

Compliance Review Report

National Union of Workers – National Office

2013–14 Annual Disclosure Return

February 2016



AEC

Australian Electoral Commission

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Purpose of this report

This report provides the financial controller of the associated entity the National Union of Workers (the Entity), Mr Timothy Kennedy, with the Australian Electoral Commission's (the AEC) opinion as to whether the 2013–14 annual disclosure return he lodged on behalf of the Entity has complied with obligations required of sections 314AEA(5) and 314AC under Part XX of the *Commonwealth Electoral Act 1918* (the Act).

Associated entity

The 2013–14 annual disclosure return lodged by Mr Kennedy identifies the Entity as an associated entity of the Australian Labor Party.

Disclosure obligations

Registered political parties and their associated entities are required under the provisions of the Act to lodge annual disclosure returns.

Under Part XX of the Act, s.314AEA applies to annual disclosure returns by associated entities and requires the financial controller of an associated entity to report after the end of each financial year:

- the total amount received by, or on behalf of, the entity
- the total amount paid by, or on behalf of, the entity
- the total outstanding amount of all debts incurred by, or on behalf of, the entity.

Subsection 314AEA(5) of the Act provides for ss.314AC and 314AE to apply to a return lodged by an associated entity in the same way as they apply to a return for a registered political party.

Section 314AC of the Act provides that if the sum of all amounts received by, or on behalf of, the entity from a person or organisation during a financial year is more than the threshold amount, the return must include the particulars of that sum. The threshold amount for the 2013–14 financial year was \$12 400.

Section 314AE of the Act provides that if the sum of all outstanding debts incurred by, or on behalf of, the entity to a person or an organisation during a financial year is more than the threshold amount, the return must include the particulars of that sum.

Extracts of the texts of these provisions of the Act are reproduced in *Attachment A* to this report.

Conduct of the review

The AEC has authority under s.316(2A) of the Act to review records and gather relevant information to assess whether these disclosure obligations have been met. Subsection 316(2A) requires the financial controller of an associated entity to produce the documents requested in a notice from the AEC within the period and in the manner specified in the notice.

As part of this process, the AEC issued one notice to Mr Kennedy under s.316(2A) of the Act that required Mr Kennedy to provide financial records and other documents in relation to the Entity's financial operations for 2013–14. A copy of the notice issued under s.316(2A) is provided at *Attachment B*.

Scope of the review

The AEC's review was limited to those financial records and documents which were considered to be relevant to determine the completeness and accuracy of information reported in the Entity's 2013–14 annual disclosure return in accordance with the requirements of s.314AEA(5) and s.314AC of the Act - i.e. the particulars of all amounts received that were more than \$12 400.

The AEC does not have authority under Part XX of the Act to examine aspects of the financial operations of the Entity such as the existence or effectiveness of internal controls.

Stakeholder engagement

The AEC's general practice, prior to commencing a compliance review, is for the AEC to contact the relevant officer of the associated entity to discuss the scope of the review. This contact may, in some instances, involve face to face meetings.

Prior to commencement of this compliance review, staff of the AEC contacted Mr Kennedy by telephone to discuss the scope of the review process.

It is also the AEC's practice prior to finalising a compliance review, to discuss with the relevant officer of the associated entity its opinion on compliance issues. Where there are any errors and omissions the AEC will discuss with the relevant officer how they might have occurred.

The objective of such discussions is to encourage the associated entity to examine its internal processes and systems in order to improve the accuracy of future annual disclosure returns and thereby improve compliance with Part XX of the Act.

On 29 January 2016 the AEC provided Mr Kennedy with a draft of the report for his consideration and comment. Mr Kennedy was asked to provide his comments by 12 February 2016. Although no comment was made to the AEC by Mr Kennedy on the content of the draft report, the AEC was provided with an amendment to the Entity's 2013–14 disclosure return on 16 February 2016.

The AEC's opinion

The AEC's opinion relates only to its examination of information required to be set out under s.314AEA(1) of the Act in regard to timely lodgement of the disclosure return, and ss. 314AEA(5) and 314AC in regard to the particulars of receipts more than \$12 400 required to be reported in the Entity's 2013–14 disclosure return.

1. Timely lodgement

The 2013–14 annual disclosure return for the Entity was lodged with the AEC on 20 October 2014. As lodgement occurred by the due date of 20 October 2014, it complied with the requirement under s.314AEA(1) of the Act to lodge a return for an associated entity within 16 weeks after the end of the financial year.

2. Accuracy and completeness

The 2013–14 annual disclosure return for the Entity disclosed the particulars for 120 individual amounts received of more than \$12 400. The AEC identified 66 individual receipt amounts above \$12 400 that were required to be disclosed in accordance with s.314AEA(5) and s.314AC of the Act. The AEC determined that particulars of all 66 receipts identified by it were disclosed in the Entity's 2013–14 disclosure return.

The Entity's disclosure return therefore complied with the requirement to disclose the particulars of amounts received that were more than \$12 400 during the 2013–14 financial year as required under the provisions of ss.314AEA(5) and 314AC of the Act.

The AEC observed, however, that the Entity was not required to report particulars for 54 of the 120 individual receipts disclosed in the Entity's 2013–14 disclosure return. The AEC was of the opinion that an amendment was required to remove particulars of those receipts that were determined as being movements of funds between the Entity's own accounts.

This is further commented on under *Matters for future action* below.

Matters for future action

After consultation with the Entity during December 2015, the AEC assessed that the particulars of 54 individual receipt amounts disclosed in the Entity's 2013–14 did not need to be reported. Details of these receipts are discussed below.

1. Intra-entity movement of funds (internal transfers)

For the period prior to the financial year 2013–14, separate annual disclosure returns were lodged with the AEC on behalf of the National Union of Workers (NUW) by the NUW National Office and the NUW General Branch. During the review, the AEC was advised that the NUW General Branch had ceased to be a separate reporting body with Australia's Fair Work Commission and that the operations of the NUW General Branch were subsequently absorbed within the operations of the NUW National Office. This arrangement took effect for the financial year 2013–14.

The AEC was also advised that the Entity maintained separate financial records for operational purposes and that the disclosure return lodged by the Entity for the 2013–14 financial year represented the combined financial transactions for both the NUW National Office and the NUW General Branch.

In its 2013–14 disclosure return the Entity reported transactions that involved the movement of funds between its bank accounts for NUW National Office and NUW General Branch. The AEC determined that 25 receipts representing movements of funds between the NUW National Office accounts and NUW General Branch accounts, totalling \$5 519 772.99, were listed in the Entity's 2013–14 disclosure return. The AEC queried a further receipt listed in the Entity's disclosure return for \$100 000.00 recorded as received from NUW National Office. As the AEC verified that this specific receipt was found not to be recorded in the general ledger or bank statements, the AEC accepted advice from the Entity that the amount was recorded in error. For reasons highlighted below, particulars of these 26 receipts totalling \$5 619 772.99 were not required to be disclosed.

Paragraphs 314AEA(1)(a) and (b) of the Act provide for annual disclosure returns by associated entities to report the total amounts received and paid by, or on behalf of, the entity. To satisfy these provisions an entity is required to:

- disclose all amounts received from, or paid to **external** parties, inclusive of GST; and
- **eliminate** any amount involving the movement of funds between the entity's own accounts.

Failure to eliminate the movement of funds between an entity's own accounts, (internal transfers), would lead to a distortion of the amounts required to be reported in the Entity's disclosure return.

The AEC is of the view that the transactions in relation to the 26 receipts referred above represent movements between the Entity's internal banking accounts and therefore should not be disclosed. In order to correct the public record and remove particulars of the 26 receipts that did not require disclosure, the AEC recommends that the Entity lodge an amendment to its 2013–14 annual disclosure return as set out in *Attachment C – Amendment recommended: Internal transfer amounts*.

The Entity is also advised to ensure that all transactions representing internal transfers of funds between its own banking accounts, including between the NUW National Office and NUW General Branch, are eliminated prior to lodgement of future annual disclosure returns with the AEC.

2. Receipts for union membership fees from employer organisations

Subsection 314AC(1) of the Act provides that if the sum of all amounts received by, or on behalf of, the associated entity from a person or organisation during a financial year is more than the threshold amount, the return must include the particulars of that sum. In calculating the sum, s.314AC(2) of the Act provides for an amount of less than the threshold not to be counted.

The AEC is of the view that the particulars of receipt amounts are not required to be disclosed in cases:

- where an associated entity, being a recognised industrial trade union, receives an amount which is more than the applicable threshold amount from an employer organisation; and
- the amount represents the sum of many smaller amounts consisting of union membership subscription fees remitted on behalf of the employees of that employer organisation.

In response to a query by the AEC, the Entity advised that it regularly receives amounts from employer business organisations which consist of smaller amounts representing trade union membership subscription fees for employees of the organisation. The Entity advised that in some cases the amount received exceeds the applicable threshold amount. The threshold for the financial year 2013–14 was \$12 400.

The AEC sought further clarification from the Entity on 14 December 2015 with regard to 28 specific receipts above the threshold received by the Entity from BAE Defence DIDS Paycentre, The Smiths Snack Food Company Ltd and Inghams Enterprises Pty Ltd totalling \$666 417.04 that were listed in its 2013–14 disclosure return. On 15 December 2015, the Entity advised the AEC by email that each of the receipts queried from the above mentioned employer organisations represented the employees' union membership fees collected by the employer via payroll deductions. In its email the Entity stated that when received, the amounts are then allocated to each union member's account. Based on that advice, the AEC determined that particulars of these receipts did not require disclosure.

Although it is not obliged to do so, the Entity is advised to consider lodging an amendment to its 2013–14 disclosure return to remove particulars of the said 28 receipts as detailed in *Attachment D – Amendment advised: Receipts for union membership fees*.

The AEC advises that particulars of transactions such as those described above do not need to be separately disclosed by the Entity in future annual disclosure returns lodged with the AEC.

Conclusion

The AEC is of the opinion that the 2013–14 annual disclosure return for the Entity complied with the requirement under s.314AEA(1) of the Act to lodge a return for an associated entity within 16 weeks after the end of the financial year.

In view of the subsequent lodgement of the amendment to the Entity's 2013-14 disclosure return on 16 February 2016, the AEC is of the opinion that the Entity's disclosure return (as amended) now accurately sets out the information required to be disclosed by an associated entity under the provisions of ss.314AEA(5) and 314AC of the Act.

4 [Redacted]

Tim Courtney
A/g First Assistant Commissioner
Australian Electoral Commission

18th February 2016

Released under the Freedom of Info Act 1982

Extracts from the Commonwealth Electoral Act 1918

314AA Interpretation

- (1) In this Division:

amount includes the value of a gift, loan or bequest.

314AEA Annual returns by associated entities

- (1) If an entity is an associated entity at any time during a financial year, the entity's financial controller must furnish a return to the Electoral Commission, in the approved form, within 16 weeks after the end the financial year, setting out:
- (a) the total amount received by, or on behalf of, the associated entity during the financial year, together with the details required by section 314AC; and
 - (b) the total amount paid by, or on behalf of, the entity during the financial year; and
 - (c) if the entity is an associated entity at the end of the financial year—the total outstanding amount, as at the end of the financial year, of all debts incurred by, or on behalf of the entity, together with the details required by section 314AE.
- (2) Amounts received or paid at a time when the entity was not an associated entity are not to be counted for the purposes of paragraphs (1)(a) and (b).
- (3) If any amount required to be set out under paragraph (1)(b):
- (a) was paid to or for the benefit of one or more registered political parties; and
 - (b) was paid out of funds generated from capital of the associated entity;
- the return must also set out the following details about each person who contributed to that capital after the commencement of this section:
- (c) the name and address of the person;
 - (d) the total amount of the person's contributions to that capital, up to the end of the financial year.
- (4) Subsection (3) does not apply to contributions that have been set out in a previous return under this section.
- (5) Sections 314AC and 314AE apply for the purposes of paragraphs (1)(a), (b) and (c) of this section to a return for an associated entity in the same way as they apply for the purposes of paragraphs 314AB(2)(a), (b) and (c) to a return for a registered political party.

314AC Amounts received

- (1) If the sum of all amounts received by, or on behalf of, the party from a person or organisation during a financial year is more than \$10,000, the return must include the particulars of that sum.
- Note: The dollar amount mentioned in this subsection is indexed under section 321A.
- (2) In calculating the sum, an amount of \$10,000 or less need not be counted.
- Note: The dollar amount mentioned in this subsection is indexed under section 321A.
- (3) The particulars of the sum required to be furnished under subsection (1) are the amount of the sum and:
- (a) if the sum was received from an unincorporated association, other than a registered industrial organisation:
 - (i) the name of the association; and
 - (ii) the names and addresses of the members of the executive committee (however described) of the association; or
 - (b) if the sum was purportedly paid out of a trust fund or out of the funds of a foundation:
 - (i) the names and addresses of the trustees of the fund or of the foundation; and

- (ii) the title or other description of the trust fund, or the name of the foundation, as the case requires; or
- (ba) if the sum was received as a result of a loan—the information required to be kept under subsection 306A(3), or the name of the financial institution, as the case requires; or
- (c) in any other case—the name and address of the person or organisation.

314AE Outstanding amounts

- (1) If the sum of all outstanding debts incurred by, or on behalf of, the party to a person or an organisation during a financial year is more than \$10,000, the return must include the particulars of that sum.

Note: The dollar amount mentioned in this subsection is indexed under section 321A.

- (2) The particulars of a sum required to be furnished under subsection (1) are the amount of the sum and:
- (a) if the sum was owed to an unincorporated association, other than a registered industrial organisation:
 - (i) the name of the association; and
 - (ii) the names and addresses of the members of the executive committee (however described) of the association; or
 - (b) if the sum was purportedly incurred as a debt to a trust fund or to a foundation:
 - (i) the names and addresses of the trustees of the fund or of the foundation; and
 - (ii) the title or other description of the trust fund, or the name of the foundation, as the case requires; or
 - (c) in any other case—the name and address of the person or organisation.

316 Investigation etc.

- (1) In this section:
- authorised officer* means a person authorised by the Electoral Commission under subsection (2).
- prescribed person* means a person whose name is included in a list in a report mentioned in subsection 17(2A).
- (2) The Electoral Commission may, by instrument in writing signed by the Electoral Commissioner on behalf of the Electoral Commission, authorize a person or a person included in a class of persons to perform duties under this section.
- (2A) An authorised officer may, for the purpose of finding out whether a prescribed person, the financial controller of an associated entity or the agent of a registered political party has complied with this Part, by notice served personally or by post on:
- (a) the agent or any officer of the political party; or
 - (aa) the financial controller of the associated entity or any officer of the associated entity; or
 - (b) the prescribed person or, if the prescribed person is a body corporate, any of its officers; as the case may be, require the agent, financial controller, person or officer:
 - (c) to produce, within the period and in the manner specified in the notice, the documents or other things referred to in the notice; or
 - (d) to appear, at a time and place specified in the notice, before the authorised officer to give evidence, either orally or in writing, and to produce the documents or other things referred to in the notice.

Notice issued under s.316(2A) of the Act**COMMONWEALTH ELECTORAL ACT 1918 – SECTION 316(2A)****NOTICE TO PRODUCE DOCUMENTS
DISCLOSURE RETURN 2013–14**

To: Mr Timothy John Kennedy
General Secretary
National Union of Workers – National Office
PO Box 343
NORTH MELBOURNE VIC 3051

I, Tim Courtney, an authorised officer within the meaning of s.316 of the *Commonwealth Electoral Act 1918* (the Act), for the purpose of finding out whether you, as general secretary of National Union of Workers – National Office, have complied with Part XX of the Act, hereby require you, pursuant to s.316(2A) of the Act, to produce the information referred to below within the period and in the manner specified in this notice.

Information to be produced in relation to Financial Year ended 30 June 2014

1. Please provide us with the documents *in the specified format* listed in Attachment A of this notice.
2. A completed and signed *Document Checklist* provided at Attachment B.

Timing and manner of production

You are required to produce the documents referred to in this notice to:

Attention: Mr Salman Siddiqui
Compliance Section
Funding and Disclosure Branch
Australian Electoral Commission
PO Box 6172
KINGSTON ACT 2604

by no later than 5:00pm Friday, 28 August 2015.

Refusal or failure to comply with this notice

It is an offence for you to refuse or fail to comply with this notice to the fullest extent capable—s.316(5) and (5A). It is also an offence to supply false or misleading evidence in purported compliance with this notice—s.316(6).

Dated: 30th July 2015

4

Tim Courtney
A/g First Assistant Commissioner
Australian Electoral Commission

An authorised officer for the purposes of section 316 of the Act.

Released under the Freedom of Information Act 1982

TECHNICAL SPECIFICATION FOR ACCOUNTING DATA – MYOB-Desktop

Your office informed us that the associated entity uses MYOB-Desktop accounting system for the year ended 30 June 2014 to record all its financial transactions. The following steps provide you with guidance on how to prepare and provide the data.

Step 1: Required reports (on cash basis where possible) from your accounting records and MYOB-Desktop accounting system:

- a. trial Balance Summary (Including all zero balances and account numbers)
- b. detailed transaction ledgers of all the bank accounts (Including all zero balances and account numbers)
- c. statements of all bank/financial institution accounts, including any investment accounts and broker accounts
- d. bank reconciliation statements for each account as at 30 June of the financial year under review and 30 June of the previous year
- e. a list of all gifts-in-kind received during the financial year including their valuation
- f. the working documents used in collating the disclosure return clearly demonstrating how the disclosed total receipts, total payments and total debt figures were derived.

Step 2: Reporting period

For detailed transaction ledgers of the bank accounts, the report should cover the period from **30 June 2013 to 1 July 2014**.

For the remainder, restrict the reports period to between **1 July 2013 and 30 June 2014**.

Step 3: Extract reports

***Important:** Before extracting reports from the accounting system, where possible, please ensure that the reports are produced on cash basis and all fields; in particular the memo/description field are sufficiently expanded to display the full content of those fields.*

Where the accounting system provides an option of producing reports with or without account numbers ensure that all reports are set to include account numbers.

The key steps to extract each of the above reports:

- a. Open the report.
- b. For detailed transaction ledgers of the bank accounts. Choose the reporting period from **30 June 2013 to 1 July 2014**.

- c. For all the other reports. Restrict the reporting period between **1 July 2013 and 30 June 2014**.
- d. Export and save the reports to one of the following file formats and extensions:
 - i. coma delimited (*filename*.csv*) for CSV files
 - ii. excel (*filename*.xls*) for MS Excel (1997 to 2003) files
 - iii. excel (*filename*.xlsx*) for MS Excel (open XLM) files.
- e. Encrypt the data. This is an optional step, but strongly recommended by AEC. If you do not have your own encryption software:
 - i. save the reports in a location of your choice prior to encrypting the data (e.g. your local desktop)
 - ii. open encryption procedure manual at <http://www.aec.gov.au/encryption> follow the instructions in the encryption document which provides details of how to save, encrypt, burn and password protect* the data
- f. Copy the data to CD-ROM or DVD (we do not recommend copying the data to USB sticks/thumb drives or attaching it to email since these are less secure)

**Please ensure the password/pass-phrase used to encrypt the data is NOT transported with the CD ROM/DVD. At the time of despatch you should email the password to us at fad@aec.gov.au. Alternatively, we will contact you to obtain the password once the data has been received.*

Step 4: Deliver the data

To ensure the secure delivery of the data, it is recommended that the data is posted via *Registered Mail* to the AEC's postal address below:

Attention: Mr Salman Siddiqui
Compliance Section
Funding and Disclosure Branch
Australian Electoral Commission
PO Box 6172
KINGSTON ACT 2604

Enquiries: For further assistance please do not hesitate to contact Mr Salman Siddiqui, Senior Compliance Officer by telephone on (02) 6271 4426 or by email at fad@aec.gov.au.

Amendment recommended: Internal transfer amounts

Part 3: Amounts of more than \$12 400 received in financial year 1 July 2013 to 30 June 2014

No change to previous information OR

Provide details of changes or amendments to the information previously provided.

| Received from | | Amount received (GST inclusive) | Donation or Other Receipt* |
|----------------|--|---------------------------------|----------------------------|
| Original Entry | Name: NUW National Office | \$ 140,000 | Receipt |
| | Postal address: 833 Bourke Street | | |
| | Suburb/Town: Docklands State: Vic Postcode: 3008 | | |
| Amended Entry | Name: (Remove) | \$ | |

Using the example illustrated above, insert relevant details in the appropriate amendment form for each of the 26 entries listed in the table below (noting that the cents amount is not required).

| Part 3: Amounts of more than \$12 400 received - amendment details | | | | |
|--|--------------------------------------|----------------|---------------------------|---------------|
| Name | Address | Original entry | Donation or Other Receipt | Amended entry |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$140,000.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$255,089.20 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$395,089.20 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$125,000.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$270,089.20 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$88,738.39 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$16,884.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$150,000.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$251,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$401,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$200,000.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$201,280.00 | Receipt | (Remove) |
| NUW National Office | 833 Bourke Street Docklands Vic 3008 | \$100,000.00 | Receipt | (Remove) |

Amendment: Internal transfer amounts (continued)

Part 3: Amounts of more than \$12 400 received – amendment details (continued)

| <i>Name</i> | <i>Address</i> | <i>Original entry</i> | <i>Donation or Other Receipt</i> | <i>Amended entry</i> |
|--------------------|--------------------------------------|-----------------------|----------------------------------|----------------------|
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$187,500.00 | Receipt | (Remove) |
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$62,500.00 | Receipt | (Remove) |
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$62,500.00 | Receipt | (Remove) |
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$62,500.00 | Receipt | (Remove) |
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$62,500.00 | Receipt | (Remove) |
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$13,363.00 | Receipt | (Remove) |
| NUW General Branch | 833 Bourke Street Docklands Vic 3008 | \$166,500.00 | Receipt | (Remove) |

Released under the Freedom of Information Act 1982

Released under the Freedom of Information Act 1982

Amendment advised: Receipts for union membership fees

Part 3: Amounts of more than \$12 400 received in financial year 1 July 2013 to 30 June 2014

No change to previous information OR

Provide details of changes or amendments to the information previously provided.

| Received from | | Amount received (GST inclusive) | Donation or Other Receipt* |
|----------------|---|---------------------------------|----------------------------|
| Original Entry | Name: BAE Defence DIDS Pay Centre | \$ 13,892.40 | Receipt |
| | Postal address: Locked Bag 950 | | |
| | Suburb/Town: Sunshine State: Vic Postcode: 3020 | | |
| Amended Entry | Name: (Remove) | \$ | |

Using the example illustrated above, insert relevant details in the appropriate amendment form for each of the 28 entries listed in the table below (noting that the cents amount is not required).

| Part 3: Amounts of more than \$12 400 received - amendment details | | | | |
|--|----------------------------------|----------------|---------------------------|---------------|
| Name | Address | Original entry | Donation or Other Receipt | Amended entry |
| BAE Defence DIDS Pay Centre | Locked Bag 950 Sunshine Vic 3020 | \$13,892.40 | Receipt | (Remove) |
| BAE Defence DIDS Pay Centre | Locked Bag 950 Sunshine Vic 3020 | \$14,558.40 | Receipt | (Remove) |
| BAE Defence DIDS Pay Centre | Locked Bag 950 Sunshine Vic 3020 | \$19,401.19 | Receipt | (Remove) |
| BAE Defence DIDS Pay Centre | Locked Bag 950 Sunshine Vic 3020 | \$18,684.00 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$18,385.70 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$39,280.85 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$26,819.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$26,856.80 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$33,868.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$28,316.00 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$29,412.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$35,723.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$28,152.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$28,131.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$35,534.50 | Receipt | (Remove) |
| Inghams Enterprises Pty Ltd | PO Box 37 Somerville Vic 3912 | \$28,383.50 | Receipt | (Remove) |

Amendment advised: Receipts for union membership fees (continued)

| Part 3: Amounts of more than \$12 400 received – amendment details (continued) | | | | |
|--|------------------------------------|----------------|---------------------------|---------------|
| Name | Address | Original entry | Donation or Other Receipt | Amended entry |
| The Smiths Snackfood Company Ltd | 1331 Wynnum Road Tingalpa Qld 4170 | \$18,344.70 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$19,886.70 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$20,270.80 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$20,486.80 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$20,454.40 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$20,292.40 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$20,432.80 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$19,892.80 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$19,979.20 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$21,441.50 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$19,691.20 | Receipt | (Remove) |
| The Smiths Snackfood Company Ltd | The Smiths Snackfood Company Ltd | \$19,842.40 | Receipt | (Remove) |

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REDACTION CODES

- 1 Personal Information (name) redacted.
- 2 Personal Information (date of birth) redacted.
- 3 Personal Information (photograph) redacted
- 4 Personal Information (facsimile of signature) redacted.
- 5 Personal Information (facsimile of manuscript initialling) redacted.
- 6 Personal Information (Individual's address) redacted.
- 7 Personal Information (individual's telephone number) redacted.
- 8 Personal Information (individual's opinion) redacted.
- 9 Personal Information (opinion about individual) redacted.
- 10 Personal Information (employment history) redacted.
- 11 Personal Information (qualifications) redacted.
- 12 Personal Information (health) redacted.
- 13 Business information (Bank Account details) redacted.
- 14 Business information (Billing Account details) redacted.
- 15 Legal Professional Communication redacted.
- 16 Deliberative material redacted.
- 17 Irrelevant material redacted.

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