



E-520

The Election Act, 1996
Section 5
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Chief Official Agent's Guide to Provisions of The Election Act, 1996

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Preface

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 by the Chief Electoral Officer to facilitate the application of Part VII of *The Election Act, 1996*, dealing with registered political parties’ finances and the control of their respective election expenses. Its intent is to provide practical assistance to chief official agents appointed by registered political parties 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 registered political parties under the Act makes an important contribution to the public’s confidence in the financing of the electoral process.

The contractual relationship involved in acting as chief official agent for a registered political party is a matter between the chief official agent and the principal officers of the party. As such, any questions regarding the obligations of a chief official agent should be directed to the officials of the registered political party, 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 registered political parties and their officials include the Registered Political Party’s Guide to Provisions of The Election Act, 1996, Form E-508, and the Auditor’s Guide to Provisions of The Election Act, 1996 (Registered Political Party), Form E-528.

Copies of *The Election Act, 1996* and guidelines and other forms mentioned within 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

These publications are also available on-line at www.elections.sk.ca.

Appointment

A political party may apply to become registered under *The Election Act, 1996*. Once registered, a political party attains the right to receive contributions, to incur expenses and to field candidates for election as Members of the Legislative Assembly of Saskatchewan. A registered political party is also entitled in certain instances to receive reimbursement of a portion of its lawfully incurred election expenses. In order to become registered and remain registered, a political party 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 obligations pertaining to the administration of the day-to-day, fiscal and election campaign period activities of the political party's finances and the control of their respective election expenses commence immediately and are facilitated by the appointment of a chief official agent for the purpose of effecting compliance with the financial reporting requirements set out in the Act. [224, 235]

A political party must provide the name and address of its chief official agent in its application for registration by providing with that application a completed Appointment/Consent of the Chief Official Agent of a (Registered) Political Party, Form E-511. An individual, who signs the consent form, thereby agreeing to act as the chief official agent for a political party, accepts the responsibilities of the position as specified in the Act until such time as he or she is replaced or resigns. [224(f)]

However, a registered political party may appoint an individual or corporation incorporated or registered in Saskatchewan as chief official agent. If the chief official agent is a corporation, an individual may be designated to act on behalf of the chief official agent for the purposes of this Act. [234]

If, for any reason, this appointment ends, the leader of the party must, within 30 days appoint another person to act as chief official agent, and inform the Chief Electoral Officer of this change. As each registered political party must file audited financial information with the Chief Electoral Officer annually and after each election, authorization and payment of expenditures and receipt of contributions and other income are under the auspices of the chief official agent. Accordingly, the responsibilities of a chief official agent apply on an on-going basis and any new chief official agent appointed must comply with the provisions of the Act with respect to the actions of his or her predecessor. [226, 250, 251]

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 chief official agent. [234]

Responsibilities

General

The chief official agent of a registered political party is responsible for ensuring that the party's financial management system meets the requirements of both the Act and the party itself. Accordingly, the chief official agent assumes responsibility for overseeing the financial operations of the registered political party including the filing of all financial reports required under the Act. [235, 250, 251]

Among other things, the Act specifies that the chief official agent of a registered political party be responsible for ensuring that: [235]

- all the party's accounts are kept at a chartered bank, a trust or a loan corporation or a credit union;
- legible records are kept of receipted contributions and other income received by the party, 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 Chief Electoral Officer;

by or on behalf of the registered political party.

It is important for anyone acting as chief official agent of a registered political party to meet regularly with the principal officers of the registered political party and the party's auditor to discuss all arrangements to be made among them and to establish an effective accounting system to ensure the books and records of the registered political party are arranged in a manner which facilitates the accurate recording of all contributions received and expenditures paid under the Act. This will help provide the internal controls in the on-going financing and in the election financing of the registered political party necessary to assist the chief official agent and auditor to report in accordance with the Act. [235]

Banking

Before any transactions occur involving a registered political party's funds, an account should be established at an appropriate financial institution (i.e. chartered bank, trust or loan corporation or credit union). [235]

All contributions, transfers or other revenue received on behalf of the party 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 party's account. Access to the account should be restricted to only those individuals who are directly responsible for the control of revenue and expenditures. [235, 244, 249, 250(2)]

Contributions

I. General

In order to fulfill the requirements of the Act the chief official agent must record all contributions received by or on behalf of the registered political party. Contributions may be received by a party's chief official agent in one of two forms: money or donations in kind. [220(d), 269(1)]

In respect of each contribution, the chief official agent must record: the source (name of contributor); the amount, including the dollar value of money received, the commercial 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 in a fiscal period, that source must be identified. [250(2)]

Contributions may take the form of gifts, loans, advances, deposits or other forms of assistance and include party membership fees or dues. 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. [250(2)]

(i) Agents

All contributions, in whatever form, must be made to the party's chief official agent. 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 chief official agent, the name of the contributor with any such contribution. It is the responsibility of the chief official agent to ensure that every such contribution collected by the party is done in accordance with section 240 of the Act.

(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 be received from an anonymous donor. No anonymous contribution in excess of \$250 may be accepted by a registered political party. Any such contribution must be reported and forwarded by the chief official agent to the Chief Electoral Officer and subsequently forfeited to the Minister of Finance. [240(2), 241]

(iii) Contributions from Non-Canadians

There are no limits on the amount of contributions a registered political party may collect; however, contributions cannot be collected from persons outside Canada who are not Canadian citizens. [242]

(iv) Tax Receipts - Registered Political Party

A chief official agent, acting on behalf of a registered political party in the Province of Saskatchewan, may issue income tax receipts with respect to eligible contributions. For interpretation of the provincial political contributions tax credit regime and eligible contributions thereunder, see Form P-600, Guide to Provisions of The Political Contributions Tax Credit Act, 2001 (Registered Political Party).

(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. A registered political party transfers money from or to its constituency associations as contributions received or expenditures incurred in the fiscal period to which they relate. During elections, transfers of money to finance endorsed candidates are expenditures incurred in the fiscal periods to which the elections relate and are attributable to the recipients as contributions received. [220(h)]

II. Money

Contributions of money should be recorded as they are received and deposited intact into a bank account set up for that purpose. [235(b)]

III. Donations in Kind - Commercial Value

Commercial value refers to any goods or services donated or provided to the chief official agent 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(c)]

Donations of goods and services provided (excluding volunteer labour) must be recorded at their commercial value. The chief official agent 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: [220(c), 244, 250(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.

Under clause 251(2)(a)(ii) 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 chief official agent and reported in both the fiscal period and for the election to which it relates. [220(e), 235(b), 250, 251]

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)]

(i) Volunteer Labour

Where services are provided to the election campaign by a chief official agent 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)]

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(e)]

IV. Proceeds from Other Sources

(i) Fund-Raising Events

Fund-raising functions held by or on behalf of a registered political party are any social functions held for the purpose of raising money for the party. Income from sources such as tickets sold for dinners, rallies, public meetings 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 registered political party. [250(2)(c)]

(ii) Meetings

Where individuals attending meetings make contributions, the chief official agent 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. [250(2)(c)]

(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. [250(2)(c.1)]

Other Revenue

I. Income from Other Sources

Income earned from such sources as financial and capital holdings and from the political activities of the party is classified as other revenue and as such is reported by the chief official agent in the fiscal period in which it is received. [250(2)(c.1)]

(i) Investment Income

Investment income may result from dividends, securities, interest paid on deposits or gains which occur from the disposal of financial or capital assets which are property of the registered political party.

(ii) Miscellaneous Income

Miscellaneous income may result from existing resources or political activities of a registered political party such as funds from election expenses reimbursements and candidates' excess contributions.

Expenditures

Expenses incurred by a registered political party are defined in two categories for purposes of filing financial information required under the Act: fiscal period (annual) expenses and election expenses. [220, 250, 251]

I. Fiscal Period Expenses

Fiscal period expenses are further comprised of three categories:

(i) Operating Expenses

This sub-category includes all reasonable expenses incurred in the day-to-day operations of the permanent office of the registered political party which are not in fact included in the calculation of election expenses in relation to any election held during the given fiscal period. [250(2)(d)]

(ii) Advertising Expenses

The advertising expenses sub-category is treated in a slightly different manner than the rest of the expenses for fiscal purposes. Registered political parties are subject to a limitation on the amount that can be spent on advertising specific to broadcast or print media during the calendar year (this limit does not apply during an election). Money spent on advertising by constituency associations, Members of the Legislative Assembly and candidates, using money provided directly or indirectly by the party, are also included in this limitation. Expense limits are adjusted every year for inflation in accordance with the Consumer Price Index (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*. [221,243(4)]

(iii) Other Expenses

Lastly, “other expenses” includes those expenses which cannot be captured as operating or advertising expenses and include, but are not limited to, transfers to provincial constituencies and candidates, transfers to federal electoral districts, and transfers to federal political parties. [250(2)(f)]

II. 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(f)]

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 party 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 registered political party 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 party are used during the election period. [251(2)]

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 chief official agent or campaign officials, including remittances for C.P.P. and E.I.;
- travel, sustenance, and accommodation paid to campaign officials, including the party leader;
- rental of office and meeting space, including utilities, office equipment and supplies;
- 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; and
- the cost related to the conduct of election surveys or other surveys or research conducted during an election.

A number of other expenses are specifically excluded from being election expenses: [220(h)]

- payments for goods and services used before or after the election period;
- the reasonable expenses incurred for the operation of the permanent office of a registered political party;
- expenses related to recounts or additions;
- the costs of conventions and leadership campaigns;
- the cost or commercial value of free broadcast time where this time is available to all registered political parties.

(ii) Reporting of Other Payments

(a) Transfers

The chief official agent of a registered political party is not required to report, as election expenses, transfers or gifts made to candidates 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 (chief official agent) shall record the transfer in the fiscal period to which the transfer relates. [220(h)]

(b) Donations in Kind

The commercial value of goods and services (donations in kind) must be recorded and included by the chief official agent 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 fiscal period and for the election to which it relates. In circumstances 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)]

(c) Volunteer Labour

Where services are provided to the election campaign by a chief official agent 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)]

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(e)]

(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 registered political party. [250(2) (c)]

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(h)(xi)]

(iii) Payments

The Act sets out requirements regarding the payment of election expenses incurred by or on behalf of a registered political party. Specifically, procedures are as follows: [245, 246]

- creditors must submit all accounts to the party within three months after the day on which the bill, charge or claim was issued or made;
- if a creditor dies within the three month period his or her legal representative must submit the bill, charge or claim to the party or chief official agent within two months of becoming the legal representative of the creditor;
- 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 chief official agent; and
- all non-barred accounts must be paid within four months of the date received by the chief official agent and any account not paid within the four month 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.

In order for the chief official agent 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. [220(c), 249, 251]

(iv) Election Expense Limits

Registered political parties that field candidates are subject to certain limitations on the incursion of election expenses during general elections or by-elections. As such, determination of spending limits is based on factors particular to the election to which the expenses pertain. For example, the base amount of money or the equivalent of money that can be spent by a registered political party during a general election has been established under clause 243(1)(a) in the Act and is to be adjusted annually for inflation in accordance with the C.P.I.

A second limit regulates the amount of expenses which may be incurred by a registered political party in respect of an election other than a general election (i.e. by-election) in which that party endorses a candidate. Determination of the spending limit in this circumstance depends on whether a by-election is conducted in a Northern constituency or a Southern constituency. For example, in the case of:

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- a by-election held in a Northern constituency, the base amount of money or the equivalent of money that may be spent by a registered political party has been established under subclause 243(1)(b)(i) in the Act and is to be adjusted annually for inflation in accordance with the C.P.I.; and
 - a by-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. (paragraph 243(1)(b)(ii)(A) or (B)).

Note: "Southern constituency" is defined as all constituencies with the exception of Athabasca and Cumberland, which are "Northern constituencies".

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 in which the party has endorsed a candidate. [243(3)]

Limitations on expenses are to be adjusted for inflation to correspond with each calendar year. Once adjusted, spending limit information is forwarded by the Chief Electoral Officer to each registered political party and is published in *The Saskatchewan Gazette*. In addition, such information is made available to the public upon request. [221]

In view of the nature and extent of the responsibilities assumed by the chief official agent in overseeing the financial operations, including compilation and filing of financial reports on behalf of the registered political party, it is essential that he or she be thoroughly aware of all matters respecting expense limitations. [235(d)]

Reimbursement of Election Expenses

In certain instances a registered political party may be entitled to receive reimbursement of a portion of its lawfully incurred election expenses. To be eligible for reimbursement, a registered political party must have endorsed candidate(s) who, in the aggregate, have received not less than 15 per cent of all valid votes cast in the election, and whose chief official agent has completed and submitted an audited election expenses return. [264(1)]

Based on the information contained in the return, and subject to proper compliance and eligibility, the Chief Electoral Officer shall authorize payment to the chief official agent or to any other person the chief official agent designates in writing, a sum equal to: [264(6)]

- one-half of the eligible election expenses of the party other than those expenses which are disputed or unpaid;

The Act is specific in respect of payment of reimbursement to qualifying parties, 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 to the chief official agent for 75 per cent of the total amount of reimbursement allowable of the election expenses claimed in the return. [264(3)]

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. [264(4)]

Note: Should the total of the substantiated reimbursement of election expenses be lower than the interim 75 per cent payment, a request for a forfeiture of the amount exceeding the reimbursement due will be made and the chief official agent on behalf of the party will be obliged to forward said amount to the Chief Electoral Officer for subsequent payment to the Minister of Finance. [264(6)]

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 totaling \$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:
 - (i) 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
 - (ii) the amounts are for distances traveled and supported by signed invoices or vouchers containing details of the number of kilometers traveled, the locations traveled to and from and the dates of travel;

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

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. [245]

Barred claims may not be revived and shall not be reimbursed. [245]

Auditor

General

The auditor reports in writing to the chief official agent on the fiscal period return and on the election expenses return of the registered political party. As such, a definite and clear understanding should be established prior to engagement between the chief official agent and the auditor to ensure awareness of their respective responsibilities and the extent of the role of the auditor. [237(3)]

Accordingly, in order to make reports, the auditor is entitled to make any examinations he or she considers necessary to comment on whether the returns fairly present the financial transactions in the accounting records on which they are based. More specifically, the auditor must make statements in his or her reports where in the auditor's opinion: [237(4),237(5)]

- the returns do not fairly represent the financial transactions required to be set out by the reports;

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- the auditor did not receive all the information and explanations requested from the chief official agent; and
 - it appears that proper accounting records have not been kept by the chief official agent.

The auditor is entitled, at reasonable times, to have access to all records, documents, books, accounts and vouchers of the chief official agent. The auditor is also entitled to require any information and explanation from the chief official agent he or she considers necessary to make his or her report. [237(6)]

Reimbursement of Auditor's Account

It is the chief official agent who is responsible for making payment of accounts pertaining to preparation of audit reports on party finances. [267(1)(b)]

I. Fiscal Period

The auditor's fee for preparation of a report pertaining to a given fiscal period return is not reimbursable. Payment of this account is an operating expense to be reported by the chief official agent on the succeeding fiscal period return. [267]

II. Election Period

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

The chief official agent, 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 within six months after the election. Upon receipt by the Chief Electoral Officer of proof of payment for auditing services rendered, the chief official agent 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(1)]

Note: The auditor's account of a registered political party is reimbursable regardless of whether the party qualifies for reimbursement of its election expenses.

Returns

The primary role of a registered political party's chief official agent is to compile and submit to the Chief Electoral Officer the audited Registered Political Party's Fiscal Period Return, Form E-521, and the audited Registered Political Party's Return of Election Expenses, Form E-524. [235]

Fiscal Period Return

The Act requires a chief official agent, on behalf of his or her respective party, to file a fiscal period return with the Chief Electoral Officer within four months after the end of each fiscal year. This return must be accompanied by an auditor's report and it must set out the following: [250]

- all contributions received, including the amount of money and the commercial value of goods and services provided;
- other revenue;
- the operating expenses;
- the advertising expenses; and
- all other expenditures of the registered political party.

Election Expenses Return

Six months after polling day for either a general election or by-election each chief official agent must file the party's election expenses return with the Chief Electoral Officer. [251]

This return must be accompanied by an auditor's report and it must set out the amount of money spent and the commercial value of goods and services used during the election for election purposes. The bills, vouchers, statements, and proofs of payment verifying these expenses must also be submitted with the return. [251(1)]

Support Documentation

For the purposes of administering the Act, the Chief Electoral Officer or his or her representative has the power to request and examine books or documents of a political party relevant to the subject matter of any inquiry and may make copies of said books or documents for examination purposes. Therefore, the compilation by the chief official agent of documentation of all contributions received and expenditures paid is fundamental for the purposes of filing financial reports required under the Act. [280, 282]

I. Support Documents Required for Contributions

(i) Record of Contributions

Details of all contributions the party received during the fiscal period, including those received during the campaign period of an election, must be reported in the aggregate in the appropriate classification schedules contained in Form E-521: Individuals, Corporations, Trade Unions, Unincorporated Organizations and Associations, and Any Other Persons or Groups of Persons. [250(2)]

Such contributions are to be identified in one of three categories and the following information must be provided for each: [250(2)]

(a) contributions in excess of \$250

- where the aggregate value of contributions received, during the fiscal period, 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, during the fiscal period, 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, during the fiscal period, 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 party over the course of the fiscal 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 chief official agent 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).

(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 chief official agent 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 chief official agent to use to determine if party fund-raising events have been profitable. Part one of the form allows the chief official agent 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. [250(2)(c)]

(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. [250(2)(c.1)]

(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 fiscal period return the chief official agent must disclose the names of persons or organizations that make aggregate annual contributions to the party of more than \$250. Since it is possible that individual contributions may sum to more than \$250 during the fiscal 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. [250(2)(b)]

II. Support Documents Required for Election Expenses

(i) Expenses

Clause 251(2)(b) 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 chief official agent 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.

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. Photocopies are not acceptable. [244]

Subsection 248(1) allows a chief official agent 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 chief official agent, 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 chief official agent (see Appendix VI: Chief Official Agent’s Authorization) to make disbursements must provide an itemized expenditure claim (see Appendix VII: Expense Claim) to the chief official agent within two months after election day.

(ii) Donated Goods or Services - Commercial Value

The chief official agent 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: [220(c)]

- 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

-
- 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 VIII: Donor's Statement). Further, a 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.

(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(f)(ii)]

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 chief official agent 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 party fiscal period return as contributions received by the chief official agent. 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)]

(iv) Undisputed Claims Unpaid - Disputed Claims Unpaid

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

- where the chief official agent 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 [247]
- 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. [245(3)]

If payment is made under 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. [245, 247]

III. 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 XI: Joint Agreement).

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. [260(4)]

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 chief official agent in such cases must be solely as an administrator of the agreement for the convenience of the candidates. [260]

The compilation of documentation for filing purposes by the chief official agent varies depending on the method adopted for payment, as agreed upon by the candidates. Two methods are available, specifically: [260]

- where a chief official agent paid the candidates' portion of the election expense directly to the supplier or vendor, appropriate documentation includes: the original copy of the agreement including particulars; an original bill or invoice; and the receipt or cancelled cheque which substantiates the payment; and a copy of each participating business manager's receipt or cancelled cheque which substantiates reimbursement to the administrator; or
- where payment of the candidates' portion is paid directly by a participating business manager to the supplier, the chief official agent (as administrator) must include: the original copy of the agreement including particulars; a copy of each business manager's bill or invoice; and a copy of each business manager's receipt or cancelled cheque substantiating payment to the supplier.

No registered political party may incur election expenses of its own pursuant to a joint agreement. [260(1)]

IV. Retention of Documents

The Chief Electoral Officer may make a request to inspect the records and documents of the registered political party for purposes of substantiation and clarification of the fiscal period and election expenses returns. In such cases, the internal documents would not be made available to the public for inspection. [280]

Accordingly, a number of forms have been developed to assist the chief official agent 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 fiscal period return (Form E-521) 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 chief official agent 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-524) and they include:

- Chief Official Agent's Authorization;
- Donor's Statement;
- Service Agreement;
- Expense Claim;

-
- Travel Claim; and
 - Joint Agreement.

It is worthy of note that a chief official agent is not obliged to adopt the use of these forms if, in fact, an effective recording and reporting system is presently in place.

Documentation

The Chief Electoral Officer is required to hold all original financial particulars concerning registered political parties' fiscal period and 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.

Registered Political Party's Fiscal Period Return - Form E-521

General

Within four months after the end of every fiscal period, a chief official agent must file with the Chief Electoral Officer the audited Registered Political Party's Fiscal Period Return - Form E-521. [250(4)]

The chief official agent must record and report all of the contributions, including the amount of money and the value of the goods and services provided to the registered political party, other revenue, the operating expenses, the advertising expenses, and all other expenditures of the registered political party in the fiscal period. [250(2)]

Auditor

When the Return is completed it must be audited by a person who is, or a firm 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 224 or 237 of the Act and is responsible to make a written report to the chief official agent on the Return. It is compulsory that the chief official agent and principal officers of the party provide the information and explanations necessary to facilitate preparation of the auditor's report (i.e. access to records, documents, books, accounts and vouchers). The auditor's statement must accompany the Return. [250(1)(b)]

Auditor's fees for preparation of the fiscal period return are not reimbursable. These are operating expenses to be reported on the succeeding fiscal period return. [267]

Notice of Return

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

(a) Summary of Contributions

When the detail of contributions has been calculated, the chief official agent 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. [250]

Foreword - Parts I and II

The Return is comprised of two Parts: 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 and Other Revenue set out in two categories - Income from Other Sources and Cash on Hand. Part II highlights Expenditures and is designed for reporting expenses pertaining to the on-going operations of the registered political party, setting them out in three categories: Operating Expenditures, Advertising Expenditures and All Other Expenditures.

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, in the fiscal period, for the use of the registered political party in each classification schedule. [250(2)]

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 chief official agent 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 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 the registered political party during the fiscal 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. [250(2)(c)]

It is essential that, where in the aggregate, an individual contributor has contributed more than \$250 over the course of the fiscal 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.

Note: The chief official agent 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 I Other Revenue

(a) Income from Other Sources

This portion of Part I is designed to allow the chief official agent to report income earned which is in a form other than contributions. The total value of income received during the fiscal period by the registered political party from such sources as election expenses reimbursements, candidates' excess contributions, interest and investment income and other sources are to be recorded here. [250(2)(c.1)]

(b) Cash on Hand

The Cash on Hand category sets out the amount of money, securities or equivalent of money that the registered political party has on hand at the end of the fiscal period to which the Return relates.

Part II Expenditures

(a) Operating Expenditures

This category of the Return is intended for the recording of expenditures incurred over the course of the fiscal period which are associated with maintenance of the on-going operations of the permanent office of the registered political party, such as salaries and associated costs, maintenance of premises including equipment and utilities, and miscellaneous related to communications, fees, taxes, etc. Expenses incurred in relation to an election held during the fiscal period are not to be included in the calculation of operating expenses. [250(2)(d)]

(b) Advertising Expenditures

The advertising category is designed for setting out the particulars of advertisements specific to broadcast or print media and includes related production costs incurred over the course of the fiscal period. Such particulars are to include the name of the source, date of placement and amount paid.

Note: The Act limits the amount of money that may be spent on advertising by a registered political party during a fiscal period. However, this limit does not apply during an election period and lawfully incurred election expenses for advertising need not be included here. [243(4)].

(c) All Other Expenditures

This category is intended for reporting the record of expenditures that are not captured under operating or advertising expenses, and include, but are not limited to, transfers of funds made to affiliated individuals or groups. [250(2)(f)]

I. Declaration of a Chief Official Agent of a Registered Political Party - Form E-522

Each fiscal period return must be accompanied by a declaration made by the chief official agent 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 chief official agent for correction and re-submission. [235, 250]

Registered Political Party's Return of Election Expenses - Form E-524

General

Within six months after polling day, a chief official agent must file with the Chief Electoral Officer the audited Registered Political Party's Return of Election Expenses - Form E-524. [251(1)]

The chief official agent must record and report all of the expenditures, including the value of donations in kind, made in conjunction with the party's campaign. Also, the chief official agent 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. [235, 244, 250]

A registered political party which meets the following requirements is entitled to receive reimbursement of a portion of its lawfully incurred election expenses: [264(1)]

- the candidate(s) it endorses at an election have received, in the aggregate, not less than 15 per cent of the valid votes cast at the election; [264(1)(a)]
- the chief official agent has completed the declaration contained in Form E-524, Declaration of a Chief Official Agent of a Registered Political Party, Form E-525; and
- the chief official agent has completed and filed the audited Registered Political Party's Return of Election Expenses, Form E-524.

Auditor

When the Return is completed it must be audited by a person who is, or a firm 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 224 or 237 of the Act and is responsible to make a written report to the chief official agent on the Return. It is compulsory that the chief official agent and principal officers of the party provide the information and explanations necessary to facilitate preparation of the auditor's report (i.e. access to records, documents, books, accounts and vouchers).

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 chief official agent, 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 chief official agent 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(2), 267(3)]

The auditor’s statement must accompany the Return irrespective of the party’s candidate(s) receiving, in the aggregate, 15 per cent of the votes cast in the election.

Notice of Return

Information sought in this notice includes provision of the chief official agent’s mailing address, if different from the residential address, and telephone number(s) where the chief official agent can be reached to expedite matters which may require clarification of concerns relevant to the election expenses contained in the Return.

Summary of Election Expenses

When the detail of all election expenditures has been calculated, the chief official agent must complete the Summary of Election Expenses. Specifically, the totals reached in Expenses categories (a) through (h) shall be recorded in final form on the said schedule.

Each party whose endorsed candidate(s), in the aggregate, received 15 per cent of the total number of votes cast in the election, therefore qualifying for a refund, will be reimbursed from the public treasury. Based on the information contained in the Return, the Chief Electoral Officer shall authorize, to the chief official agent or to any other person the chief official agent designates in writing, the reimbursement of a sum equal to one-half 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. [264(6)]

For purposes of reimbursement, 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. [264(6)]

Foreword - Expenses Categories

This section of the Return is comprised of one part: Expenses. Expenses highlights campaign expenses and sets them out in specific categories - 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 categories (a) through (f) require consecutive numbering. Specifically, expense claims itemized in each of categories (a) through (f) are to be numbered consecutively, with each category beginning at number one. Categories (g) and (h) do not require numbering.

Part I Expenses

(a) 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 chief official agent, appropriate documentation includes: Chief Official Agent'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. [248]
- where expenses are paid by the chief official agent, appropriate documentation includes: receipts and cancelled cheques to support and substantiate the expense. [249]

(b) 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.

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.

It is noteworthy, that 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 purpose of inclusion as an allowable election expense.

(c) 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, advertisements must display the statement that the advertisement is ‘authorized by the chief official agent for [name of registered political party to which the advertisement relates]’. [215(2)]

(d) 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. [220(c)(i)]

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 chief official agent 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 IX: Service Agreement). [220(c)(ii)]

(e) 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.

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, and they cannot be included as an allowable election expense. Nevertheless, the costs associated with the repair or restoration of used goods is considered election expenses, if valued properly. [251(2)]

(f) 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(c)]

- mileage accounts must be submitted in their entirety and reported through a Travel Claim (see Appendix X) 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).
- accounts associated with maintenance of vehicles (i.e. gasoline and lubricants) 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 a Judge's Order

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

(g) Undisputed Claims Unpaid [245-247]

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. three months); or
- is received, but inadvertently held for payment after the expiration of the allotted time period (i.e. four months).

(h) Disputed Claims Unpaid [245-247]

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. four months).

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.

I. Declaration of a Chief Official Agent of a Registered Political Party - Form E-525

Each election expenses return must be accompanied by a declaration made by the chief official agent 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 chief official agent for correction and re-submission. [235, 250]

This guide has been prepared by the Office of the Chief Electoral Officer to facilitate compliance with the recording and reporting requirements contained in Forms E-521 and E-524 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.

**Statement of Contribution
Corporation, Trust Fund or Constituency Association**

Form B88
**Statement of Contribution
Corporation, Trust Fund or Constituency Association**

ALBERTA

Contributor _____
Name of Corporation, Trust Fund or Constituency Association

Address _____
Postal Code

Telephone Number () _____

I, the undersigned,
having authorization to act for the _____
Name of Corporation, Trust Fund or Constituency Association
submit the following statement of the individual sources and amounts making up the contribution (or the fund) of
this corporation, trust fund or constituency association, and further that the total amount indicated is the amount
contributed to the _____
a registered political party in the Province of Saskatchewan.

Date _____
Signature of Authorized Person

Position Held

I, the undersigned, chief official agent of the _____
Name of Registered Political Party
certify that the following record of contributions is a true and correct copy of the statement of contribution
received by the above-named contributor pursuant to *The Election Act, 1996* (s. 240(6)).

Signature of Chief Official Agent

Sources and Amounts
(Check one) This is a record of individual sources and amounts making up the contribution.
 This is a record of individual sources and amounts making up the fund.

(A) Contributions in excess of \$250.00
Note: List below, the aggregate value of contributions received in a year from any person who contributed in excess of \$250.00 whose funds were used toward the making of this contribution.

Name of Contributor	Amount

List additional contributors on separate sheet provided and affix to this record.

List Attached Yes/No _____ Number of Pages _____

Total Amount of all Category (A) Contributions _____

(B) Contributions of \$250.00 or less
Note: Report the total value of contributions received in a year from any person who contributed \$250.00 or less whose funds were used toward the making of this contribution.


Total Amount of all Category (B) Contributions _____

(C) Interest or Investment Income
Note: Report the total value of interest or investment income received in a year which was used toward the making of this contribution.

Total Amount of all Category (C) Contributions _____

Total Contribution
(Sum of Categories (A), (B) and (C)) _____

Enter Total under applicable Schedule of Part 1(b). Detail of Contributors

 <p>Form B8B Statement of Contribution Registered Party</p>		<p>Sources and Amounts</p> <p>(A) Contributions in excess of \$250.00</p> <p>Note: List below the aggregate value of contributions received in a year from any person who contributed in excess of \$250.00 whose funds were used toward the making of this contribution.</p> <table border="1"> <thead> <tr> <th>Name of Contributor</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table> <p>List additional contributors on separate sheet provided and affix to this record. List Attached Yes / No _____ Number of Pages _____ Total Amount of all Category (A) Contributions _____</p> <p>(B) Contributions of \$250.00 or less Note: Report the net value of contributions received in a year from any person who contributed \$250.00 or less whose funds were used toward the making of this contribution. Total Amount of all Category (B) Contributions _____</p> <p>Total Contribution (Sum of Categories (A) and (B)) _____ Enter Total on Schedule 4. Unincorporated Organizations or Associations of Part 1(b) Detail of Contributions</p>	Name of Contributor	Amount																																																																						
Name of Contributor	Amount																																																																									
<p>Contributor _____ Name of Registered Party</p> <p>Address _____</p> <p>Telephone Number () _____ Postal Code</p> <p>The following is a statement of the individual sources and amounts making up the contribution of this registered party, and further that the total amount indicated is the amount contributed to the _____ a registered political party in the Province of Saskatchewan.</p> <p>Date _____</p> <p>I, the undersigned, chief official agent of the _____ Name of Registered Political Party certify that the following record of contributions is a true and correct copy of the statement of contribution received by the above-named contributor pursuant to <i>The Election Act, 1996</i> (s. 240(7)).</p> <p>Signature of Chief Official Agent _____</p>																																																																										

2. Collections Made at Function

(A) Contributors 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) Contributors 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)) _____

**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) _____

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 (2) and (3)) _____

Record of Contributions Meeting

1. Source _____

Description of Meeting _____

Held at _____

Date _____

2. Collections Made at Meeting

(A) Contributions in excess of \$25.00

Note: List below the value of contributions received during the meeting 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 meeting 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)) _____



**Record of Contributions
General**

Note: List below, all contributions received, from any person, that are not recorded elsewhere.

Name of Contributor	Amount	Date Received




Chief Official Agent's Authorization

I, the said _____, being the chief official agent
 for the _____ at the election about to be held
Name of Registered Political Party
 in the Province of Saskatchewan, do hereby authorize the following individual(s) to incur expenses during the campaign, on my
 behalf, to the maximum amount indicated, as contemplated under subsection 248(1) of *The Election Act, 1996*.

Name of Individual(s)	Maximum Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Signature of Chief Official Agent _____



SASKATCHEWAN

Donor's Statement

Note: A verification in the form of a receipt or cancelled cheque or a statement from an independent commercial source must be included in conjunction with this statement.

Contributor: _____
Name of Donor

Address: _____

_____ Postal Code


This is to confirm that the total "commercial value" of all goods or services that I donated or provided for use in the election campaign of _____, in the constituency of _____, at the election about to be held of a member to serve the said constituency in the Legislative Assembly of Saskatchewan, is as indicated below:

Description of Good(s) or Service(s)	True Market Value
	\$
Total \$ _____	

Signature of Donor

Date: _____ , _____

Signature of Business Manager



Service Agreement

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

<p>Dated at _____</p> <p>in the Province of Saskatchewan, this _____</p> <p>day of _____, _____</p>		<p>_____</p> <p style="margin-left: 20px;"><small>Signature of Contractor</small></p> <p>_____</p> <p style="margin-left: 20px;"><small>Signature of Business Manager</small></p>
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SASKATCHEWAN

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
Total				Total Kilometres

1 mile = 1,609 kilometres

Total kilometres travelled _____ at _____ cents per kilometre Total \$ _____

Signature of Claimant _____



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

Name of Constituency

shall act as administrator respecting the our 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)