



**E-402**

The Election Act, 1996  
Section 5  
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**Business Manager's  
Guide to Provisions of  
The Election Act, 1996**

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The Office of the Chief Electoral Officer, also known as Elections Saskatchewan, is responsible for the administration of provincial elections and provincial election finances, pursuant to *The Election Act, 1996* (the “Act”).

This guide has been prepared to facilitate the application of Part VII of *The Election Act, 1996*, dealing with candidates’ finances and the control of their respective election campaign expenses. Its intent is to provide practical assistance to business managers appointed by candidates in fulfilling their administrative and financial responsibilities, in compiling support documentation for purposes of effecting compliance and making disclosure of financial information required under the Act. Particular attention to the management of financial reporting by candidates under the Act makes an important contribution to the public’s confidence in the financing of the electoral process.

The relationship involved in acting as business manager for a candidate is a matter between the business manager and the candidate. As such, any questions regarding the obligations of a business manager should be directed to the candidate, failing this, to the Chief Electoral Officer. Individuals making use of this guide are reminded that it has no legislative authority and it is intended to serve merely as a guide to the financial provisions of *The Election Act, 1996*. For precise statutory provisions, reference should be made to the Act as amended.

Other publications prepared for use by candidates and their respective campaign officials include the Candidate’s Guide to Provisions of The Election Act, 1996, Form E-400, and the Auditor’s Guide to Provisions of The Election Act, 1996 (Candidate), Form E-404, copies of which are available from:

**Elections Saskatchewan**  
**1702 Park Street**  
**Regina SK S4N 6B2**  
**(306) 787- 4000 or toll free 1- 877- 958 - 8683**  
[info@elections.sk.ca](mailto:info@elections.sk.ca)

These publications are also available on-line at [www.elections.sk.ca](http://www.elections.sk.ca).

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## Appointment

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An individual may declare himself or herself, or be declared by others, to be a candidate, before, on or after issuance of a writ of election in a constituency. Requisite notification of said candidacy with the Chief Electoral Officer establishes the right to receive campaign contributions and incur election expenditures. A candidate is also entitled in certain instances to receive reimbursement of a portion of his or her lawfully incurred election expenses. Once declaration of candidacy is receipted and registered by the Chief Electoral Officer, a candidate must fulfill the requirements set out in sections 220 through 271 of the Act.

Specific to the maintenance of the standing of that registration, the administrative and financial obligations of a candidate and the control of his or her respective election campaign expenses commence immediately and are facilitated by the appointment of a business manager for the purpose of effecting compliance with the financial reporting requirements set out in the Act. [43(1), 236(4)]

A candidate must provide the written appointment and consent of his or her business manager in his or her registration with the Chief Electoral Officer by providing a completed Appointment/Consent of the Business Manager of a Candidate, Form E-401 (Refer to E-400 Candidate's Guide to Provisions of The Election Act, 1996, Appendix IX for a copy of this form). An individual, who signs the consent form, thereby agreeing to act as the business manager for a candidate, accepts the responsibilities of the position as specified in the Act until such time as he or she has filed the candidate's election expenses return with the constituency returning officer. [236]

If, for any reason, this appointment ends, the candidate must forthwith appoint another person to act as business manager, and inform the Chief Electoral Officer of this change. As each candidate must file audited financial information with the Chief Electoral Officer after each election, authorization and payment of expenditures and receipt of contributions and other income are under the auspices of the business manager. Accordingly, the responsibilities of a business manager commence immediately upon acceptance of the appointment and any new business manager appointed must comply with the provisions of the Act with respect to the actions of his or her predecessor. [236(3), 261]

A returning officer, election clerk, supervisory deputy returning officer, deputy returning officer, poll clerk, enumerator or candidate is prohibited by the Act from being appointed or acting as business manager. [3(1)(e)]



### General

The business manager of a candidate is responsible for ensuring that the financial management of the candidate's campaign meets the requirements of the Act. Accordingly, the business manager assumes responsibility for overseeing the campaign finances of the candidate including the filing of the financial reporting required under the Act.

Among other things, the Act specifies that the business manager of a candidate be responsible for ensuring that [236]:

- a campaign account is kept at a chartered bank, a trust or a loan corporation or a credit union;
- legible records are kept of receipted contributions, including the name of all contributors and the amounts contributed;
- legible records are kept of all bills, invoices, vouchers and receipts; and
- all statements, reports, returns and documents required by the Act are completed, audited if required, and filed with the constituency returning officer for subsequent forwarding to the Chief Electoral Officer;

by or on behalf of the candidate.

It is important for anyone acting as a candidate's business manager to meet with the candidate and the candidate's auditor to discuss all arrangements to be made among them and to establish an effective system to ensure the books and records of the candidate's campaign are arranged in a manner which facilitates the accurate recording of all campaign contributions received and expenditures paid under the Act. This will help provide the internal controls in the election financing of the candidate necessary to assist the business manager and auditor to report in accordance with the Act. [236(4)]

Business Managers should be aware that if, on the final count, the returning officer finds that two or more candidates have the same number of votes, the returning officer shall declare the result to be a tie vote. In the event of a tie vote, each of the candidates having the same number of votes, or the business manager of those candidates, is entitled to request a recount or an addition. [148]

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## **Banking**

Before any transactions occur involving a candidate's campaign, an account should be established at an appropriate financial institution (i.e. chartered bank, trust or loan corporation or credit union). For administrative and tracking purposes, the bank account should return cancelled cheques or at least a photocopy of the cheques used. [236(4)(a)]

All contributions and transfers received on behalf of the candidate should be deposited intact into this account. Detailed records of the sources of all revenues must be maintained, as must deposit slips, which confirm the amount and date of the corresponding deposits. Conversely, all disbursements should be made with cheques drawn on the campaign account. Access to the account should be restricted solely to the business manager. [236(4)(a)]

## **Contributions**

### **I. General**

In order to fulfill the requirements of the Act the business manager must record all contributions received by or on behalf of the candidate. Contributions may be received by a candidate's business manager in one of two forms; money or donations in kind. [236(4)(b)]

In respect of each contribution, the business manager must record: the source (name of contributor); the amount, including the dollar value of money received, the market value of goods or discount provided, and the cost of salary or wages paid by the contributor for services provided; and the date received. In instances where the aggregate value of contributions from any individual source exceeds \$250, that source must be identified. [261(2)]

Contributions may take the form of gifts, loans, advances, deposits or other forms of assistance. Contributors are to be classified for the purpose of recording contributions as: individuals, corporations, trade unions, unincorporated organizations and associations, and any other persons or groups of persons. [220, 261(2)(e)]

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(i) Agents

All contributions, in whatever form, must be made to the candidate's business manager. However, contributions may be made through an agent, but not for the purpose of or with the effect of concealing the identity of the original contributor. Any agent acting on behalf of a contributor must disclose, to the business manager, the name of the contributor with any such contribution. It is the responsibility of the business manager to ensure that every such contribution collected by or on behalf of the candidate is done in accordance with section 240 of the Act. [239(4), 240]

(ii) Anonymous Contributions

A contribution that is made through an agent and where the agent fails or refuses to disclose the identity of his or her principal or a contribution where the contributor cannot be ascertained is deemed to have been received from an anonymous donor. No anonymous contribution in excess of \$250 may be accepted by or on behalf of a candidate. Any such contribution must be reported and forwarded by the business manager to the Chief Electoral Officer and subsequently forfeited to the Minister of Finance. [241]

(iii) Contributions from Non-Canadians

There are no limits on the amount of contributions a candidate's campaign may collect, however, contributions cannot be collected from persons outside Canada who are not Canadian citizens. [242]

(iv) Tax Receipts - Independent Candidate

A business manager, acting on behalf of an independent candidate in the Province of Saskatchewan, may issue income tax receipts with respect to eligible contributions. For interpretation of the provincial contributions tax credit regime and eligible contributions thereunder, see Form P-604, Guide to Provisions of The Political Contributions Tax Credit Act, 2001 (Independent Candidate).

(v) Transfers

The transfer of money, goods or services, between a registered political party and its constituency associations or candidates, is a common method of financing political activities. During an election, transfers of money from or to a candidate's campaign to finance election expenses is considered a contribution received for the benefit and use of the recipient. [266(1)(b)]

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## **II. Money**

Contributions of money should be recorded as they are received and deposited intact into a bank account set up for that purpose. [236(4)(b)]

## **III. Donations in Kind - Commercial Value**

Commercial value refers to any goods or services donated or provided to the business manager at less than their true market value. Commercial value considerations can apply to goods or services donated or provided in their entirety, or to any portion of goods or services which are paid for, but which fall short of the true market value (discounts). [220]

Donations of goods and services provided (excluding volunteer labour) must be recorded at their commercial value. The business manager is required to obtain, for each commercial value claim over \$25, commercially valid written proof of the value of any goods and services in question. Such donations or contributions may include: [244, 261(2), 266(1)]

- services of an employee provided by an employer;
- goods produced or donated by a person who is a commercial supplier of such goods;
- services provided by a person or organization who is a commercial supplier of those services;
- goods produced or donated by a person who is not a commercial supplier of such goods; or
- discounts on goods or services provided by any person (the “commercial value” in such case being the difference between the market value of such goods or services and the actual price charged for them).

Section 220(c) of the Act sets out the manner for determining commercial value. Where a person who donates or provides goods or services is in the business of supplying same, the commercial value is the lowest amount charged by that person for similar goods and services at that time (including volume discounts and sale items). Where a person who donates or provides goods or services is not in the business of supplying same, the commercial value is the lowest amount charged by a commercial supplier in the local market area.

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Under clause 261(2)(a) of the Act a contributor must be identified if the commercial value of the goods or services (donations in kind) is claimed as an election expense. Therefore, commercial value is an election expense and a contribution concurrently. As a result, the value of donations in kind must be recorded as such by the business manager and reported on in the election expenses return.

Where commercial value is determined to be worth \$200 or less, it will not be considered in the calculation of the election expense reimbursement. [266(1)(a)]

(i) Volunteer Labour

Where services are provided to the election campaign by a business manager or other campaign official, as a donation of time rendered without any form of remuneration paid by the campaign, the services are deemed “volunteer labour” and the cost of those services is not considered an election expense. [220(e)(iii)]

In cases where a campaign official’s services have been provided by a union or business and remuneration has been paid by that union or business to the official rendering the services, the services are not to be regarded as volunteer, but rather are to be regarded as having a commercial value which should be calculated and treated as both a contribution and an election expense. [220(f)(ii)]

#### **IV. Proceeds from Other Sources**

(i) Fund-Raising Events

Fund-raising functions held by or on behalf of a candidate are any social functions held for the purpose of raising money for the candidate's campaign. Income from sources such as tickets sold for dinners, rallies, public meetings, lotteries and other functions (including conferences and conventions), as well as collections at such functions and proceeds from the sale of pins, buttons, flags, hats and other items are deemed to be contributions received. However, the expenses incurred in raising funds reported as contributions at fund-raising events are to be deducted from the gross income and the net income, whether a surplus or deficit, reported as the contribution (negative contribution) to the candidate. [261(2)(h)]

(ii) Meetings

Where individuals attending meetings make contributions, the business manager must record and report the name of each contributor as well as the amount of each contribution. Funds collected at meetings including the proceeds from the sale of pins, buttons, flags, hats and other items are also deemed to be contributions received. [261(2)(h)]

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(iii) General

Income from sources other than fund-raising events, rallies, public meetings and other functions are deemed contributions received and include: drop-ins, mail-ins, unsolicited contributions, etc. [220(d)]

## **Expenditures**

The Act defines expenses incurred by a candidate's campaign in three categories: candidate's personal expenses, candidate's campaign expenses and candidate's election expenses which are reported on in the election expenses return. [220(b), 220(f), 220(j)]

### **I. Candidate's Personal Expenses**

Candidate's personal expenses are expenses incurred in connection with an election and are paid directly by the candidate during the period of his or her candidacy. Personal expenses of the candidate are to be recorded by the candidate and reported in the election expenses return but are not included in the calculation of election expenses. [220(j)]

### **II. Candidate's Campaign Expenses**

Candidate's campaign expenses are expenses of the candidate incurred during an election and are paid directly by the candidate, or indirectly on behalf of the candidate, for travel to or within the constituency and include meals and accommodation. Candidate's campaign expenses, or any portion thereof, may be excluded in the calculation of election expenses if inclusion would result in the candidate exceeding the expense limitations specific to that election. [220(b)]

### **III. Candidate's Election Expenses**

(i) General

According to *The Election Act, 1996*, election expenses include the amount of money spent and the commercial value of goods and services used during an election for election purposes. [220(e)]

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Election expenses are defined in the Act as “. . . the cost of goods and services used during an election for the purpose of promoting or opposing, directly or indirectly, a registered political party or the election of a candidate, regardless of whether those costs are incurred before, during or after the election . . .” Briefly, this definition includes all expenditures or liabilities incurred to promote or oppose a particular political party or candidate. It also includes the commercial value of goods and services donated (except volunteer labour) and the commercial value of goods and services provided to a candidate at less than their commercial value. [220(f)]

The phrase “during an election” is defined in the Act as, “. . . the period commencing the day a writ is issued for an election and ending on polling day for the election.” Accordingly, if a candidate spends money or incurs a liability prior to an election for an item used during an election the amount of the expenditure or liability is an election expense. [2(o)]

Specifically, election expenses may be incurred in the form of money spent, liabilities incurred or donations in kind accepted. As well, they may be incurred **prior to or during** the election period **for goods used or services provided during the election period**. It is important to note that election expenses arise only when goods or services are used or provided during an election period for the purpose of supporting or opposing a candidate or registered political party in the election. If the goods or services are consumed during the election period their value must be declared as an election expense regardless of whether payment for the goods or services is made before, during or after the election period. Contributions of donations in kind must be recorded as election expenses if the goods or services contributed to the candidate are used during the election period. [220(f)]

Without limiting the generality of the definition of “election expenses” in the Act, the following items must invariably be included as election expenses where they are used during an election: [220(f)]

- advertising in newspapers, magazines or other periodicals, on radio or television, or on billboards, buses or other property normally used for commercial advertising, including production costs and placement;
- the services of any persons acting for salaries, wages or fees in the capacity of business manager or campaign officials, including remittances for C.P.P. and E.I.;
- travel, sustenance, and accommodation paid to campaign officials, including the candidate;
- rental of office and meeting space, including utilities, office equipment and supplies;

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- promotional material such as pamphlets, posters, leaflets, cards and letters;
  - signs and banners;
  - lumber and other structural support material;
  - postage or distribution costs of election materials;
  - interest accrued on loans or lines of credit taken to acquire goods and services used during the election;
  - candidate's campaign expenses; and
  - the cost related to the conduct of election surveys or other surveys or research conducted during an election.

The Act deems a number of items not be election expenses. For example:  
[220(h), 266(1)(c)]

- amounts for the use of privately owned vehicles (unless the amounts are for oil, fuel and additional insurance or unless the amounts are for distances travelled);
- payments for goods and services used before or after the election period;
- expenses related to recounts or additions;
- the costs of nomination of a candidate;
- the candidate's nomination deposit;
- the cost or commercial value of free broadcast time where this time is available to all candidates;
- candidate's personal expenses.

(ii) Reporting of Other Payments

(a) Transfers

The business manager of a candidate is not required to report, in an election expenses return, transfers or gifts made to a registered political party during an election. However, where money transferred is used to finance election expenses, or where goods or services transferred are used as election expenses, the election expenses are attributable to the transferee. Such a transfer is considered a contribution for the benefit and use of the recipient. The transferor shall record the transfer, but is not entitled to claim the amount as an election expense. [266(1)(b)]



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(b) Donations in Kind

The commercial value of goods and services (donations in kind) must be recorded and included by the business manager as a contribution received where used as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently and must be reported as such in both the contributions portion and in the election expenses portion of the election expenses return. In circumstances where commercial value is determined to be worth \$200 or less, it will not be reimbursed. [266(1), 269(1)(a), 269(1)(b)]

(c) Volunteer Labour

Where services are provided to the election campaign by a business manager or other campaign official, as a donation of time rendered without any form of remuneration paid by the campaign, the services are deemed “volunteer labour” and the cost of those services is not considered an election expense. [220(e)(iii), 220(e)(iv)(A)]

In cases where a campaign official’s services have been provided by a union or business and remuneration has been paid by that union or business to the official rendering the services, the services are not to be regarded as volunteer, but rather are to be regarded as having a commercial value which should be calculated and treated as both a contribution and an election expense. [220(c)]

(d) Fund-Raising Events

Funds from other sources such as tickets sold for dinners, rallies, public meetings and other functions, as well as funds collected at such functions and proceeds from the sale of pins, buttons, flags, hats and other items are deemed to be contributions received. However, the expenses incurred in raising funds reported as contributions at fund-raising events are to be deducted from the gross income and the net income, whether a surplus or deficit, reported as the contribution (negative contribution) to the candidate. [261(2)(h)]

Conversely, lawful expenses of public meetings or rallies held for election purposes may be claimed as election expenses as long as no tickets or fees in the nature of admission or participation charges are sold or collected and the dominant purpose of the event is not fund-raising. The collection of voluntary donations at a meeting or rally also does not, by itself, determine the nature of the event as a fund-raising event. [220(f)(iii)]

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### (iii) Payments

The Act sets out requirements regarding the payment of election expenses of a candidate. These procedures are as follows:

- creditors must submit all accounts to the candidate or business manager within sixty days after the day fixed for the return to the writ. [256(1)]
- if a creditor dies within the sixty day period his or her legal representative must submit the bill, charge or claim to the candidate or business manager within two months of becoming the legal representative of the creditor; [256(3)]
- failure to deliver a bill, charge or claim within either of the two periods mentioned above means the account is barred and may not be paid by the business manager; and [256(2), 256(5)]
- all non-barred accounts must be paid within ninety days of polling day and any account not paid within the ninety-day period is deemed to be a disputed claim and may only be paid under the direction of the Chief Electoral Officer or an order of a Judge of the Court of Queen's Bench. [257,258(1), 258(5)]

In order for the business manager to support and substantiate the payment of any expenses exceeding \$25, all original bills, invoices, bills of lading, work orders, purchase orders, leases and vouchers stating particulars of each expense, and proofs of payment in the form of receipts or cancelled cheques must be included when making claim as an election expense. In cases where the commercial value of goods or services is being considered as an election expense, the commercial value of the goods and services must be established by an independent means, such as a statement or a written estimate from a commercial supplier setting out the market value of the goods or services in question. [255, 261(2)(a), 261(2)(i)]

### (iv) Election Expense Limits

Candidates are subject to certain limitations on the incursion of election expenses during elections. As such, determination of spending limits is based on whether the candidate is contesting an election conducted in a Northern constituency or Southern constituency. For example, in the case of:

- an election held in a Northern constituency, the spending limit corresponds with the greater of either: (a) the amount determined by multiplying the number of voters on the revised voters' list by an established base amount to be adjusted annually, or (b) the base amount established for a Northern constituency to be adjusted annually for inflation in accordance with the Consumer Price Index (C.P.I.) [252(1)(a)].

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- an election held in a Southern constituency, the spending limit corresponds with the greater of either: (a) the amount determined by multiplying the number of voters on the revised voters' list by an established base amount to be adjusted annually, or (b) the base amount established for a Southern constituency to be adjusted annually for inflation in accordance with the C.P.I. [252(1)(b)]

Note: "Southern constituency" is defined as all constituencies with the exception of Athabasca and Cumberland, which are "Northern constituencies". [The Constituency Boundaries Act, 1993]

The number of voters for each constituency is established through enumeration and a revision process. The calculation of spending limits, is therefore based on the total number of names on the revised voters' list in the constituency. [252(3)]

Expense limits are adjusted for inflation to correspond with each calendar year in accordance with the C.P.I. Current year limits are forwarded by the Chief Electoral Officer to each registered political party and are published in *The Saskatchewan Gazette*. They may also be obtained on-line at [www.elections.sk.ca](http://www.elections.sk.ca) or by contacting the Office of the Chief Electoral Officer. [221]

In view of the nature and extent of the responsibilities assumed by the business manager in preparing and filing the election expenses return of the candidate, it is essential that the business manager be thoroughly aware of all matters respecting expense limitations.

### **Reimbursement of Election Expenses**

In certain instances a candidate may be entitled to receive reimbursement of a portion of his or her lawfully incurred election expenses. [265(1)]

To be eligible for reimbursement, a candidate must have received not less than 15 percent of all valid votes cast in the constituency, and his or her business manager must have completed and submitted an audited election expenses return. [265(1)]

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Based on the information contained in the return, and subject to proper compliance and eligibility, the Chief Electoral Officer shall authorize payment to the business manager or to any other person the candidate designates in writing, a sum equal to the lesser of:

- 60% of the eligible election expenses of the candidate other than those expenses which are disputed or unpaid; or
- the maximum reimbursement allowable under the Act. [265(6)]

The amount of reimbursement is subject to other considerations as identified below.

- (i) If the value of all contributions received does not exceed the election expenses but the value of those contributions and the reimbursement calculated exceeds the election expenses incurred by or on behalf of the candidate, the reimbursement shall be distributed as follows: [270(a)]
  - where the candidate is endorsed by a registered political party, those contributions and the reimbursement less the election expenses to the chief official agent of the registered political party or to the candidate's business manager, as directed by the candidate, and to the business manager an amount equal to the election expenses less the contributions received; or [270(a)]
  - where a candidate is not endorsed by a registered political party, to the business manager of the candidate an amount equal to the election expenses less the contributions received. [270(b)]
- (ii) If the value of all contributions to a candidate exceeds the candidate's election expense:
  - in the case of a candidate endorsed by a registered party, pay any reimbursement to the party's chief official agent or to the candidate's business manager as directed by the candidate
  - where a candidate is not endorsed by a registered political party, no reimbursement is to be paid

The Act is specific in respect of payment of reimbursement to qualifying candidates, and as such the Chief Electoral Officer is required, following receipt of an audited election expenses return, to conduct a preliminary review and to issue a certificate authorizing the Minister of Finance to make an interim payment for 75 per cent of the total amount of reimbursement allowable of the election expenses claimed in the return [265(2), 265(3)]

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Within 90 days of receipt of the return, the Chief Electoral Officer shall complete a detailed examination, issuing a certificate to the Minister of Finance authorizing a final payment of the total amount of eligible election expenses reimbursable exceeding the initial 75 per cent payment. [265(4), 265(5), 269(4), 270]

Calculations for reimbursement of election expenses do not include disputed or unpaid claims if those claims are still outstanding at the time of filing of the return. However, the Act recognizes expenditures not lawfully paid and makes consideration for provision of payment in certain situations as allowable election expenses. Thus, if payment is made under the direction of the Chief Electoral Officer or a Judge's Order (Saskatchewan Court of Queen's Bench) or to the representative of a creditor who has died, the Chief Electoral Officer may authorize a supplementary reimbursement of election expenses upon receipt of documented payment of said claims. [261(6), 261(7)]

Barred claims may not be revived and shall not be reimbursed. [256]

A number of election expenses are not reimbursable pursuant to section 264, 265 or 268 and include: [266(1)]

- any commercial value claims for items totalling \$200 or less;
- any contributions, donations or other transfers of money or goods and services made between a registered political party, its constituency associations or a candidate endorsed by a registered political party, if the contributions, donations or transfers are being claimed by the donor, contributor or transferor;
- any amounts claimed for the use of a privately-owned motor vehicle, unless:
  - the amounts are for oil, gas and additional insurance and are vouched for by supplier documents stating the particulars of the expenses and by the receipts or cancelled cheques that provide proof of payment; or
  - the amounts are for distances traveled and supported by signed invoices or vouchers containing details of the number of kilometres traveled, the locations traveled to and from and the dates of travel;
- any amounts spent for beverage alcohol;
- any amounts claimed that are for goods previously used in an election or goods that are unused, if the costs of those goods was claimed in a previous election expenses return pursuant to this Act or a prior *Election Act*;

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- any amounts incurred or paid as expenses for fund-raising functions;
  - any amounts claimed as election expenses that are not supported by:
    - a supplier document that states the particulars of the expense; and
    - a receipt or cancelled cheque that provides proof of payment

## **Surplus**

- (i) In instances where the value of all contributions and any reimbursement paid to the business manager of a candidate exceeds the election expenses incurred, the candidate's business manager shall pay the surplus amount: [269(2)]
  - where a candidate is endorsed by a registered political party, to the chief official agent of the registered political party, or to the candidate's constituency association, as directed by the candidate; or
  - where a candidate is not endorsed by a registered party, to the Minister of Finance.
  
- (ii) If the candidate dies or withdraws from an election and prior to the death or withdrawal the value of all contributions received exceeds the candidate's election expenses, no reimbursement shall be paid, and the candidate's business manager shall pay the excess amount:
  - where the candidate is endorsed by a registered political party, to the chief official agent of the registered political party; or [271(a)]
  - where the candidate is not endorsed by a registered political party, to the Minister of Finance. [271(b)]

## **General**

The auditor reports in writing to the business manager on the election expenses return prepared on behalf of the candidate. As such, a definite and clear understanding should be established among the candidate, his or her business manager and the auditor to ensure awareness of their respective financial reporting responsibilities under the Act. [238(5)]

Accordingly, in order to make reports, the auditor is entitled to make any examinations he or she considers necessary to comment on whether the return fairly presents the financial transactions in the accounting records on which it is based. More specifically, the auditor must make statements in his or her report where in the auditor's opinion: [238(6), 238(7)]

- the return does not fairly represent the financial transactions required to be set out by the report;
- the auditor did not receive all the information and explanations requested from the business manager; and
- it appears that proper accounting records have not been kept by the business manager.

The auditor is entitled, at reasonable times, to have access to all records, documents, books, accounts and vouchers of the business manager and of the candidate. The auditor is also entitled to require any information and explanation from the business manager and candidate he or she considers necessary to make his or her report. [238(8)]

## **Reimbursement of Auditor's Account**

The auditor's fee for reporting on the election expenses return is reimbursable, is to be paid by the business manager and is not to be included on the election expenses return as an election expense. [267(7)]

The auditor's account of a candidate is reimbursable regardless of whether the candidate qualifies for reimbursement of his or her election expenses. [267(4)]

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The business manager, upon receipt of a bill or invoice marked "paid" from the auditor, submits that proof of payment and cancelled cheque to the Chief Electoral Officer. Upon receipt by the Chief Electoral Officer of proof of payment for auditing services rendered, the business manager is entitled to reimbursement up to the maximum prescribed in the Act and adjusted annually for inflation in accordance with the C.P.I. [267(4), 267(5), 267(6)]



A primary role of a candidate's business manager is to compile and submit to the constituency returning officer and subsequently to the Chief Electoral Officer the audited Candidate's Return of Election Expenses, Form E-412. [236(4)(d)]

### **Election Expenses Return**

The Act requires a business manager, on behalf of his or her respective candidate, to file with the constituency returning officer and subsequently to the Chief Electoral Officer, within three months after polling day, an election expenses return which sets out the following: [261]

- all contributions received, including the amount of money and the commercial value of goods and services;
- all election expenses incurred, including the personal expenses and campaign expenses of the candidate;
- designation by the candidate of the distribution of excess contributions and reimbursement; and
- solemn declarations by the business manager and the candidate.

Supporting bills, vouchers, statements, and proofs of payment verifying expenditures must be submitted with the return. This return must also be accompanied by the auditor's report. [261(1)(b)]

Within thirty days of the filing of any election expenses return, a returning officer shall publish a summary of the return in a newspaper published or circulated within the constituency and the Chief Electoral Officer will subsequently publish the return in *The Saskatchewan Gazette*. [261(8)]

### **Support Documentation**

For the purposes of administering the Act, the Chief Electoral Officer or his or her representative may request records or documents of a candidate relevant to the candidate's campaign. Therefore, the compilation by the business manager of documentation of all contributions received and expenditures paid is fundamental for the purposes of filing the election expenses return. [280(1), 280(2), 283]

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## **I. Support Documents Required for Contributions**

### **(i) Record of Contributions**

Details of all contributions the candidate received during the campaign period of an election must be reported in the aggregate in the appropriate classification schedules contained in Form E-412: Individuals, Corporations, Trade Unions, Unincorporated Organizations and Associations, and Any Other Persons or Groups of Persons. [261(2)(e)]

Such contributions are to be identified in one of three categories and the following information must be provided for each: [261(2)]

#### **(a) contributions in excess of \$250**

- where the aggregate value of contributions received from a contributor exceeds \$250, the name of each contributor as well as the aggregate value of the contribution(s) received from each contributor shall be reported;

#### **(b) contributions of \$250 or less but more than \$25**

- where the aggregate value of contributions received from a contributor is \$250 or less but more than \$25, the total value of all contributions from all contributors shall be recorded; and

#### **(c) contributions of \$25 or less**

- where the aggregate value of all contributions received from a contributor is \$25 or less, the total value of all contributions from all contributors shall be recorded.

The sum of these three categories should reflect the total contributions received by the candidate over the course of the campaign period.

### **(ii) Corporation, Trust Fund or Constituency Association**

Each contribution received, pursuant to subsection 240(6) of the Act, from a corporation, trust fund or constituency association must be accompanied by a statement, certified by the business manager to be true, setting out the total amount of the contribution, the name of the person authorizing the contribution on behalf of the corporation, trust fund, or constituency association and the name of and the amount contributed by each person who contributed more than \$250 in a year whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association (see Appendix I: Statement of Contribution Corporation, Trust Fund or Constituency Association).

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(iii) Registered Party

Each contribution received, pursuant to subsection 240(7) of the Act, from a registered party (defined in the Act as a “federally registered political party”) must be accompanied by a statement, certified by the business manager to be true, setting out the total amount of the contribution and the name of and the amount contributed by each person who contributed more than \$250 in a year whose contribution was used to make up the funds contributed by the registered party (see Appendix II: Statement of Contribution Registered Party).

(iv) Fund-Raising Events

Record of Contributions Fund-Raising (see Appendix III) is a helpful document for the business manager to use to determine if fund-raising events have been profitable. Part one of the form allows the business manager to summarize both income and expenses to arrive at a surplus or deficit. Part two provides a method of recording contributions received from those who contributed to any collection made during the function. Part three provides a straightforward method of calculating how much of the revenue from the sale of pins, buttons, flags, emblems, hats, banners, literature and other materials must be recorded as a contribution received.

(v) Meetings

Record of Contributions Meeting (see Appendix IV) should be used to record the source and amounts of total contributions received at meetings. Part one provides a method of recording contributions received from those who contributed to any collection made during the meeting. Part two provides a straightforward method of calculating how much of the revenue from the sale of pins, buttons, flags, emblems, hats, banners, literature and other materials must be recorded as a contribution received.

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(vi) General

Record of Contributions General (see Appendix V) should be used to record the source and amounts of total contributions received that have not been captured elsewhere.

Note: The Act does not specifically require that the sources of contributions of less than \$25 be recorded. However, in the election expenses return the business manager must disclose the names of persons or organizations that make aggregate contributions to the candidate of more than \$250. Since it is possible that individual contributions may sum to more than \$250 during the campaign period, it is advisable to maintain a record of all contributions received, and to advise all potential contributors of the disclosure provisions for aggregate contributions in excess of \$250. [261(2)(g)]

## **II. Support Documents Required for Candidate's Campaign Expenses**

Expenses of the candidate paid directly by the candidate, or indirectly on behalf of the candidate, for travel to or within the constituency, including meals and accommodation, must be supported by appropriate documentation and proofs of payment relating to those expenses. Specifically:

- a written authorization, signed by the business manager, stating the maximum amount of expenses to be incurred by the candidate or by the individual making payments on behalf of the candidate, must be completed. The candidate or individual so authorized by the business manager (see Appendix VI: Business Manager's Authorization) to make disbursements must provide either an itemized expenditure claim (see Appendix VII: Expense Claim) or an itemized Travel Claim (see Appendix VIII: Travel Claim) to the business manager. [259]
- a business manager must retain all original documentation and receipts and cancelled cheques to support and substantiate the payment of and reimbursement to the candidate or to the individual making payment on behalf of the candidate for the amount expended. [236(4), 255]

Note: Candidate's campaign expenses, or any portion thereof, may be excluded in the calculation of election expenses if inclusion would result in the candidate exceeding the expense limitations specific to that election. For reporting purposes, the candidate must include excess candidate's campaign expenses among candidate's personal expenses. [252(5)]

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### III. Support Documents Required for Election Expenses

#### (i) Expenses

Clause 261(2)(i) of the Act states that detailed statements of election expenses incurred be accompanied by all supplier documents and proofs of payment relating to those expenses. Accordingly:

- a business manager must retain all original documentation (bills, invoices, bills of lading, work and purchase orders, lease agreements, etc.) and receipts and cancelled cheques to support and substantiate the payment of and reimbursement for an election expense.

Original supplier documentation, including cash register receipts, must state the particulars of the expense incurred. Specifically:

- identification of the supplier or vendor, date of the purchase, and description of the goods or services provided.

Subsection 259(1) allows a business manager to delegate the payment of “...any necessary expenses for stationary, postage and other petty expenses to a maximum amount stated in the written authorization.” Therefore:

- a written authorization, signed by the business manager, stating the maximum amount of expenses to be incurred by the individual making payments on behalf of the campaign, must be completed. Individuals so authorized by the business manager (see Appendix VI: Business Manager’s Authorization) to make disbursements must provide an itemized expenditure claim (see Appendix VII: Expense Claim) to the business manager.

#### (ii) Donated Goods or Services - Commercial Value

The business manager assumes the responsibility for determining the commercial value of goods or services donated or provided to the campaign. Supporting statements from contributors and suppliers to substantiate the goods or services value and to verify that the goods or services were provided should be included in the return when making a claim for reimbursement of the commercial value as an election expense. Accordingly:

- where the donation of goods or services is provided by a person who is a commercial supplier: a written statement with their trademark, signed by the supplier, certifying the lowest amount customarily charged by the supplier at the time of the donation is required; or [220(c)(i)]

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- where the donation of goods or services is provided by a person who is not customarily a commercial supplier, appropriate documentation includes: a written statement, dated and signed by the donor, setting out the amount and description of the item(s) being claimed (see Appendix IX: Donor's Statement). Further, verification in the form of a receipt or cancelled cheque supplied by the donor or a written statement from a commercial supplier certifying the lowest amount charged for similar goods and services at the time is required. [220(c)(ii)]

(iii) Commercially Valued Labour

In cases where a campaign official's services have been provided by a union or business and remuneration has been paid by the union or business (donor) to the official rendering the services, the services are not to be regarded as volunteer, but rather are regarded as having a commercial value which must be calculated and treated as an election expense. [220(c)]

A supporting statement from the donor to substantiate the recorded value of the person performing the services and to verify that the person's services were paid for by the stated donor is essential and should be included when the business manager is making a claim for reimbursement of commercially valued labour. Two methods are available, specifically:

- where compensation has been paid directly by a union or business to the individual performing the services: a written statement on letterhead, dated and signed by the donor or a representative of the donor, setting out the name of the individual and the amount of remuneration paid is required. Further, verification in the form of a cancelled cheque or dated pay stub displaying both the payee and payer is mandatory; or
- where compensation has been paid indirectly by a union through the employer to the individual for services rendered: a written statement on letterhead dated and signed by the donor or a representative of the donor, setting out the name of the individual and the amount of remuneration paid is required. Further, a verification of authorized leave of absence from the stated employer and a cancelled cheque or dated receipt establishing remuneration paid by the donor to the employer is compulsory.

Note: Commercial value is an election expense and an election contribution concurrently. As a result, the value of "donations in kind" must be recorded and included in the contributor portion of the candidate's return as contributions received by the business manager. Where commercial value is determined to be worth \$200 or less, it is not considered in the calculation of the election expense reimbursement. [266(1)]

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(iv) Undisputed Claims Unpaid - Disputed Claims Unpaid

The Act recognizes expenditures not lawfully paid and makes consideration for provision of payment in certain situations as allowable election expenses. Specifically:

- where the business manager has obtained direction from the Chief Electoral Officer permitting payment of an account, appropriate documentation includes a receipt or cancelled cheque which substantiates payment;
- where the business manager or creditor has obtained an order permitting the payment of an account from a Judge of the Court of Queen's Bench, appropriate documentation includes: the judge's order and a receipt or cancelled cheque which substantiates payment; or [261(6)]
- where the payment of an account has been delayed due to the death of the creditor and a legal representative has been appointed, the said legal representative has two months from the date of his or her appointment as legal representative to submit the account for payment. Documentation of the appointment, an original bill or invoice and a receipt or cancelled cheque substantiating payment are mandatory. [256(3)]

If payment is made under the direction of the Chief Electoral Officer or a Judge's Order (Saskatchewan Court of Queen's Bench) or to the representative of a creditor who has died, the Chief Electoral Officer will authorize a supplementary reimbursement of election expenses upon receipt of documented payment of said claims. [258, 261(6)]

#### **IV. Support Documents Required for Joint Agreements**

Pursuant to section 260 of the Act, any number of candidates of a particular political party may enter into an agreement or arrangement in writing with each other, or with each other and their political party, for the purpose of jointly incurring candidate election expenses and making payments of these expenses. Any such agreement must specify the proportions to be paid by each candidate and the method adopted for payment of said expenses, indicate who will administer the agreement and be signed by the administrator and all participating candidates (see Appendix X - Joint Agreement).

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A registered political party may only enter into such an agreement for the purpose of administering the agreement since such agreements are only for the incursion of candidate election expenses. As such, the role of the party's chief official agent in such cases must be solely as an administrator of the agreement for the convenience of the candidates (consult the Chief Official Agent's Guide to Provisions of The Election Act, 1996: Form E-520).

All business managers' party to such an agreement must file a copy of the document in their respective candidates' election expenses returns. The administrator of the agreement shall retain all original documentation for filing purposes, prepare and forward duplicate copies of each transaction's detail pursuant to the agreement for inclusion in each participant's respective election expenses return.

The compilation of documentation for filing purposes by the business manager varies depending on the method adopted for payment, as agreed upon by the candidates. Two methods are available, specifically:

- where a business manager pays the candidate's portion of the election expense directly to the supplier or vendor, appropriate documentation includes: a copy of the agreement including particulars; an original bill or invoice; and the receipt or cancelled cheque which substantiates payment, or
- where payment of the candidate's portion is paid directly by a participating business manager to the administrator of the agreement: a copy of the agreement including particulars; a copy of the bill or invoice; a copy of the receipt or cancelled cheque supporting payment to the supplier; and the participating business manager's receipt or cancelled cheque which substantiates payment to the administrator is required.

No registered political party may incur election expenses of its own pursuant to a joint agreement.

## **V. Support Documents Required for Candidate's Personal Expenses**

Candidate's personal expenses are expenses incurred in connection with an election and are paid directly by the candidate during the period of his or her candidacy. Personal expenses of the candidate are to be recorded by the candidate and reported to the business manager within ninety days after polling day. [261(1)] Therefore: [255, 261(2)]

- a detailed statement of particulars of the amounts paid, certified true and correct by the candidate, supported by supplier documents, bills and proofs of payment must be submitted in conjunction with the election expenses return (see Appendix XI: Statement of Personal Expenses Paid by a Candidate).



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Note: Personal expenses of the candidate are to be reported in the election expenses return but are not included in the calculation of election expenses. [220(h)(x), 220(j)]

## **VI. Retention of Documents**

The Chief Electoral Officer may make a request to inspect the records and documents of the candidate's campaign for purposes of substantiation and clarification of the election expenses return. In such cases, the internal documents would not be made available to the public for inspection. [280(1), 280(2)]

Accordingly, a number of forms have been developed to assist the business manager record contributions as they are received. These forms are intended to be used as internal documents for record keeping purposes only and do not have to be submitted with the election expenses return (Form E-412) and they include:

- Record of Contributions Fund-Raising;
- Record of Contributions Meeting; and
- Record of Contributions General.

In addition, forms have been developed to assist the business manager in recording campaign expenditures as they are incurred. These forms are very easy to maintain and provide documentation in support of payment when making claim for reimbursement of a particular expense in the election expenses return (Form E-412) and they include:

- Business Manager's Authorization; (Appendix VI)
- Donor's Statement; (Appendix IX)
- Service Agreement; (Appendix XII)
- Joint Agreement; (Appendix X)
- Expense Claim; and (Appendix VII)
- Travel Claim. (Appendix VIII)

It is worthy of note that a business manager is not obliged to adopt the use of these forms if, in fact, alternative applicable documentation has been developed for use during the campaign.

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## Documentation

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The Chief Electoral Officer is required to hold all original financial particulars concerning candidates' election expenses documentation for the purposes of public inspection. Pursuant to section 232 of *The Election Act, 1996*, he or she is obliged to provide to any person, upon request, copies of or extracts from any return filed in compliance with the Act.

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## Candidate's Return of Election Expenses - Form E-412

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### General

Within three months after polling day, a business manager must file with the Returning Officer the audited Candidate's Return of Election Expenses - Form E-412. [261(1)]

The business manager must record and report all of the contributions received including the value of donations in kind and expenditures incurred, including the amount of money and the value of the goods and services provided to the candidate in conjunction with the candidate's campaign. Also, the business manager is expected to forward all original documentation, receipts and cancelled cheques pertaining to payments made of said election expenses of more than \$25, and an auditor's report. [236(4), 236(5), 255, 261]

A candidate who meets the following requirements is entitled to receive reimbursement of a portion of his or her lawfully incurred election expenses:

- the candidate receives not less than 15 per cent of the valid votes cast in the constituency; [265(1)(a)]
- the candidate has completed the designation of the distribution of excess contributions and reimbursement contained in Form E-412;
- the candidate's business manager has completed the declaration contained in Form E-412, Declaration of a Business Manager of a Candidate, Form E-413; [261(1)(c)]
- the candidate has completed the declaration contained in Form E-412, Candidate's Declaration as to Expenses, Form E-414; and [261]
- the business manager has completed and filed the audited Candidate's Return of Election Expenses, Form E-412.[261]

### Auditor

When the Return is completed it must be audited by a person who is, or a firm that has at least one partner that is, a member in good standing of an association of professional accountants as defined in *The Election Act, 1996*. The auditor must have been appointed pursuant to sections 44 and 238 of the Act and is responsible to make a written report to the business manager on the Return. It is compulsory that the business manager and candidate provide the information and explanations necessary to facilitate preparation of the auditor's report (i.e. access to records, documents, books, accounts and vouchers).

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The auditor's fees for reporting on the election expenses return are reimbursable and as such are not to be included on the election expenses return as an election expense. [267(7)]

The business manager, upon receipt of a bill or invoice marked "paid" from the auditor, submits that proof of payment and cancelled cheque to the Chief Electoral Officer. Upon receipt by the Chief Electoral Officer of proof of payment for auditing services provided, the business manager is entitled to reimbursement up to the maximum prescribed in the Act and adjusted annually for inflation in accordance with the C.P.I. [267(4-6)]

The auditor's statement must accompany the Return irrespective of the candidate receiving 15 per cent of the votes cast in the election.

### **Notice of Return**

Information sought in this notice includes provision of the business manager's mailing address, if different from the residential address, and telephone number(s) where the business manager can be reached to expedite matters which may require clarification of concerns relevant to the contributions and expenditures contained in the Return.

### **Summary of Contributions and Expenses**

When the detail of all contributions and election expenditures has been calculated the business manager must complete the Summary of Contributions and Expenses.

#### **(a) Summary of Contributions**

When the detail of contributions has been calculated, the business manager must complete Part I Contributions - (a) Summary of Contributions. Specifically, the total reached in (c) Proceeds from Other Sources - Summary shall be forwarded to Schedule: 5. Any Other Persons or Groups of Persons; and, subsequently the totals reached in (b) Detail of Contributions shall be forwarded in final form by class of contributor to the said summary of contributions and to said Summary of Contributions and Expenses.

#### **(b) Summary of Election Expenses**

When the detail of all election expenditures has been calculated, the business manager shall total expenses categories (a) through (h) and subsequently record totals in final form on the Summary of Contributions and Expenses.

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Based on the information contained in the Return, the Chief Electoral Officer shall authorize, to the business manager or to any other person the candidate designates in writing, the reimbursement of a sum equal to 60% of lawfully incurred election expenses up to the maximum reimbursement allowable prescribed in the Act and adjusted annually for inflation in accordance with the C.P.I. Each candidate who received not less than 15 per cent of the total number of valid votes cast in the election, therefore qualifying for a refund, will be reimbursed from the public treasury. [221, 265(1), 265(6)]

For purposes of reimbursement, personal expenses of the candidate are not included as part of the total allowable election expenses. In addition, undisputed claims are considered part of the total allowable election expenses, however, if unpaid at the time of filing are not included as part of the initial reimbursement calculation. [220(h)(ix), 220(j), 265(6)]

### **Distribution of Excess Contributions / Designation of Reimbursement**

Distribution of excess contributions and designation of reimbursement of election expenses must be identified by the candidate and reported by the business manager in this Return. The Act is specific in this regard and failure to identify and report will result in the Return being incomplete and subsequently forwarded to the business manager for correction and re-submission. [269(2), 271(1)]

### **Foreword - Parts I and II**

The Return is comprised of two Parts: Part I Contributions and Part II Expenses. Part I Contributions - Detail of Contributions outlines the various sources of contributions by classification - Individuals, Corporations, Trade Unions, Unincorporated Organizations and Associations and Any Other Persons or Groups of Persons, and makes provision for reporting Proceeds from Other Sources. Part II Expenses highlights campaign expenses and sets them out in eight specific categories - Candidate's Personal Expenses, Candidate's Campaign Expenses, Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, and Travel and Hire of Vehicle. It also makes provision for expenditures unpaid - those in dispute and those not in dispute but requiring reconciliation: Undisputed Claims Unpaid and Disputed Claims Unpaid.

It is important to note, that expense categories (b) through (g) require consecutive numbering. Specifically, expense claims itemized in each of categories (b) through (g) are to be numbered consecutively, with each category beginning at number one. Categories (h) and (i) do not require numbering.

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## **Part I Contributions**

### **(b) Detail of Contributions**

This area of the Return is for providing detail of the name of and the total amount contributed by each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance deposit or other form of assistance which must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess \$250, (B) contributions of \$250 or less but more than \$25, and (C) contributions of \$25 or less. The sum of the categories should reflect the total contributions received for use by or on behalf of the candidate in each classification schedule.

Where a contribution has been received from a corporation, trust fund or constituency association, or from a registered party, the total amount of each such contribution is to be entered in the aggregate as a contribution on the appropriate classification schedule. Documentation of each such contribution received pursuant to subsections 240(6) and (7) of the Act must be affixed to this Return.

The value of donations in kind must be included in the appropriate classification schedule as a contribution received by the business manager where claimed as an election expense.

### **(c) Proceeds from Other Sources - Summary**

This portion of Part I is specific to the reporting of the aggregate value of net proceeds received from fund-raising functions (i.e. dinners, rallies, public meetings, lotteries, etc.), collections made at any such events, and sales of materials of a promotional nature (i.e. pins, buttons, flags, hats, sweatshirts, etc.) undertaken by or on behalf of the candidate during the campaign period. The total net proceeds from such events must be calculated and in the aggregate reported as a contribution on Part I (b) Detail of Contributions Schedule: 5. Any Other Persons or Groups of Persons. [261(2)(h)]

It is essential that, where in the aggregate, an individual contributor has contributed more than \$250 over the course of the campaign period, and all or part of that individual's contributions were made at such functions, the total amount of the individual's contribution must be deducted from the total of (c) Proceeds from Other Sources - Summary prior to that total being forwarded to Part I (b) Detail of Contributions Schedule: 5. Any Other Persons or Groups of Persons. Subsequently, the name of and the total amount contributed by such an individual must be carried forward to (b) Detail of Contributions Schedule: 1. Individuals. [261(2)(g)]

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Note: The business manager must maintain records of income and expenses to calculate surpluses or deficits, contributions received, and revenue from sales at such functions for the purpose of calculating net proceeds. Such records are internal documents and are not to be included in the Return.

## **Part II Expenses**

### **Candidate's Personal Expenses**

This category is intended for reporting the total amount of the candidate's personal expenditures that were paid by him or her personally and reported to the business manager. A detailed statement of particulars, certified true and correct by the candidate including support documentation must be completed and included with this Return. [220(j)]

Note: Personal expenses of the candidate are not to be included in election expenses.

#### **(a) Candidate's Campaign Expenses**

The candidate's campaign expenses category is intended for the recording of the expenses of the candidate paid directly by the candidate or indirectly on behalf of the candidate, for travel to or within the constituency, including meals and accommodation, and reimbursed by the business manager. (220(b))

Appropriate documentation and proofs of payment relating to those expenses must be affixed to this Return.

Note: Candidate's campaign expenses, or any portion thereof, may be excluded in the calculation of election expenses. For reporting purposes, the candidate must include excluded candidate's campaign expenses among candidate's personal expenses.

#### **(b) Petty Expenses**

The petty expense category is intended for the recording of incidental expenditures, miscellaneous in variety and of modest amount, which are made to facilitate the day-to-day operation of the campaign. For example, pens, markers, stationery, coffee, toiletries, courier and shipping charges, etc., may be included here.

Consideration is made for provision of payment of said expenditures for inclusion as allowable election expenses. Specifically:

- 
- where expenses are paid by a campaign official authorized by the business manager, appropriate documentation includes: Business Manager's Authorization (see Appendix VI); an itemized Expense Claim (see Appendix VII) including receipts, cancelled cheques or other acknowledgment of payment; and the receipt or cancelled cheque which substantiates the reimbursement.
  - where expenses are paid by the business manager, appropriate documentation includes: receipts and cancelled cheques to support and substantiate the expense.

Note: The commercial value of donated goods and services does not apply to this category.

### **(c) Hire of Premises**

This category is for the recording of expenditures, which are associated with the cost of meeting space, such as space acquired for the purpose of campaign premises, or rallies during the election. [220(f)(iii)]

Appropriate documentation in support of rentals of this nature includes: a lease or agreement where applicable; the description and location of the premises including name and address of the proprietor; and, the purpose and length of time the premises were made available.

Note: The value associated with the cost of premises, donated or otherwise, provided to the campaign is limited to the period of the election (i.e. the election period commences on the day the writ of election is issued and ends on polling day) for the purpose of inclusion as an allowable election expense.

### **(d) Advertising**

The advertising category is intended to cover the reporting of expenditures incurred for production and placement of advertisements through the broadcast and print media during the election.

Supporting documentation specific to both modes of advertising includes: for broadcast media, a schedule of particulars detailing script and dates and time of placement; and, for print media, a tear sheet of the advertisement which indicates date of placement. Further, Section 215 requires, for any advertisement, a statement the advertisement is "authorized by the business manager for [name of the candidate]" or if the name of the candidate is clearly indicated on the advertisement, the statement that the advertisement is "authorized by the business manager for the candidate".



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The term “advertisement” includes any visual publication, display or representation consisting of images or text, any audio publication or representation, any handbill, placard, poster, circular letter or pamphlet, any electronic or digital display and any radio or television broadcast.

**e) Services**

This category is intended for recording expenditures pertaining to the provision of services, which supply a basic need to facilitate the maintenance of operations during an election campaign. For example, public utilities, insurance, equipment rentals (i.e. photocopier, computer and printer and furniture) and salaries and other remuneration, etc., may be included here.

Documentation in support of the services provided by individuals or businesses who are in the business of supplying those services must include a detailed description, including the time period the services were rendered.

In those circumstances where services have been provided by individuals or businesses not in the business of supplying those services, a contractual agreement between the business manager and service provider, dated and signed, stating the amount of remuneration paid with a detailed description indicating the time period of services rendered is mandatory (see Appendix XIII: Service Agreement).

**(f) Goods Supplied**

This category is specific to the recording of goods, which were supplied and used during the election (i.e. the election period commences on the day that the writ of election is issued and ends on polling day), whether purchased or donated to the campaign prior to or during the election. For example, tangible goods that are considered include: wood stakes, signs, pamphlets, photos, food and refreshment, office supplies, etc. [220(f)]

Purchases of capital goods in circumstances whereby only a portion of the value is consumed or used for election purposes, the residual value thereof being retained by others for future use, are to be pro-rated for purposes of claim as an election expense (10 per cent).

It is noteworthy, that if the commercial value (i.e. true market value) associated with the cost of used goods supplied to a campaign cannot be substantiated by a supplier, they cannot be included as an allowable election expense. Nevertheless, the costs associated with the repair or restoration of used goods are considered election expenses, if valued properly.

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### **(g) Travel and Hire of Vehicle**

This category of the return sets out three means for the purpose of recording travelling expenditures incurred in conjunction with the election campaign. Specifically the three means are mileage, maintenance and hire of vehicles. Documentation for purposes of reimbursement as an allowable election expense must comprise: [266(1)(c)]

- mileage accounts must be submitted in their entirety and reported through a Travel Claim (see Appendix VIII) signed by the claimant. Allowances payable to claimants authorized to use vehicles for campaign business must not exceed prevailing reimbursement rates established under *The Public Service Act* (i.e. car - per kilometre or truck - per kilometre; current rates may be obtained by contacting the Office of the Chief Electoral Officer).
- amounts for oil, gas and additional insurance must be submitted in their entirety and reported through an Expense Claim (see Appendix VII) signed by the claimant.
- rental accounts for commercially hired vehicles must be supported by the lease agreements, signed and dated, detailing time periods used and related charges.

### **Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order**

This portion of the Return sets out two categories for the recording of campaign expenditures incurred, but not paid, during the time period prescribed.

#### **(h) Undisputed Claims Unpaid**

An account is considered an "undisputed claim" if:

- not received due to the death of the creditor, or other extenuating circumstances, within the time period allotted (i.e. sixty days); [256(3)] or
- is received, but inadvertently held for payment after the expiration of the allotted time period (i.e. ninety days). [257]

#### **(i) Disputed Claims Unpaid**

An account is classified as a "disputed claim" if:

- the payment of the account submitted by the creditor is refused due to a dispute, and the allotted time period has expired (i.e. ninety days).[258(1)]

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Note: Calculations for reimbursement of election expenses do not include disputed or unpaid claims if those claims are still outstanding at the time of filing of the Return. [265(6)]

### **I. Declaration of a Business Manager of a Candidate – Form E-413**

Each election expenses return must be accompanied by a declaration made by the business manager with respect to the accuracy of the information in the Return. This declaration must be completed prior to the Return being filed with the Chief Electoral Officer. The Act is specific in this regard and non-compliance with this provision will result in the Return being rendered incomplete and subsequently forwarded to the business manager for correction and re-submission. [261(1)(c)]

### **II. Candidate's Declaration as to Expenses – Form E-414**

Each election expenses return must be accompanied by a declaration made by the candidate with respect to the accuracy of the information in the Return. This declaration must be completed prior to the Return being filed with the Chief Electoral Officer. The Act is specific in this regard and non-compliance with this provision will result in the Return being rendered incomplete and subsequently forwarded to the business manager for correction and re-submission. [261(5)]

### **Voters' Lists**


Voters' lists in the custody of the Chief Electoral Officer shall not be open to public inspection pursuant to section 177 of the Act. However, the Chief Electoral Officer is permitted to enter into agreements with registered political parties and candidates for the use of voters' lists, providing such an agreement does not contravene *The Freedom of Information and Protection of Privacy Act*. Any such agreement will include terms that these voters' lists are to be used for electoral purposes only and that the receiving party or candidate is to refrain from giving the lists, in any form, to any other person. The Chief Electoral Officer intends to take all reasonable steps to protect against any use of a voters' list other than a use authorized by the Act. [24(12)]

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This guide has been prepared to facilitate compliance with the recording and reporting requirements contained in Form E-412 and related provisions of *The Election Act, 1996*. In instances where interpretation of contributions and expenditures are ambiguous it is within the mandate of the Chief Electoral Officer to interpret and prescribe legislative intent under the Act. This guide has no legal or legislative effect.







### Record of Contributions Fund-Raising

1. Source \_\_\_\_\_

Description of Function \_\_\_\_\_

Held at \_\_\_\_\_

Date \_\_\_\_\_

(A) Income

Admission Charge (Ticket or Money Paid Per Person)  
 Note: If admission charge per person is not consistent, provide complete breakdown of all ticket sales or money paid.

Number of tickets sold \_\_\_\_\_ at \_\_\_\_\_ per ticket \_\_\_\_\_

Total (A) \_\_\_\_\_

(B) Expenses

Cost of Goods Sold \_\_\_\_\_

Tickets \_\_\_\_\_

Food \_\_\_\_\_

Beverages \_\_\_\_\_

Location \_\_\_\_\_

Fees (Provide Details) \_\_\_\_\_

Other (Provide Details) \_\_\_\_\_

Total (B) \_\_\_\_\_

Total Contribution (Surplus/Deficit)  
 ((A) minus (B)) \_\_\_\_\_

2. Collections Made at Function

(A) Contributions in excess of \$25.00

Note: List below, the value of contributions received during the function from any person who contributed in excess of \$25.00 and whose funds were used toward the making of this contribution.

Name of Contributor	Amount

Total Amount of all Category (A) Contributions \_\_\_\_\_

(B) Contributions of \$25.00 or Less \_\_\_\_\_

Note: Report the total value of contributions received during the function from any person who contributed \$25.00 or less whose funds were used toward the making of this contribution.

Total Amount of all Category (B) Contributions \_\_\_\_\_

Total Contribution  
 (Sum of Categories (A) and (B)) \_\_\_\_\_

3. Miscellaneous  
 (Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials)

(A) Income

Goods Sold \_\_\_\_\_

Number of items sold \_\_\_\_\_ at \_\_\_\_\_ per item \_\_\_\_\_

Total (A) \_\_\_\_\_

(B) Expenses

Cost of Goods Sold \_\_\_\_\_

Unit price per item sold \_\_\_\_\_ X the number of units sold \_\_\_\_\_

Total (B) \_\_\_\_\_

Total Contribution  
 ((A) minus (B)) \_\_\_\_\_

Total Contributions  
 (Sum of Categories (1), (2) and (3)) \_\_\_\_\_











Expense Claim

Note: Expenditures listed below must not exceed the maximum of amount stated in the business manager's authorization.

Constituency of \_\_\_\_\_ Campaign Official \_\_\_\_\_

(A receipt, cancelled cheque or other acknowledgement of payment must be affixed when making claim for reimbursement of a particular expense.)


Date of Purchase	Business Supplier or Vendor	Description of Item(s)	Amount Paid
			\$

Total Claim \$ \_\_\_\_\_

Signature of Claimant \_\_\_\_\_

**Travel Claim**

**Appendix VIII**



**Travel Claim**

**Note:** Claim only kilometres travelled under the authorization of the business manager.

Constituency of \_\_\_\_\_ Campaign Official \_\_\_\_\_

Date	From	To	Remarks (Nature of Service)	Kilometres Travelled

1 mile = 1.609 kilometres Total Kilometres

**Total kilometres travelled** \_\_\_\_\_ **at** \_\_\_\_\_ **cents per kilometre** **Total \$** \_\_\_\_\_

Signature of Claimant \_\_\_\_\_





SASKATCHEWAN

Joint Agreement

We, the undersigned, being \_\_\_\_\_ candidates or a registered political party in

Political Affiliation

\_\_\_\_\_

Name of Constituencies

constituencies at the elections about to be held of members to represent the said constituencies in the Legislative Assembly of Saskatchewan, do hereby enter into an agreement among ourselves to share jointly in certain election expenses to promote our respective candidacies pursuant to section 260 of The Election Act, 1996.

We agree to incur jointly in \_\_\_\_\_ proportions the election expenses for

Share

\_\_\_\_\_

Description of Disbursements

and any other related joint expenses.

We further agree that \_\_\_\_\_, business manager or chief official agent

Name

for \_\_\_\_\_ in the constituency of

Name of Candidate or Registered Political Party

\_\_\_\_\_ shall act as administrator respecting the our

Name of Constituency

transactions pursuant to this agreement. It is also understood that all participants will comply with the agreed upon method


of \_\_\_\_\_ payments to facilitate the disbursements


(Direct - to Supplier) or (Indirect - through Administrator to Supplier)

covered by this agreement for the purpose of this election.

Dated at \_\_\_\_\_ in the Province of Saskatchewan, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(All Participants Sign on Reverse)

 SASKATCHEWAN		<b>Statement of Personal Expenses Paid by a Candidate</b>
<b>Note:</b> To be forwarded to the business manager, pursuant to <i>The Election Act, 1996</i> subsection 261(2)(b), within 90 days after the day of the final count (i.e. the twelfth day following polling day) in conjunction with particulars of the amounts paid by the candidate, and supported by supplier documents, bills and proofs of payment.		
(A) Travel		
Air Travel	_____	
Rental Vehicle	_____	
Private Vehicle		
Kilometres travelled _____ at _____ cents per kilometre	_____	
Bus Fare/Taxi	_____	
Other (Insurance, lubricants, fuel, parking)	_____	
	Total of (A)	_____
(B) Accommodation		
Hotel, Motel	_____	
Temporary Residence	_____	
	Total of (B)	_____
(C) Living Allowance		
Meals	_____	
	Total of (C)	_____
(D) All Other Necessary Personal Expenses		
Family Care	_____	
Miscellaneous	_____	
	Total of (D)	_____
<b>Total Candidate's Personal Expenses</b>		_____
(Sum of Categories (A), (B), (C) and (D))		
I, the undersigned, a candidate, in the constituency of _____,		
hereby declare that to the best of my knowledge and belief, the information and particulars contained herein is complete, true and correct.		
_____ Date	_____ Signature of Candidate	

  
SASKATCHEWAN

**Service Agreement**

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**Between:** \_\_\_\_\_  
Business Manager

**and**

\_\_\_\_\_   
Contractor

\_\_\_\_\_   
Address

\_\_\_\_\_   
Postal Code

I, the said \_\_\_\_\_, being the business manager  
for the \_\_\_\_\_ campaign, do hereby retain the services  
Name of Candidate

of the above-named contractor, in the capacity of \_\_\_\_\_  
during the election about to be held in the constituency of \_\_\_\_\_

from \_\_\_\_\_ to \_\_\_\_\_, \_\_\_\_\_ at the rate of  
\$ \_\_\_\_\_ per \_\_\_\_\_  
Remuneration Hour/Day/Week/Month

**Total Amount Owing \$** \_\_\_\_\_

The contractor agrees \_\_\_\_\_ responsibility for payment of CPP, EI and Income Tax.  
To Assume/Not to Assume

Dated at \_\_\_\_\_  
in the Province of Saskatchewan, this \_\_\_\_\_  
day of \_\_\_\_\_

\_\_\_\_\_  
Signature of Contractor

\_\_\_\_\_  
Signature of Business Manager