



**OFFICIALS
AND
ELECTION FINANCING**

*Information for
officials of registered political parties*

An official is appointed by the leader of a registered political party. Officials are required to receive, and issue receipts for, contributions to an election campaign and for contributions made annually to the party.

RESPONSIBILITIES

1. Receive contributions
2. Issue receipts
3. Report campaign information
4. Report annual information

1. RECEIVE CONTRIBUTIONS

What is a contribution?

A contribution is:

- cash or a negotiable instrument, for example, a bank money order.
- an in-kind contribution which includes goods and services and discounts off the usual price of the goods and services.
- money raised at a fundraising event for which the contribution is less the expense. For example, if a political party has a dinner as a fundraising activity and the ticket costs \$50 and the expenses to the party are \$20, then the contribution is \$30.

A contribution is not:

- money donated, for example, to a coffee fund at campaign headquarters or to “passing-the-hat” at a meeting.
- volunteer labour.
- membership in the registered political party.

If a person makes a donation, it is a contribution and a receipt must be issued.

Who can make a contribution?

A contribution can be made by:

- a person, a corporation or a business in the Yukon.
- a trade union.
- political parties in Canada to a registered political party in the Yukon.

A statement must be attached to any contribution of over \$50 received from a trade union or a political party. The statement is to indicate the name and address of the trade union or political party and the name, address and amount for each contributor over \$250 to the total contribution or that there were no contributors over \$250, or that the contribution was a collection from the membership.

- a group which is not incorporated or registered in the Yukon.

A statement must be attached to any contribution of over \$50 received from a group which is not incorporated or registered in the Yukon. The statement is to indicate the name and address of an individual who is a principal of the group and the name, address and amount for each contributor over \$250 to the total contribution or that there were no contributors over \$250.

A separate statement must be provided when an unincorporated group has made a contribution of over \$50 to a trade union, political party or another unincorporated group which is included in a contribution from that trade union, political party or other unincorporated group to a registered political party. The statement is to indicate the name and address of an individual who is a principal of that unincorporated group and the name, address and amount for each contributor over \$250 to the total contribution or that there were no contributors over \$250.

When can contributions be made?

Contributions can be made:

- from the issue of the writ to 30 days after the election is declared.
- during a calendar year.

2. ISSUE RECEIPTS

- Receipts which are issued by the official must be obtained from the Elections Office.
- Receipts must be issued for all contributions of cash or negotiable instruments.
- Receipts for contributions can be used for income tax credits.

3. REPORT CAMPAIGN INFORMATION

The Election Return, Form 64, is in three parts. It must be delivered to the Elections Office within 90 days of the date of the return to the writ.

Part 1: Election Revenue Return

- Report all sources of income including the estimated value of all in-kind contributions received from the issue of the writ to within 30 days after the return to the writ.
- Report all sources of revenue including all fundraising activities and the amount of profit for each fundraising event.
- Name contributors who have contributed a total amount over \$250 in cash or negotiable instruments. This includes each contributor who has made single contributions at different times and the total amount for all contributions during the year, or during the election, exceeds \$250.
- Name contributors who have made contributions in kind which have a fair market value over \$50.
- Name contributors which are trade unions, political parties or unincorporated groups.

Part 2: Election Expenses Return

- Report the fair market value or amount paid for goods and services used during the election including media, office and administration, personnel, travel and other miscellaneous goods and services whether purchased or contributed.
- Do not report goods used in previous elections.
- Do not report candidates' nomination deposits, if the party has provided funds for this purpose.

Part 3: Election Financing Return

- Include revenue, expenses and the total amount of all contributions.
- Report the surplus, or the deficit for the campaign.
- Report the value of the campaign which is the total expenses plus the total in-kind contributions.

Anonymous contributions in cash or negotiable instruments or in-kind contributions must be turned over to the chief electoral officer.

The official must state in the return that the information is complete and correct.

The return must be delivered to the Elections Office and include duplicate copies of receipts for the chief electoral officer, copies of any statements provided by unincorporated groups, and cancelled and unused receipts provided by the chief electoral officer.

4. REPORT ANNUAL INFORMATION

An Annual Return, Form 63, must be delivered to the Elections Office not later than March 31.

- Report the numbers and amounts for all contributions of cash and negotiable instruments received during the calendar year including contributions of cash and negotiable instruments reported in the Election Revenue Return for an election and for which receipts were issued.
- Name contributors who have contributed a total amount of cash or negotiable instruments over \$250.
- Name contributors which are trade unions, political parties or unincorporated groups and have contributed total amounts of cash or negotiable instruments over \$50.
- Sign the statement verifying the return is complete and correct.
- Include in the return the duplicates of receipts issued for contributions for the calendar year, any duplicates of receipts issued to contributors to an election campaign held in the same year and copies of statements provided by trade unions, political parties or other unincorporated groups, and cancelled and unused receipts.

GENERAL INFORMATION

- Returns are public information and may be viewed at the Elections Office.
- The names of contributors listed in the returns are disclosed.
- Records and duplicates of receipts should be kept for six years until the end of taxation year in which each return was made.
- Elections Office telephone number: (867) 667-8683 or toll free 1-866-668-8683.
- Elections Office mailing address: Box 2703, Whitehorse, Yukon Y1A 2C6.
- Elections Office location: lower level, main Yukon government building, Second Avenue, Whitehorse.