; (b) estimates of any capital improvements pending or proposed to be undertaken within the ensuing fiscal year, and within the 4 fiscal years thereafter; and (c) such other information as the county auditor requests.

[Wis. Stat. Ann. §59.84 (West Supp. 1977-1978).] Similarly, Milwaukee city election officials, [65.02], must:

file with the secretary of the board of estimates not later than August 1 of each year on forms approved by the board of estimates an estimate in detail of the department's needs for the ensuing fiscal year, including a statement of any permanent improvements to be made and an estimate of expenditures therefore, and including such information supplied in such form as the board of estimates may direct. [65.03.]

Election officials of all but first class cities must file an itemized statement with the City Clerk, on or before the first of October each year, listing:

disbursements made to carry out the powers and duties of such officer ... during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer ..., and of the condition and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. [62.12.]

All county election officials must maintain financial accounts and records as prescribed by county boards of supervisors. [Wis. Stat. Ann. §§59.001, .07 (West 1957).] Such accounts and records are subject to examination by county auditors. [Wis. Stat. Ann. §59.72 (West Supp. 1977-1978).]



West Virginia

The Administration of Elections

A. State

The Secretary of State is the chief election officer of West Virginia. [W. Va. Code §3-1A-6 (Supp. 1977).] He is elected to serve a four-year term, [W. Va. Code §3-1-16 (1971)], during which he receives \$30,000 per year [W. Va. Code §6-7-2 (Supp. 1977).] The Secretary is authorized to make all rules "necessary to standardize and make effective" the administration of the Election Code, [3-1A-6], including developing all procedures and forms for voter registration, [3-1A-6; W. Va. Code §3-2-19 (1971)], and absentee voting, -5, 3-3-12], and investigating possible election law violations [W. Va. Code §3-1A-6 (Supp. 1977).]

The State Election Commission advises the Secretary of State in his rulemaking function, [3-1A-1, -5], and approves voting machines and electronic voting systems before they are used in elections [3-1A-5; W. Va. Code §§3-4-7, 3-4A-8 (1971).] The Commission consists of the Secretary of State, and four persons appointed by the Governor with the advice and consent of the State Senate. [W. Va. Code §3-1A-1 (Supp. 1977).] No more than two of the members selected by the Governor can be from the same political party. [3-1A-2.] These members serve six-year terms, [3-1A-3], during which they cannot hold other public office, [3-1A-2], and they receive no compensation beyond reimbursement for "reasonable and necessary expenses" [3-1A-1]. The Commission is staffed by persons from the Secretary of State's office; it has no budget of its own. [R. Smolka, Handbook of State Election Agencies and Election Officials I-169 (1976).]

B. Local

The County Commission, or County Clerk, as he is also called, has the bulk of election duties at the county level. There are three members on the Commission, each of whom is elected for a term of six years. [W. Va. Const. Art. IX, §10 (Supp. 1977); W. Va. Code §7-1-1 (1969).] Each member, or commissioner, must come from a different magisterial district. [W. Va. Const. Art. IX, §10 (Supp. 1977).] Compensation for commissioners is based on the class of their county, which is determined by its total assessed valuation; the higher the assessment, the greater the compensation. [W. Va. Code §§7-1-5A, -7-3 (Supp. 1976).]

Election duties of the County Commission include appointing local election officials, [W. Va. Code §3-1-28 (1971)], and registrars of voting, [3-2-11], and serving as a board of canvassers, which declares and certifies election results [3-5-17, 3-6-10, W. Va. Code §3-6-9 (Supp. 1977).] The County Commission also serves as chief registration officer and supervises registrars of voting in the performance of their duties. [W. Va. Code §3-2-10 (1971).]

Other county election responsibilities are shared by the Board of Ballot Commissioners and the clerks of the county and circuit courts.

The Board of Ballot Commissioners consists of the Clerk of the Circuit Court, and two persons appointed by him, one from each of the two political parties that drew the most votes in the state at the most recent general election. The Clerk must notify the chairmen of the county executive committees of these parties at least five days before he makes any appointments. If a party chairman recommends a member of his party for the position before the appointment is scheduled to be made, the Clerk must select the chairman's nominee. Appointed members serve two-year terms. [3-1-19.] Compensation for the Board is fixed as follows:

Each ballot commissioner shall be allowed and paid a sum, to be fixed by the county court, not exceeding twenty-five dollars for each day he shall serve as such, but in no case shall a ballot commissioner receive allowance for more than ten days' services for any one primary, general or special election.

[W. Va. Code §§3-1-44 (Supp. 1977).] The ballot commission provides all ballots, including those for absentee voting and primary elections. [W. Va. Code §§3-1-21, -3-11, -5-10, -6-2 (1971).] It also provides all supplies required for the use of voting machines. [3-4-10, 3-4A-11.] The Clerk of the Circuit Court handles absentee voting, [3-3-2, -5, -11], and receives candidacy filings for county offices [3-5-7, -24]. The Clerk of the County Court handles some voter registration matters, [-3, -22], and provides most election supplies for precincts [3-1-22].

All county officials having election responsibilities must abide by the rules and regulations established by the Secretary of State in his role as chief election officer. [W. Va Code §3-1A-6 (Supp. 1977).]

The Financing of Elections

The county is the primary source of funding for election expenses. [3-1-44; W. Va. Code §§3-4-5, 3-4A-6, (1971).] The state, however, will pay the expenses associated with a special election held "for the purpose of taking the sense of the voters on the question of calling a constitutional convention, of a special election to elect members of a constitutional convention, and of a special election to ratify or reject the proposals, acts and ordinances of a constitutional convention...." [W. Va. Code §3-1-44 (Supp. 1977).] These expenses are paid through the office of the Secretary of State. [3-1-44.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

The office of the Secretary of State is subject to the budgeting requirements imposed on all state spending units. [W. Va. Code §5A-1-1 (1971).] No requirements apply specifically to election officials. Thus, by August fifteenth each year, the Secretary must submit a request for appropriations for the ensuing fiscal year to the Commission of the State Department of Finance and Administration. [W. Va. Code §§5A-1-2, -2-3 (Supp. 1977).] This request must be on forms prescribed by the Commissioner, [5A-2-5], and must include the following items:

(1) A statement showing the amount and kinds of revenue and receipts collected for use of the spending agency during the next preceding fiscal year and anticipated collections for the fiscal year next ensuing;

(2) A statement by purposes and objects, of the amount of appropriations requested for the spending unit without deducting the amount of anticipated collections of special revenue, special general revenue, federal aid or other receipts;

(3) A statement showing the actual expenditures of the spending unit for the last preceding year and estimated expenditures for the current fiscal year itemized by purposes and objects, including those from regular and supplementary appropriations, federal aid, private contributions, transfers, allotments from an emergency or contingent fund[s] and any other expenditures made by or for the spending unit;

(4) A statement showing the number, classification and compensation of persons employed by the spending unit distinguishing between regular, special and casual employees during the last preceding fiscal year and during the current fiscal year. The statement shall show the personnel requirements in similar form for the ensuing fiscal year for which appropriations are requested;

(5) A statement showing in detail the purposes for which increased amounts of appropriations, if any, are requested, and giving a justification statement for the expenditure of the increased amount. A construction or other improvement request shall show in detail the kind and scope of construction or improvement requested;

(6) A statement of money claims against the State arising out of the activities of the spending unit;

(7) Such other information as the commission may request.

[W. Va. Code §5A-2-4 (1971).] In addition, before the beginning of the new fiscal year, the Secretary of State must prepare "a detailed expenditure schedule for the ensuing fiscal year." [W. Va. Code §5A-2-14 (Supp. 1977).] The Commission can designate the exact form of the report, and the date by which it must be submitted, but it must contain the following:

(1) A proposed monthly rate of expenditure for amounts appropriated for personal services;

(2) Each and every position budgeted under personal services for the next ensuing fiscal year, with the monthly salary or compensation of each such position;

(3) A proposed quarterly rate of expenditure for amounts appropriated for current expenses, equipment and repairs and alterations;

(4) A proposed yearly plan of expenditure for amounts appropriated for buildings and lands.

[5A-2-14.]

In addition, the Secretary of State must comply with a "system of management accounting for the planning, management, reporting and control of state expenditures." This system is formulated by the Commissioner of the Department of Finance and Administration, and:

shall include methods for recording the collection of all income, amounts available for expenditure, obligations, encumbrances and disbursements for each spending unit, and publication of a detailed statement of receipts and expenditures of state moneys The commissioner shall, after the system has been approved by the governor, require its use by all spending units.

[5A-2-27.]

B. Local

All clerks of county and circuit courts must "file with the county court a detailed request for appropriations for anticipated or expected expenditures for their respective offices, including the compensation for their assistance, deputies and employees, for the ensuing fiscal year." [7-7-7.] This report must be filed by March second every year. [7-7-7.]

As a local governmental office, the county court is subject to the uniform accounting system prescribed by the Chief Inspector of Public Offices. This system must show "true accounts and detailed statements for all public funds collected, received and expended for any purposes...." [6-9-2.] In addition, the accounts must show the disposition of public property under the control of the county court, all sources of public income, and receipts or other documentation necessary to prove the validity of each transaction. [6-9-2.] The forms required to record this information are prescribed by the Chief Inspector. [W. Va. Code §6-9-6 (1971).] The Chief Inspector must also audit the accounts of local officials at least once each year. [6-9-7.]



Washington

The Administration of Elections

A. State

The Secretary of State is the chief election officer of Washington. [Wash. Rev. Code §29.04.070 (1976).] The Secretary is elected by the voters of the state to serve a four-year term, [Wash. Const. Art. 3, §1,3], and receives an annual salary of \$21,400 per year [Wash. Rev. Code §43.03.010 (1976)].

Election duties of the Secretary include publishing the election laws every year in which state and county officers are to be elected, and distributing the laws to county auditors, [29.04.060], making rules and regulations and prescribing uniform forms and procedures to aid local election officers in the administration of elections, [29.04.080], keeping records of all elections, [29.04.070], furnishing uniform voter registration forms to county auditors, [29.07.140], preparing and distributing an informational pamphlet on state measures to voters, as well as state and local officers and institutions, [29.81.100, .140], and promulgating rules and regulations to establish and maintain conventional and electronic voter registration record systems [29.04.080, .07.240].

In cooperation with the State Superintendent of Public Instruction and the Insurance Commissioner, the Secretary serves, ex-officio, on the State Voting Machine Committee which must approve all voting machines, voting devices, and vote tally systems before use in the state. [29.33.030 to 050.] The Secretary is also a member of the State Canvassing Board which tabulates primary returns for federal and state offices, and for district offices covering more than a single county. The State Treasurer and State Auditor are also on the canvassing board. [29.62.100.] The Secretary of State canvasses most general election returns himself. [29.62.090, .120; R. Smolka, Handbook of State Election Agencies and Election Officials I-163 (1976).]

B. Local

The County Auditor handles most election duties at the local level. [Wash. Rev. Code §§29.04.020, .13.040 (1976).] County auditors are elected to serve four-year terms, [36.16.020 to .030], during which they receive salaries of \$8,200 to \$18,000 per year which are based on county population [36.17.020]. County auditors supervise local elections, [29.04.020, .13.040], provide polling places, ballots, and voting machines, [29.04.020], appoint precinct election officers, [29.04.020], prepare absentee ballots for primary elections, and administer regular absentee voting, [29.30.075, .36.010], apportion election expenses to cities, towns, and districts, [29.04.020], serve as Chief Registrar of Voters in their respective counties, have custody of registration records, and appoint deputy registrars [29.07.010].

The County Auditor also serves with the chairman of the Board of County Commissioners and the Prosecuting Attorney on the County Canvassing Board. The Board meets after each election, tabulates the county vote, and files a certificate of canvass with the County Auditor. [29.62.020, .040.] The Auditor then prepares county vote abstracts for transmittal to the Secretary of State. [29.62.090.]

County auditors are under the direct supervision of the Secretary of State. [29.04.070.]

The Financing of Elections

The county is the basic election financing unit in Washington. [29.04.020.] Municipalities within each county, however, are apportioned a percentage of the cost of conducting regular elections, and must pay all expenses related to purely municipal elections. [29.04.020, .13.045, .30.130.] When the state offices or questions are voted upon in odd-numbered years, counties can apportion a share of the election costs to the state. [29.13.047.]

Cities and towns pay for voter registration in all precincts wholly within their boundaries. Registration expenses of precincts not located exclusively within a city or town are apportioned between the municipality and the county according to the numbers of registered voters in the precinct living inside and outside the municipality. [29.07.030.]

Counties with less than 150,000 registered voters are required to maintain computerized voter registration records. [29.07.220.] To offset those unrecoverable costs of establishing and maintaining electronic data processing systems, Washington law provides for a Voter Registration Assistance Account in the state's General Fund. Counties with less than 30,000 registered voters at the time of the last preceding state general election are paid thirty cents per registered voter by the state to help establish the system. The state pays counties with less than 10,000 registered voters thirty cents per registered voter per year to help maintain the system. [29.07.230.]

The Secretary of State has a revolving fund within the state treasury which is used "to defray the costs of printing, reprinting, or distributing printed matter authorized by law to be issued by the office of secretary of state." [43.07.130.] County boards of commissioners are authorized to:

establish an election reserve fund for the payment of expenses of conducting regular and special state and county elections and compensation of election and registration officers and annually budget and levy a tax therefor. It may also make transfers into the election reserve fund from the current expense fund and receive funds for such purposes from cities, school districts and other subdivisions.

[36.33.200.] Similarly, cities and towns may "establish by ordinance a cumulative reserve fund in general terms for several different municipal purposes as well as for a very specific municipal purpose...." [35.21.070.]

By resolution, the Board of County Commissioners may transfer appropriations within departments of the county or make supplemental appropriations from unanticipated federal or state funds. [36.40.100.] City councils may also transfer funds between the various expenditure allowances in the budget of any city department, division or agency, and may "abrogate or decrease any unexpected allowance contained within the budget and reappropriate such unexpended allowances for other functions or programs." [35.32A.050.] All cities and towns within the state "may create and maintain a contingency fund to provide moneys with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget.... [The fund] may be supported by a transfer from other unexpended or decreased funds made available by ordinance...." [35.33.145.]

Cities over 300,000 in population may maintain an emergency fund for which money may be appropriated by ordinance approved by three-fourths of the members of the City Council "to meet the actual necessary expenditures of the city for which insufficient or no appropriations have been made due to causes which could not reasonably have been foreseen at the time of the making of the budget." [35.32A.60.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. Thus, "in such form and at such time as... [the Governor] shall direct", state election officials must submit detailed budget estimates "and other information..." to the Governor, the Office of Program Planning and Fiscal Management, and the Standing Committees on Ways and Means of the State House and Senate. [43.88.090.] In addition, before the beginning of the fiscal period, state election officials must submit to the Governor a statement of proposed expenditures which encompasses requested allotments of appropriations for the entire ensuing fiscal period. [43.88.110.] The Governor can order hearings on requests for appropriations, and the appropriate state officials, including election officials, may be required to attend. [43.88.100.]

All state election officials must maintain "a modern and complete accounting system...", as devised by the Governor through the Director of Program Planning and Fiscal Management. The Director may also require financial, statistical, and other reports covering any period whenever he determines that such reports are necessary. [43.88.160.]

B. Local

There are no special budgeting requirements in the code for local election officials. All county officials, however, "elective or appointive, in charge of an office, department, service, or institution of the county,..." must file a report with the County Auditor on or before the second Monday in August each year containing "detailed and itemized estimates, both of the probable revenues from sources other than taxation, and of all expenditures required by such office, department, service, or institution for the ensuing fiscal year." [36.40.010.]

The County Auditor must submit a report to the Board of County Commissioners on or before the twenty-fifth of each month "showing the expenditures and liabilities against each separate budget appropriation incurred during the preceding calendar month and like information for the whole of the current fiscal year to the first day of said month, together with the unexpended and unencumbered balance of each appropriation." [36.40.210.]

There are no other specific accounting requirements for local election officials; they are subject only to the accounting requirements imposed on all other local officials. Thus, all local election officials must utilize the uniform system of accounting prescribed by the State Auditor. Such system "shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever...." The system must also show:

all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction; all statements and reports made or required to be made, for the internal administration of the office to which they pertain; and all reports published or required to be published, for the information of the people regarding any and all details of the financial administration of public affairs.

[43.09.200.]

Cities and towns must comply with additional budgeting and accounting requirements which may affect local election officials. [35.32A.030, .33.031 to .041, .141.]

Virginia

The Administration of Elections

A. State

The State Board of Elections is the principal election supervisory body in Virginia. [Va. Code §24.1-19 (Supp. 1977).] The state board is composed of three qualified electors appointed by the Governor, subject to confirmation by the General Assembly. The political party drawing the most votes at the last gubernatorial election is entitled to have two members on the state board; the party drawing the second highest number of votes is entitled to have one member. In the event a Governor has not run as any party's candidate:

representation shall be given to each of the political parties having the highest and next highest number of members of the General Assembly at the time of the appointment and a majority of the Board shall be of the political party having the highest number of members in the General Assembly.

[24.1-18.] Parties entitled to representation on the Board may recommend to the Governor at least three qualified voters for each appointment. One member of the Board is designated secretary by the Governor, and receives annual compensation as "fixed by law." [24.1-18.] The other two Board members receive fifty dollars per day spent on Board business. All Board members serve four-year terms; only the secretary of the Board may serve more than two successive terms. [24.1-18.]

The state board "shall so supervise and coordinate the work of the county and city Electoral Boards and of the registrars as to obtain uniformity in their practices and proceedings

and legality and purity in all elections." [24.1-19.] The Board may make all rules and regulations necessary to ensure the proper functioning of Electoral Boards and registrars, and may bring proceedings to remove Electoral Board members, registrars, or any other local election officials from office. [24.1-19.] Other duties of the State Board of Elections include prescribing the form of general election ballots, [R. Smolka, Handbook of State Election Agencies and Election Officials, I-159 (1976)], voter registration blanks, [Va. Code §§24.1-22, -48 (Supp. 1977); Va. Code §§24.1-27, -54 (1973)], and absentee voting materials, [Va. Code §24.1-228 (Supp. 1977)], and providing for the establishment of a centralized voter registration record-keeping system [24.1-23]. All voting machines must be approved by the state board before they are used in the state. [Va. Code §24.1-204 (1973).] Furthermore, after each election, the state board must canvass Electoral Board returns and prepare certified statements of the results for federal and state offices and for members of the General Assembly. [24.1-81, -154; Va. Code §24.1-152 (Supp. 1977).]

B. Local

City or county Electoral Boards 1/ are primarily responsible for the conduct of elections at the local level. Electoral Boards consist of three persons appointed for three-year terms by a majority of the city or county circuit court judges. The senior judge of the circuit makes the appointments if a majority of the judges cannot agree. Two members of the Electoral Board must represent the political party that received the most votes at the most recent gubernatorial election, and one member must represent the party that received second highest number of votes. If the Governor was not elected as a candidate of a political party:

1/ The forty-one cities in Virginia that are not within a county have their own Electoral Boards. [R. Smolka, Handbook of State Election Agencies and Election Officials, I-161 (1976).]

representation shall be given to each of the political parties having the highest and next highest number of members of the General Assembly at the time of the appointment and a majority of the board shall be of the political party having the highest number of members in the General Assembly.

[24.1-29.] Parties entitled to representation on the Electoral Board may recommend at least three qualified voters of the city or county for each appointment. [24.1-29.] Electoral Board members may not hold other public office and may not be governmental employees. [Va. Code §24.1-33 (1973).] At the first meeting of each Electoral Board, one member is elected chairman and another is elected secretary. [Va. Code §24.1-29 (Supp. 1977).] Electoral Board secretaries receive from \$700 to \$3,850 compensation per year depending upon the population of the city or county they represent, plus up to \$300 per year for expenses. Other Electoral Board members receive salaries of \$350 to \$1,925 per year based on the population of the city or county they represent. County or city governing bodies may pay Board secretaries additional compensation or expense money "as they deem necessary." [24.1-31.]

City and county Electoral Boards appoint local election officers and general registrars, [24.1-32, -43, -105], and may remove them from office for failure to discharge their duties [Va. Code §24.1-34 (1973)]. Electoral Boards also provide ballots for all elections, [24.1-109, -208; Va. Code §24.1-207 (Supp. 1977)], furnish voting booths, [Va. Code §24.1-100 (1973)], and store voting machines and other election equipment when not in use [Va. Code §24.1-209 (Supp. 1977)]. County Electoral Boards have the additional responsibility of conducting elections for towns within, or mostly within, their boundaries. [Va. Code §24.1-93 (1973).]

After primary elections, Electoral Boards determine local results and transmit abstracts and certificates of votes cast to various state and local governmental officials. [Va. Code §24.1-191 (Supp. 1977).] After general elections, Electoral Boards determine city or county results, prepare abstracts of the results for federal, state, district, and city or county offices, and send certified copies of the tabulations to the State Board of Elections and county boards of supervisors or city councils. [24.1-146, -150.]

City and county general registrars administer voter registration at the local level. [24.1-46; Va. Code §24.1-93 (1973).] Registrars are appointed by local Electoral Boards for four-year terms, for which they receive compensation determined by the state election board "based on the number of normal days of service per week." [Va. Code §24.1-43 (Supp. 1977).] General registrars must be qualified voters of the city or county they serve, and may not hold other public office [24.1-43; Va. Code §24.1-33 (1973).]

Electoral Boards and general registrars are under the direct supervision and control of the State Board of Elections. [Va. Code §24.1-19 (Supp. 1977).]

The Financing of Elections

The independent city or county is the basic election financing unit in Virginia. [24.1-31, -203, -207; Va. Code §§24.1-109, -123, -208 (1973).] However, town election expenses are paid by the town conducting the election, [24.1-93], while cities and counties are reimbursed by the state for the base compensation and expenses of Electoral Board members, [Va. Code §24.1-31 (Supp. 1977)], and for the salaries of general registrars [24.1-43].

Each county governing body may "give, lend or advance in any manner that to it may seem proper funds or other county property, not otherwise specifically allocated or obligated, to any authority created by such governing body pursuant to law." [Va. Code §15.1-511.1 (1973).]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no special budgeting or accounting requirements for state election officials; they are subject only to the budgeting and accounting requirements imposed on all other state officers. Thus, state election officials, by September fifteenth of every even-numbered year, must:

prepare and submit to the House of Delegates Committee on Appropriations, the Senate Committee on Finance, and the Governor an estimate of anticipated capital outlays and operational expenditures embracing their activities for the prospective period of six years beyond the then current biennium.

Such estimates shall be prepared in accordance with policy guidelines and technical procedures prescribed by the Governor, and shall project, for each biennium of the six-year period, separate budget requirements necessary to (i) continue present levels of activity, (ii) process increases in workload, and (iii) to provide for new or changed services.

[Va. Code §2.1-392 (Supp. 1977).] Additionally,

[a]t a time established by the Governor not later than the first day of August biennially in the odd-numbered years, each of the several State agencies and other agencies and undertakings receiving or asking financial aid from the State shall report to the Governor, through the responsible secretary designated by statute or executive order, on official estimate blanks prescribed for such purpose, an estimate in itemized form showing the amount needed for each year of the ensuing biennial period beginning with

the first day of July thereafter. The estimates submitted shall be within the amount the Governor may prescribe as a target for each agency; however, an agency may submit to the Governor a request for an amount exceeding the target as an addendum to their official budget estimate.

[2.1-394.]

The State Comptroller, as Director of the Department of Accounts, [2.1-192], "shall prescribe what accounts shall be kept by each State agency." [2.1-196.1.] He must also "direct the development of a modern, effective and uniform system of bookkeeping and accounting ... applicable to all State officers, departments, boards, commissions, [and] agencies...." [2.1-196.1.] The Auditor of Public Accounts is required to audit the accounts of state election officials. [2.1-155.]

B. Local

There are no special budgeting or accounting requirements for local election officials; they are subject only to the budgeting and accounting requirements imposed on all other local officers. Thus, on or before April first every year, local election officials must:

prepare and submit to the governing body an estimate of the amount of money deemed to be needed during the ensuing fiscal year ... provided, that in any locality where the fiscal year begins on some date other than the first day of July, the estimate shall be submitted at least three months prior to the beginning of the fiscal year.

[15.1-160.]

Under the direction of the Joint Legislative Audit and Review Commission, the Auditor of Public Accounts "shall devise a modern, effective and uniform system of bookkeeping and accounting" for use by all local election officials. [2.1-156.] County boards of supervisors may investigate the bills and receipts of county election officials, and may require monthly financial reports to be filed by the officers. [Va. Code §15.1-556 (1973).]

The accounts of local election officials who handle state funds will be audited by the Auditor of Public Accounts "[a]t least once in every two years, and at such other times as the Governor may direct." [2.1-165.] In addition:

[w]henever, upon a petition filed in the circuit court of any county in this State by at least fifty freeholders of the county, it is believed by the judge of the court that the public interests will be promoted by an audit or examination of the whole or any part or parts of the financial transactions of any ... [election official] of the county, the judge may appoint one or more certified public accountants to make and report to the court the result of such audit or examination

[15.1-557.]



Wyoming

The Administration of Elections

A. State

Under Wyoming law, the Secretary of State is the chief election official. [Wyo. Stat. §22.1-5 (Supp. 1975).] He is elected to a four-year term, [22.1-7], and earns \$28,000 per year [9.3-2].

The Secretary of State is responsible for maintaining uniformity in the application and operation of the state election laws. [22.1-5.] He receives nomination applications and petitions for state and national offices, [22.1-61, -80], and provides the application forms for these offices [22.1-62]. He also receives initiative and referendum applications and certifies or denies the applications. [22.1-368, -373.] In addition, the Secretary of State prepares information pamphlets on state constitutional amendments and delivers copies of the pamphlets to any person or organization making a request, [22.1-280], and also makes copies of the election code available to the county clerks for disbursement to local election officials [22.1-178]. While the Secretary of State issues certificates of nomination to winners of statewide primary elections, the Governor issues certificates of election to the winners of statewide general elections. [22.1-241.]

The State Canvassing Board consists of four state officers: the Governor, Secretary of State, State Auditor, and State Treasurer. [22.1-235.] The Board must "review the state abstracts prepared by the secretary of state, compare them with the tabulation and materials prepared by the secretary of state, resolve any tie votes, and certify the abstract as the official state canvass." [Wyo. Stat. §22.1-238 (Supp. 1977).]

B. Local

The chief election official on the local level is the County Clerk; County Clerks are elected to four-year terms. [Wyo. Stat. §22.1-5, -7 (Supp. 1975).] The Board of County Commissioners meets every four years to determine the salary of the County Clerk, but the maximum and minimum salaries that may be paid County Clerks are set by statute according to the total gross valuation of the county. In counties with a total gross valuation under \$20,000,000, the Clerk may be paid a maximum of \$7,625 annually. A maximum \$12,500 annually may be paid clerks in counties with total gross valuations in excess of \$60,000,000. Clerks must be paid a minimum of eighty-five percent of the maximum salary. [18-74.]

The County Clerk furnishes voter registration oath forms to registry agents, [22.1-19], establishes and maintains registration facilities, [22.1-20], and removes unqualified names from registry lists [22.1-21]. The Clerk conducts absentee registration and voting. [22.1-33, -136] He also prepares and distributes precinct pollbooks, [22.1-27], provides all necessary election supplies to local election officials prior to primary elections, [22.1-65], prints all ballots and ballot labels, [22.1-85], designates polling places and furnishes them with booths, ballots, and all supplies, [22.1-172], and provides instruction cards on ballot preparation for electors [22.1-173]. The County Clerk provides application forms for local offices and receives completed applications. [22.1-61, 62, 80.] Certificates of nomination and election are issued by the County Clerk to winners of local primary and general elections. [22.1-234.] When a vacancy occurs in a local office before a regular election is scheduled, the County Clerk conducts a special election to fill the vacancy. [22.1-263.]

The County Clerk, and two members appointed by the Board of County Commissioners, comprise the County Canvassing Board. The two Board members appointed by the Board of County Commissioners must be electors residing in the county as well as members of different political parties. [22.1-223.] The hourly compensation of the two appointed members is to be determined by the Board of County Commissioners, cannot be less than the state minimum wage. [22.1-133, -223.] The duty of

the County Canvassing Board is to review the abstracts of county votes cast, which are prepared by the County Clerk, and to certify the abstracts. [Wyo. Stat. §22.1-226 (Supp. 1977).]

The Board of County Commissioners has specific election duties. The Board appoints judges of elections and counting boards for each polling place, [Wyo. Stat. §221.1-118 (Supp. 1975)], divides the county into election districts, [22.1-113], and appoints two members of the three-member County Canvassing Board [22.1-223]. The Board of County Commissioners has the additional duty of adopting all voting machines and electronic voting systems to be used in elections held in the county. The equipment chosen must meet statutory specifications. [22.1-160, -169.2.]

The Financing of Elections

The county is the basic financing unit for elections held in Wyoming. [22.1-19, -20, -65, -85, -162, -172, -173, -293.] Expenses for public notices and voter pamphlets concerning state constitutional amendments are paid by the state, however. [221.1-281.] Municipalities pay the cost of their own elections and when municipal offices appear on the ballot with county, state, or federal offices, the municipality pays "an equitably proportioned share ... as determined by the county clerk." [22.1-311.]

When more than one governmental entity participates in an election, the cost of preparing the registry lists required by law to be furnished by the County Clerk "shall be shared on an equitable basis by the governmental entities participating in the election." [22.1-26.] When only one governmental entity has offices or questions on the ballot, the cost of preparing registry lists is paid by that entity. [22.1-26.]

Counties provide funding for the purchase or leasing of voting machines. [22.1-161, -162.] However, the election code provides:

When the expense of an election held in a county is chargeable in whole or in part to the state, a political subdivision thereof or other governmental entity other than the county, the state, subdivision or other governmental entity shall pay to the county a fee per day fixed by the board of county commissioners for use of voting machines. When the expense is divided by law among two or more entities participating in the election, the rental fee expense shall be shared proportionately. [22.1-163.]

In order to meet "emergency and unanticipated requirements necessary to insure the proper functioning of state government and to render essential state services when the legislature is not in session ... [and the requirements] were not foreseeable or predictable at the time of the preparation and adoption of the budget," the Governor's Appropriation for Emergencies was created. [9-557.9.] It is possible that needed financing for elections could be drawn from this special appropriation. In order to receive an allocation from the Governor's Appropriation for Emergencies, the administrative head of an agency or department of the state government must specify in writing to the Governor the circumstances requiring such an allocation. The Governor may then approve or disapprove the requested allocation. [9-557.9.]

A cash reserve fund is authorized for counties by statute. Money from this fund is available to maintain the county on "a cash-operating basis during periods of the fiscal year when current revenue collections are insufficient to meet current operating costs." [Wyo. Stat. §9-534 (1959).] Transfers from this reserve fund "may be made to supplement any appropriation provided in the adopted budget if such appropriation is insufficient to perform the necessary functions of government by reason of unexpected requirements not reasonably foreseeable at the time such budget was adopted." [9-535.] Election expenses may be paid from this county fund if the expenses meet the statutory requirement of being unforeseeable at the time the budget was adopted.

Before a transfer from the county cash reserve fund may take place, a notice of this intention must be published in a newspaper of general circulation in the county at least one week before the Board of County Commissioners meets to take final action on the transfer. Citizens are given a chance to voice their opinion regarding the proposed transfer at the Board meeting. [9-535.]

Budgeting and Accounting Requirements Imposed on Election Officials

A. State

There are no budgeting or accounting requirements imposed specifically on election officials; rather, election officials are subject to the same requirements imposed on other state agencies. [Wyo. Stat. §9-276.18:62. (Supp. 1976).] All state agencies must prepare budget requests as directed by the Department of Administration and Fiscal Control and submit the completed requests to the Department by August 15 of odd-numbered years. [9-276.18:62, :63.] The budget request documents must contain:

- (i) Appropriations or other allotted revenues authorized entities including all types of revenue regardless of source and final fund destination, federal fund identification and expected length of continuance of the federal funding;
- (ii) Expenditures, obligations, encumbrances and balances of the several agencies of the state from whatever source derived;
- (iii) Estimates of revenues and future needs of entities;
- (iv) Program changes, descriptions and activities of the several agencies of the state;
- (v) An explanation of and reasons for anticipated receipts and expenditures of the several agencies of the state.

[9-276.18:62.] With the budget requests, each state agency must submit "a written report of its condition, activities, objectives and programs covering the previous fiscal period." [Wyo. Stat. §9-21 (Supp. 1975).] The reports are to be in a standard form as prescribed by the Department of Administration and Fiscal Control "in conjunction with the agency and the legislative service office". [9-21.] The report must contain details of the fiscal affairs of the agency, receipts and expenditures, and recommendations for improving the agency's programs. [9-21.]

By the fifteenth of each month, all state agencies must prepare and submit to the Department of Administration and Fiscal Control "a detailed statement of all income and revenues received during the preceding calendar month and a detailed statement of expenditures, according to budget classifications made during the same period, and show the unexpended balance." [Wyo. Stat. §9-17 (1959).] The report is to be submitted on forms furnished by the Department, and in accordance with its regulations. [9-17.]

As an additional requirement, each state agency must report to the State Treasurer, when requested, on commitments made by the agency and the approximate dates payments will be payable by the Treasurer's office. [Wyo. Stat. §9-17.1 (Supp. 1975).] The reports are to be made on forms provided by the Treasurer and in accordance with the rules and procedures prescribed by the Treasurer. [9-17.2.]

State election officials, as well as other state entities, are subject to the accounting system implemented by the Financial Advisory Council. The Council has the duty to

oversee the design and implementation of a uniform state accounting system applicable to all state agencies, departments, boards, commissions and institutions which will insure that all fiscal data is accumulated, processed and reported to provide compatible fiscal management information and to make possible full disclosure and fair presentation of financial position and operating results in accordance with generally accepted governmental accounting principles.

[9-557.16.] The accounting system must conform to "[g]enerally accepted governmental accounting principles, definitions and procedures as outlined by the national committee on government accounting in the publication 'Governmental Accounting, Auditing, and Financial Reporting'." [9-557.16.]

The State Auditor and State Treasurer both have access to, and may inspect, all books, accounts, and papers of all state offices. [Wyo. Stat. §9-54 (1959).]

B. Local

County election officials are subject to the same budgeting requirements imposed on other county agencies. Each agency must furnish in writing to the County Clerk "a detailed schedule of estimated requirements for meeting proposed expenditures for the ensuing fiscal year beginning July 1st." [9-530.] The County Clerk must then prepare the budget for the county in the form prescribed by statute. [9-530.]

The State Examiner must implement and enforce "a correct, and as far as practicable, uniform system of bookkeeping" for all county officers. [Wyo. Stat. §9-102 (Supp. 1975).] The Examiner also has the duty to exercise continuing supervision over the books and financial records of all county officials; he must conduct an annual examination of the books and accounts of county officials including an inspection of all receipts and expenditures. [9-102.]





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