Electronic Disclosure System (EDS) for Associated Entities

FOR STATE GOVERNMENT ELECTIONS, BY-ELECTIONS AND CALENDAR-BASED REPORTING PERIODS

USER GUIDE

Electoral Commission
QUEENSLAND

Contents

1. Introduction

1.1 Overview of the Act and Regulation

This user guide is intended for financial controllers of associated entities participating in state government elections who are required to comply with the financial disclosure provisions of the *Electoral Act 1992* (the Act) and the Electoral Regulation 2024 (the Regulation).

It is also intended for financial controllers of associated entities who have calendar-based reporting obligations under the Act or Regulation.

1.2 Disclaimer

Publications by the Electoral Commission of Queensland (ECQ) are not intended as a substitute for the Act or Regulation. Financial controllers of associated entities are advised to obtain a copy of the Act and Regulation, and if necessary, seek independent legal advice. The Act and Regulation are available online at www.legislation.qld.gov.au.

1.3 Contacting the ECQ

Please contact the ECQ's Funding and Disclosure Unit for general enquiries and assistance. Our details are set out below:

Postal address: GPO Box 1393
                    BRISBANE QLD 4001
Office location: Level 20, 1 Eagle Street, Brisbane, Queensland
Telephone: 1300 881 665
Email: fad@ecq.qld.gov.au
Website: www.ecq.qld.gov.au

2. Glossary

Please see below for key terms used throughout this user guide and their definitions.

Associated Entity

An associated entity of a registered political party is an entity which is controlled by, or operates wholly or to a significant extent for the benefit of, or for the dominant purpose of promoting:

- a registered political party.
- a group of endorsed candidates (i.e. two or more) of the political party.

An associated entity of a registered political party is NOT:

- a candidate endorsed by the political party for an election.
- another party that is a related political party of the party, or if the party is part of another entity, a federal or interstate branch or division of the other entity.

An associated entity of a candidate is an entity which is controlled by, or operates wholly or to a significant extent for the benefit of, or for the dominant purpose of promoting the candidate in relation to the election.

An associated entity of a candidate is NOT:

- an entity which is controlled by, or operates wholly or to a significant extent for the benefit of, or for the dominant purpose of promoting a group of endorsed candidates of a registered political party.
- an electoral committee established by a registered political party to help elect the candidate in the electoral district.

Electoral Expenditure

Electoral expenditure includes any of the following costs relating to a campaign purpose:

- costs of designing, producing, printing, broadcasting or publishing any kind of material for an election including (but not limited to):

- advertisements broadcast at a cinema, on radio or television or on the internet
- direct marketing through the post office or email
- flyers, billboards, brochures, signs or how-to-vote cards
- distribution costs for election material such as the cost of postage, couriers or sending SMS messages
- costs of opinion polling or research
- fees for contracted services related to an activity mentioned above (e.g., payments for experts or consultants, the provision of data, etc).

Please refer to state government Fact sheet 7 – Definition of electoral expenditure (found at ecq.qld.gov.au/factsheets) for more details.

Gift

A gift is defined as the disposition of property, or provision of a service, by a person to another person for no payment or inadequate payment.

Gifts include:
- electoral expenditure gifted to a participant in an election
- uncharged interest or an amount forgiven on a loan
- the part of a fundraising contribution that exceeds $200
- an amount given to a third party or another donor to enable them to make a gift in support of a candidate or a registered political party.

Gifts do not include:
- property provided under a will
- fundraising contributions of $200 or less, or the first $200 of a fundraising contribution that exceeds $200
- volunteer labour or incidental use of a volunteer's vehicle or equipment.

Refer to state Fact sheet 5 - Definition of gifts and loans (found at ecq.qld.gov.au/factsheets) for more information about gifts.

Gifted Electoral Expenditure

You are taken to have incurred **gifted electoral expenditure** if:

- a person *other than* a candidate, registered political party or registered third party incurred electoral expenditure and:
  - the expenditure benefited you; and
  - you authorised or consented to the expenditure or accepted any material that resulted from the expenditure; and
  - you did not receive an invoice or pay for the expenditure within 7 days of any of the above; or
- a candidate, registered political party or registered third party incurred electoral expenditure and:
  - the expenditure benefited you; and
  - you authorised or consented to the expenditure or accepted any material that resulted from the expenditure; and
  - you received an invoice for payment of the expenditure.

Refer to state Fact sheet 34 – Gifted electoral expenditure (found at ecq.qld.gov.au/factsheets) for more information about gifted electoral expenditure.

Loan

A loan is when a person or entity lends money to a candidate by:

- advancing money
- providing credit or another form of financial accommodation
- paying on behalf of the candidate with an obligation for them to repay the amount
- making any other transaction that is in effect a loan of money.

Note:

- Any of the above made by use of a credit card is not considered a loan.
- A loan is considered a gift when it is made for no consideration or inadequate consideration.

Refer to state Fact sheet 5 – Definition of gifts and loans (found at ecq.qld.gov.au/factsheets) for more information about loans.
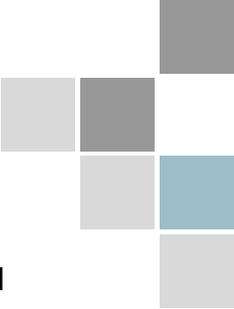
Political donation

A political donation is any gift or non-commercial loan given to a registered political party or candidate that is accompanied by a donor statement.

A donor statement is a written document which must:

- be completed by the donor of the gift or loan
- name the election participant given the gift or loan
- state the gift or loan is intended to be used for an electoral purpose
- detail the relevant particulars of the donor of the gift or loan
- be given to the recipient with the gift or loan within 14 days after the gift or loan is made.

Refer to state Fact sheet 5 – Definition of gifts and loans, Fact sheet 5A – Definition of political donations and donor statements and Fact sheet 6 – Political donation caps (both found at ecq.qld.gov.au/factsheets) for more details.

Reporting Period

Reporting periods cover 6 monthly periods, between 1 January to 30 June and 1 July to 31 December each year.

Further information about key terms and definitions can also be found in the *Electoral Act 1992* and Electoral Regulation 2024.

3. Accessing the Self Service Portal

A person who needs to lodge returns as the financial controller of an associated entity will first need to access and set up a profile in the ECQ's Self Service Portal (SSP).

Please use the following instructions to register an account in SSP.

Note: If you already have an SSP account, you can skip to section 4 of this user guide.

1. Visit the ECQ's website at www.ecq.qld.gov.au and select the **Self Service Portal** button at the top of the page.
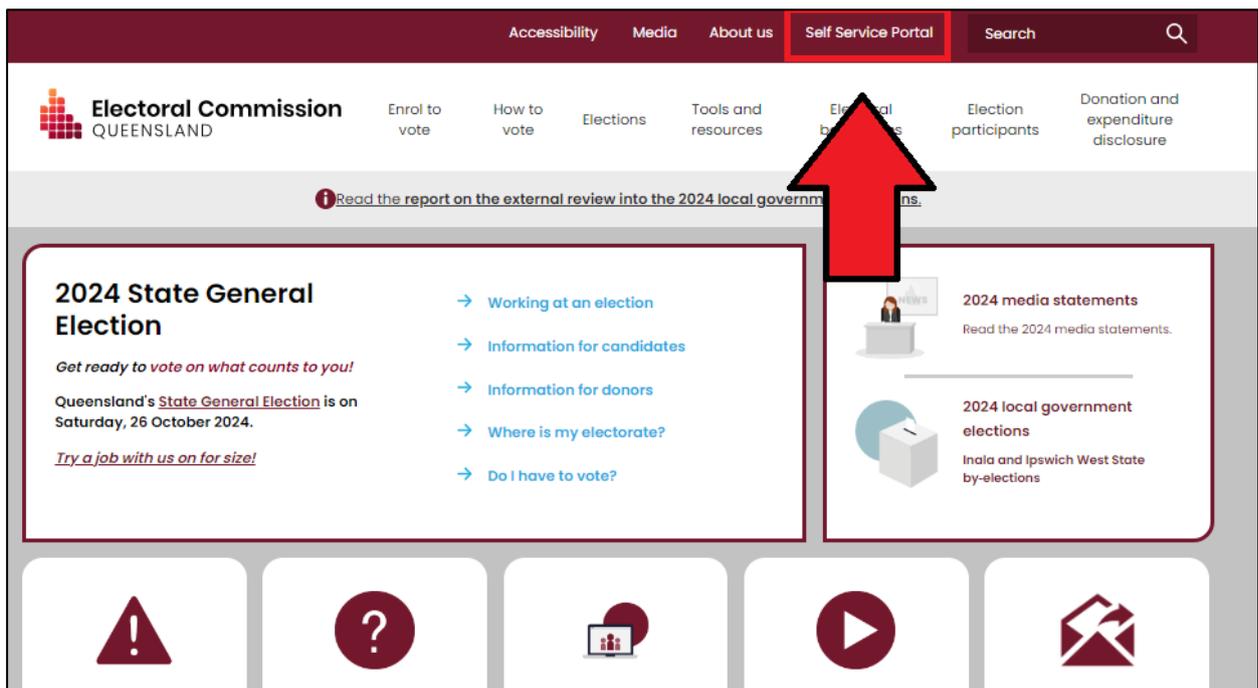
- Alternatively, you can access the SSP directly at selfserv.elections.qld.gov.au.

2. Click the **Login or Register** button at the bottom of the screen.

3. Click to **Continue with QDI**.

4. If you already have a Queensland Digital Identity (QDI) account, enter your email and password and click **Continue.** Then skip to step 12.

   If you do not have a QDI account, click **Sign up**.

5. Enter an email address and password, then click **Continue**.

6. Select the tick boxes agreeing to the terms and conditions, then click **Accept.**

7. Retrieve your **verification code** from your email and enter it in the box provided. Then click **Continue.**

- If you do not receive a confirmation code, please contact Shared Services Queensland on 13 74 68.

8. Choose an **authentication method** to secure your account.

You can either choose to receive a verification code by SMS or by using an authenticator application, such as Google Authenticator.
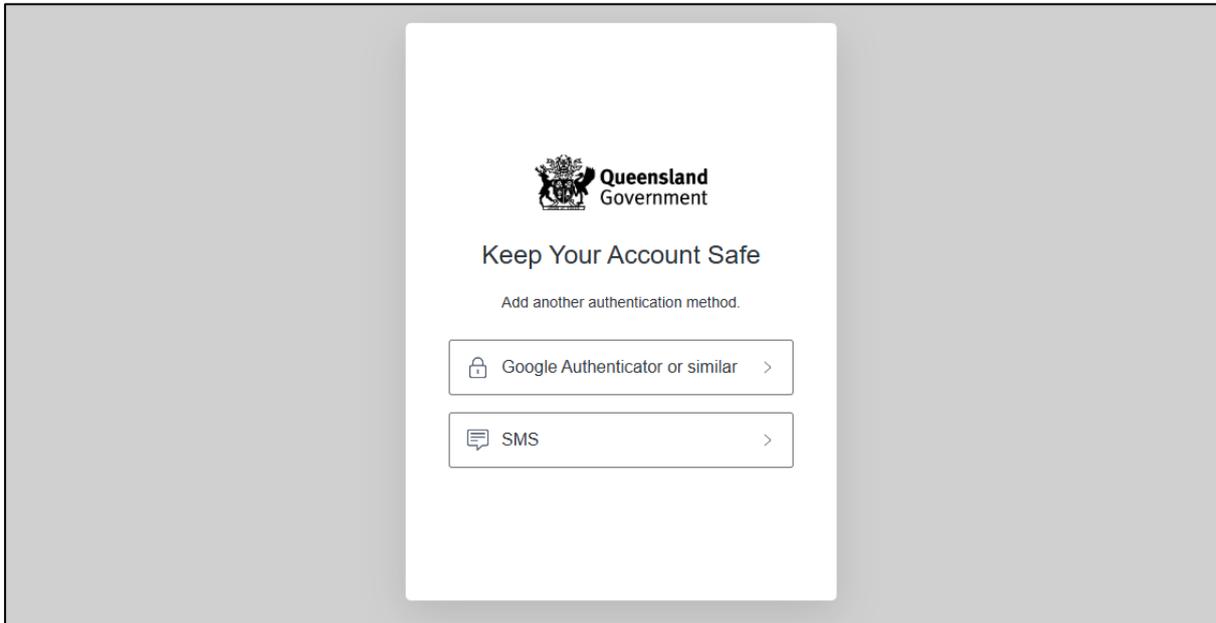
9. Retrieve your **one-time code** from your mobile device or authenticator app and enter it in the box provided. Then click **Continue.**
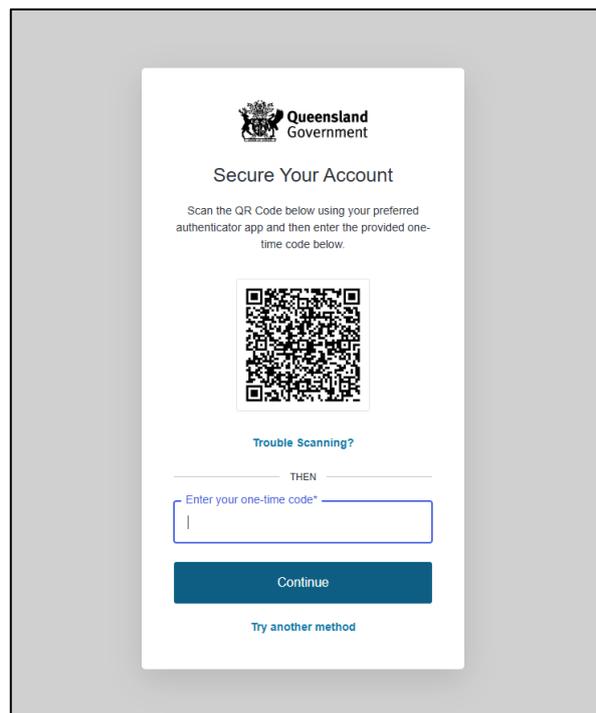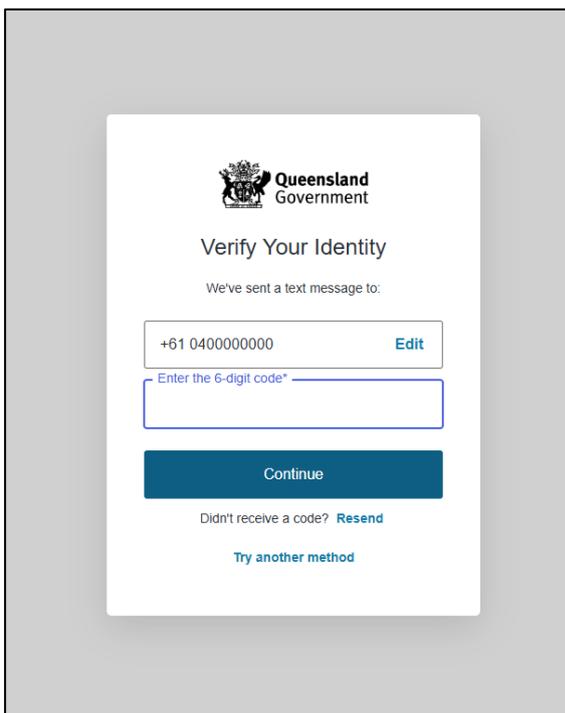
10. If you are using a trusted device, you can click **Continue** to register the device with QDI. This will allow you to quickly log in the next time using the sign-in options on your device rather than receiving a verification code.

If you are not on a trusted device, click **Not on this device.**
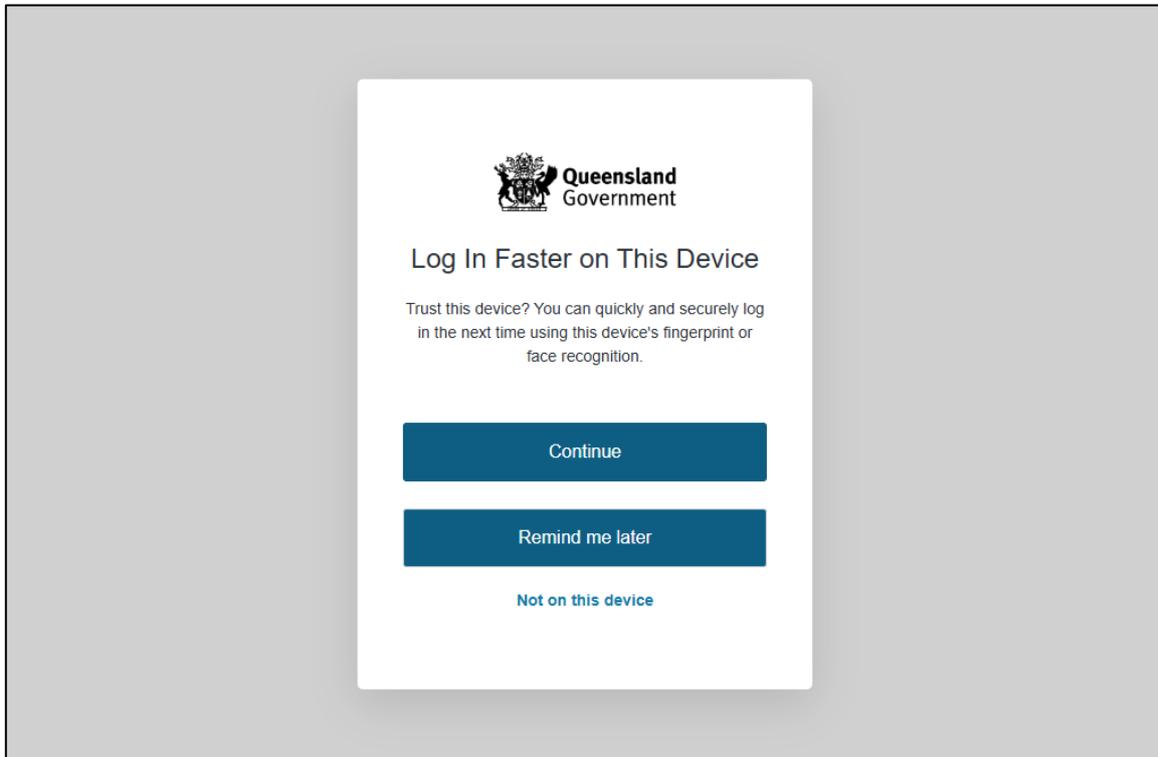
11. After successfully setting up your account, click **Continue**.
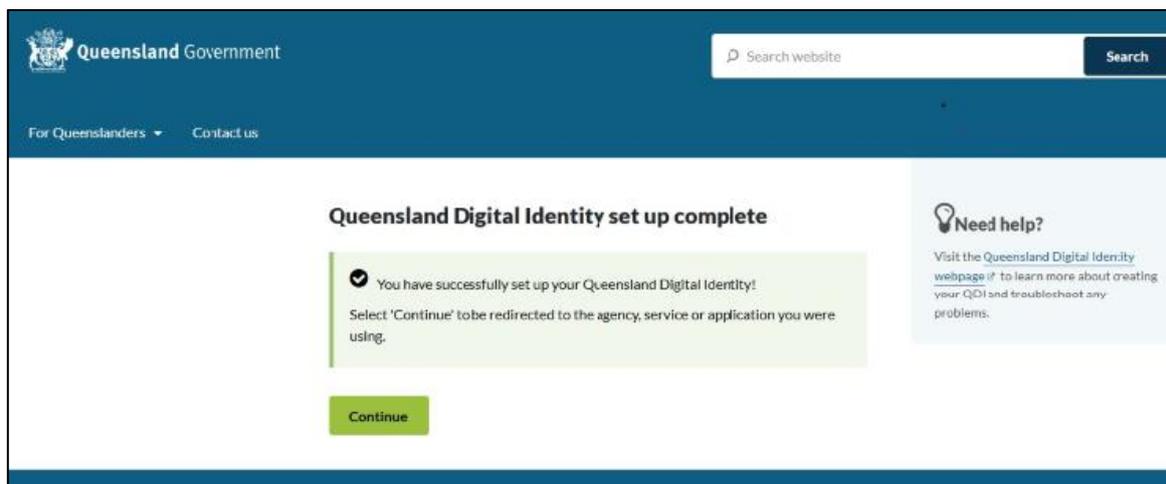
12. If your device is registered with QDI, you will be prompted to use facial or fingerprint recognition or another sign-in option on your trusted device to log in. Then click **Continue**.
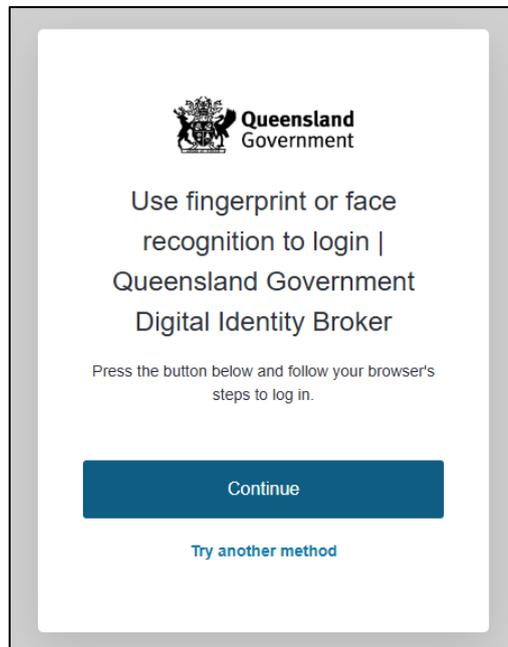
Otherwise, retrieve the 6-digit code from your mobile device or authenticator app to verify your identity. Enter the code in the box provided then click **Continue.**
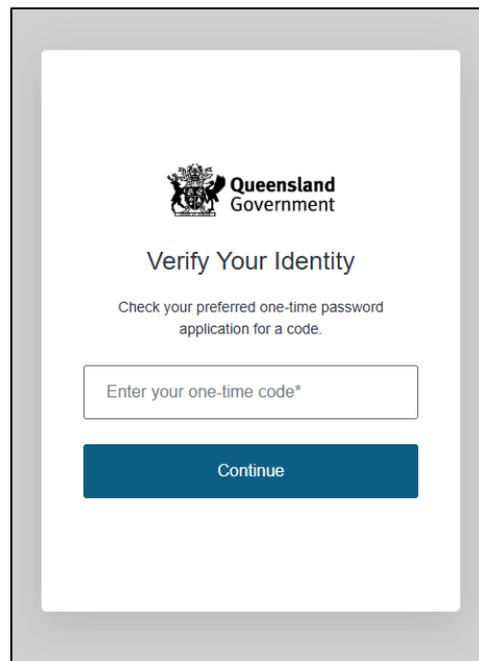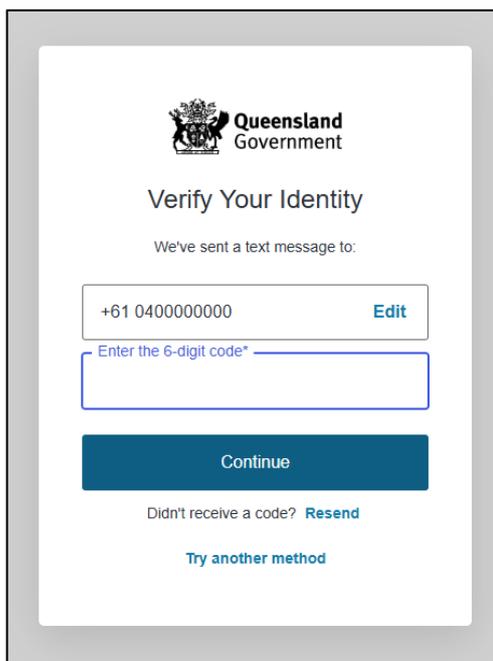
13. The first time you access SSP, you will be asked to consent to share your details with the ECQ. Tick the box and click **Continue.**

14. The first page to appear in SSP will be the **Identity** page. Enter your information into all mandatory fields then select **Search the Roll**.

Did you get an error message? Here are some possibilities to check:

- Do not enter the street suffix in the Street Name field (no St, Ave, Ln, etc).
- If you receive the error message '*No entry was found on the Queensland electoral roll matching these details*,' please double check that everything has been entered correctly.
- If you continue to receive that error, visit the Australian Electoral Commission's (AEC's) website at check.aec.gov.au to ensure your enrolment details are up to date. You can create your SSP profile using old details, and once the AEC has updated their roll, the ECQ will be automatically notified.
- If you are not on the Queensland electoral roll (maybe you are under 18 or enrolled in another state), please select **No** for the question *Are you on the Qld electoral roll*.

15. Enter your contact details and choose **Next**.

If your address has been verified against the electoral roll, your address will be prefilled and so not able to be edited. If you need to change these details, please visit the AEC at aec.gov.au.

16. On the Financial Disclosure Legislation page, choose **Yes** to the second question **Are you required to lodge financial disclosure returns on behalf of an organisation?**. Then click **Next**.

- If you are also required to lodge returns as an **individual donor** or **third party**, select **Yes** for the first question as well.

17. If asked for verification, tick the box stating 'I'm not a robot.' Then click **Submit.** If you are a robot, please close the browser.

18. You will then be asked to supply the details of the associated entity that you represent. Agree to the privacy policy and terms of use and select the tick box indicating your understanding about [prohibited donations](#).

19. If your associated entity has an ACN or ABN, please choose **Yes** and validate the relevant number.
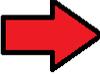
20. Choose the type of organisation you are representing and complete the required fields. In the Financial Disclosure Category, choose **Associated Entity**.

21. After completing all required fields, choose **Save** to add the organisation to your SSP profile.

22. You can view and edit the organisations you represent in SSP at any time by opening the **Disclosure** dropdown menu at the top right of the screen then choosing **Represented Organisations.**

- New organisations can be added by choosing the **Add New** button at the top right.
- To edit an existing organisation's details, choose the **Edit** button opposite the organisation's name or select the organisation's name to see the full details and choose **Edit** at the bottom of the screen.

23. You can now lodge returns in EDS by opening the **Disclosure** dropdown menu in the top right then choosing **Lodge Disclosure Returns**.
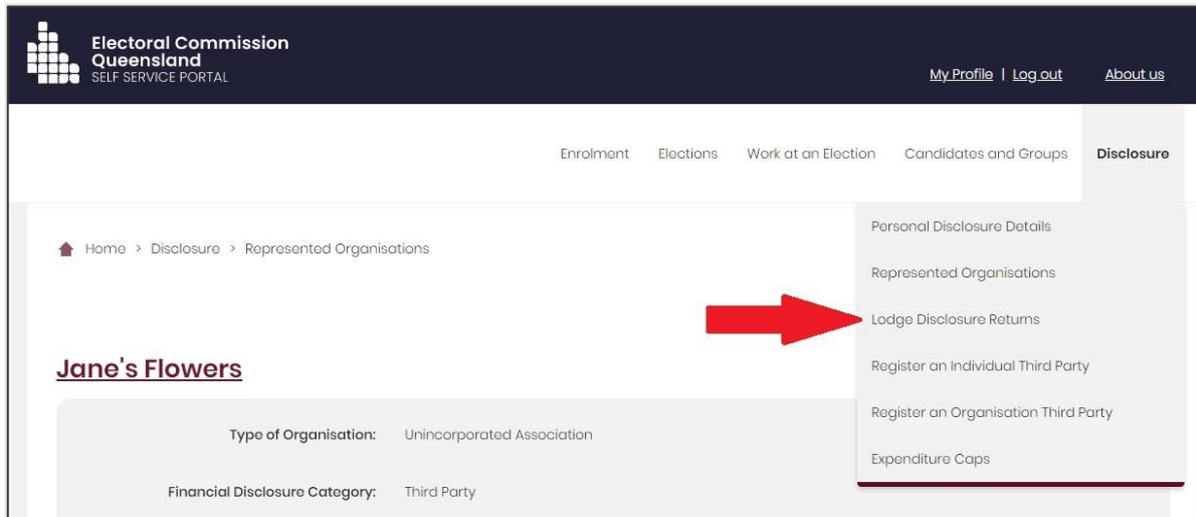
4. Logging into EDS

Once you have registered in the Self Service Portal (SSP) (see section 3), you can log into the Electronic Disclosure System (EDS) at any time by using the following instructions.

1. When logged into SSP (selfserv.elections.qld.gov.au), choose the **Disclosure** dropdown menu in the upper right corner then select **Lodge Disclosure Returns**.
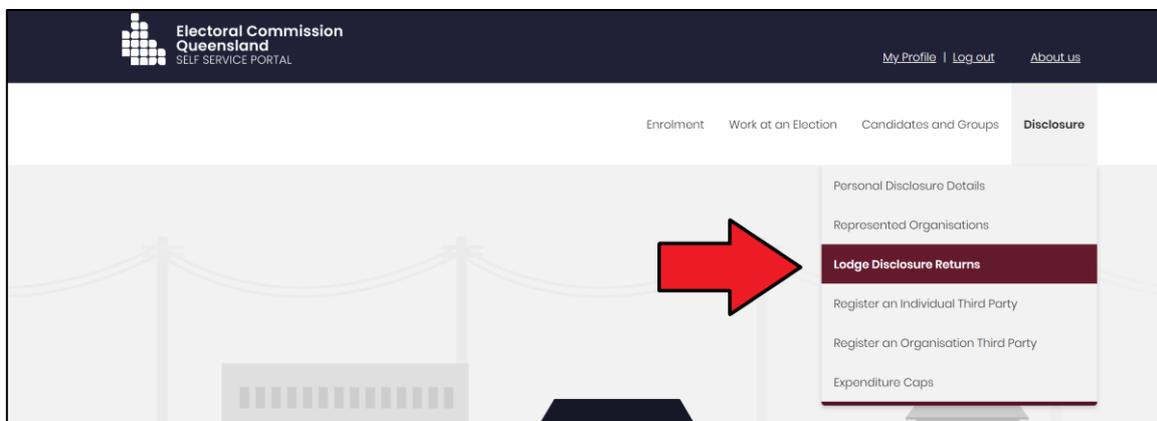
2. The first time you access EDS, you will be asked to consent to share your details with the ECQ. Tick the box and click **Continue**.
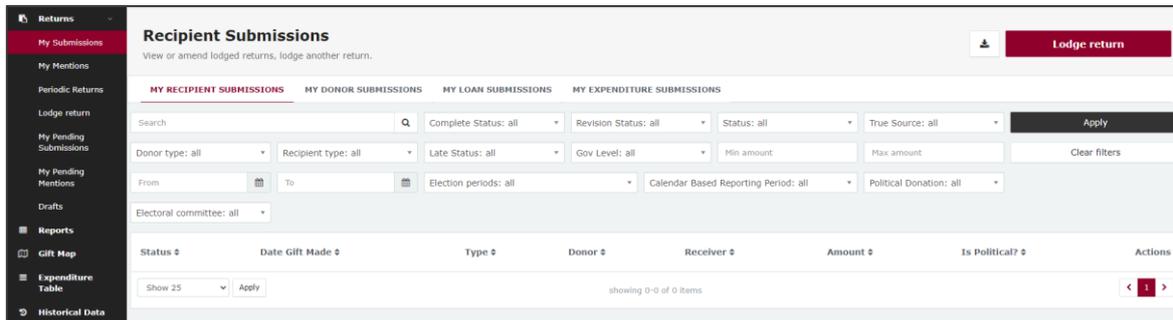
3. You will now see the main page of EDS.

4. You can also access EDS directly at disclosures.ecq.qld.gov.au. Choose **Login/Register** in the top right-hand corner.

5. Log into EDS using your QDI email address and password.
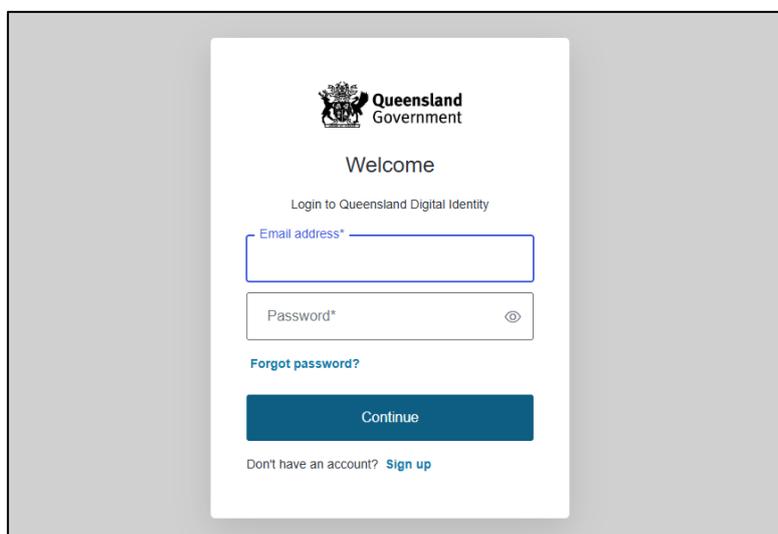
6. If you haven't accessed EDS before, you will see the same consent screen pictured in step 2. Otherwise, the main page of EDS will appear.
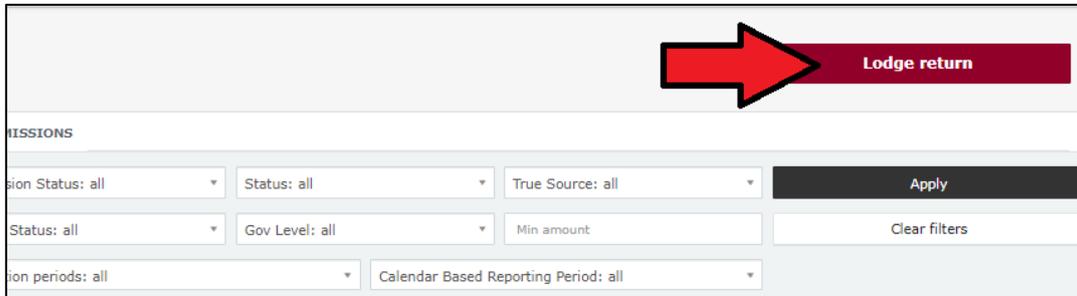
5. Disclosing a gift received in EDS

Financial controllers of associated entities that receive gifts of $1,000 or more are required to disclose the details of the gift in a return.

Gifts can be disclosed individually (see section 5.1) or by using a bulk upload spreadsheet (see section 5.2). The bulk upload spreadsheet is recommended when many gifts need to be disclosed at once.

5.1 Disclosing gifts individually

To lodge a return for individual gifts received, please use the following instructions.

1. Click the maroon **Lodge return** button in the upper right corner of EDS.

2. Under Type of Obligation, select **State Government**.

3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Reporting a gift (donation) received after 01/07/2022**.

5. The details of your associated entity will be pre-filled. Select gift type using the **I am reporting** dropdown menu (e.g., a gift).

6. Choose the donor type from the **+ received from** dropdown menu (e.g., an Individual or a Corporation).

7. Enter all mandatory gift reporting information, such as name and address of the entity giving the gift, description of gift received, amount and date made.

- You can hover over the question mark symbol (?) next to each field in EDS to see a description of what to enter.
- Depending on the person or entity who gave the gift, you may be required to enter additional information. State Fact sheet 5 – Definition of gifts and loans (found at ecq.qld.gov.au/factsheets) has further information about what may be required.
- Additional gifts can be disclosed by selecting options from the **I am reporting** and **+ received from** buttons at the bottom of the page and repeating the steps above.
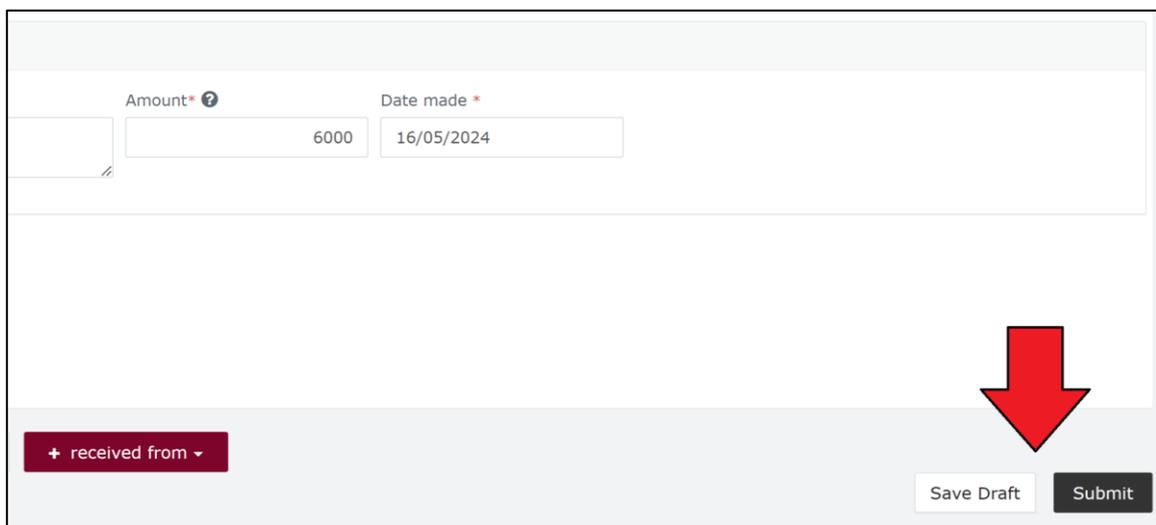
8. Confirm whether you received a donor statement and/or if the gift was received by or for an electoral committee.

- A donor statement is a written statement made by a donor that specifies the gift was made for an electoral purpose.

- A gift accompanied by a donor statement within 14 days is a 'political donation', which is subject to donation caps.
- Gifted electoral expenditure is considered a political donation whether or not there is a donor statement.
- Political donations are the only type of gift that may be deposited into a state campaign bank account and used to incur electoral expenditure.
- If you are not sure if the gift is a political donation or not, state [Fact sheet 5A – Definition of political donations and donor statements](#) (found at [ecq.qld.gov.au/factsheets](#)) may help.
- If the gift is a political donation, you will need to identify if it was received by or for an electoral committee for an electoral district. An electoral committee is a committee that is established by a registered political party to help elect a candidate in a particular electoral district.
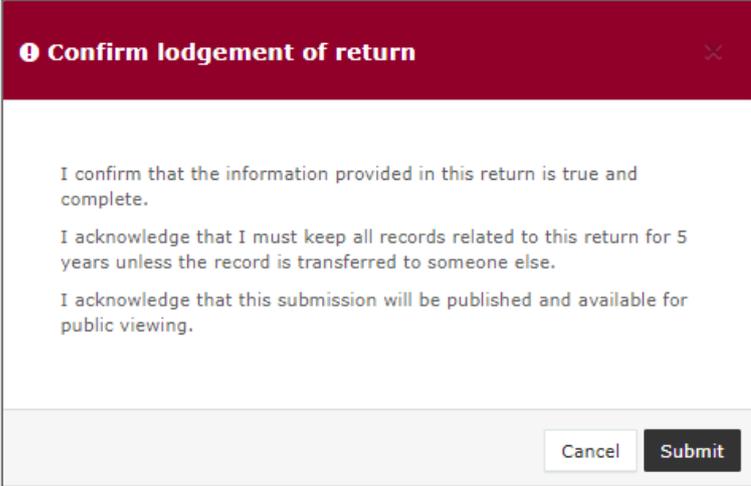
9. When finished, choose **Submit**.

If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.

10. Select **Submit** again to confirm the information in the return is correct.

11. Your return will display on the My Submissions page under the **My Recipient Submissions** tab. It will also display on the public Gift Map and Reports pages.

- The return **Status** will display as **NCR** (no corresponding return) to signify that a corresponding return from the donor is not required.
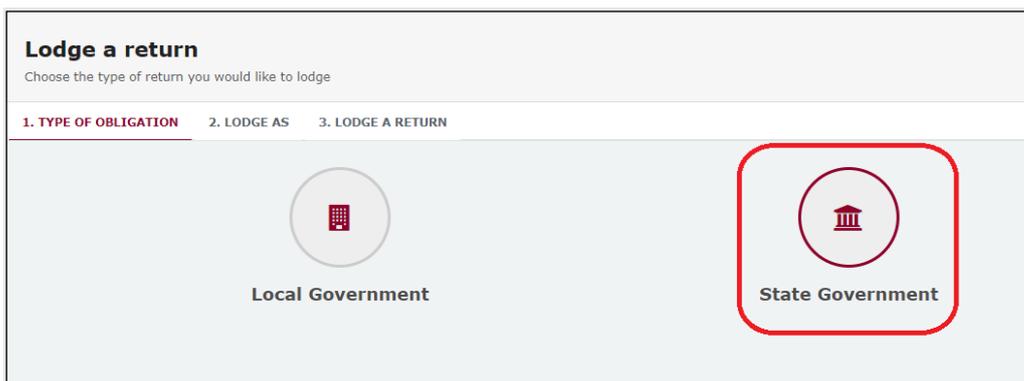
5.2 Disclosing gifts using a bulk upload spreadsheet

To lodge a return for multiple gifts received using a bulk upload spreadsheet, please use the following instructions.
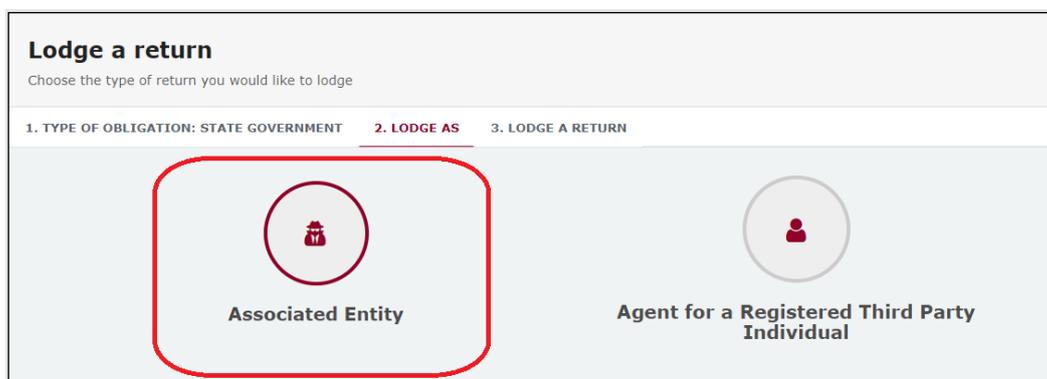
1. Click the maroon **Lodge return** button in the upper right corner of EDS.
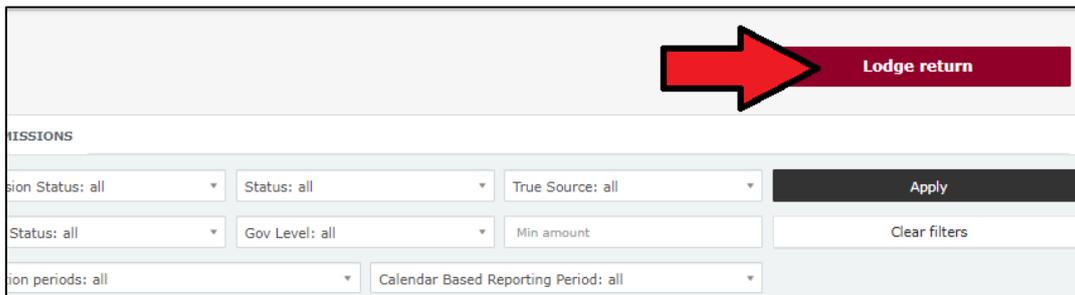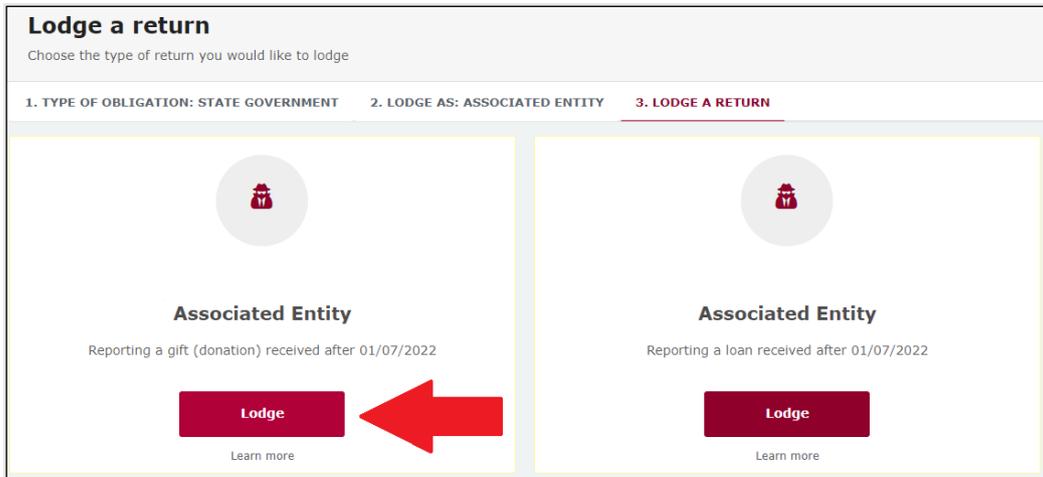

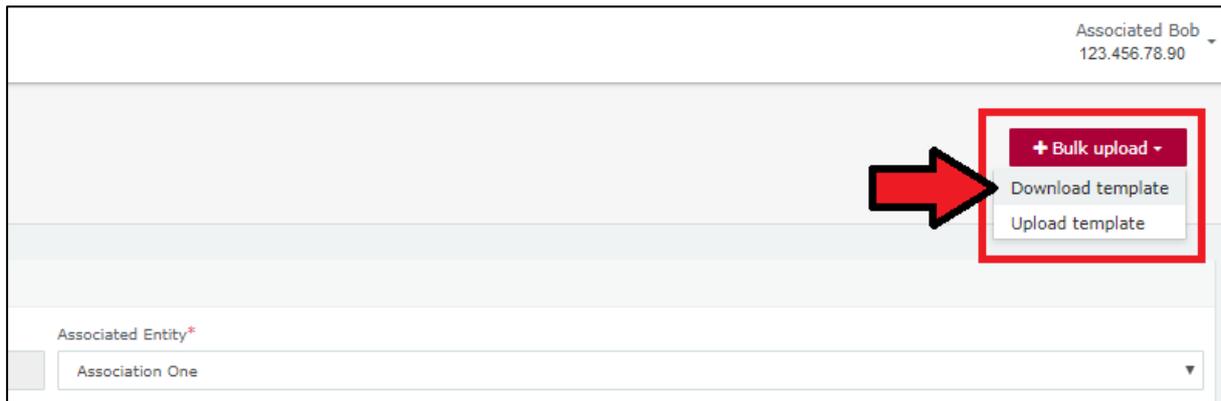2. Under Type of Obligation, select **State Government**.

3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Reporting a gift (donation) received after 01/07/2022**.
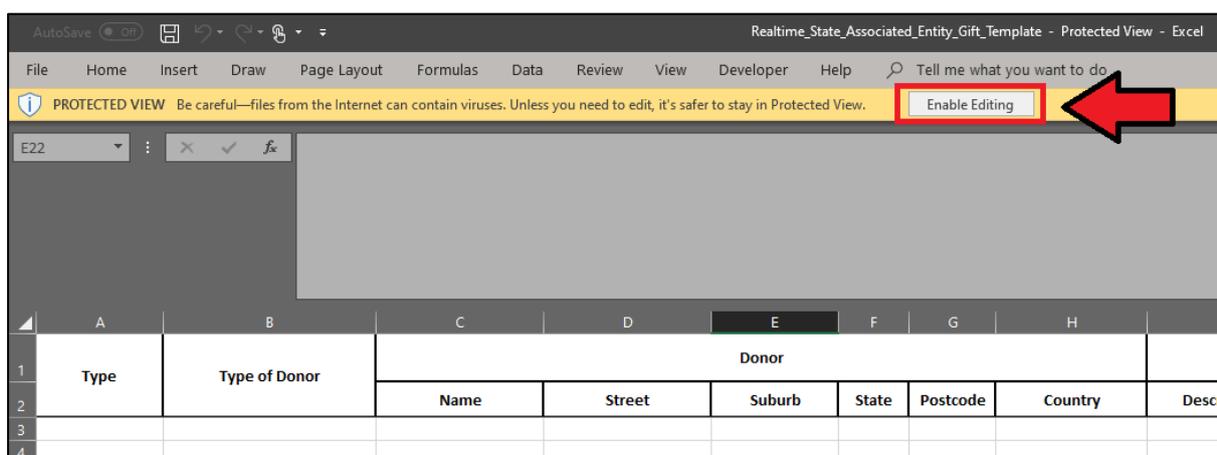

5. Select the red **+ Bulk upload** dropdown menu in the upper right corner of the page and then choose **Download template.**

6. Open the excel file from your recent downloads.

7. Select **Enable Editing** at the top of the Excel spreadsheet (if necessary).

8. Enter all mandatory gift reporting information, such as name and address of the entity giving the gift, description of gift received, amount and date made.

- Hover over the question mark symbol (?) next to each field in EDS for descriptions on what to enter in each bulk upload spreadsheet field.
- Ensure you enter data from the top row. Leaving the top rows blank may cause errors when you upload the template to your return.
- Please do not change, add or remove any of the spreadsheet headings or columns, otherwise the template will not upload properly. This includes any wording copied and pasted from another document – it must match the options displayed.
- **Country** is only required for overseas addresses.
- **Date Returned** is only required for gifts of foreign property.
- **Committee member / Trustee details** are only required if the donor is an unincorporated association or a trust fund or foundation.

9. Confirm whether you provided a donor statement and/or if the gift was received by or for an electoral committee.


- A donor statement is a written statement made by a donor that specifies the gift was made for an electoral purpose.
- A gift accompanied by a donor statement within 14 days is a 'political donation', which is subject to donation caps.
- Gifted electoral expenditure is considered a political donation whether or not there is a donor statement.
- Political donations are the only type of gift that may be deposited into a state campaign bank account and used to incur electoral expenditure.
- If you are not sure if the gift is a political donation or not, state Fact sheet 5A – Definition of political donations and donor statements (found at ecq.qld.gov.au/factsheets) may help.
- If the gift is a political donation, you may need to identify if it was received by or for an electoral committee for an electoral district. An electoral committee is a committee that is established by a registered political party to help elect a candidate in a particular electoral district.

10. Save file to a safe location on your device.

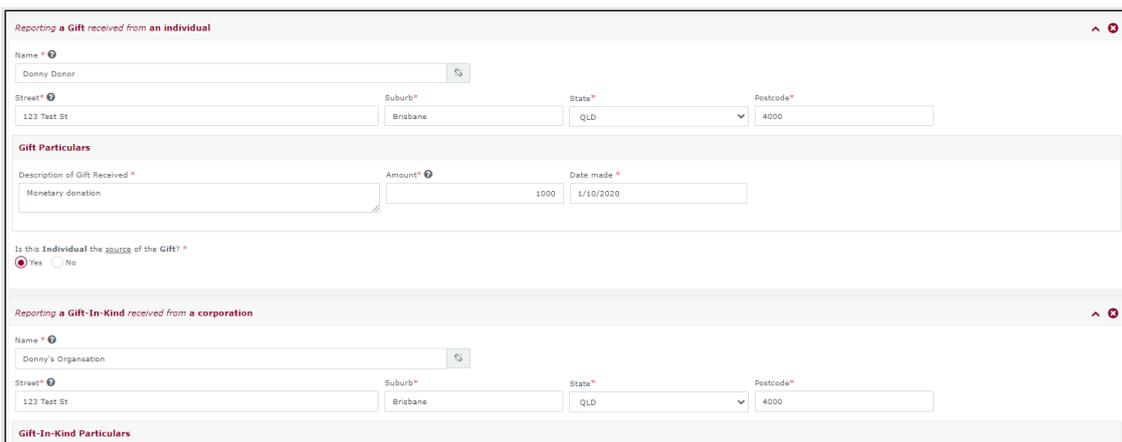11. Back in EDS, select the **+ Bulk upload** dropdown menu and then select **Upload template**.
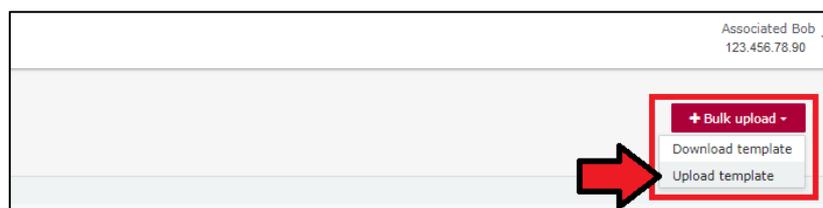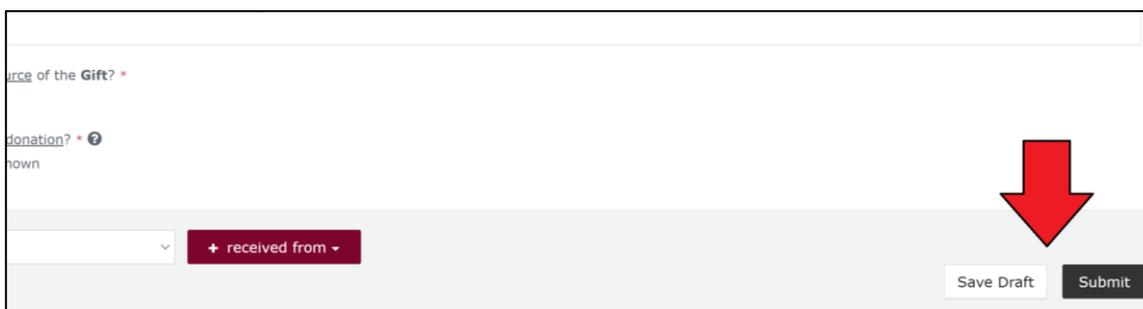
12. Select the file to upload and then choose **Open**.
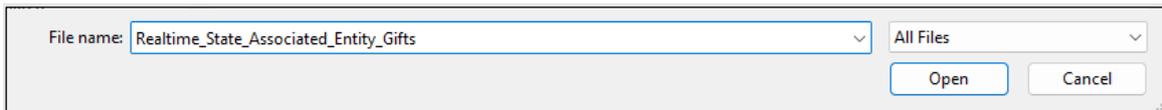
13. The data entered into the bulk upload spreadsheet will be uploaded to the page. Check to make sure there are no missing fields or errors.
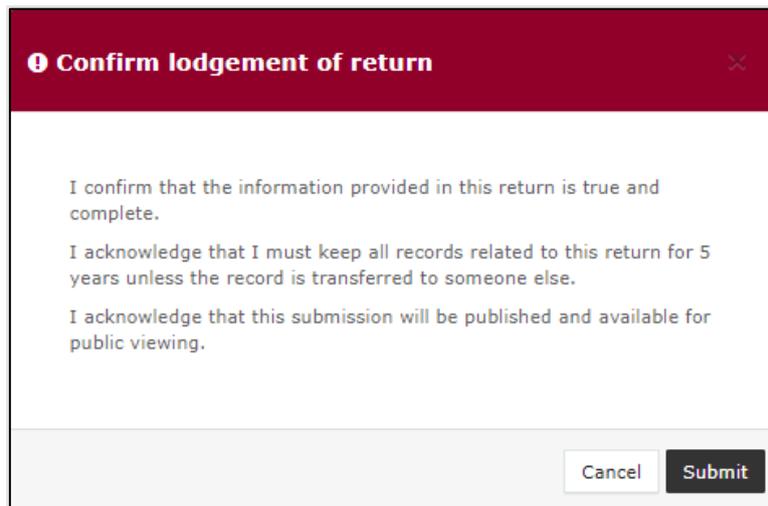

14. When finished, choose **Submit**.

If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.

15. Select **Submit** again to confirm the information in the return is correct.

16. The gifts will display on the My Submissions page under the **My Recipient Submissions** tab. They will also display on the public Gift Map and Reports pages.


- The return **Status** will display as **NCR** (no corresponding return) to signify that a corresponding return from the donor is not required.

6. Disclosing a loan received in EDS

Financial controllers of associated entities that receive loans of $1,000 or more are required to disclose the details of the loan in a return.

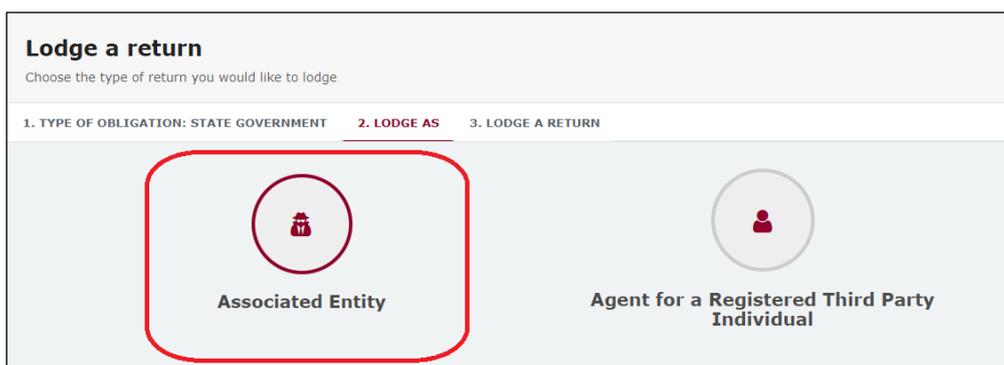To lodge a return for loans received, please use the following instructions.

1. Click the maroon **Lodge return** button in the upper right corner of EDS.
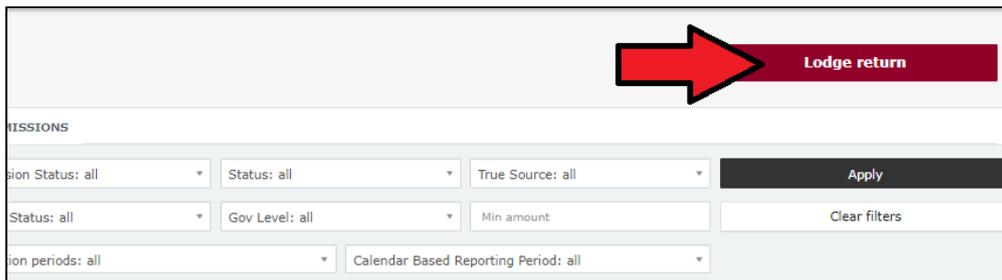
2. Under Type of Obligation, select **State Government**.
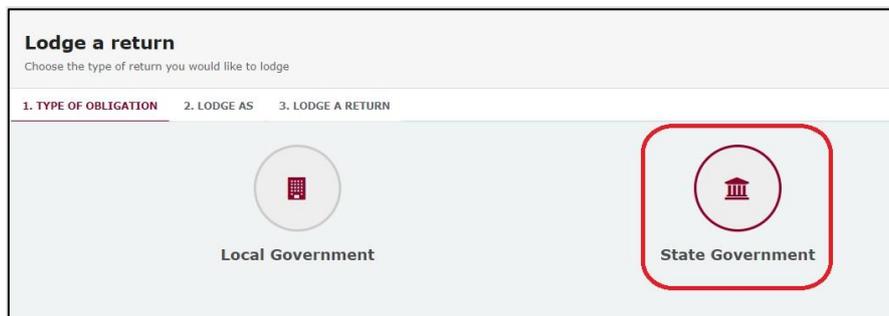
3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Reporting a loan received after 01/07/2022**.

5. Select the type of entity that provided the loan from the **+ received from** dropdown menu.

6. Enter all mandatory loan reporting information, such as name and address of the entity giving the loan, terms and conditions of loan, amount and date received, date loan due and date paid back (if applicable).

- Additional loans can be disclosed by using the **+ received from** dropdown menu at the bottom of the page.

7. Confirm whether you received a donor statement within 14 days of receiving the loan.


- A donor statement is a written statement made by a donor that specifies the loan was made for an electoral purpose.
- A loan accompanied by a donor statement within 14 days is a 'political donation', which is subject to donation caps.
- If you are not sure if the loan is a political donation or not, state [Fact sheet 5A – Definition of political donations and donor statements](ecq.qld.gov.au/factsheets) (found at ecq.qld.gov.au/factsheets) may help.
- If the loan is a political donation, you will need to identify if it was received by or for an electoral committee for an electoral district. An electoral committee is a committee that is established by a registered political party to help elect a candidate in a particular electoral district.

8. When finished, choose **Submit**.

   If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.
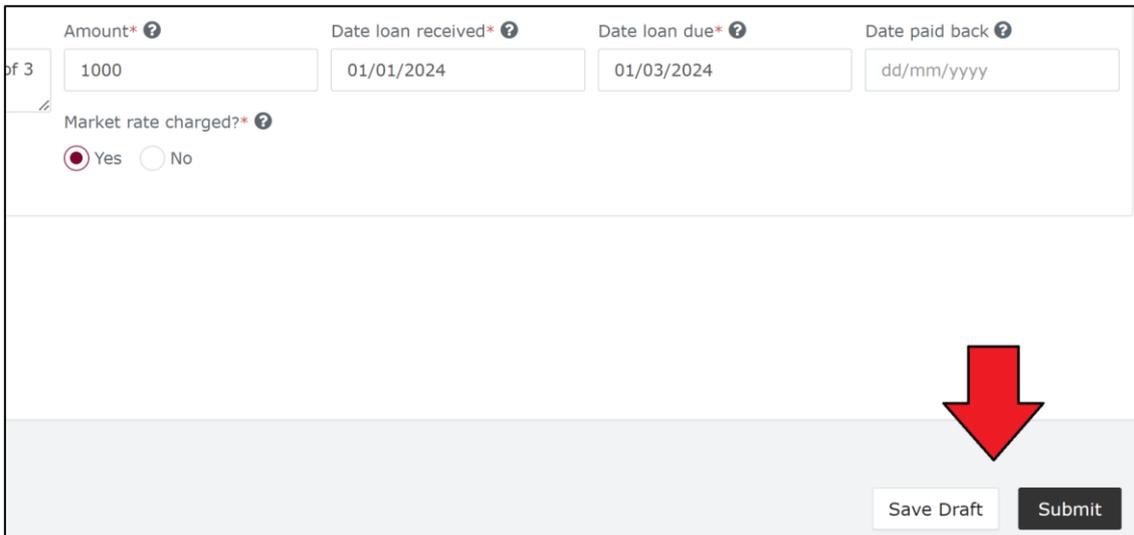
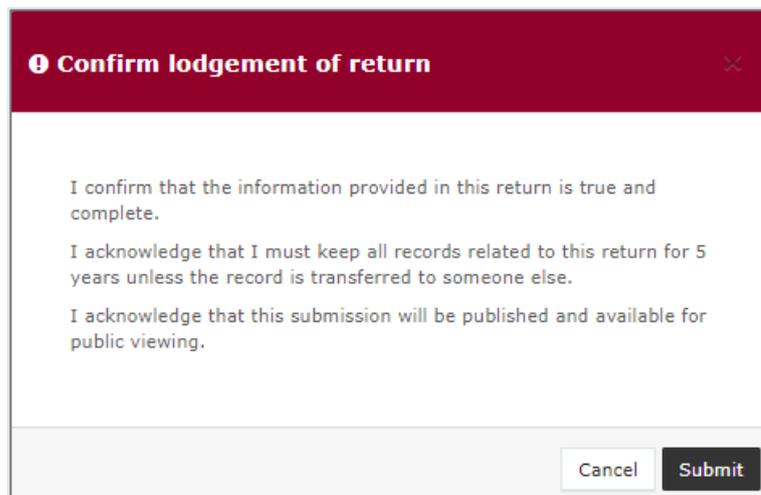| Amount* ❓	Date loan received* ❓	Date loan due* ❓	Date paid back ❓
1000	01/01/2024	01/03/2024	dd/mm/yyyy

Market rate charged?* ❓
◉ Yes ○ No

Save Draft **Submit**

9. Select **Submit** to confirm the information in the return is correct.

❗ Confirm lodgement of return   ✕

I confirm that the information provided in this return is true and complete.

I acknowledge that I must keep all records related to this return for 5 years unless the record is transferred to someone else.

I acknowledge that this submission will be published and available for public viewing.

Cancel **Submit**

10. The loan received will display on the Recipient Submissions page under the **My Loan Submissions** tab. The return will also display on the public Reports page.

- The return **Status** will display as **NCR** (no corresponding return) to signify that a corresponding return from the loan provider is not required.

7. Submitting a periodic return in EDS

Financial controllers of associated entities are required to lodge periodic returns for their entity covering 6 monthly reporting periods, ending on 30 June and 31 December each year. The due date for a periodic return is **8 weeks** after the end of the reporting period.

In this return, financial controllers are required to disclose all amounts received, paid and owed by the associated entity for the reporting period, including the details of amounts of $1,000 or more. These amounts can be disclosed individually (see section 7.1) or by using a bulk upload spreadsheet (see section 7.2). The bulk upload spreadsheet is recommended when there is a large number of items to disclose.

If your associated entity received any gifts or loans of $1,000 or more during the reporting period, you must lodge a separate return in EDS for each gift or loan prior to submitting your periodic return. See section 5 - Disclosing a gift received and Disclosing a loan received in EDS for more information on how to lodge these returns.

If no amounts of $1,000 or more need to be disclosed for the reporting period, please refer to section 7.1 (steps 1 to 6).

Once all amounts of $1,000 or more (if any) have been entered into the periodic return, the return summary must be completed (see section 7.3).

Note:
- Refer to the Glossary
- for key terms and definitions.
- Refer to Submitting an election summary return for information on how to submit an election summary return.
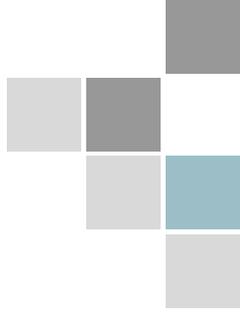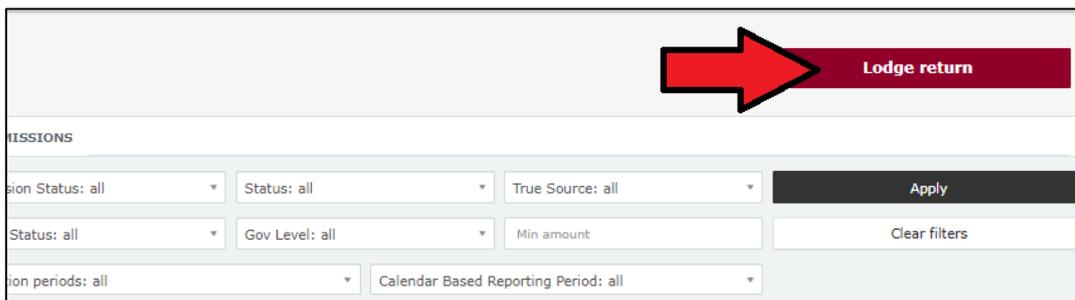
7.1 Disclosing amounts individually

To disclose individual amounts of $1,000 or more in a periodic return, please use the following instructions.
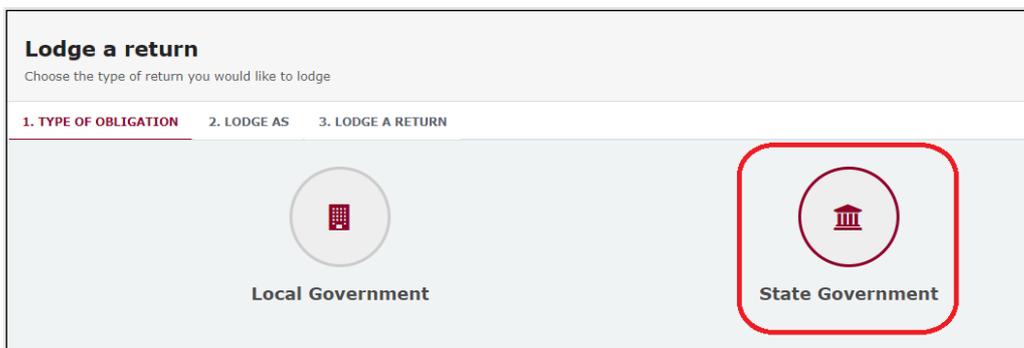
If <u>no amounts</u> need to be disclosed, please refer to steps 1 to 6 below.

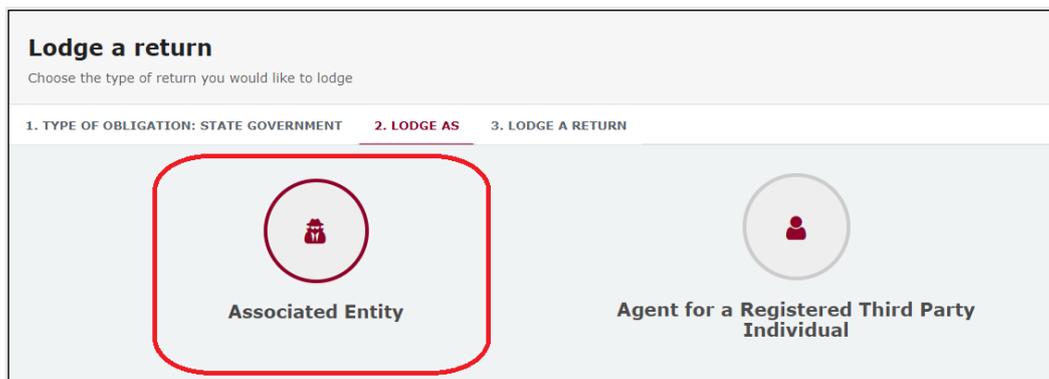1. Click the maroon **Lodge return** button in the upper right corner of EDS.

2. Under Type of Obligation, select **State Government**.

3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Submitting a periodic return**.

5. Your name and your associated entity's name should be prefilled. Be sure to select the correct **Reporting period** from the dropdown menu.

6. If the associated entity has <u>no amounts of $1,000 or more</u> to disclose, choose **Next** and proceed to section 7.3 - Completing the return summary to finalise the periodic return.

   Otherwise, skip to step 7 below.

7. Select **+ Payment**, **+ Debt**, **+ Capital Deposit** or **+ Receipt** depending on the type of item being lodged.

8. Under the **Payment, Debt, Capital Deposit** or **Receipt** sections, complete all mandatory fields including name, address, description and amount.

- Choose **Yes** or **No** to **Is the entity an unincorporated association or a trust fund / foundation?**
  - If **Yes** is selected then additional details, such as name and address of the committee members or trustees, are required.
  - Select **+ Member** to add additional entities.
- Select **+ Payment**, **+ Debt**, **+ Capital Deposit** or **+ Receipt** at the bottom of the page to enter additional items.

9. Once you have entered all items, you can choose the **Next** button in the lower right hand corner.

   If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.

10. Skip to section 7.3 – Completing the return summary to finalise your periodic return.

7.2   Disclosing amounts using a bulk upload spreadsheet

To disclose multiple amounts of $1,000 or more in a periodic return, please use the following instructions.

1. Click the maroon **Lodge return** button in the upper right corner of EDS.

2. Under Type of Obligation, select **State Government**.

3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Submitting a periodic return**.

5. Your name and your associated entity's name should be prefilled. Be sure to select the correct **Reporting period** from the dropdown menu.

6. Select the red **+ Bulk upload** dropdown menu in the upper right corner of the page and then choose **Download template**.
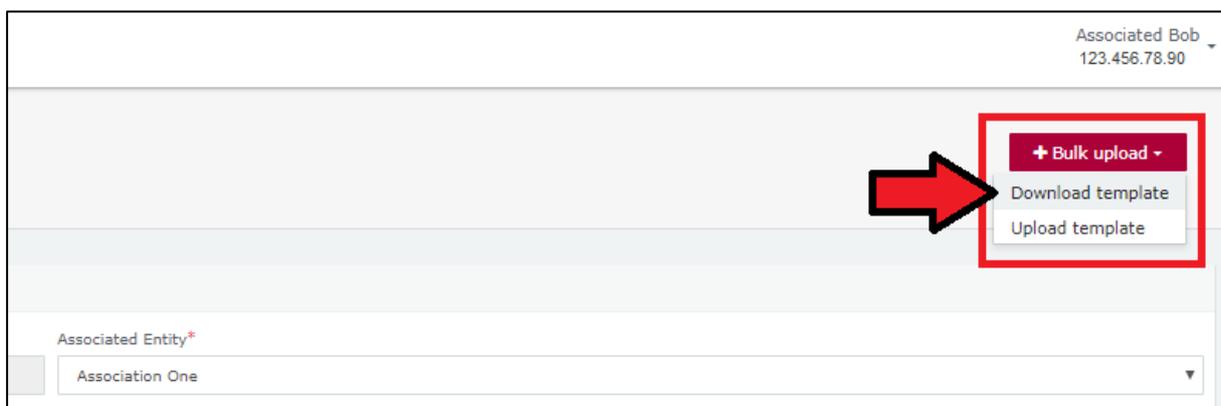
7. Open the excel file from your recent downloads.
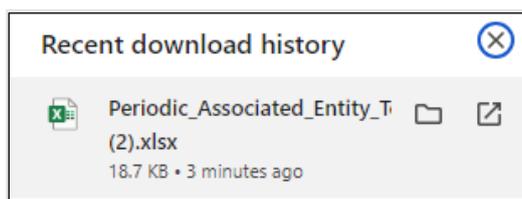
8. Select **Enable Editing** at the top of the Excel spreadsheet (if necessary).
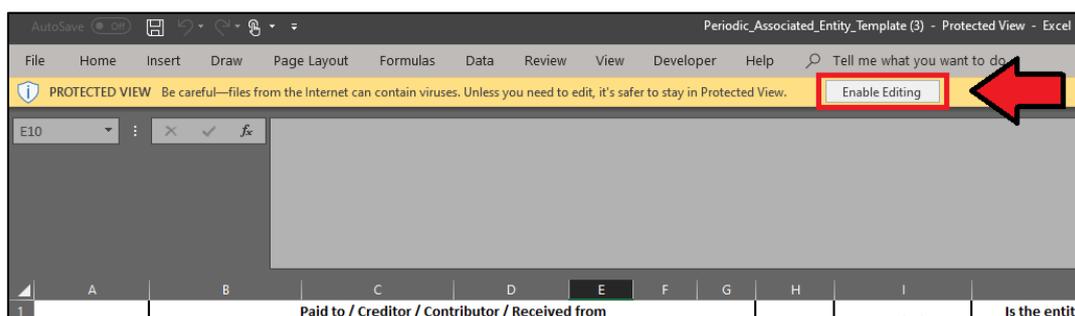
9. Enter all mandatory fields including item type, name, address, description and amount.

- Ensure you enter data from the top row. Leaving the top rows blank may cause errors when you upload the template to your return.
- Please do not change, add or remove any of the spreadsheet headings or columns, otherwise the template will not upload properly. This includes any wording copied and pasted from another document – it must match the options displayed.
- Country is only required for overseas addresses.
- Select **Yes** or **No** to **Is the entity an unincorporated association or trust fund / foundation?**
  - If **Yes** is selected then additional details, such as name and address of the committee members or trustees, are required.

Handy tip! To save time, download the bulk upload template at the beginning of the reporting period and complete as you go.

10. Save the excel file to a safe location.
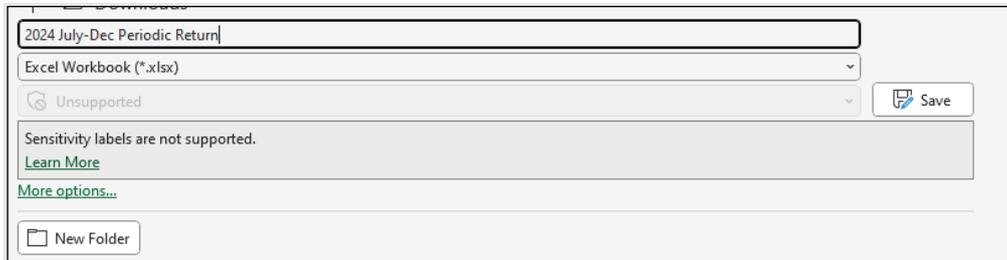
11. Return to EDS and choose the **+ Bulk Upload** menu again. This time select **Upload template**.
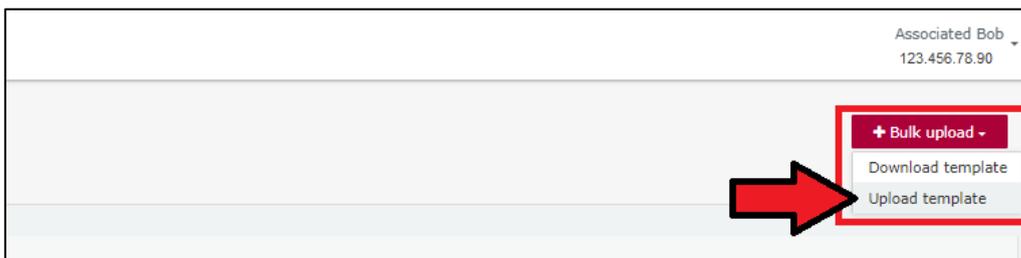
12. Select the bulk upload spreadsheet from where it is saved on your computer.

13. The data entered into the spreadsheet will be uploaded to the page. Check to make sure there are no missing fields or errors.

14. Select **Next**.

If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.

15. Continue to section 7.3 – Completing the return summary to finalise your periodic return.

7.3 Completing the return summary

The return summary section of the periodic return displays a summary of all amounts received, paid and owed by the associated entity during its reporting period.

To complete the return summary section and lodge the periodic return, please use the following instructions.

1. The **Gifts** and **Loans** sections display the total amounts already reported in EDS as being received by the associated entity during the reporting period.

   Note: Gifts or loans already reported in EDS can be reviewed by clicking the **View** button.

   The **Receipts** section displays the total amount of any receipts, other than gifts or loans, that you added to the previous page of the return.

Return summary

Gifts		Loans		Receipts	
Amount		Amount		Amount	
$2,000.00		$1,222.00		$2,000.00	
Gifts Reported	VIEW >	Loans Reported	VIEW >	Receipts Reported	
1		3		1	

Unreported Amounts Under Threshold
$0.00

Total Amounts Received
$5,222.00

2. If the associated entity received any gifts, loans or other receipts during the reporting period that were less than $1,000 and have not already been reported in EDS, you must update the **Unreported Amounts Under Threshold** field with the total value of these gifts, loans and receipts.

Return summary

Gifts ❓	Loans ❓	Receipts ❓
Amount	Amount	Amount
$2,000.00	$1,222.00	$2,000.00
Gifts Reported VIEW ›	Loans Reported VIEW ›	Receipts Reported
1	3	1

Unreported Amounts Under Threshold ❓
$500

Total Amounts Received
$5,722.00

Example

The screenshot above displays the entity having disclosed 1 gift in EDS totalling $2,000 and 3 loans totalling $1,222. The entity also received 1 receipt of $2,000, which was added by the financial controller on the previous page of the periodic return.

During the reporting period, the associated entity also received several smaller gifts, loans and receipts, totalling $500. This amount is entered in the ***Unreported Amounts Under Threshold*** *field.*

3. The **Total Amounts Received** field should reflect the total amount of gifts, loans and receipts that the associated entity received during the reporting period. It is calculated based on the sum of the **Amount** and **Unreported Amounts Under Threshold** fields.

   Please check to ensure the **Total Amounts Received** accurately reflects your own records.

4. The **Payments** and **Debts** sections display the total amount of any payments or debts added to the previous page of the return.

   If the associated entity received any payments or debts during the reporting period that were less than $1,000 and have not already been reported in EDS, you must update the **Unreported Amounts Under Threshold** field with the total value of these payments or debts.

5. The **Total Amounts Paid** and **Total Amounts Outstanding** fields should reflect the associated entity's total payments and total outstanding debts respectively for the reporting period. The amounts are calculated based on the sum of the **Amount** and **Unreported Amounts Under Threshold** fields**.**

   Please check to ensure the **Total Amounts Paid** and **Total Amounts Outstanding** accurately reflect your own records.
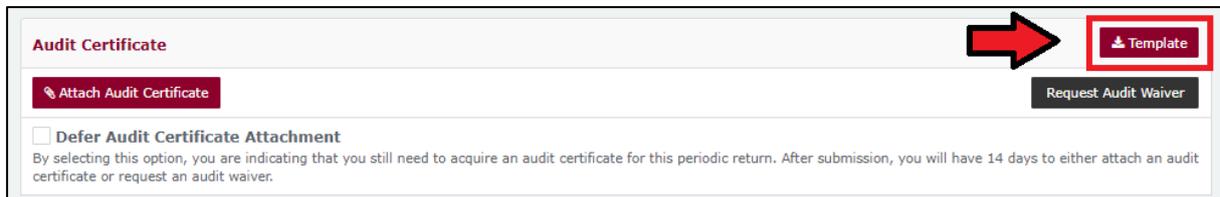

6. The **Capital Deposit** section will display the total amount of any payments made from capital that you added to the previous page of the return.

   Please check to ensure the **Total Amounts Paid from Capital** accurately reflects your own records.

- All capital deposits are required to be disclosed on the previous page of the return, not just amounts that are $1,000 or more. As such, there is no Unreported Amounts Under Threshold field required to be completed for this section.

7. An **Audit Certificate** must be submitted with the periodic return. Select **Template** to download an audit certificate template to be completed by an auditor.
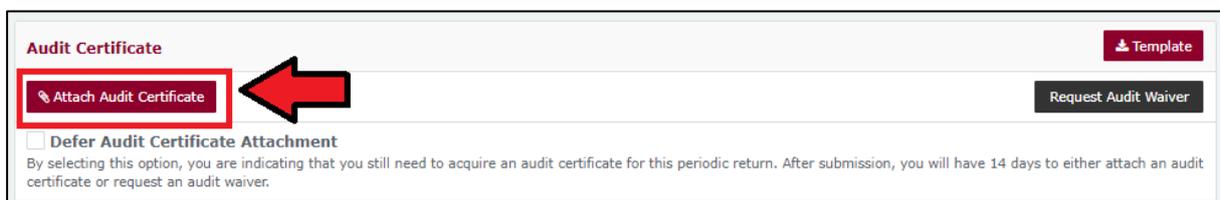

8. Once the audit certificate has been completed, click **Attach Audit Certificate** to upload it to the return from your computer.

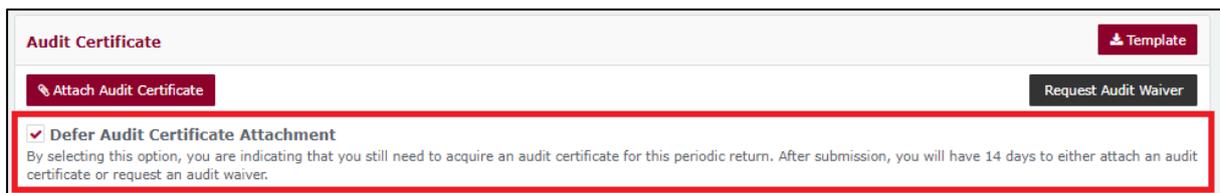9. If you need additional time to obtain a completed audit certificate, tick the **Defer Audit Certificate Attachment** tick box.

- This will allow you to submit your return and attach a completed audit certificate within 14 days.

Important! This is not an extension of the periodic return due date. The periodic return is not considered submitted until an audit certificate is received or an audit waiver request has been approved by the ECQ. Please allow enough time before the return due date to organise your audit certificate.

10. If you wish to request a waiver of the audit certificate requirement, click **Request Audit Waiver** and provide a justification for your request (e.g. financial hardship).
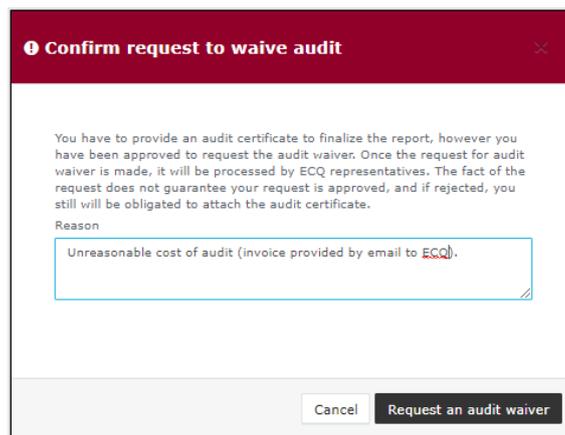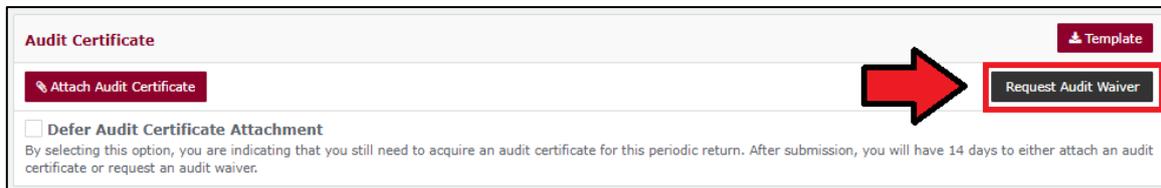
- The ECQ will consider your request and may ask for additional information (e.g. quotes from an auditor).
- If your request is rejected, you must provide an audit certificate to complete the periodic return.

11. Choose **Submit** to lodge your periodic return in EDS.

If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.

- If no amounts were disclosed, the button will appear as **Submit Nil Return.**

12. Review the **Confirm lodgement of return** message and choose **Submit**.

13. Once submitted, the periodic return will be visible under the **Periodic Returns Summary** page and the **Public Reports** page.

- If you realise you have made an error after submitting your periodic return, please refer to section 9 – Amending a return in EDS for instructions on how to request an amendment.

8. Submitting an election summary return

Financial controllers of associated entities are required to lodge an election summary return (ESR) within 15 weeks of election day.

In this return, you must disclose the total amount of electoral expenditure and gifted electoral expenditure that the associated entity incurred for the election.

Electoral expenditure can be disclosed individually (see section 8.1) or by using a bulk upload spreadsheet (see section 8.2). The bulk upload spreadsheet is recommended when there is a large number of items to disclose.

If no amounts of electoral expenditure or gifted electoral expenditure need to be disclosed for the election, please refer to section 8.1 (steps 1 to 6).

Once all electoral expenditure (if any) has been entered into the ESR, the return summary must be completed (see section 8.3).

Note:
- Refer to the Glossary for key terms and definitions
- Even if no electoral expenditure was incurred or gifted for the election, an ESR must still be lodged.

## 8.1 Disclosing electoral expenditure individually

To disclose individual amounts of electoral expenditure or gifted electoral expenditure in an ESR, please use the following instructions.

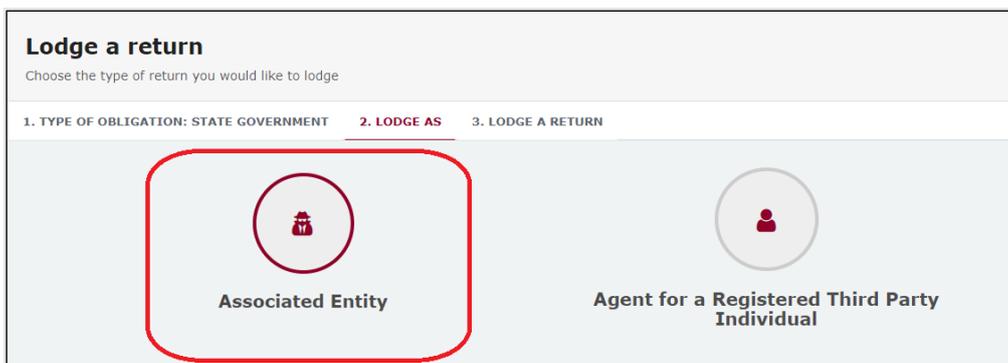If <u>no amounts</u> need to be disclosed, please refer to steps 1 to 6 below.

1. Click the maroon **Lodge return** button in the upper right corner of EDS.
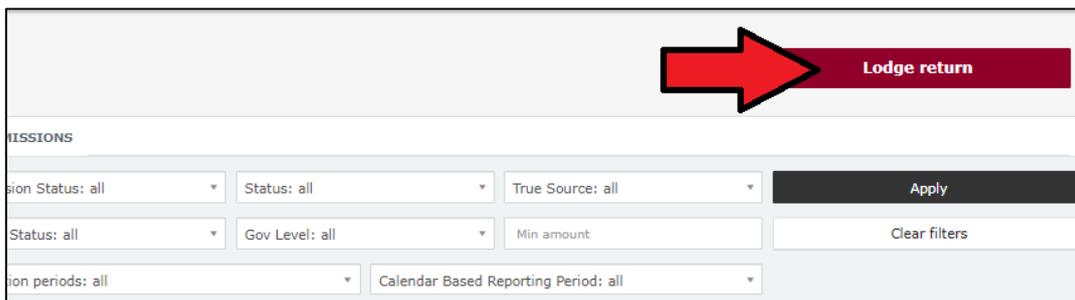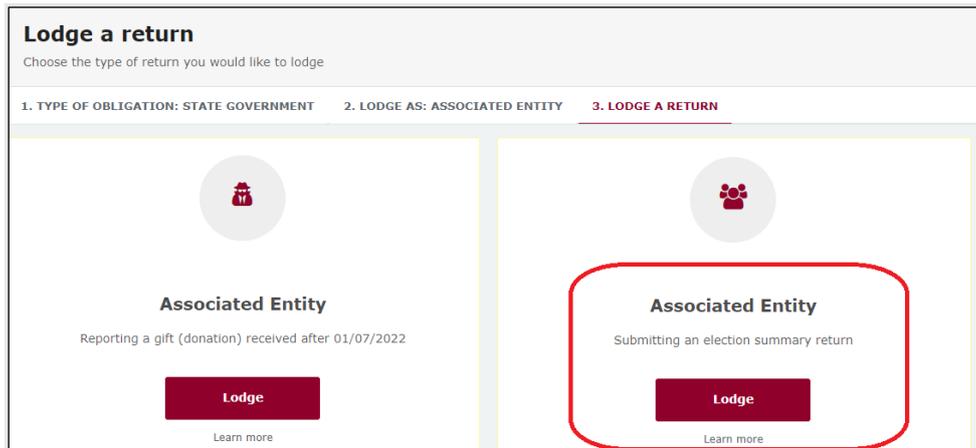

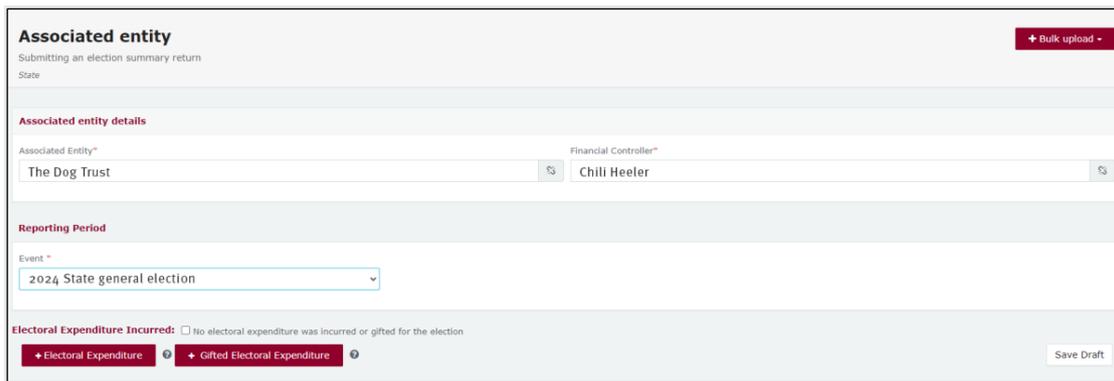2. Under Type of Obligation, select **State Government**.
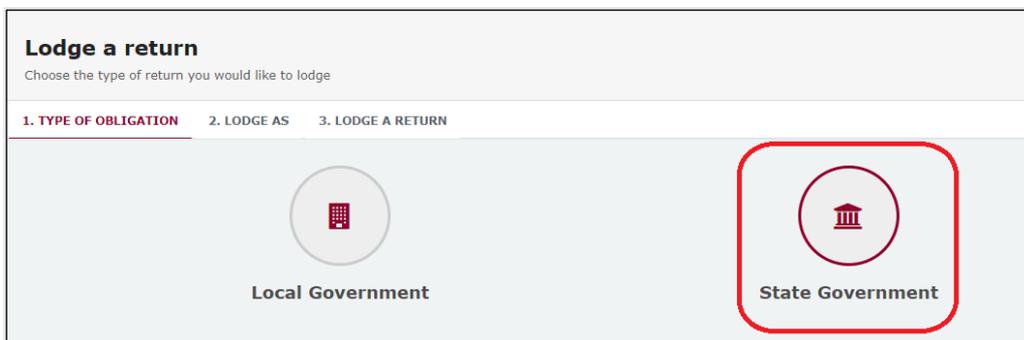
3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Submitting an election summary return**.

5. Your name and your associated entity's name should be prefilled. Under **Reporting Period**, make sure that the correct election is chosen.

6. If your associated entity did <u>not</u> incur any electoral expenditure or gifted electoral expenditure, check the **No electoral expenditure was incurred or gifted for the election** box. Then choose **Next** and proceed to section 8.3 - Completing the return summary.

   Otherwise, skip to step 7 below.

7. To disclose an item of expenditure, choose **+ Electoral expenditure** or **+ Gifted electoral expenditure** depending on the type of expenditure incurred.

8. Enter all mandatory electoral expenditure or gifted electoral expenditure information such as supplier name and address, description of goods or services, amount and date.

- Select **+ Electoral Expenditure** or **+ Gifted Electoral Expenditure** at the bottom of the page to enter additional items.

9. Once you have entered all items, you can choose the **Next** button in the lower right hand corner.

    If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.
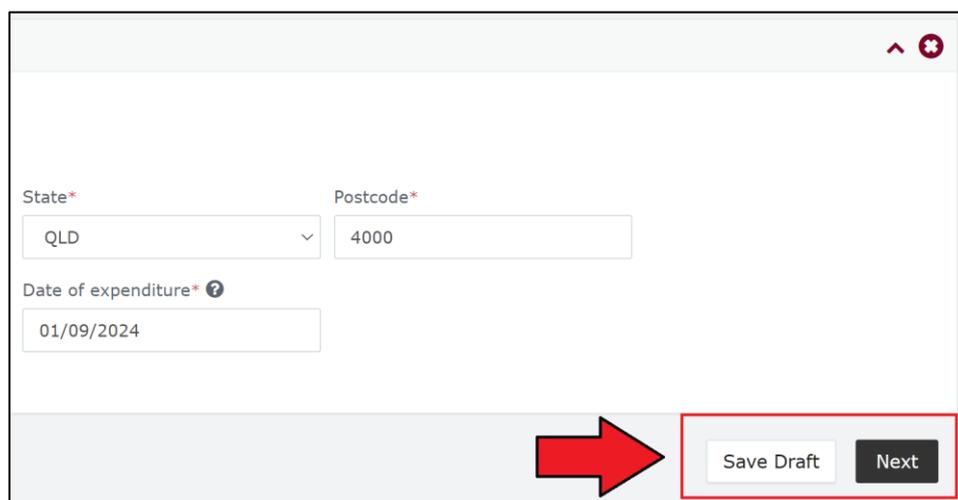
10. Skip to section 8.3 – Completing the return summary to finalise your ESR.
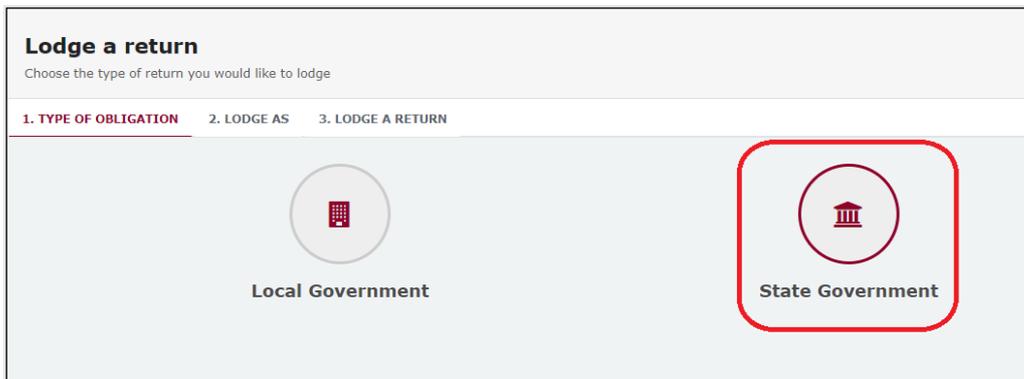
8.2 Disclosing electoral expenditure using a bulk upload spreadsheet

To disclose multiple amounts of electoral expenditure or gifted electoral expenditure in an ESR, please use the following instructions.
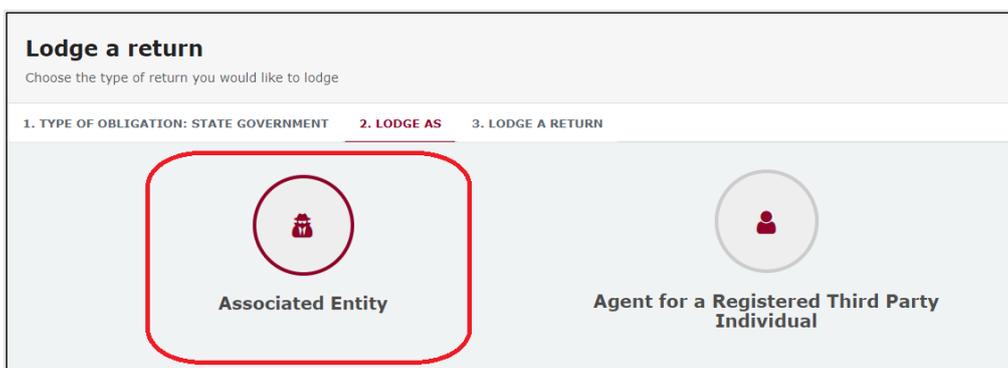
1. Click the maroon **Lodge return** button in the upper right corner of EDS.
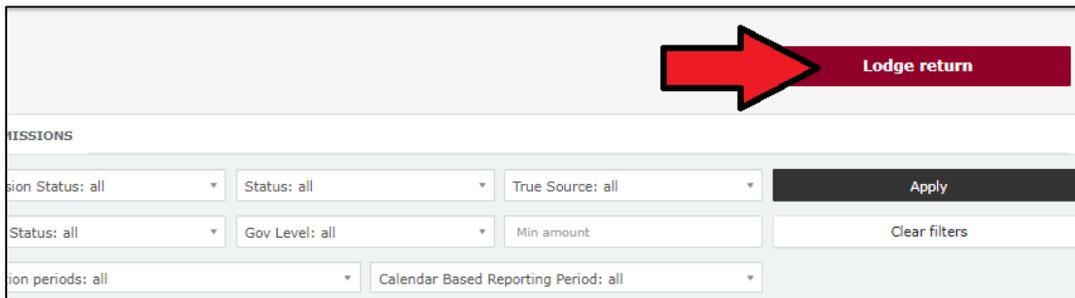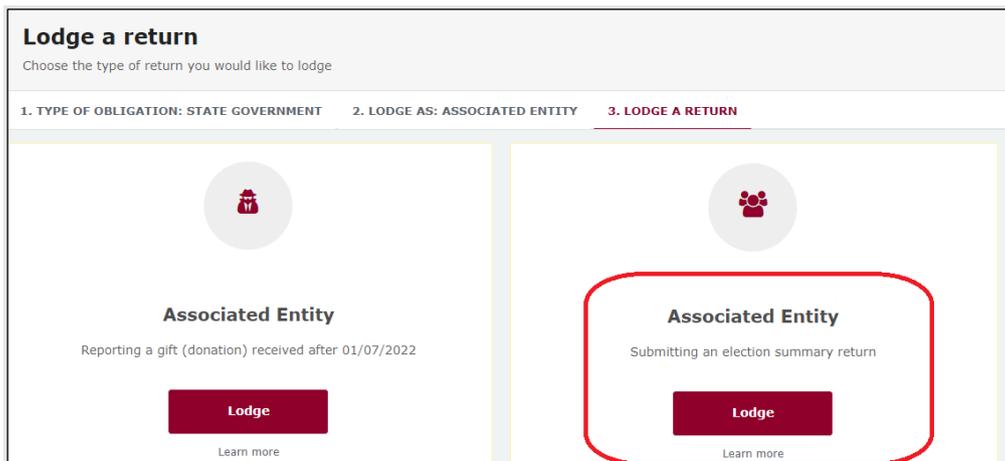

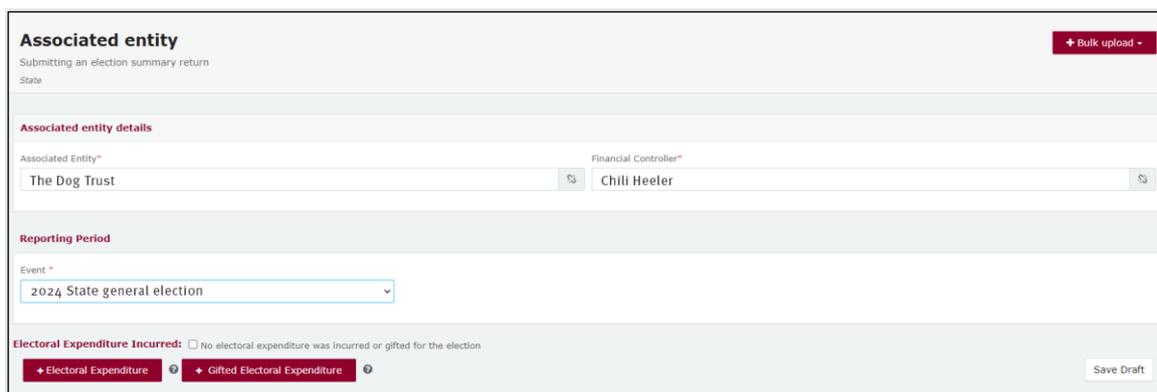2. Under Type of Obligation, select **State Government**.

3. Select **Associated Entity** on the Lodge As screen.

4. Choose the **Lodge** button under **Submitting an election summary return**.
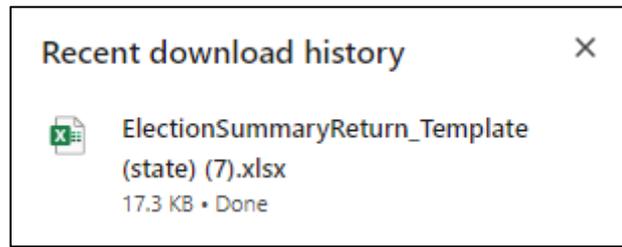

5. Your name and your associated entity's name should be prefilled. Under **Reporting Period**, make sure that the correct election is chosen.
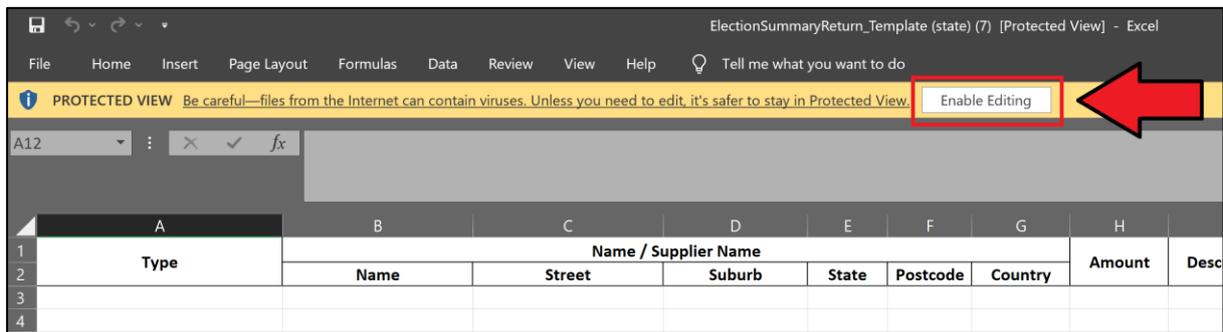

6. Select the red **+ Bulk upload** dropdown menu in the upper right corner of the page and then choose **Download template**.

7. Open the excel file from your recent downloads.

8. Select **Enable Editing** at the top of the Excel spreadsheet (if necessary).

9. Enter all mandatory fields in the spreadsheet.

Type	Name / Supplier Name						Amount	Description of goods or services	Date of expenditure
	Name	Street	Suburb	State	Postcode	Country			
Electoral Expenditure	Printer Shop Y	1 Queen St	Mount Isa	QLD	4825		$4,500.00	Printed flyers for mailouts	7/07/2024
Gifted Electoral Expenditure	Printer Shop T	1 Print St	Brisbane	QLD	4000		$3,000.00	Printed business cards	10/08/2024

- Ensure you enter data from the top row. Leaving the top rows blank may cause errors when you upload the template to your return.
- Please do not change, add or remove any of the spreadsheet headings or columns, otherwise the template will not upload properly. This includes any wording copied and pasted from another document – it must match the options displayed.
- Country is only required for overseas addresses.

Handy tip! To save time, download the bulk upload template at the beginning of your election spending and complete it as expenditure is incurred.

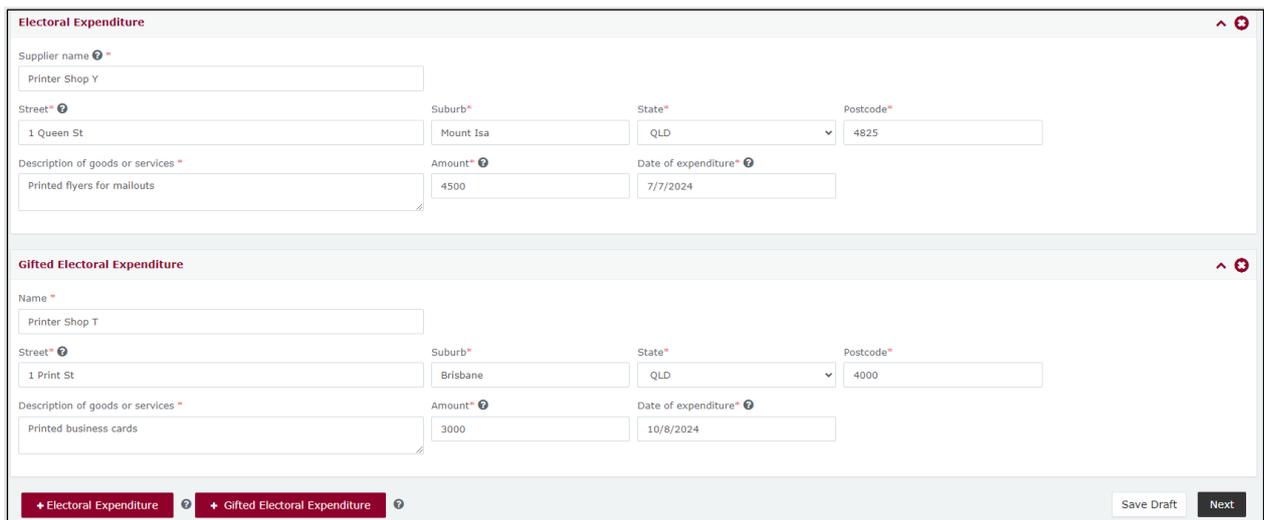10. Save the file to a safe location on your device.

11. Return to EDS and use the **+ Bulk upload** dropdown menu to choose **Upload template**.
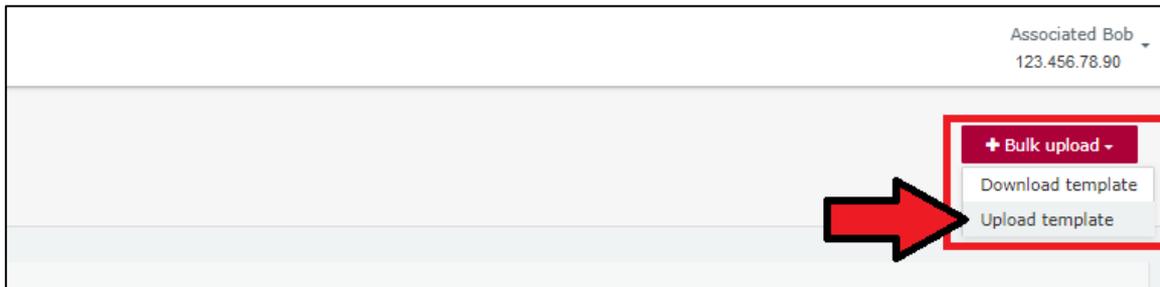
12. Select the bulk upload spreadsheet from where it is saved on your computer.
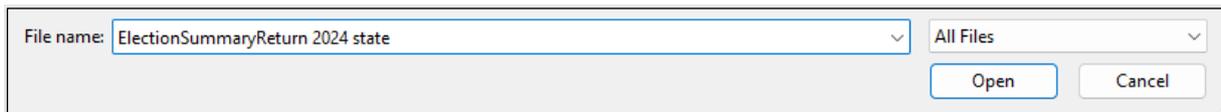
13. The items of electoral expenditure and gifted electoral expenditure will populate the page. Check to make sure there are no missing fields or errors.

14. If you are finished adding items of electoral expenditure, you can choose the **Next** button in the lower right hand corner.

If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.
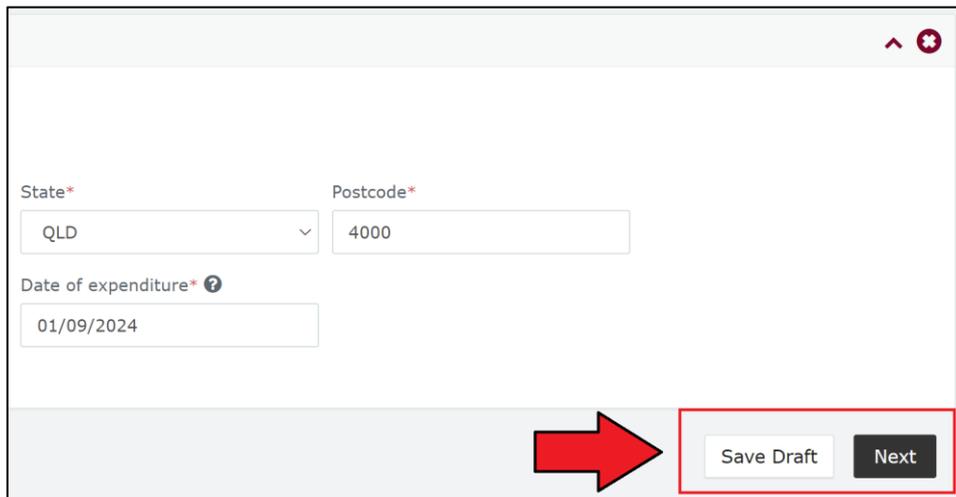
15. Continue to [section 8.3 – Completing the return summary](#) to finalise your ESR.

8.3 Completing the return summary

The return summary page displays a summary of all electoral expenditure and gifted electoral expenditure disclosed on the previous page.

To complete the return summary section and lodge your ESR, please use the following instructions.

1. Check to ensure the **Total Gifted Electoral Expenditure** and **Total Electoral Expenditure Incurred** accurately reflect your own records.

2. In the **Bank Statement** section, select **Upload Files** to upload a bank statement from the state campaign bank account of the registered political party or candidate with which you are associated.

- Multiple files can be uploaded by holding down your **Ctrl** button or by selecting **Upload Files** for each file.
- The bank statement must cover the start of the capped expenditure period for the election or the earliest date on which electoral expenditure was incurred.
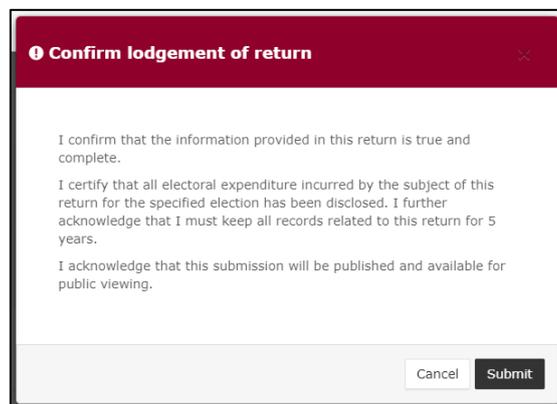
3. Choose **Submit** to lodge your ESR in EDS.

   If you want to complete this return later, you can choose **Save Draft** at any time. Previously saved drafts can be found under **Drafts** in the side menu.
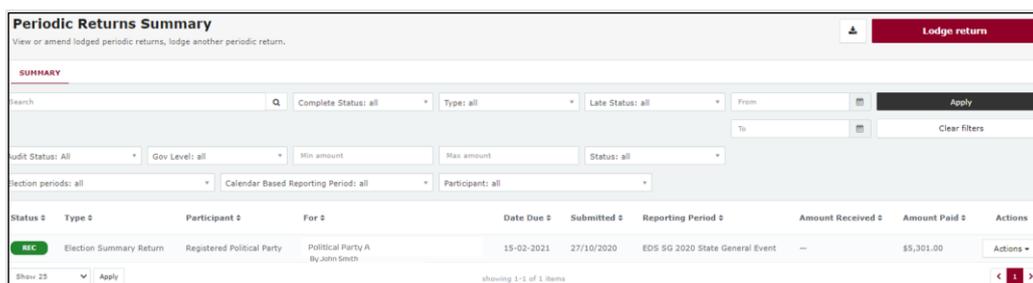

   - If no amounts were disclosed, the button will appear as **Submit Nil Return.**

4. Review the **Confirm lodgement of return** message and choose **Submit**.

5. Once submitted, the ESR will be visible on the **Periodic Returns Summary** page and the public **Reports** page.

- If you realise you have made an error after submitting your return, please refer to section 9 – Amending a return in EDS for instructions on how to request an amendment.

9. Amending a return in EDS

If you have made an error or omission in a return that you have previously lodged in EDS, you can request that the ECQ amend the return.

Existing returns are found under the side menu options as follows:

- **My Submissions**
    - **My Recipient Submissions** – displays existing returns for gifts received
    - **My Donor Submissions** – displays existing returns for gifts made
    - **My Loan Submissions** – displays existing returns for loans received
    - **My Expenditure Submissions** – displays existing returns for electoral expenditure incurred (local government only).
- **Periodic Returns** - displays existing periodic and election summary returns.

To request an amendment to a return in EDS, please use the following instructions.

1. When you are logged into EDS, select **My Submissions** or **Periodic Returns** from the left side menu.
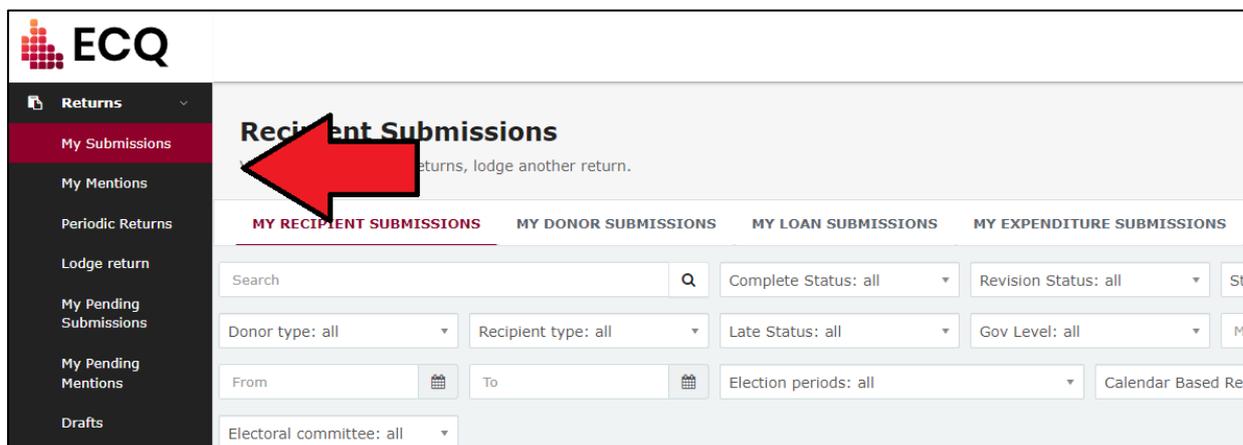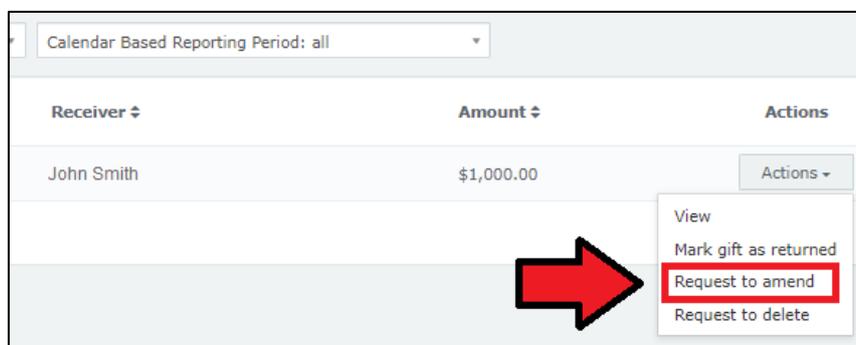

- If required, click the relevant tab to locate your return (e.g. My Recipient Submissions).

2. Find the return you wish to amend and click the **Actions** dropdown.
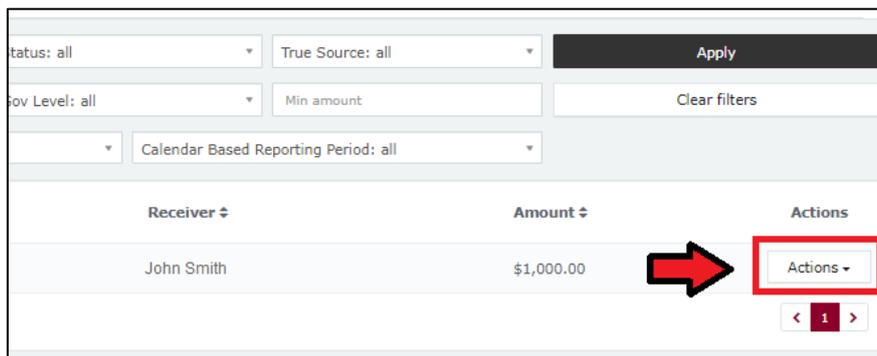
3. Select **Request to amend.**

4. In the pop-up box, enter a **Reason** for amending the return and a **Description** of the change requested.

- Files can be attached to support your request by selecting **Choose Files** and uploading the files from your device.

5. Choose the **Request to amend** button to submit the request.

6. The return **Status** now displays as **Pending**. The return is temporarily removed from the public Gift Map and Reports page.

- You will receive an email once the amendment has been processed by ECQ.

10. Mark a gift as returned in EDS

If you have lodged a return in EDS for a gift that has since been given back to the donor, you should mark the gift as returned.

**Note:** Only the recipient of a gift can mark the gift as returned.

To mark a gift as returned in EDS, please use the following instructions.

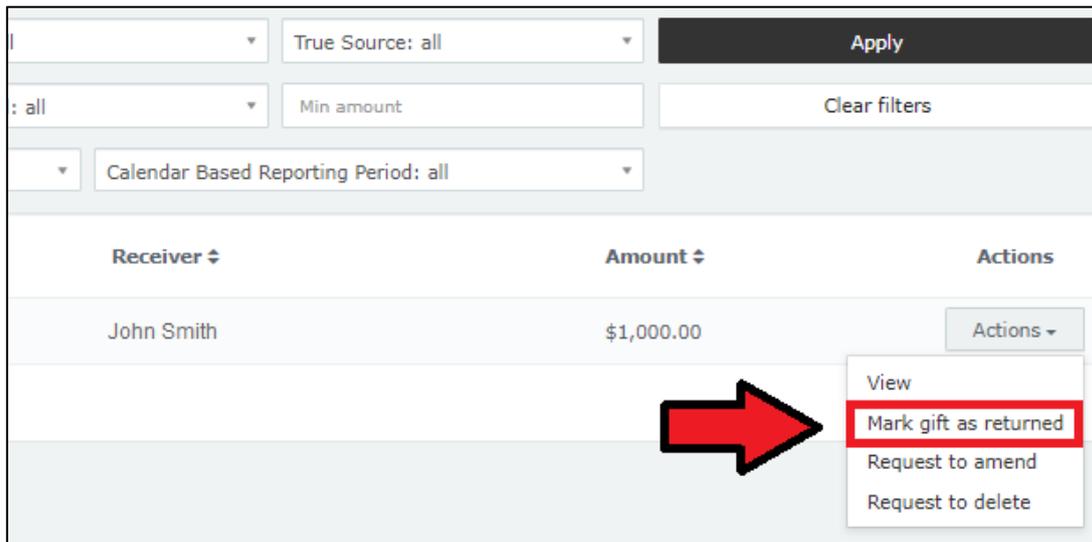1. Select **My Submissions** on the side menu.
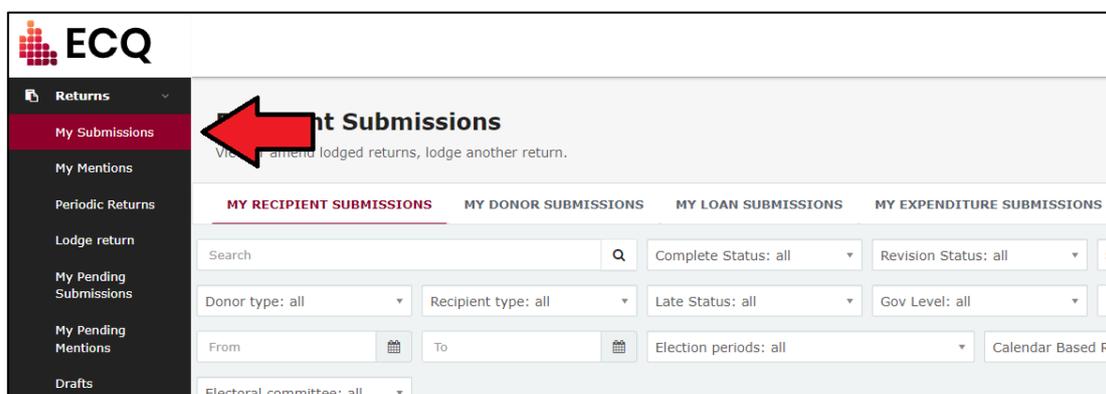
- If required, click the **My Recipient Submissions** tab to display existing returns for gifts you have received.

2. Find the return for the gift you wish to mark as returned, then click the **Actions** dropdown.
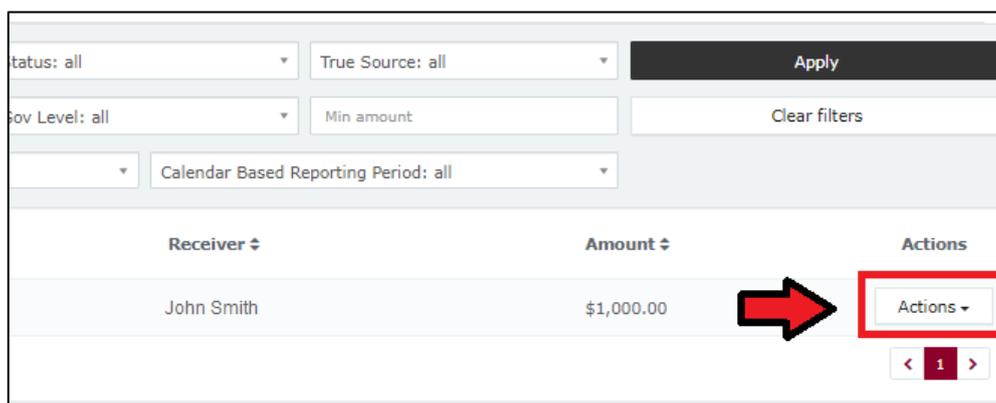
3. Select **Mark gift as returned.**

4. In the pop-up box, enter the **Date returned** and an **Explanation for why the gift was returned** for your returned gift.

- Files to support returned gifts can also be attached by selecting **Upload Files** and uploading from your computer.

5. Click **Mark gift as returned.**

6. A returned symbol (↺) will display next to the return to indicate its status. This symbol will also display on the public Gift Map and Reports page.

- You and the donor of the gift (if they are registered in EDS) will receive an email confirming the gift has been marked as returned.