

ALL ELECTION PARTICIPANTS

Disclosure of electoral expenditure & election summary returns

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 circumstances, you should seek independent legal advice.

Who is required to disclose electoral expenditure?

Electoral expenditure must be disclosed by all registered political parties, candidates, associated entities and registered third parties (including third parties who should have registered) for a state election.

Please see [Fact sheet 7 – Definition of electoral expenditure](#) for what counts as electoral expenditure.

When is electoral expenditure disclosed?

All electoral expenditure incurred for an election must be disclosed in an **election summary return**. The return is due within 15 weeks after election day.

Even if an election participant did not incur any electoral expenditure, an election summary return must still be lodged.

What is an election summary return?

Election summary returns are lodged after election day. They disclose all electoral expenditure incurred for the election. Candidates must also disclose all gifts and loans received, if any, in their election summary return.

If an election participant has appointed an agent, the agent is responsible for completing and submitting the election summary return.

Election summary returns must be given to the ECQ within 15 weeks after election day.

Who needs to give an election summary return?

All election participants must lodge an election summary return. This includes independent and endorsed candidates, registered political parties, associated entities and registered third parties.

An election summary return must be given even if the participant incurred no electoral expenditure or received no gifts or loans.

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More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.



**Electoral
Commission**
QUEENSLAND

What do I need to disclose in an election summary return?

The information disclosed in an election summary return depends upon your role during the election. If no gifts or loans were received or electoral expenditure incurred, an election summary return must be submitted stating that fact.

CANDIDATES (BOTH INDEPENDENT AND ENDORSED)

A candidate must disclose:

- each item of electoral expenditure incurred
- total value of all gifts and loans received
- total number of entities that made those gifts and loans
- bank statement from state campaign bank account that:
 - starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period (whichever is earlier)
 - ends on the day before the election summary return is finished.

REGISTERED POLITICAL PARTIES

A registered political party must disclose:

- each item of electoral expenditure incurred
- bank statement from state campaign bank account that:
 - starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period (whichever is earlier)
 - ends on the day before the election summary return is finished
- audit certificate covering the election.

ASSOCIATED ENTITIES

Associated entities must disclose:

- each item of electoral expenditure incurred
- bank statement from their associated candidate or party's state campaign bank account that:
 - starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period (whichever is earlier)
 - ends on the day before the election summary return is finished.

REGISTERED THIRD PARTIES

Registered third parties (and third parties that should be registered) must disclose:

- each item of electoral expenditure incurred
- bank statement from state campaign bank account that:
 - starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period (whichever is earlier)
 - ends on the day before the election summary return is finished.

What details of electoral expenditure must be disclosed?

All electoral expenditure, including expenditure incurred outside the capped expenditure period, must be disclosed in the election summary return.

More information on state government elections

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Each item of electoral expenditure needs to be disclosed with the following information:

- a description of the goods or services
- the amount of expenditure
- the date the expenditure was incurred
- the name and address of the person who supplied the goods or services.

For more details on what qualifies as electoral expenditure, please see [Fact sheet 7 – Definition of electoral expenditure](#).

For more information on the capped expenditure period and expenditure caps, refer to:

- [Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates](#)
- [Fact sheet 18 – Expenditure caps for independent candidates](#)
- [Fact sheet 24 – Expenditure caps for third parties](#)

How do I submit an election summary return?

Election summary returns are submitted through the [Electronic Disclosure System](#) (EDS).

The ECQ provides a templated Excel spreadsheet to help election participants record their electoral expenditure throughout their campaign.

Completing this spreadsheet means you can use the bulk upload function of EDS to prefill your election summary return instead of lodging a return for each item of electoral expenditure separately.

The template is available in the [Help & Downloads](#) section of EDS.

Record keeping

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure, and reporting requirements. Refer to [Fact sheet 4 – Record keeping requirements](#) for more information.

Compliance

The ECQ is responsible for administering and enforcing the EA, which includes penalties for election participants who breach their disclosure obligations. The compliance framework is available on the ECQ's website.

For further information

This fact sheet mainly refers to part 11, division 10 of the EA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.

More information on state government elections

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RELATED FACT SHEETS

Fact sheet 4 – Record keeping requirements

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates

Fact sheet 18 – Expenditure caps for independent candidates

Fact sheet 24 – Expenditure caps for third parties

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

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