

Apportioning expenditure

Electoral Disclosure and Funding Act 2023

This guideline is issued under section 173(1) of the *Electoral Disclosure and Funding Act 2023*, which allows the Tasmanian Electoral Commission to issue guidelines for any matters dealt with in the Act.

Guideline

Claims for the reimbursement of electoral expenditure from the Election Campaigns Fund may be made by eligible registered parties and independent candidates.

Maximum claimable amounts from the Election Campaigns Fund are calculated per division for parties, then eligible claims are assessed and paid per division. When submitting claims for payment, party agents may need to apportion expenditure incurred by or on behalf of the registered party, where the expenditure is not clearly linked to a specific candidate or division.

Similarly, eligibility for Election Campaigns Fund claims is determined per group of independent candidates in a division, then eligible claims for independent candidates are assessed and paid per candidate. When submitting claims for payment, independent candidates who were members of a group may need to apportion expenditure incurred for more than one candidate in the group or for the group generally, where the expenditure is not clearly linked to a specific candidate in the group.

To apportion party electoral expenditure per division, or group electoral expenditure per candidate, claimants should apply the following guidelines which consider the distribution, publication, or other usage of the electoral expenditure.

For registered parties:

- Where electoral expenditure was incurred for the party in a single division, or for endorsed candidates in the same division, then the expenditure should be claimed for that division.
- Where electoral expenditure was incurred for the party in more than one division, or for endorsed candidates in more than one division, then the expenditure should be apportioned based on the actual distribution/publication/use of the expenditure per division.
- Where electoral expenditure was incurred for the party generally (or for more than one division where actual distribution/publication/use cannot be established), then the expenditure should be apportioned equally between all divisions (or equally between the specific divisions for which the expenditure was incurred) – regardless of whether all divisions are eligible for funding.

For independent candidates in a group:

- Where electoral expenditure was incurred for only one candidate, then the expenditure must be claimed by the candidate who incurred the expenditure.
- Where electoral expenditure was incurred for more than one candidate, then the expenditure should be apportioned based on the actual distribution/publication/use of the expenditure per candidate.
- Where electoral expenditure was incurred for the group generally (or for more than one candidate where actual distribution/publication/use cannot be established), then the expenditure should be apportioned equally between all candidates in the group (or equally between the specific candidates for whom the expenditure was incurred).

Actual distribution, publication or use must be determined by an appropriate record – such as by itemised receipt, a written record of the distribution of materials between candidates/divisions, or a schedule of usage of a shared resource. The Tasmanian Electoral Commission requires that claimants include a copy of any such records or other explanatory notes used to determine actual usage with their Election Campaigns Fund claim submission.

Independent candidates who were members of a group should also use this guideline to apportion any group electoral expenditure disclosed in each candidate's election campaign return. Registered parties are not required to use this guideline to apportion electoral expenditure in their election campaign return as this is dealt with in section 62 of the *Electoral Disclosure and Funding Act 2023*.

This applies to all claims for payments made in accordance with the following parts of the *Electoral Disclosure and Funding Act 2023*:

- Part 7 – Assembly Election Campaign Returns
- Part 11 – Public Funding of Assembly Election Campaigns