

Compliance Review Report
Australian Labor Party (Victorian Branch)
2013–14 Annual Disclosure Return
March 2016



AEC

Australian Electoral Commission

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Released under the Freedom of Information Act 1982

Purpose of the report

This report provides the party agent of the registered political party Australian Labor Party (Victorian Branch) (the Party), Mr Noah Carroll, with the Australian Electoral Commission's (the AEC) opinion as to whether the 2013–14 annual disclosure return lodged on behalf of the Party has complied with obligations under sections 314AB, 314AC and 314AE of the *Commonwealth Electoral Act 1918* (the Act).

Disclosure obligations

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

Section 314AB of the Act requires the agent of a registered political party and each state branch of the registered party to report after the end of each financial year:

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

Section 314AC of the Act also provides that 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 the threshold, the annual disclosure return must include the particulars of that sum.

Section 314AE of the Act provides that 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 the threshold, the annual disclosure 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. Section 316(2A) requires the agent of a registered party 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 two notices to Mr Carroll under s.316(2A) dated 18 March 2015 and 26 June 2015 respectively. The Party agent responded to both the notices by the due date.

State Office

The first notice required the Party agent to provide State Office's financial records in relation to its financial operations for 2013–14.

The AEC received all of the records from the State Office requested in its first s.316(2A) notice by the due date.

A copy of the notice issued under s.316(2A) of the Act is provided at *Attachment B* to this report.

Party Units

The second notice required the Party agent to provide financial records of Party units selected by the AEC. The AEC selected 20 Party units for examination as part of the compliance review. The purpose of this part of the review was to validate the financial activity as recorded in selected Party unit's internal disclosure returns lodged with the State Office. Documentation for the Party units requested in a second s.316(2A) notice, was received by the due date. The Party also provided a spreadsheet that recorded receipts, payments and other information relevant to each Party unit. This spreadsheet was used as the basis of calculating reportable items for each Party unit.

The details of the 20 selected Party units are set out below in table 1:

Table 1 – Party units selected for review

Name of Party unit	Name of Party unit
1. Melbourne - FEA	11. Scullin - FEA
2. Batman - FEA	12. Oakleigh - SECC
3. Maribyrnong – FEA	13 Ballarat Campaign Acct - SECC
4. Bendigo Campaign Acct (Chester) - FEA	14. Prahran - SECC(CBA Acct)
5. Clarinda - Branch	15. Western Victoria – Pulford - SECC
6. Hotham (O'Neil Acct) - FEA	16. Bentleigh - SECC
7. Melbourne Ports Election Campaign - FEA	17. Northern Metropolitan (Mikakos) - Region
8. Deakin - FEA	18. Forest Hill - SECC
9. Isaacs - FEA	19. Narre Warren North - SECC
10. Lalor - FEA	20. *Moe - Branch

**Party units that lodged a nil return*

One of the above Party units reviewed (*Moe – Branch) reported nil financial activity. The Party's treasurer/financial controller attested the Party unit's inactivity by completing its compliance review questionnaire.

A copy of the notice issued under s.316(2A) of the Act is provided at *Attachment C* to this report.

Scope of the review

The AEC's review was limited to those financial records and documents, which were considered relevant to determining the completeness and accuracy of information reported in the Party's 2013-14 annual disclosure return in accordance with the requirements of sections 314AB, 314AC and 314AE of the Act.

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

Stakeholder engagement

The AEC's general practice, prior to commencing a review, is to contact the relevant officer of the political party to discuss the scope of the review. This contact may involve face to face meetings.

Prior to commencement of this compliance review, staff of the AEC contacted the Party's finance officer by telephone to discuss the scope of the review process.

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

The objective of such discussions is to encourage the political party 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 February 2016, the AEC issued to the Party agent a draft compliance review report for comment. During its review the Party identified certain amendments required to the draft recommendations, which related to over-disclosure of total receipts¹. On 3 March 2016, the AEC sent the Party revised tables of the resulting amendments required to its return. On 8 March 2016, the AEC received an email from the Party's accountant confirming the Party agreed with the revised amendments recommended to the Party's 2013-14 annual disclosure return.

¹ Refer to the section 'Internal Transactions' for details

The AEC's Opinion

1. Timely lodgement

The 2013–14 annual disclosure return for the Party 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.314AB(1) to lodge a return for a registered political party within 16 weeks after the end of the financial year.

2. Accuracy in reporting – amendments required

After examining the documents provided by Mr Carroll for the review, the AEC identified several issues relevant to compliance with disclosure obligations under sections 314AB and 314AC of the Act. The issues are detailed below:

Total Receipts

Section 314AB(2)(a) of the Act requires the Party agent to report the total amount received by, or on behalf of, the Party during the financial year. To satisfy this, the Party must account for all transactions that result in receipts from external entities. These transactions must be accounted for on a gross basis without any offsetting, inclusive of GST.

Gifts-in-Kind

The Party agent is also required to report all non-cash benefits (gifts-in-kind) received by, or on behalf of, the Party during the financial year. To satisfy this, the Party must account for all non-cash benefits that result in receipts of gifts-in-kind from external entities. These receipts must be accounted for at a commercial value and gross basis without any offsetting, inclusive of GST.

In 2013–14, the Party used office space in the building owned by a related party, which did not charge rent to the Party. The Party determined the annual commercial rental value of the Party's non-cash benefit as being \$164 580. The Party, in Part 1a and Part 1b of its 2013–14 annual disclosure return, did not declare the commercial value of its office rent. As a result, the Party's 2013–14 annual disclosure return was under-disclosed for its total receipts and reportable gifts-in-kind received by \$164 580.

Internal Transactions

Contrary to the treatment for non-cash benefits received from the external entities, internal transactions are not to be included in the total receipts. Internal transactions result in double counting of amounts received and over-disclosure of the total receipts received by the Party during the financial year.

Some examples of internal transactions are as follows:

- transactions between the Party and the Party units
- transactions between individual Party units within a state or territory
- a transfer between two bank accounts held by the Party.

During its review of the 2013-14 annual disclosure return, the AEC identified four incidences where the Party did not eliminate internal transactions.

Incident 1:

Party unit Melbourne – FEA received \$20 000 from the Party. Melbourne – FEA did not eliminate this receipt as 'receipt from constituent unit' and as a result over-disclosed its total receipts by \$20 000. Ultimately, the Party over-disclosed receipts from its constituent units by \$20 000.

Incident 2:

During the financial year 2013–14, the Party received on-line donations on behalf of Party units totalling \$16 170. The Party included these amounts in its total receipts and the Party units also included these amounts in their total receipts. By not eliminating on-line donations from total receipts, the Party over-disclosed its total receipts received from external entities by \$16 170.

Incident 3:

Similarly, in 2013–14, the Party received credit card donations on behalf of Party units totalling \$176 312. The Party included these amounts in its total receipts and the Party units also included these amounts in their total receipts. The Party, by not eliminating credit card donations from its total receipts, over-disclosed its total receipts received from external entities by \$176 312.

Incident 4:

The Party unit 'Northern Metropolitan' amended its 2013–14 annual return for total receipts and total payments (impact of amended total payments is explained under total payments). Total receipts was amended to \$46 245 from the originally declared \$36 980. This amendment was not picked up in the Party's summary of receipts and payments for Party units. An increase of \$9265 results in under-disclosure of total receipts by the Party.

In order to rectify the above inaccuracies in reporting, the AEC recommends amendments, as set out below in table 2:

Table 2 – Recommended Amendments to Part 1a and Part 1b

Required amendment - Part 1a: Total Receipts and Part 1b: Total Gifts-in-kind (GIK)	Part 1a – Total Receipts	Part 1b – GIK
Amount disclosed in return	\$6 956 350	\$ 52 536
Amended total	\$6 917 714	\$217 116

Further details relating to the amendments are included at *Attachment D PART–1* and *PART–3* for total receipts and gifts-in-kind respectively.

Total Payments

Section 314AB(2)(b) of the Act requires the Party agent to report the total amount paid by, or on behalf of, the Party during the financial year. To satisfy this, the Party must account for all transactions that result in payments to external entities. These transactions must be accounted for on a gross basis without any offsetting, inclusive of GST.

The Party unit 'Northern Metropolitan' amended its 2013–14 annual return for total payments. Total payments was amended to \$18 559 from the originally declared \$9294. An increase of \$9265 results in under-disclosure of total payments by the Party.

In addition to that, a minor discrepancy of over-disclosure for internal transfers of \$1457 was identified.

In order to rectify the above inaccuracies in reporting, the AEC recommends amendments, as set out below in table 3:

Table 3 – Recommended Amendments to Part 2a

Required amendment - Part 2a: Total Payments	
	Part 2a – Total Payments
Amount disclosed in return	\$7 808 250
Amended total	\$7 816 058

Further details relating to the amendments are included at PART-2 of *Attachment D*

Individual Receipts of more than \$12 400

Section 314AC of the Act provides that 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 the threshold, the annual disclosure return must include the particulars of that sum. Furthermore, where such an amount is received from a trust fund, subsection 314AC(3)(b) of the Act requires the Party agent to report the name of both the trustee and the trust.

The Party in its annual disclosure return for 2013–14 reported the particulars of a large number of individual receipts that were more than \$12 400 and which totalled \$2 423 210. One of these receipts for \$150 000 was reported by the Party as being received from a trust 'Labor Services & Holdings Trust'. This entry should be corrected to reflect the amount as being received from Labor Services & Holdings Pty Ltd as trustee for Labor Services & Holdings Trust.

In addition, the Party did not declare a gift-in-kind of \$164 580 as a receipt above the threshold.

To rectify inaccuracies in the disclosure of receipts above the threshold, the AEC recommends amendments to the Party's 2013–14 annual disclosure return as set out below in table 4:

Table 4 – Recommended Amendment to Amounts more than \$12 400

Required amendment – Amounts of more than \$12 400 received			
Entry	Received from	Address	Amount
Original	Labor Services & Holdings Trust	438 Docklands Dve DOCKLANDS VIC 3008	\$150 000
Amended	Labor Services & Holdings Pty Ltd as trustee for Labor Services & Holdings Trust	438 Docklands Dve DOCKLANDS VIC 3008	\$150 000
New	Labor Services & Holdings Pty Ltd as trustee for Labor Services & Holdings Trust	438 Docklands Dve DOCKLANDS VIC 3008	\$164 580

Matters requiring future action

In order to ensure future compliance by the Party agent with his obligation under Part XX of the Act, the AEC recommends the Party:

- include total non-cash benefits received during the financial year in total receipts and total gifts-in-kind
- accurately identify and eliminate internal transfers
- populate Party units' spreadsheet with the latest information as declared on each Party unit's financial records
- make sure that any subsequent changes made to Party units' disclosures are sighted and initialled by the person making the declaration.

Conclusion

The AEC is of the opinion that the 2013–14 annual disclosure return for the Party lodged with the AEC on 20 October 2014 complied with the requirement under s.314AB(1) of the Act to lodge a return for a political Party within 16 weeks after the end of the financial year.

However, in view of the discrepancies identified, the 2013–14 annual disclosure return lodged for the Party on 20 October 2014 did not comply with the provisions of ss.314AB(2a), 314AC(1) and 314AC(3)(b)(ii) of the Act.

In view of the lodgement by the Party agent on 9 March 2016, of an amendment to the Party's 2013–14 annual disclosure return, the AEC is of the opinion that the disclosure return (as amended) now accurately sets out the information required to be disclosed by a political party under the provisions of sections 314AB and 314AC of the Act.

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Tim Courtney
A/g First Assistant Commissioner
Australian Electoral Commission

11A March 2016

Extracts from the *Commonwealth Electoral Act 1918*

314AB Annual returns by registered political parties

- (1) Subject to this Division, the agent of each registered political party and of each State branch of each registered political party must, within 16 weeks after the end of each financial year beginning on or after 1 July 1992, furnish to the Electoral Commission a return:
 - (a) that is in an approved form; or
 - (b) that is constituted by the audited annual accounts of the registered political party or the State branch, in a form that is approved by the Electoral Commission.
- (2) A return under paragraph (1)(a) or (1)(b) must set out the following:
 - (a) the total amount received by, or on behalf of, the party during the financial year, together with the details required by section 314AC;
 - (b) the total amount paid by, or on behalf of, the party during the financial year;
 - (c) the total outstanding amount, as at the end of the financial year, of all debts incurred by, or on behalf of, the party, together with the details required by section 314AE.

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.

COMMONWEALTH ELECTORAL ACT 1918 – SECTION 316(2A)**NOTICE TO PRODUCE DOCUMENTS
DISCLOSURE RETURN 2013–14**

To: Mr Noah Carroll
Party Agent
Australian Labor Party (Victorian Branch)
Locked Bag 3240
MELBOURNE VIC 3001

I, Seema Srivastava, 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 the party agent of the Australian Labor Party (Victorian Branch) (the Party), 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 ending 30 June 2014

1. Reports from the Party's accounting system in electronic format listed in Attachment A.
(Attachment A to this notice lists the reports, the file format required and instructions on how to download and provide the data).
2. Reports from the Party's accounting system not listed in Attachment A but used in the compilation of the disclosure return.
3. Documents or other records not maintained as part of the accounting system but used in the compilation of the disclosure return, including, but not limited to:
 - a. excel spreadsheets;
 - b. extracts from any database system/s maintained in conjunction with the accounting system;
 - c. manual records, such as deposit slips, receipts, register of non-cash gifts received.
4. Statements of all bank / financial institutions accounts including:
 - a. any investment accounts;
 - b. loan accounts; and
 - c. broker accounts, if applicablefor the period from 1 July 2013 to 31 July 2014 (i.e. 13 Months).
5. Bank reconciliation statements for:
 - a. each account as at 30 June 2013; and
 - b. each account as at 30 June 2014
6. Audited financial statements for the 2013–14 financial year.

7. Terms and conditions of all loans outstanding as at 30 June 2014.
8. A list of all gifts-in-kind received during the period 1 July 2013 to 30 June 2014, including their valuation.
9. The working documents clearly demonstrating how the final total receipts, total payments and total debts figures shown on the Party's 2013–14 annual disclosure return were derived.
10. A complete list of all party units/local branches for the 2013–14 financial year (preferably in Excel format) with details of:
 - a. the party units that have lodged annual returns with the Party;
 - b. the party units that have not lodged annual returns with the Party;
 - c. total of receipts, payments and debt reported by each party unit in its annual return to the Party;
 - d. details of receipts at the disclosure threshold of more than \$12 400;
 - e. details of debts at the disclosure threshold of more than \$12 400.
11. 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: Alan Page
Australian Electoral Commission
West Block Offices, Queen Victoria Terrace
PARKES ACT 2600

On or before 5:00pm 17 April 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: 18 March 2015

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Seema Srivastava
Assistant Commissioner
Funding and Disclosure Branch

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

COMMONWEALTH ELECTORAL ACT 1918 – SECTION 316(2A)**NOTICE TO PRODUCE DOCUMENTS
DISCLOSURE RETURN 2013–14**

To: Mr Noah Carroll
Party Agent
Australian Labor Party (Victorian Branch)
Locked Bag 3240
MELBOURNE VIC 3001

I, Alan Page, 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 the party agent of the Australian Labor Party (Victorian Branch) (the Party), have complied with Part XX of the Act, hereby require you, pursuant to s.316(2A) of the Act, to produce for the party units listed in the table below the information referred to below within the period and in the manner specified in this notice.

Party Units selected for review are listed as follows:

1	Melbourne - FEA	11	Scullin - FEA
2	Batman - FEA	12	Oakleigh - SECC
3	Maribyrnong - FEA	13	Ballarat Campaign Acct - SECC
4	Bendigo Campaign Acct (Chester) - FEA	14	Prahran - SECC (CBA Acct)
5	Clarinda - Branch	15	Western Victoria - Pulford - SECC
6	Hotham (O'Neil Acct) - FEA	16	Bentleigh - SECC
7	Melbourne Ports Election Campaign - FEA	17	Northern Metropolitan (Mikakos) - Region
8	Deakin - FEA	18	Forest Hill - SECC
9	Isaacs - FEA	19	Narre Warren North - SECC
10	Lalor - FEA	20	*Moe - Branch

* party units that lodged a nil return or did not lodge a return

Information to be produced in relation to Financial Year ending 30 June 2014**A. For party units that lodged a disclosure return**

You are required to produce a copy or original of:

1. a list of all transactions in the general ledger / cash book for the 2013–14 financial year;
2. a record or listing of donations received of goods and services (gifts-in-kind) during the 2013–14 financial year;
3. bank statements for all bank accounts including investment accounts and term deposit accounts for the period from 1 July 2013 to 30 June 2014;
4. a bank reconciliation statement for the end of the 2013–14 financial year for each account held;
5. a copy of the party unit's disclosure return for the 2013–14 financial year lodged with the Party's Headquarters;

B. For party units that lodged a 'nil' return or did not lodge a disclosure return

You are required to:

1. distribute to the party unit a copy of the *questionnaire* form enclosed with this notice;
2. request party unit to complete and return the questionnaire form to your office;
3. forward to the AEC the completed questionnaire form along with any documents provided;
4. provide the name, postal address, contact phone number and email address of the person responsible for completing and signing the questionnaire form.

C. Document Checklist

You are required to provide a completed and signed Document Checklist provided at Attachment A. Where the documentation being forwarded is incomplete, this checklist should be annotated in each instance as to whether the record wasn't provided or doesn't exist. Any instances where a party unit's record has been amended by, or sourced from, the Party's Headquarters must also be noted on the checklist.

Timing and manner of production

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

Attention: Alan Page
Australian Electoral Commission
PO Box 6172
KINGSTON ACT 2604

by no later than **5pm, 31 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:

26 JUNE 2015

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Alan Page
Assistant Director
Funding and Disclosure

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

Released under the Freedom of Information Act 1982

Attachment D

PART-1 Details of required amendment - Part 1a : Total receipts

Description:	Receipts per Party records:	Receipts per AEC review:
Total cash receipts (bank accounts)	\$6 572 929	\$6 572 930
Less: Internal transfers	(\$2 066 375)	(\$2 066 375)
Internal transfer – Melbourne - FEA	(\$ 0)	(\$ 20 000)
On-line donations recognised by PUs	(\$ 0)	(\$ 16 170)
Credit card donations recognised by PUs	(\$ 0)	(\$ 176 312)
Add: Receipts from Party units	\$2 397 260	\$2 397 260
Receipt Northern Met. – Mikakos	\$ 0	\$ 9 265
Sub-total all cash receipts	\$6 903 814	\$6 700 597
Add: Gifts-in-kind – Office rent	\$ 0	\$ 164 580
Gifts-in-kind – Others	\$ 52 536	\$ 52 536
Total receipts from external sources	\$6 956 350	\$6 917 714

PART-2 Details of required amendment - Part 2a: Total payments

Description:	Payments per Party records:	Payments per AEC review:
Total cash payments (bank accounts)	\$7 719 649	\$7 719 649
Add: Payments from Party units	\$2 192 485	\$2 192 485
Payment Northern Met. – Mikakos	\$ 0	\$ 9 265
Sub-total all cash payments	\$9 912 134	\$9 921 399
Less: Internal transfers	(\$2 103 884)	(\$2 103 884)
Internal transfer – Party units	(\$ 0)	(\$ 1 457)
Total receipts from external sources	\$7 808 250	\$7 816 058

PART-3 Details of required amendment - Part 1b: Gifts-in-kind (GIK)

Details	GIK per Party records:	GIK per AEC review:
Advertising, printing and others	\$46 064	\$ 46 064
Fundraising	\$ 6 472	\$ 6 472
Office rent	\$ 0	\$164 580
Total gifts-in-kind	\$52 536	\$217 116

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.

Released under the Freedom of Information Act 1982