

ALL ELECTION PARTICIPANTS**Record keeping requirements**

Unless otherwise stated, all references to legislation are to the *Electoral Act 1992* (EA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

All election participants are responsible for keeping full and accurate records relevant to their election funding and disclosure requirements.

Good record keeping practices promote accountability and transparency and increase public confidence in election campaigning in state government. Records help to protect election participants should the integrity of their financial reporting be reviewed during or after an election campaign.

Failure to keep relevant election records is **unlawful** and may result in enforcement action.

What records need to be kept?

Election participants (and their associated entities) must keep complete and accurate records about:

- gifts (donations) made or received
- political donations (including donor statements)
- loans made or received
- electoral expenditure incurred
- other campaign expenses
- state campaign bank accounts
- election funding claims (if applicable)
- policy development payments (if applicable)
- disclosure returns
- payment, source of funding, costs, dates, times and methods of distribution or publication of all electoral advertising
- any other matters required to be stated in a disclosure form.

In general terms, the following items should be kept:

- bank statements
- invoices
- receipt books
- deposit books
- cheque books
- general ledgers
- notices
- copies of advertisements or election material.

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More information

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Records must include any information necessary to demonstrate compliance with election funding and disclosure obligations under legislation.

Clear audit trails are essential to substantiate all financial transactions. Keeping detailed information and documents ensures the election participant can demonstrate that they have fully complied with their election and disclosure obligations.

How do records need to be kept?

All records must be in English, be accurate and be held in a way that allows the ECQ to examine them conveniently and properly for audit or compliance purposes.

Records may be kept in paper or electronic form. It is strongly recommended that paper records are also saved electronically. Copies of all electronic records should be regularly backed up in a separate location.

Records must be kept by:

- the person who makes the record
- or
- the person who (with the authority of the election participant) the record is transferred to in the ordinary course of business or administration.

How long should records be kept?

Records must be kept and made available to the ECQ for inspection for at least **5 years** after the record was made.

All election participants are subject to ECQ compliance reviews and may be asked to provide evidence to satisfy the ECQ that disclosure requirements have been properly met.

Tips for good record keeping

Good record keeping supports full and accurate disclosure. It is strongly recommended that election participants:

- record gifts, loans and electoral expenditure as soon as practical after they are received or incurred so they are not overlooked or forgotten
- save any paper records electronically to ensure they are not destroyed
- keep comprehensive records in an orderly format for easy and quick retrieval
- regularly back-up electronic records
- ensure their records are up-to-date.

Specific requirements for records of political donations, gifts and loans

RECORDS OF POLITICAL DONATIONS

A candidate or registered political party who receives a political donation must include the information below as part of their record:

- the relevant particulars of the person who made the political donation
- the date the political donation was made
- the value or amount of the political donation

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- if the political donation is not money, how the value of the donation was determined under section 201B of the EA
- the donor statement
- a copy of the receipt given to the person who made the political donation
- if the political donation was made by an entity that is not the source of the political donation:
 - that fact
 - the relevant particulars of the entity that is the source of the political donation
- if the political donation was a loan:
 - the relevant particulars of the entity that made the loan
 - the amount of the loan
 - the terms and conditions of the loan
 - the donor statement
 - if the loan was received from a registered industrial organisation
 - the name of the organisation
 - the names and addresses of the members of the executive committee of the organisation
 - if the loan was made to or for the benefit of an electoral committee, the electoral district
- if the political donation was gifted electoral expenditure:
 - how the electoral expenditure benefits the recipient
 - how section 200B(1)(b)(i or ii) applies
 - any consideration provided by the recipient
 - a copy of the invoice (if any)
 - details of any arrangement between entities that led to the expenditure (if any)
 - a donor statement (if any)
- if the political donation was returned or refunded (in full or in part):
 - the date the refund or return was made
 - the amount or value returned or refunded
 - if non-monetary, how the value was determined under section 201B of the EA.

RECORDS OF GIFTS AND LOANS TO CANDIDATES AND REGISTERED POLITICAL PARTIES

A candidate or registered political party who receives a gift or loan that is not a political donation must include the information below as part of their records:

- the relevant particulars of the person who made the gift or loan
- the date the gift or loan was made
- the amount or value of the gift or loan
- for a record about a gift, how the value of the gift was determined under section 201B of the EA
- if the gift or loan was made by an entity that is not the source of the gift or loan:
 - that fact
 - the relevant particulars of the entity that is the source of the gift or loan
- if the gift was refunded or returned in full or in part
 - the date the refund or return was made
 - the amount or value returned or refunded
 - if non-monetary, how the value was determined under section 201B of the EA

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- for a loan:
 - the relevant particulars of the entity that made the loan
 - the amount of the loan
 - the terms and conditions of the loan
 - if the loan was received from a registered industrial organisation
 - the name of the organisation
 - the names and addresses of the members of the executive committee of the organisation.

POLITICAL DONATIONS, GIFTS AND LOANS MADE BY ELECTION PARTICIPANTS TO OTHER ELECTION PARTICIPANTS

If a candidate or registered political party makes a political donation, gift or loan to another participant in the election, the following information must be kept in the record:

- the relevant particulars of the giver
- the date the political donation, gift or loan was made
- the amount or value of the political donation, gift or loan
- for non-monetary political donations or gifts, how the value of the gift is worked out under section 201B of the EA
- for a loan, the terms and conditions of the loan
- for a political donation or gift that is returned or refunded in full or in part
 - the date the return or refund was made
 - the amount or value returned or refunded
 - if non-monetary, how the value was determined under section 201B
- if electoral expenditure was gifted
 - how the electoral expenditure benefits the recipient
 - how section 200B(1)(b)(i or ii) applies
 - any consideration provided by the recipient
 - a copy of the invoice (if any)
 - details of any arrangement between entities that led to the expenditure (if any).

GIFTS MADE TO OR FOR BENEFIT OF A THIRD PARTY

If a gift is made to, or for the benefit of, a third party for the election that the third party is required to lodge a return for, the following information must be included in the record:

- the relevant particulars of the person who made the gift
- the date the gift was made
- the value of the gift
- for non-monetary gifts, how the value of the gift is worked out under section 201B of the EA
- if the gift was made by an entity that is not the source of the gift:
 - that fact
 - the relevant particulars of the entity that is the source of the gift
- if the gift was refunded or returned in full or in part:
 - the date the refund or return was made
 - the amount or value returned or refunded

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- if non-monetary, how the value was determined under section 201B of the EA
- if electoral expenditure was gifted to the third party:
 - how the electoral expenditure benefits the third party
 - how section 200B(1)(b)(i or ii) applies
 - any consideration provided by the recipient
 - a copy of the invoice (if any)
 - details of any arrangement between entities that led to the expenditure (if any).

Register of non-monetary gifts

All election participants are required to maintain a register of non-monetary gifts (that is gifts of items other than money).

This register must contain:

- the value of the gift
- the date the gift was received
- a description of the gift
- relevant particulars of the person who made the gift.

If the gift has been disposed of, the register needs to include the date of disposal and the amount received.

Specific requirements for records of electoral expenditure

The following details must be included in records of electoral expenditure incurred by a candidate or registered political party at any time or by a third party during the capped expenditure period:

- the amount of electoral expenditure
- the date the amount was paid
- description of the goods or services
- the name and business address of the person who supplied the goods or services
- the day the goods or services were supplied or provided
- the day the goods were first used for a campaign purpose during a capped expenditure period (if applicable)
- a copy of the invoice or receipt
- if electoral expenditure benefits another election participant:
 - how the expenditure benefits the other participant
 - how section 200B(1)(b)(i or ii) applies
 - a copy of the invoice (if any) issued to the other participant
- if section 281B applies, details of how the expenditure relates to the electoral district.

RECORDS OF ELECTORAL ADVERTISING

Specific records must be kept relating to the printing, publishing or broadcasting of advertisements and other election material.

The record must contain:

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- a copy of the advertisement or election material
- the audience to which the material was distributed, published or broadcast
- the name of the electoral district if the material relates to the election for a specific district.

Records for state campaign bank accounts of candidates and registered political parties

FOR AMOUNTS PAID INTO THE ACCOUNT

When amounts are paid **into** the state campaign bank account, the following information must be included in the record of the deposit:

- the amount
- the type of the amount (or each part of the amount) as specified in section 216(2)
- the information necessary to show how the amount is of the type specified.

FOR AMOUNTS PAID FROM THE ACCOUNT

When amounts are paid **from** the state campaign bank account, the following information must be included in the record of the payment:

- the amount
- if the amount is electoral expenditure incurred, reimbursement for electoral expenditure or a loan repayment, all details necessary to show that fact.

Register of members

Registered political parties must maintain a current register of the names of all members and affiliates.

What are relevant particulars?

The relevant particulars of an entity are:

- if the entity is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association
- if the entity is a **trust fund or foundation** – the names and addresses of the trustees of the fund or foundation, or the title or other description of the trust fund or the name of the foundation
- **otherwise** – the name and address of the entity.

Is there a penalty for not keeping adequate records?

Failure to keep relevant election records may incur a penalty of 20 penalty units (valued at \$3,096 as of 1 July 2023).

Failure to keep accurate records of advertisements or other election material may incur a penalty of 20 penalty units (valued at \$3,096 as of 1 July 2023).

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For further information

This fact sheet mainly refers to part 11 of the EA and the Electoral Regulation 2013. The Act and Regulation are available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA and ER.



RELATED FACT SHEETS

Fact sheet 5 – Definition of gifts, loans and political donations

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 8 – Disclosure of electoral expenditure and election summary returns

Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties

Fact sheet 17 – Real-time disclosure of gifts, loans and political donations by candidates

Fact sheet 22 – Real-time disclosure of gifts received by third parties

Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates

Fact sheets can be found on the [ECQ website](#).

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