

# Audit certificate template

## *Registered political party – administrative expenditure funding annual return*

### IMPORTANT

This audit certificate template is for use only by **registered political parties** when submitting an **administrative expenditure funding annual return**.

**Do not** use this template for:

- public funding applications
- policy development funding applications
- financial year annual returns
- other entity types that have reporting obligations, including independent elected members, independent candidates, associated entities, nominated entities and third-party campaigners.

Other templates exist for these purposes. Should you require one of these other templates, please visit our website or contact Funding, Disclosures and Registration via email at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

## Administrative expenditure funding

Registered political parties (RPP) with at least one elected member are entitled to receive administrative expenditure funding (AEF) under the *Electoral Act 2002* (Vic) (Electoral Act). The Victorian Electoral Commission (VEC) pays recipients the full AEF entitlement amount quarterly in advance (except when there is an election, in which case payments are made retrospectively).

*Section 207GA Entitlement to administrative expenditure funding*

## Claimable expenditure

AEF may be used for the expenses incurred in operating a political office and complying with funding and disclosure requirements. Expenses are inclusive of Goods and Services Tax (GST). If a recipient is only eligible to receive AEF for part of the calendar year, expenditure can only be claimed for that period, rather than the full 12 months. A subsequent annual return acquittal process recoups any monies not spent on claimable expenditure.

Expenses that may be claimed as administrative expenses include:

1. Expenditure for the administration or management of the RPP's activities
2. Expenditure for conferences, seminars, meetings or similar functions at which the RPP's policies are discussed or formulated
3. Expenditure in respect of the audit of financial accounts, or claims for payment or disclosure under the Electoral Act
4. Expenditure on the remuneration of staff engaged in the activities mentioned in points 1, 2 or 3

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(above) for the RPP to the extent that that expenditure relates to the time that the staff are engaged in those matters

5. Expenditure on equipment or vehicles used by staff for the purpose of the activities mentioned in points 1, 2 or 3 (above) for the RPP to the extent that the expenditure relates to use of the equipment or vehicles by the staff whilst engaged in those matters
6. Expenditure on office accommodation for the staff and equipment mentioned in points 4 or 5 (above)
7. Expenditure on interest payments on loans.

Expenses that **may not** be claimed as administrative expenses include:

1. Political expenditure as defined in the Electoral Act
2. Electoral expenditure as defined in the Electoral Act
3. Expenditure for which an elected member has claimed a parliamentary allowance as a member
4. Expenditure incurred substantially in respect of operations or activities relating to the election of members to a Parliament other than the Parliament of Victoria.

### *Section 207G Definitions*

## **Reporting requirements**

If an RPP received AEF during any part of a calendar year, the registered officer of the RPP must submit an audited AEF annual return to the VEC within 16 weeks after the end of that calendar year.

### *Section 207GC Annual return and section 207GD Audit of annual return*

## **Audit certificate**

The audit certificate must be completed by a registered company auditor within the meaning of the *Corporations Act 2001* (Cth) and meet requirements outlined in section 207GD of the *Electoral Act 2002* (Vic) (Electoral Act).

The VEC strongly recommends funding recipients and their auditors use this template. We cannot accept any audit certificates that do not meet the legislative requirements.

## **Submission process**

The completed AEF annual return form and accompanying audit certificate are submitted via email to [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

Information provided in this return will be audited by the VEC. We may request documentation to support any information disclosed in this form.

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### **Due date**

Returns are due by 21 April (in a leap year) or 22 April (in a non-leap year) for the previous calendar year. The due date does not change if it falls on a non-business day. The VEC is unable to offer any extensions to this legislative deadline.

### **Consequences of not submitting a return by the due date**

If an AEF recipient does not give the VEC a properly completed AEF annual return by the due date, they are taken to have incurred no claimable expenditure in that calendar year. As a consequence, they must repay to the VEC the total amount of all AEF received during that calendar year.

*Section 207GC(3) Annual return*

### **Offences**

Any intention to circumvent a prohibition or requirement of Part 12 of the Electoral Act, or to provide false or misleading information, is a serious offence. Certain offences may also result in fines, prison sentences, as well as penalties attached to the recovery of donation amounts.

The offences include (but are not limited to):

- A person who fails to provide an annual return as required under Part 12 of the Electoral Act is guilty of an offence.

Penalty: 200 penalty units

*Section 218A(1) Offences in relation to disclosure returns and annual returns*

- A person who provides an annual return that contains particulars that are, to the knowledge of the person, false or misleading in a material particular is guilty of an offence.  
Penalty: 300 penalty units or 2 years imprisonment or both.

*Section 218A(2) Offences in relation to disclosure returns and annual returns*

See Part 12 Division 4 of the Electoral Act for further information on offences.

The VEC recommends that funding recipients consult a taxation adviser to ensure that any possible GST implications are understood in relation to funding and this return.

### **More information**

For more information, please visit our website or contact Funding, Disclosures and Registration via email at: [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au)

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The information to be included in this form is required under section 207GD(1) of the Electoral Act.

This form is to be used by a registered company auditor for a registered political party when submitting an administrative expenditure funding annual return under section 207GC(1) of the Electoral Act.

Fields marked with an \* are mandatory

\*Name of registered political party

### Auditor details

*Name		*Title	
*Audit provider company name			
*Street address		Postal address	
*Suburb		Suburb	
*State		State	
*Postcode		Post code	
*Contact phone number		*Auditor provider company ABN	
*Email			

### Annual return period

*Start date	/ /	*End date	/ /
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### Auditor's comments

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### Qualifying statement

I declare that I:

- a. was given full and free access at all reasonable times to all accounts, records, documents and papers relating directly or indirectly to any matter required to be specified in the annual return; and
- b. examined the material referred to in paragraph (a) for the purpose of giving the certificate; and
- c. received all information and explanations that the auditor requested in respect of any matter required to be specified in the annual return; and
- d. have no reason to believe that any matter stated in the annual return is not correct.

I declare I am a registered company auditor within the meaning of the *Corporations Act*.

I declare that the information provided in this form is true and correct. I understand that providing false information or making a false declaration is a serious offence under sections 207GD and 218A(3) of the *Electoral Act 2002* (Vic).

\*Name

\*Signature

\*ASIC registration number

\*Date            /            /