

Elections Saskatchewan

A Guide for the
Business Manager
to *The Election Act, 1996*
& *Electoral Management System (ELMS)*

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1. Introduction

Elections Saskatchewan (referred to in legislation as The Office of the Chief Electoral Officer) is the province's independent, impartial, election management body. Under a legal mandate established by the Legislative Assembly of Saskatchewan, Elections Saskatchewan plans, organizes, conducts, and reports on provincial electoral events.

Under *The Election Act, 1996* (the Election Act), Elections Saskatchewan administers provincial electoral events and oversees the administration of electoral finance.

This guide describes how the business manager of a candidate is to account for electoral income and expenses. It also explains how to prepare the candidate's audited election expenses return that must be submitted to Elections Saskatchewan after an electoral event. It has been prepared to help the business managers of candidates fulfill their financial administration and reporting responsibilities under the Election Act.

Business managers must complete the Candidate's Return of Election Expenses using the Electoral Management System (ELMS) developed by Elections Saskatchewan. A user account will automatically be set up for you upon being appointed as business manager by a candidate and login information will be forwarded to you by email.

This guide has no legislative authority. For specific statutory responsibilities, please refer to the Election Act. In case of a discrepancy between the Election Act and this guide, the Election Act will apply.

Copies of the Election Act and this guide are available on Elections Saskatchewan's website at [ESK Forms and Guides](#).

Business managers may want to review the following guides, which are also available on Elections Saskatchewan's website:

- *A Guide for the Candidate to The Election Act, 1996;*
- *A Guide for the Auditor of a Candidate;* and
- *A Guide for the Independent Candidate's Business Manager to The Political Contributions Tax Credit Act, 2001.*

In addition to these guides, Elections Saskatchewan has also issued Interpretation Bulletins and CEO Directives to provide additional direction and clarification to political parties, candidates and business managers. Many of these Interpretation Bulletins and CEO Directives cover topics related to electoral finance and business managers should ensure they are familiar with the content. All Interpretation Bulletins and CEO Directives can be found on Elections Saskatchewan's website at [Interpretation Bulletins and CEO Directives](#).

2. Background

Section 43 of *The Election Act, 1996* (the Election Act) establishes the requirement for a candidate to appoint a business manager prior to filing nomination papers. Section 236 of the Election Act outlines the business manager's responsibilities.

The obligation to account for campaign finances begins as soon as the potential candidate is registered.

- For nominations outside the election period, candidates must appoint a business manager before the party leader submits Form E-516, Notice of Selection of a Candidate by a Registered Political Party.
- For election period nominations, candidates must appoint a business manager before submitting their Form E-405, Nomination Paper package.

2.1 What Does a Business Manager Do?

The business manager is primarily responsible for keeping the financial records for the candidate's campaign and for ensuring those records are complete and accurate. The business manager's financial responsibilities are closely related to the auditor's, so they need to work together to establish an effective accounting system.

The business manager's financial responsibilities include:

- opening and maintaining the candidate's campaign account at a financial institution;
- accepting and recording all income received for the candidate's campaign;
- authorizing and paying expenses;
- keeping proper records of all campaign bills, invoices, vouchers, and receipts;
- keeping copies of all advertising for proof of content, specifically proof of authorization by the business manager (note this can be in the form of a picture, proof, design mock-up, leftover leaflet, photo of a lawn sign, etc); and
- preparing statements, reports, and other documents required under the Election Act. The most important of these documents is Form E-412, Candidate's Return of Election Expenses, which must be prepared using Elections Saskatchewan's ELMS application, audited by the candidate's auditor, and then submitted to Elections Saskatchewan within three months after election day (also called polling day).



The business manager is also responsible for:

- requesting a recount if the returning officer declares a tie vote in the election (the candidate is the only other person who may request the recount); and
- working with Elections Saskatchewan to complete the election expense review and reimbursement process.

If a business manager's appointment ends for any reason, the candidate must immediately appoint another and inform Elections Saskatchewan. The responsibilities of the new business manager begin as soon as he or she is appointed.

2.2 Eligibility Criteria for Business Managers

A business manager must be eligible to vote under sections 16 and 17 of the Election Act and may not be an election officer (see below) or a candidate. A business manager may serve as the business manager of more than one candidate.

Election Officer

In this guide, the term "election officer" includes:

- the Chief Electoral Officer;
- returning officers, including supervisory deputy returning officers and deputy returning officers;
- election clerks;
- poll clerks;
- enumerators;
- office coordinators;
- revising agents; and
- registration officers.



3. Banking

Before conducting any financial transactions for the campaign, the business manager must establish a campaign account at a financial institution (chartered bank, trust or loan corporation, or credit union) that returns cancelled cheques or electronic images of them.

The account name should include the name of the candidate and the fact that it is a campaign account. Acceptable account names include “Campaign for Christopher Candidate Account” and “Chris Candidate’s Election Campaign Account”.

Access to the account should be restricted to the business manager, who is responsible for control of all income and expenses.

All contributions, transfers, and other income received for the campaign must be deposited into the account and all expenses must be paid from the account.

Detailed records of all revenue sources must be maintained, including deposit slips confirming the amount and date of the corresponding deposits.

The Election Act requires that business managers provide copies of all cancelled cheques or other form of proof of payment as well as copies of all bank statements for any candidate campaign accounts to Elections Saskatchewan.



4. Administering Campaign Income

Political contributions are the primary source of a candidate's campaign income.

4.1 What Are Political Contributions?

Political contributions include donations of money and donations in kind.

Donations of money include:

- gifts of money, including unsolicited money from drop-ins, mail-ins, and other sources;
- advances;
- deposits;
- monetary equivalents issued by the contributor (e.g., a cheque); and
- transfers of money between a party and its constituency associations or candidates when used to finance campaign expenses.

Loans from financial institutions are not considered to be contributions unless the loan is forgiven or written off.

Donations in kind include:

- the commercial value of services provided by a contributor;
- the services of a contributor's employee (paid for by the contributor);
- the commercial value of goods provided by a contributor; and
- discounts on goods or services provided by any person.

Transfers Between a Party and Constituency Associations or Candidates

Transferring money between a party and its constituency associations or candidates is a common and acceptable method of financing political activities.

During an election campaign, transfers of money to finance a candidate's campaign must be recorded as a contribution to the candidate. If money is being transferred from a constituency association or political party, the candidate must disclose the **original source** of the funding (i.e. individual donor names and amounts) that make up the total of the amount being transferred.

Income from Meetings and Fundraising Events

The income from meetings and fundraising events held by or on behalf of the candidate must be recorded as contributions; this includes:

- income from any tickets sold for dinners, rallies, public meetings, lotteries, conferences, and conventions;
- contributions collected at the meeting or event; and
- all proceeds from the sale of pins, buttons, flags, hats, and other items.

The expenses incurred for the fundraising event or sale of goods must be deducted from the gross income with the resulting net proceeds reported as the contribution to the candidate. Should a fundraising event end up in a deficit, the amount recorded for net proceeds will be zero.

Volunteer Labour

If a person donates services for which they are not ordinarily compensated, the services are considered to be volunteer labour.

If a person donates services for which they would otherwise be compensated, the campaign must record an expense equal to the commercial value of the services with an amount paid of \$0.00. A contribution equivalent to the commercial value of the services must also be recorded.

Example 1

A donor, who is also a website designer, answers the phone in the campaign office and goes door-to-door campaigning for the candidate. Because the donor is not normally compensated for this type of service, the labour would be considered to be volunteer labour and no entry on the candidate election return is required.

Example 2

A donor, who is also a website designer, designs a website for the candidate. The donor would normally charge a client \$500.00 for this service. The campaign must record an election expense of \$500.00 with an amount paid of \$0.00. A donation in kind of \$500.00 must be recorded in the appropriate contribution section.

4.2 Accepting Political Contributions

Only the candidate's business manager may accept contributions.

Contributions Through an Agent

The business manager may accept contributions made through an agent as long as the agent discloses the name of the original contributor.



Anonymous Contributions

If a contributor's identity cannot be determined, the contribution is considered anonymous. The business manager may not accept an anonymous contribution of more than \$250. Anonymous contributions of more than \$250 must be forwarded it to Elections Saskatchewan. The contribution will then be forfeited to the Minister of Finance.

Contributions from Non-Canadians

Contributions can be accepted from Canadian citizens regardless of where they reside. No contributions can be accepted from non-Canadian citizens unless they reside in Canada. See Classification of Contributors on page 8.

4.3 Recording Political Contributions

Under the Election Act, the business manager must record the name, address, amount, and date of receipt for all contributions received. In addition, in the candidate's election expenses return, the business manager must disclose the names of all contributors whose aggregate contributions to the campaign total more than \$250.

Elections Saskatchewan recommends the business manager record the following information for every contribution received:

- name of the contributor;
- class of contributor (see Classification of Contributors on page 8);
- date received; and
- amount contributed (the dollar value of the money received, the commercial value of the goods or discount provided, and the salary or wages the contributor paid for any services provided).

Contributions from the following contributors must be recorded on specific statements:

- corporations when the corporation acts as an agent (see page 9);
- trust funds (see page 9);
- constituency associations (see page 9); and
- provincially or federally registered political parties (see page 10).

The following forms are not mandatory, but they may be used to assist with recordkeeping:

- Record of Contributions Fundraising - to record contributions collected at fundraising events (see page 14);
- Record of Contributions Meeting - to record contributions collected at meetings (see page 15).

Classification of Contributors

The following table describes how the Election Act classifies contributors.

Class	Description
Individual	<p>A person including:</p> <ul style="list-style-type: none"> ▪ a person serving in the armed forces, diplomatic corps, or similar employment outside Saskatchewan; ▪ a person attending full-time study outside the province; and ▪ a deceased person's estate.
Corporation	<p>A business entity that meets any of the following criteria:</p> <ul style="list-style-type: none"> ▪ a corporation that is incorporated under <i>The Business Corporations Act (Saskatchewan)</i> (the Business Corporations Act) and maintains its registered office in Saskatchewan; ▪ a corporation that regularly executes contracts in the province through its officers, employees, or agents; ▪ a corporation that conducts business in and outside the province and is registered under section 262 of the Business Corporations Act; or ▪ a corporation that is taxable in Saskatchewan under <i>The Corporations Capital Tax Act (Saskatchewan)</i>.
Trade Union	<p>A trade union under the <i>Trade Unions Act</i>; a formal body, temporary or permanent, formed to regulate relations between workers and management.</p>
Unincorporated organization or association	<p>A business or not-for-profit organization that does not possess a legal identity separate from its owner(s).</p>
Other person or group of persons	<p>Any contributor who is not an individual, corporation, trade union, or unincorporated organization or association.</p>



Donations in Kind

All donations in kind (excluding volunteer labour) must be recorded at their commercial value. Commercial value considerations can apply to goods and services donated in their entirety or provided to a candidate’s campaign at less than their commercial value.

Commercial value is the lowest amount that commercial suppliers of the goods or services would charge for them at the time they are donated. The commercial value of a donation in kind is an election expense as well as a contribution; it must be reported in the candidate’s election expenses return as a contribution **and** an expense.

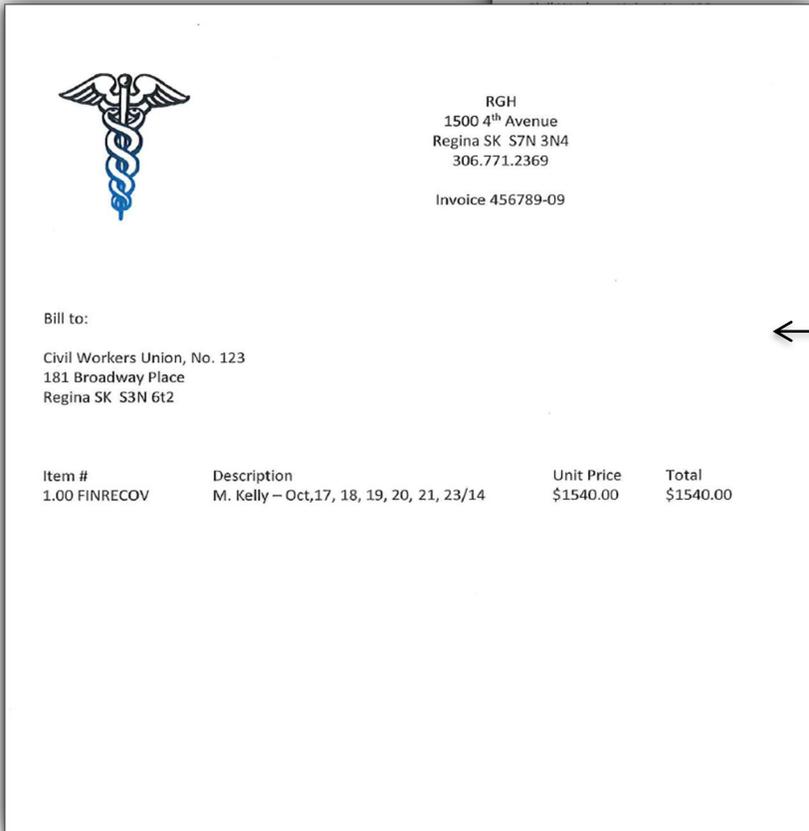
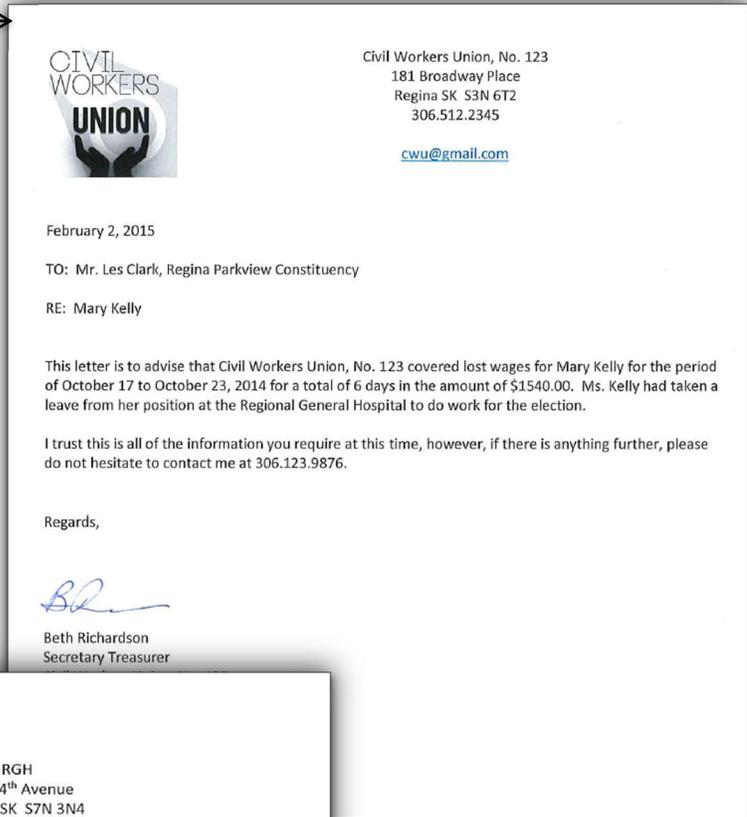
The commercial value of goods and services valued at more than \$25 must be established by independent means, e.g., by a commercial supplier in a written estimate.

When	The Business Manager Must Obtain
Goods or services are donated by a contributor who is a commercial supplier of them	<ul style="list-style-type: none"> ▪ a vendor or supplier statement from the contributor. The statement must identify the vendor or supplier, state the date of donation, describe the goods or services provided, and confirm the lowest amount the vendor or supplier would charge for the goods or services on that date.
Services are donated by a contributor who is not a commercial supplier of them	<ul style="list-style-type: none"> ▪ a signed and dated service agreement; ▪ a signed and dated donor’s statement (see page 12); and ▪ a commercial supplier’s written statement or estimate of the commercial value of the services. The service agreement or donor’s statement must describe the services contributed, state the date(s) they were contributed, and specify the amount paid.
Goods are donated by a contributor who is not a commercial supplier of them	<ul style="list-style-type: none"> ▪ a signed and dated donor’s statement; and ▪ a commercial supplier’s written statement or estimate of the commercial value of the goods. The donor’s statement must describe the goods contributed, state the date(s) they were contributed, and specify the amount paid.
A trade union or business (incorporated or unincorporated) pays an individual directly to perform a service for a party	<ul style="list-style-type: none"> ▪ a written statement from the trade union or business (see page 13); and ▪ the cancelled cheque or pay stub that displays the name of the payee (volunteer) and the payer.
A trade union pays a person through an employer to perform a service for a party	<ul style="list-style-type: none"> ▪ a written statement from the trade union; ▪ verification of an authorized leave of absence from the person’s employer (see page 13); and ▪ a cancelled cheque or dated receipt from the donor to the employer.



A written statement from a trade union or business must:

- be on official letterhead and dated;
- identify the name of the person paid and the amount paid; and
- be signed by the donor or the donor's representative.



A verification of authorized leave of absence must:

- be on company letterhead;
- specify the dates of the leave; and
- be signed by the company or a company representative.



Fundraising Event Contributions

A Record of Contributions - Fundraising may be used to record contributions collected at a fundraising event and to determine if the event was profitable.

The expenses incurred for the fundraising event must be deducted from the gross income with the resulting net proceeds reported as the contribution to the campaign. Should a fundraising event end up in a deficit, the amount recorded for net proceeds will be zero.

The Election Act, 1996 prohibits candidates from giving alcohol and cannabis to voters during the writ period. Elections Saskatchewan has issued Interpretation Bulletin ESKIB-2019/05 to clarify how this restriction is interpreted and under which circumstances providing alcohol or cannabis to voters would be prohibited.

Elections SK		Record of Contributions Fund-Raising	
1. Source			
Description of Function		Comedy Night	
Held at		Community Hall	
Date		Feb 15, 2016	
(A) Income			
Admission Charge (Ticket or Money Paid Per Person)			
<small>Note: If admission charge per person is not consistent, provide complete breakdown of all ticket sales or money paid</small>			
Number of Tickets sold	50	at \$	10 per ticket \$ 500.00
			Total (A) \$ 500.00
(B) Expenses			
Cost of Goods Sold			
Tickets			
Food			
Beverages		\$	
Location		\$	
Fees (Provide Details)			
Community Hall	\$50.00		
		\$	50.00
Other (Provide Details)			
Comedian	\$200.00		
		\$	200.00
			Total (B) \$ 250.00
Total Contribution (Surplus/Deficit) ((A) minus (B))			\$ 250.00
<small>(Note if Total Contribution is a deficit, enter \$0)</small>			
2. Collections Made at Function			
(A) Contributions in excess of \$25.00			
<small>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.</small>			
Name of Contributor		Amount	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
			Total Amount of all Category (A) Contributions \$ _____
(B) Contributions of \$25.00 or Less			
<small>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.</small>			
			Total Amount of all Category (B) Contributions \$ 100.00
Total Contribution (Sum of Categories (A) and (B))			\$ 100.00
3. Miscellaneous			
<small>(Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials)</small>			
(A) Income			
Goods Sold			
Number of items sold	10	at \$	5.00 per item (A) \$ 50.00
(B) Expenses			
Cost of Goods Sold			
Number of items sold	10	X Unit price of item sold \$	2.50 (B) \$ 25.00
Total Contribution ((A) minus (B))			\$ 25.00
Total Contributions (Sum of Categories (1), (2) and (3))			\$ 375.00



Meeting Contributions

A Record of Contributions - Meeting may be used to record the name of each contributor at a meeting and the amount contributed.

Record of Contributions Meeting

Source Description of Meeting Open House

Held at Constituency Office Date: Mar 10, 2016

1. Collections Made at Meeting

(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 \$ 75.00

Total Contribution (Sum of Categories (A) and (B)) \$ 75.00

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

(A) Income – Goods Sold
 Number of items sold _____ at \$ _____ Total (A) \$ _____

(B) Expenses – Cost of Goods Sold
 Number of items sold _____ X Unit price of item sold \$ _____ Total (B) \$ _____

Total Contribution ((A) minus (B)) \$ _____

Total Contributions (Sum of Categories (1) and (2)) \$ 75.00

4.4 Issuing Income Tax Receipts

Only the party's chief official agent (COA) or the business manager for an independent candidate may issue income tax receipts for contributions.

For information about issuing income tax receipts for contributions, see <https://cdn.elections.sk.ca/upload/WEB-Guide-COA-Tax-Credit-Act.pdf> and *The Political Contributions Tax Credit Act, 2001*.

Under the Election Act, a registered political party's chief official agent is responsible for overseeing the financial operations of the party. Under the Tax Credit Act, the chief official agent is also responsible for overseeing the registered political party's statutory reporting responsibilities. Only the party's chief official agent may issue tax receipts [section 8(1) of the Tax Credit Act], but may do so only if his or her name is recorded in the register of political parties maintained by the Chief Electoral Officer [section 231 of the Election Act].



5. Administering Campaign Expenses

Under the Election Act, the expenses a candidate incurs during an election campaign are classified as personal, candidate campaign, or election expenses.

The candidate may be eligible for reimbursement of a portion of his or her eligible election expenses. See Section 12.

5.1 Personal Expenses

Personal expenses are any expenses the candidate incurs other than candidate campaign expenses (See Section 5.2).

Examples (not an exhaustive list) of personal expenses include:

- any costs incurred for travel, meals, and accommodation **outside** the constituency;
- family, elder, and/or spousal care costs;
- tickets to community events or fundraisers and sporting events (i.e. tickets to Saskatchewan Rush games, Habitat for Humanity Gala, etc)

The candidate must record personal expenses and report them to the business manager. The business manager must report these expenses in the candidate's election expenses return but personal expenses are not included in the calculation of total election expenses.

For all personal expenses, the following documentation must accompany the candidate's election expenses return when it is submitted to Elections Saskatchewan:

- proof of purchase (bills, invoices, etc.);
- proof of payment (receipts, cancelled cheques, etc.); and
- a detailed statement of particulars, certified true and correct by the candidate.



5.2 Candidate Campaign Expenses

Candidate campaign expenses are expenses the candidate incurs during the campaign period for campaign-related travel, meals, and accommodations within the constituency.

Candidate campaign expenses must be reported in the candidate's election expenses return but may be excluded from the calculation of election expenses if including them means the candidate will exceed election expense limitations.

For all candidate campaign expenses, proof of purchase (bills, invoices, etc.) and proof of payment (receipts, cancelled cheques, etc.) must accompany the candidate's election expenses return when it is submitted to Elections Saskatchewan.



5.3 Election Expenses

The Election Act defines “election expenses” 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....” It defines “during an election” as “the period commencing the day a writ is issued for an election and ending on polling day for the election.”

What Are Election Expenses?

Election expenses include all money spent or liabilities incurred to promote or oppose a particular party or candidate and the commercial value of all goods and services—except volunteer labour (see page 6)—donated in their entirety or provided to a candidate at less than their commercial value (i.e., at a discount).

Election expenses can be incurred before, during, or after an election period (campaign period) for goods or services used during that period. For example, money spent before an election period on goods and/or services used during the election period is an election expense. Whether they are paid for before, during, or after the election period, the value of goods or services used during an election period is an election expense.

Items such as bank charges and delivery of copiers/computers are not considered election expenses if they are incurred outside of the election period.

Examples (not an exhaustive list) of election expenses:

- advertising and publicity, including production costs and ad placement;
- promotional material, including pamphlets, posters, and signs;
- postage or distribution costs of election materials;
- telephone installation costs for a campaign office incurred before or during the election period;
- the cost of establishing a bank account, including the cost of purchasing cheques;
- salaries, wages, or fees paid to campaign officials, including remittances for Canada Pension Plan and Employment Insurance;
- salaries, wages, or fees paid to the candidate, including remittances for Canada Pension Plan and Employment Insurance;
- any costs incurred by campaign officials for campaign-related travel, meals, and accommodation within the constituency;
- rental of office and meeting spaces, including utilities, office equipment, and supplies;
- lumber and other structural support materials;
- interest accrued on loans or lines of credit taken to acquire goods and services used during the election period; and
- all costs related to surveys and research conducted during an election.

Election Expense Limits

Candidates are limited to an amount they may spend during an election campaign. This limit is based on a prescribed amount that is adjusted annually and varies depending on whether the candidate is nominated in a Northern Constituency (Athabasca or Cumberland) or a Southern Constituency (all others).

Election expense limits are published in *The Saskatchewan Gazette* and on Elections Saskatchewan's website at [Expenditures & Expense Limits](#).

Donations in Kind

The commercial values of goods and services donated to the election campaign are election expenses as well as contributions. See Donations in Kind on pages 11, 12, and 13.

Volunteer Labour

Volunteer labour may not be claimed as an election expense. See Volunteer Labour on page 6.

Chief Electoral Officer Directives

The Chief Electoral Officer (CEO) provides directives for clarification on treatment on certain expenses and other relevant topics for business managers. The following directives may be particularly helpful in preparing the return and can be found on Elections Saskatchewan's website at <https://www.elections.sk.ca/candidates-political-parties/bulletins-circulars/>:

- CEODIR-2016-002 Cell Phone Treatment
- CEODIR-2016-003 Computer and Computer Equipment Treatment
- CEODIR-2016-004 Capital Asset Treatment
- CEODIR-2020-001 Treatment of Goods Purchased in a Previous Election
- CEODIR-2020-002 Treatment of Goods & Services Not Used During an Election
- CEODIR-2020-003 Expenses Incurred Outside of Election Period
- CEODIR-2020-004 Donations in Kind of \$200 or Less
- CEODIR-2020-007 Authorized By Statement on Social Media Advertisements

Expenses for Public Meetings and Rallies

Expenses incurred for public meetings and rallies held for election purposes may be claimed as election expenses as long as no tickets or fees are sold or collected for admission to or participation in the meeting or rally and the primary purpose of the meeting or rally is not fundraising.

Donations may be collected at the meeting or rally.

Expenses for Fundraising Events

The expenses incurred for raising funds may not be claimed as election expenses. They must be deducted from the gross income with the resulting net proceeds reported as the contribution to the candidate. See Income from Meetings and Fundraising Events on page 5.



5.4 Billing and Payment of Election Expenses

Creditors must submit their bill, invoice, charge, or claim to the candidate or business manager within **60 days** after the day fixed for the return to the writ.

If a creditor dies in the 60-day period, the creditor's legal representative has **two months** from the day of appointment as the legal representative to submit the bill, invoice, charge, or claim for payment.

If billing is delayed beyond the 60-day and two-month periods set out above, the account is **barred** and must not be paid.

The business manager must pay all bills, invoices, charges, and claims (unless they are barred) within 90 days after election day. Any bill, invoice, charge, and claim not paid within that 90-day period is a disputed claim and must not be paid until Elections Saskatchewan or a Court of Queen's Bench judge orders payment. The creditor, business manager, or candidate may apply to Elections Saskatchewan for approval to pay an invoice older than 90 days (Form E-533 Application to Pay a Disputed Claim).



5.5 Joint Agreements

Candidates from the same party may enter into a written agreement or arrangement with each other and/or their party for the purpose of jointly incurring and paying for the candidates' election expenses.

 **Joint Agreement**

We, the undersigned, being Political Party candidates or a registered political party in
Political Affiliation
Somewhere and Other Place
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 50/50 proportions the election expenses for
Share
Office Manager
Description of Disbursements

and any other related joint expenses.

We further agree that Business Manager, business manager or chief official agent
Name
for Election Candidate in the constituency of
Name of Candidate or Registered Political Party
Somewhere shall act as administrator respecting the
Name of Constituency

transactions pursuant to this agreement. It is also understood that all participants will comply with the agreed upon method of Indirect 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 Somewhere in the Province of Saskatchewan, this 8th day of March, 2016.

(All Participants Sign on Reverse)

Signature of Designate or Chief Official Agent of a Registered Political Party	Signature of Candidate
<u>Election Candidate</u> Signature of Candidate	<u>Candi Gate</u> Signature of Candidate
Signature of Candidate	Signature of Candidate



Joint agreements must:

- indicate who will administer the agreement (the only role the chief official agent of the party may have is administrator of the agreement);
- specify the proportion of expenses each candidate will pay;
- specify whether the candidate’s portion of election expenses will be paid to the supplier or the administrator; and
- be signed by the administrator and all participating candidates.

The administrator of the agreement must keep the original agreement and give a copy of it to the business managers of the candidates participating in the agreement.

If	The Business Manager Must Obtain or Keep
The business manager pays the candidate’s portion of election expenses directly to the supplier or vendor	<ul style="list-style-type: none"> ▪ a copy of the agreement; ▪ original bills and invoices; and ▪ original receipts and cancelled cheques proving payment to the supplier or vendor.
The business manager pays the candidate’s portion of election expenses to the administrator of the agreement	<ul style="list-style-type: none"> ▪ a copy of the agreement; ▪ copies of the bills and invoices; ▪ copies of the receipts or cancelled cheques proving payment to the supplier or vendor; and ▪ the original receipts and cancelled cheques proving payment to the administrator.

When the administrator submits the party’s (or candidate’s) election expenses return, he or she must submit the original joint agreement and any original bills, invoices, receipts, and cancelled cheques kept as part of the agreement.

6. Preparing the Candidate's Election Expenses Return in ELMS

Under the Election Act, the business manager must prepare Form E-412, Candidate's Return of Election Expenses and must submit it to Elections Saskatchewan within three months after election day.

Business managers must complete the Candidate's Return of Election Expenses using the Electoral Management System (ELMS) developed by Elections Saskatchewan. A user account will automatically be set up for you upon being appointed as business manager by a candidate and login information will be forwarded to you by email.

The return must be audited by the candidate's auditor. The auditor's report and all supporting documentation and supplementary forms must be submitted with the return. This supporting documentation includes:

- all bank statements for the campaign bank account;
- all proofs of purchase or agreement from vendors and suppliers (original bills, invoices, bills, work orders, purchase orders, leases, vouchers, estimates, and statements, etc.);
- all original documentation regarding the appointment of legal representatives (for example, when a creditor dies);
- all joint agreements (see Joint Agreements on pages 22 and 23);
- all proof of content for any advertising that promoted the candidate;
- all expense claims and travel claims; and
- all proofs of payment (original receipts and cancelled cheques).

Copies of Form E-412 and candidate's returns from previous elections are available on Elections Saskatchewan's website. A sample copy of a completed return along with the required documentation can also be found on Elections Saskatchewan's website.

Once all information is entered into ELMS and the audit has been completed, the business manager will:

- lock the return in ELMS;
- print and sign a paper copy of the return for submission;
- print all supporting forms;
- attach original supporting documentation (invoices, receipts, cancelled cheques, bank statements, copies (and scripts for radio and tv) of all advertising expenses, supporting forms, etc);
- attach a copy of the auditor's report; and
- submit to Elections Saskatchewan.



6.1 ELMS Application

Business managers are required to use the ELMS application to complete and submit the Candidate's Return of Election Expenses. Once you are registered as a Business Manager with Elections Saskatchewan, an email will be sent to you with login information and instructions on how to access your account.

6.2 What is ELMS?

ELMS is Elections Saskatchewan's web-based **E**lectoral **M**anagement **S**ystem. It allows business managers to:

- enter and track their candidate's campaign contributions and expenses;
- correspond electronically with the auditor;
- generate and print the Candidate Election Return; and
- print supporting forms.

6.3 Features and Functions

ELMS features and functions include:

- ELMS is a secure, web-based application that you can access any time of day from any computer using a web browser.
- ELMS allows you to record candidate's contributions and expenses online with automated calculations and totalling.
- ELMS provides the flexibility to capture information in the system when it is convenient for you, save it and return to work on it at a later time.
- ELMS provides you with the ability to complete and print off the Candidate Election Return and supporting forms.
- ELMS contains built-in tips and reminders to assist you while you are completing the return online.
- ELMS contains functionality that allows for auditor access to review return, accept or modify transactions for business manager consideration and finalization of the review of the election expense return.

6.4 Computer Requirements

To access ELMS, you will require:

- A web browser¹ and internet access;
- Adobe Reader (version 6.0 and higher); and
- An email account.

¹ Recommended browsers are: Chrome, Internet Explorer and Firefox.

6.5 ELMS Access

Elections Saskatchewan will create an ELMS account for each business manager and auditor. Users will be notified by email that an account has been set.

6.6 Logging in to ELMS

ELMS is a web-based application you can access from any computer with Internet access, using your email address. To log in to the ELMS application, open your internet browser and type the following URL in the address bar: <https://elms.elections.sk.ca>

6.7 ELMS Password Policy

You will need to establish a password for your user account in ELMS. For security reasons, passwords must conform to the following requirements:

Password Policy

- 1) Passwords must be at least 7 characters long
- 2) Passwords must contain all four of the following elements:
 - a. At least one uppercase letter;
 - b. At least one lowercase letter;
 - c. At least one number; and
 - d. At least one special character (e.g., !, #, *)

6.8 First Time Access

Once your user account has been set up by Elections Saskatchewan, you will receive an email message that an account has been set up for you. It includes a link to the application login page.

1. Open the email and click the [Set your Password Here](#) link appearing in the message.

Elections Saskatchewan has created an account for you to access our Election Saskatchewan Management System (ELMS).

Your user name is Please [set your new Password Here.](#)

If you did not request an account, please ignore this email or contact ELMS support at 1 866 351 0448

Thank you,
Elections Saskatchewan



2. After clicking on the link, the **Reset password** screen will appear. Type in your email address in the **Email** field, enter your password in the **Password** field and then re-enter that same password in the **Confirm password** field and click **Reset**.

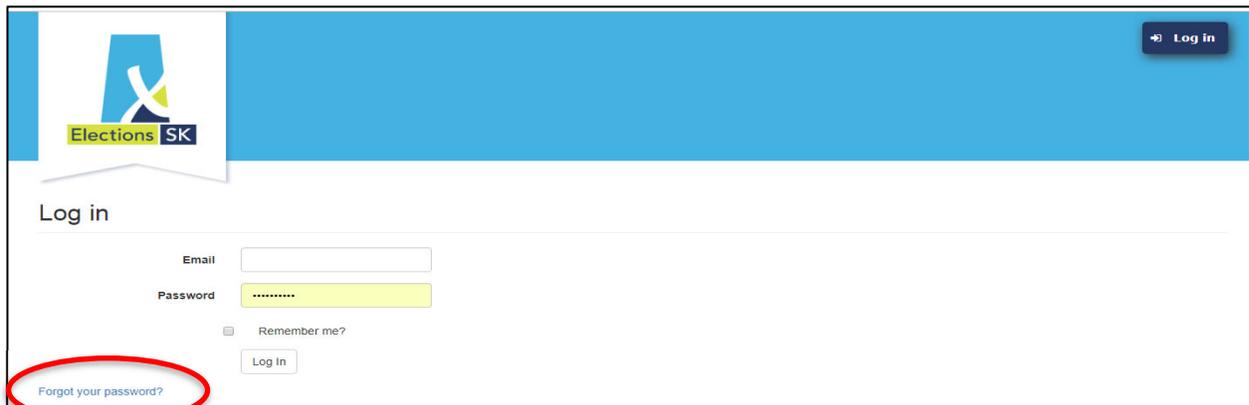
The image shows two screenshots from the Elections SK website. The top screenshot is titled 'Reset password' and contains three input fields: 'Email', 'Password', and 'Confirm password', each with a corresponding label. A red oval highlights these three fields. Below the fields is a 'Reset' button. The bottom screenshot is titled 'Reset password confirmation' and displays the message 'Your password has been reset.' followed by a blue link that says 'Please click here to log in'. This link is also circled in red.

3. A screen will appear to confirm your password has been reset. When this screen appears, click on the **click here to log in** link provided in the email message. This link will take you to the ELMS Log in screen.
4. On the ELMS Log in screen, type in your email and password in the fields provided and click the **Log In** button.

The image shows a screenshot of the 'Log in' screen on the Elections SK website. It features two input fields: 'Email' and 'Password'. Below the 'Password' field, there is a red error message that reads 'The Password field is required.' Below the input fields is a 'Remember me?' checkbox and a 'Log In' button. The 'Log In' button is circled in red.

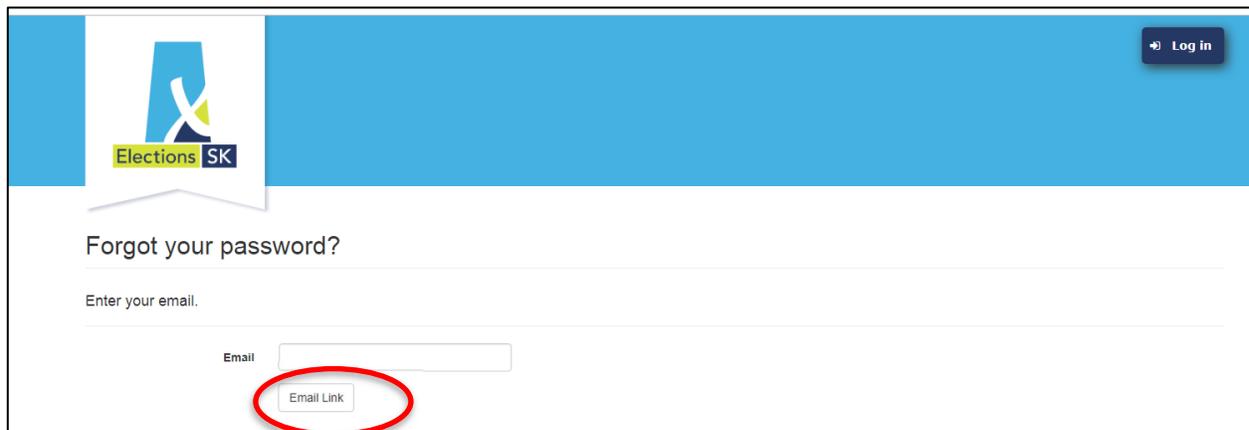
6.9 Forgot Password

- If you forget your password once you have established your account, you can request a password reset through the application by following the steps outlined below.
- 1. To reset your password, click on the **Forgot your password?** link.



The screenshot shows the login page of the Elections SK application. At the top left is the Elections SK logo. At the top right is a 'Log in' button. Below the logo is the 'Log in' section, which includes an 'Email' input field, a 'Password' input field with a yellow background, a 'Remember me?' checkbox, and a 'Log in' button. A red circle highlights the 'Forgot your password?' link located below the 'Log in' button.

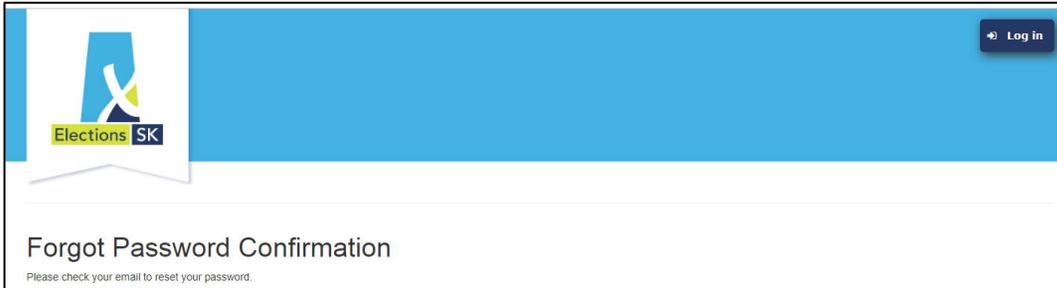
2. Next, type in your email address in the **Email** field and click the **Email Link** button.



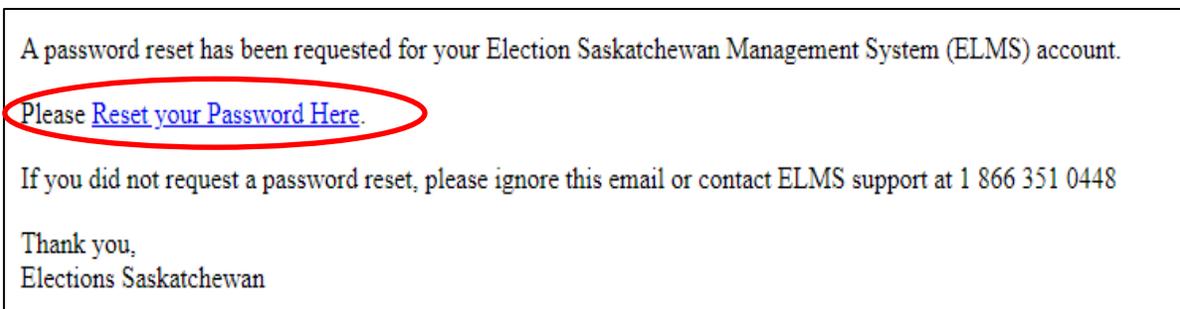
The screenshot shows the 'Forgot your password?' page of the Elections SK application. At the top left is the Elections SK logo. At the top right is a 'Log in' button. Below the logo is the 'Forgot your password?' section, which includes the text 'Enter your email.' and an 'Email' input field. A red circle highlights the 'Email Link' button located below the 'Email' input field.



3. You will see the following confirmation screen.



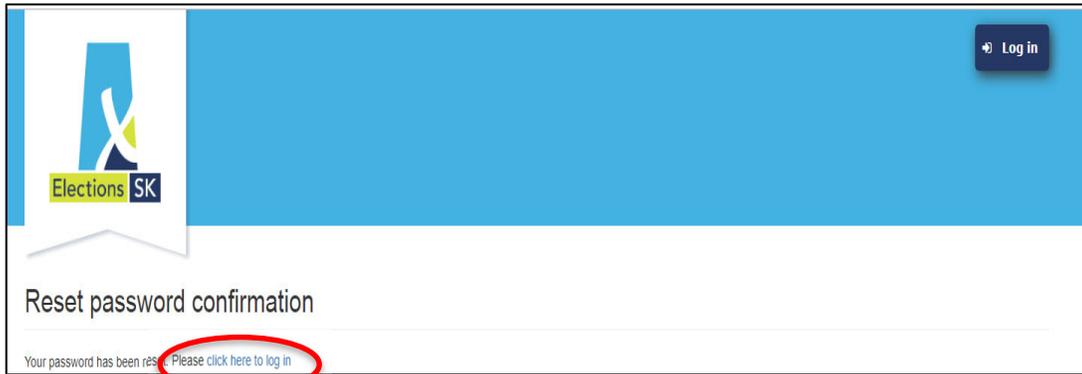
4. You will receive an email message providing a link to reset your password. Open the email and click the [Reset your Password Here](#) link appearing in the message.



5. The **Reset password** screen appears. This is the same screen that you see when you log in to ELMS for the first time. Type in your email address in the **Email** field, enter your password in the **Password** field and then re-enter that same new password in the **Confirm password** field and click **Reset**.



6. A screen will appear to confirm your password has been reset. Click on [click here to log in](#) which will take you to the ELMS Login screen.



7. On the ELMS Log in screen, type in your email and password in the fields provided and click the **Log In** button.



6.10 Navigating in the System

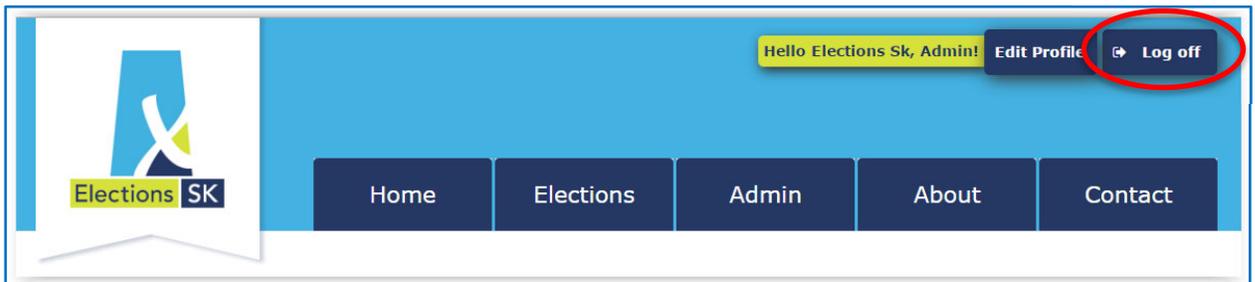
The screens in ELMS consist of tabs that allow you to easily move from one screen to another, as well as between data entry fields. You can navigate within ELMS using your computer's mouse and keyboard.

- Using your mouse to navigate:
 - Move your mouse to a location on screen, or to a field and click your mouse.
 - For a data entry field (i.e., fields requiring information to be typed into them), move your mouse to the field and click the mouse. You can then begin typing in the field.
- Using your keyboard to navigate:
 - Click the **Tab** key on your keyboard to move between data entry fields (i.e., fields requiring information to be typed into them).
 - Once your cursor is in the field, you can begin typing in the field.
 - Tabbing does not navigate between screens or allow you to select tabs located on screens.



6.11 Logging Off

- You can log off of the ELMS application by clicking the **Log off** button on the top right hand corner of the screen.
- After a period of inactivity of half an hour the application will automatically log you out. You will have to log back in to resume entering information on your return. Your data will be saved from the last point of entry.

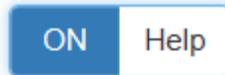


6.12 Online Help

The system has online help available to assist you while you are using ELMS to track contributions, expenses and generate the Candidate Election Return.

1. Turning Online Help On/Off

- The online Help button is located in the top right corner of your screen.



- By default, the ELMS Help function is “**ON**”, enabling you to access the Online Help features built into the system. We recommend you leave this on.
- To turn online help off, click on the word **Help** on the button.
- Warning:** You will not see any additional help information if help is turned off.



- To turn online help back on, click on the **Help** button.



2. How to Access Online Help

- When you see the question mark  icon, online help is available for additional information.
- To access the online help, hover directly over the  icon and a pop-up screen will appear with additional information. For example, if you move your mouse to the  beside contributions, the following online help will appear:



Contributions & Expenses

	Contributions	Expenses
Summary	\$12,735.42	\$16,557.42
Contributions		
Expenses		

Contributions & Expenses

Contributions include cash contributions from individuals, corporations, trade unions and other associations as well as donations of goods and/or services.

a) Candidate's Campaign Expenses



6.13 Home Page

Business Manager View: If you are a business manager responsible for one or more candidates, a list of all the candidates associated with the business manager will appear.

2020 General Election

Show 10 entries Search:

Constituency	Candidate	Business Manager	Candidate Auditor	Status	Due Date	Actions
Athabasca	Second Candidate	Manager, Business	Auditor, Ray	Not Started	2020-07-04	Election Return Support Forms Return PDF (Draft)
Arm River	Election Candidate	Manager, Business	Auditor, Ray	BM Review	2020-07-04	Election Return Support Forms Return PDF (Draft)

Showing 1 to 2 of 2 entries Previous 1 Next

From the **Candidate Registrations** screen, you can see summary information including:

- Constituency;
- Candidate;
- Business Manager;
- Candidate Auditor;
- Status of the election return (default is *Not Started*);
- Due date for the election return (default is 3 months from polling date); and
- A list of **Actions** that are described below.

6.14 Business Manager Actions

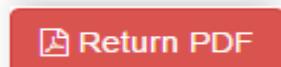
You will see three buttons located under the Actions heading:



Provides access to the Candidate's Election Return. This is the primary screen used to access all of the Candidate's Election Return details, including contributions, expenses, authorized purchasers and supporting forms.



Provides access to supporting forms to accompany the election return (e.g., expense forms, travel claims, etc.)



Opens the Candidate's Election Return in PDF format. The business manager can see and print a copy of the return at any time.

6.15 Updating Contact Details

Elections Saskatchewan will set up all candidates and their business managers in ELMS based on the information in the Nomination Papers that are filed with the Returning Officer. A business manager is responsible for keeping her/his contact information up to date, including address information, phone numbers and email addresses.

If you need to update your information, follow the below directions.

- From the ELMS Home Page, click on the **Edit Profile** button (see below) to access your contact information.





- From the Edit Profile screen you can change your email, phone number, mailing address and password.

- After making any necessary changes, click Save User to update your information.

6.16 Accessing the Election Return

When you first log-in you will be taken to the **Home** tab. You will see a list of all candidates assigned to you.

To start or continue working on a Candidate Election Return, click the **Election Return** button.

Click the **Election Return** button to navigate to the **Election Return Summary** screen.

2020 General Election						
Constituency	Candidate	Business Manager	Candidate Auditor	Status	Due Date	Actions
Athabasca	Second Candidate	Manager, Business	Auditor, Ray	Not Started	2020-07-04	Election Return Support Forms Return PDF (Draft)

The first time you open your Candidate’s Election Return, it will be empty. As you enter contributions and expenses, the running totals update to reflect the information you have entered to date.



You can add and modify any of the data up until the time you send the Return to the Auditor for Review. When you select **Send to Auditor for Review**, the data within the return will be locked down until the Auditor releases the return.

2020 General Election - Athabasca: Second Candidate's - Election Return Summary

In Progress

ON Help
OFF

[View Return PDF \(Draft\)](#) [Send to Auditor for Review](#)

Support Forms Reminder

Contributions & Expenses

Summary Contributions Expenses Support Forms

Contributions	
Contributions	\$0.00
Expenses	
a) Candidate's Campaign Expenses	\$0.00
b) Hire of Premise Expenses	\$0.00
c) Advertising Expenses	\$0.00
d) Service Expenses	\$0.00
e) Goods Supplied	\$0.00
f) Travel & Hire of Vehicle Expenses	\$0.00
g) Undisputed Claims Unpaid	\$0.00
TOTAL EXPENSES	\$0.00
h) Disputed Claims	\$0.00
Candidate Personal Expenses	\$0.00



The **Election Return Summary** page provides a summary view of the following information:

View Return PDF (Draft) - this button provides a current pdf view of the Candidate Election Return which can be generated at any time during the process. You can view a copy of the return as often as you like.

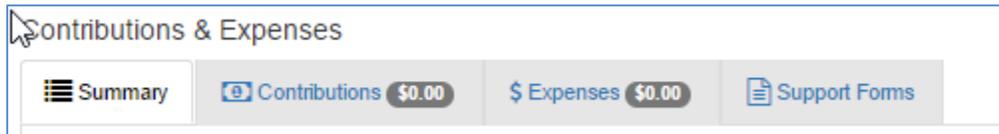
Send to Auditor for Review - this button is used when you have completed the return and are ready for the auditor to complete their review. ELMS will set the return's status to **Auditor Review** and lock all cells from being edited by the business manager. The auditor will complete their review and either release the return back to you to accept any changes or mark the return as **Audit Completed**.

Lock Return - this button becomes available once the Auditor has marked the return as **Audit Completed**. Click this button when you are ready to finalize and submit the return. ELMS will set the return's status to **Locked**, and allow you print the return and all of its supporting forms. Locking the return will lock the return preventing any further changes.

Support Forms Reminder - this provides access to the supporting forms required to accompany the election return. When you start a return, this will be empty. As you enter data into ELMS, this information will be populated with the supporting forms required based on the data entered.

Contributions and Expenses - this section displays a summary view of all the contributions and expenses currently entered in this return. It also provides easy access to the detailed information comprising the summary data. When you first start in ELMS, these will be \$0.

- a. Under the **Contributions & Expenses** heading, the following tabs appear:



- **Summary** - The **Summary** tab is the default view that automatically appears when you are in the Election Return Summary.
- **Contributions** - Click the **Contributions** tab to view, revise or add contributions. The tab will display the current running total for contributions.
- **Expenses** - Click the **Expenses** tab to view, revise or add expenses. The tab also displays the current running total for expenses.
- **Support Forms** - Click the **Support Forms** tab to access the required supporting forms to accompany your Candidate's Election Return. Some of the supporting forms for the election returns are integrated in ELMS. For these forms ELMS will populate some or all the required fields on the form for you to print and complete. Other forms will continue to be completed on paper and ELMS provides an online link to access the forms for you to print and complete.

7. Contributions

Under *The Election Act, 1996*, the business manager must record all contributions. Contributions include both donations of money and donations in kind.

Donations of money include:

- gifts of money, including unsolicited money from drop-ins, mail-ins, and other sources;
- advances;
- deposits;
- monetary equivalents issued by the contributor (e.g., a cheque); and
- transfers of money between a party and its constituency associations or candidates when used to finance campaign expenses.

Donations in kind include:

- the commercial value of services provided by a contributor;
- the services of a contributor's employee (paid for by the contributor);
- the commercial value of goods provided by a contributor; and
- discounts on goods or services provided by any person.

All contributions in the form of money must be recorded in ELMS by the business manager. Contributions received as a donation in kind will automatically be recorded in ELMS based on the information entered in the expense section.

In the following example, website development with a commercial value of \$2,000 was provided to the candidate at a discounted rate of \$1,500. Recording this expense will automatically generate a donation in kind contribution of \$500 (difference between commercial value and amount paid). The donation in kind contribution entry cannot be edited or modified.



Service Expense Entry

The screenshot shows a web form titled "Add Services Expense". A red circle highlights the "ELECTION PERIOD" section, which includes the following fields:

- Amount Paid: \$1,500.00
- Commercial Value: \$2,000.00
- Contribution Type: Corporations
- Nature of Work: Website Development

Other visible fields include Total Invoice Amount (\$2,000.00), Cheque# (1), Vendor (Select a vendor...), and checkboxes for Joint Agreement, Disputed with vendor, and Undisputed but outstanding more than 90 days. A "Notes" text area is at the bottom.

ELMS-Generated Contribution Entry

The screenshot shows a table titled "New Corporate Contribution" with the following data:

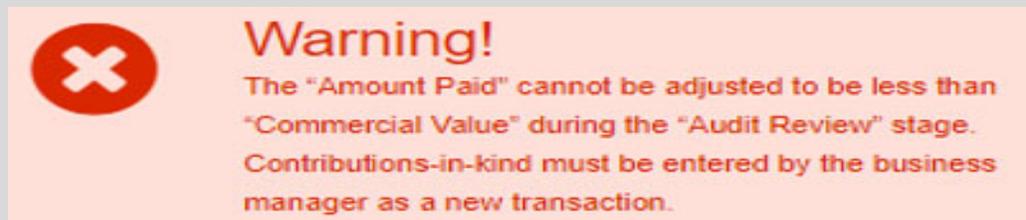
Amount	Type	Contributor's Name	Address
\$500.00	Donations in kind	ABC Vendor	111 Main Main SK S4S4S4

The "Type" column is circled in red. The table has a pagination bar at the bottom showing "1 - 1 of 1 items".

For more information on contributions and how they should be reported, please refer to Section 4 of this guide.

Note - In the audit review stage an existing expense line cannot be changed to allow for a contribution in kind.

If it is tried by the auditor or business manager, the following message appears:



If a contribution in kind needs to be created in the audit review stage, the auditor will send the item back to the business manager to create a new transaction with the contribution in kind. The existing transaction must be zeroed out. As best practice, add a note referencing the new transaction.

If an expense entry already included a contribution in kind, the auditor can adjust the amounts in the transaction.



7.1 Types of Contributions

The business manager can add new contributions, revise existing contributions and access required forms from the **Candidate's Election Return Summary** screen in ELMS.

- First, click on the **Contributions** tab. Notice the contribution types appear as tabs at the bottom of the screen.

Contributions & Expenses

Summary **Contributions \$0.00** Expenses \$0.00 Support Forms

Class of Contributors	Number of Contributors	Value of Contributions
Individuals	0	\$0.00
Corporations	0	\$0.00
Trade Unions	0	\$0.00
Unincorporated Organizations or Associations	0	\$0.00
Any other Person or Group of Persons		\$0.00
Total Contributions	0	\$0.00
Total Contributions(Excluding Excess Amount)		\$0.00

[Import Contribution](#) [How to use the Import tool](#)

If you track campaign contributions in an Excel spreadsheet, you can import your contributions from your Excel spreadsheet into ELMS to avoid duplicate data entry. You can download the [Contribution Import Template](#) or you may create your own. Please note that if you create your own spreadsheet, the column headings must exactly match the template headings or the import will not work.

Select files...

Individual Corporate Trade Union Unincorporated Organizations/Associations Other - Fundraisers Other - Meetings

+ New Individual Contribution

Amount	Type	Contributor's Name	Address
0			

No items to display



Next, based on the contribution you want to record in ELMS, select the tab corresponding to the contributor type. For example:

- Click the **Individual** tab if the contribution was received from an individual.
- Click the **Corporate** tab if the contribution was received from a corporation, or an individual submitting a contribution on behalf of a corporation.
- Click the **Trade Union** tab if the contribution was received from a union.
- Click the **Unincorporated Organizations or Association** tab if the contribution was received from a party association, or any unincorporated organization, business or association.
- Click **Other - Fundraisers/Meetings** tab to capture contributions obtained from fundraising events or meetings

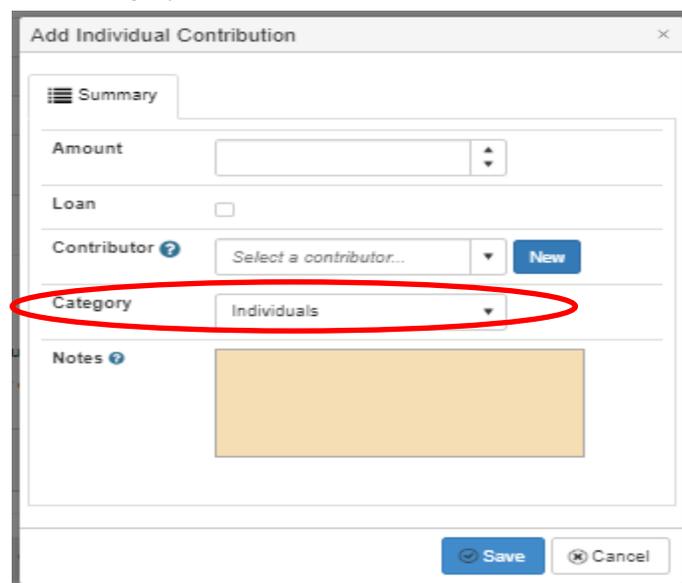
Import - There is an import function built into ELMS to allow business managers who are capturing contributions in an Excel spreadsheet to upload or bring the data into ELMS.

7.2 Entering Contributions

The process for adding contributions is the same for individuals, corporations, trade unions and unincorporated organizations or associations.

- Click on one of these contribution tabs, and a **New Contribution** button appears.
- Click on the **New Contribution** button and a new **Add Contribution** pop-up window appears where you can type in the contribution details.

You will note that the Category will default to the contributor type you selected in Step 2. You can change the contributor type on this screen if required by selecting a different drop-down value in the **Category** field.



The screenshot shows a pop-up window titled "Add Individual Contribution". It features a "Summary" tab at the top. Below the tab are several input fields: "Amount" (a text box with up/down arrows), "Loan" (a checkbox), "Contributor" (a dropdown menu with "Select a contributor..." and a "New" button), and "Category" (a dropdown menu with "Individuals" selected, circled in red). At the bottom is a "Notes" text area. The window has "Save" and "Cancel" buttons at the bottom right.



Complete the following contribution fields:

- **Amount** - Enter the contribution amount in dollars and cents.
- **Loan** - Click the **Loan** checkbox if the contribution is a loan from an individual. The **Interest Free** checkbox will appear. If the loan is interest free, click this checkbox.

Additional information on interest free loans:

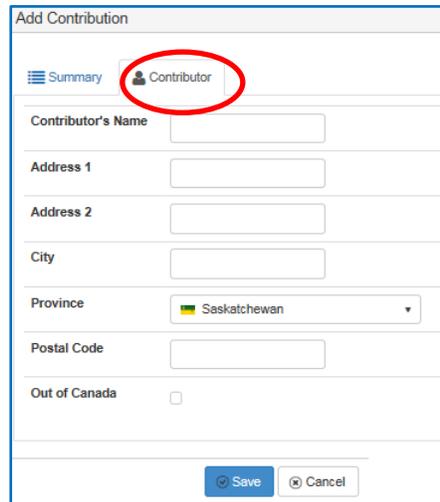
- ELMS calculates an imputed loan interest amount that will automatically be added to your list of contributions. The imputed interest entry cannot be modified. If changes or modifications are required, you must modify the original interest free loan amount entry, located under Contributions.
- The imputed interest amount will also be automatically added as a Services Expense item. This entry cannot be modified. If changes or modifications are required, you must modify the original interest free loan amount entry, located under Contributions.

Additional information on interest-bearing loans:

- For loans that will accumulate interest (e.g., financial institution loan), a business manager must manually enter the interest payment amount as a Services Expense.
- **Contributor** - Click the drop-down list to select a contributor. You may also type in the first three characters of the contributor's name to narrow down the search.
 - If the contributor's name appears in the list, click the name to select it.

NOTE: Avoid creating duplicate entries for a single contributor by confirming if the contributor already exists in the system before creating a new contributor. ELMS cannot aggregate multiple contributions from a contributor if duplicate contributors are created for the single contributor.

- If the contributor does not appear in this list, click the  button to add a new contributor. The new Contributor tab appears to capture details on the new contributor.

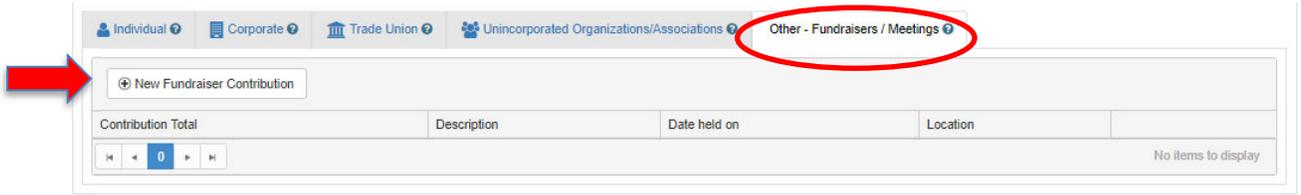


The screenshot shows a web form titled "Add Contribution". At the top, there are two tabs: "Summary" and "Contributor". The "Contributor" tab is selected and highlighted with a red circle. Below the tabs, the form contains several input fields: "Contributor's Name", "Address 1", "Address 2", "City", "Province" (a dropdown menu currently showing "Saskatchewan"), "Postal Code", and "Out of Canada" (a checkbox). At the bottom of the form, there are two buttons: "Save" and "Cancel".

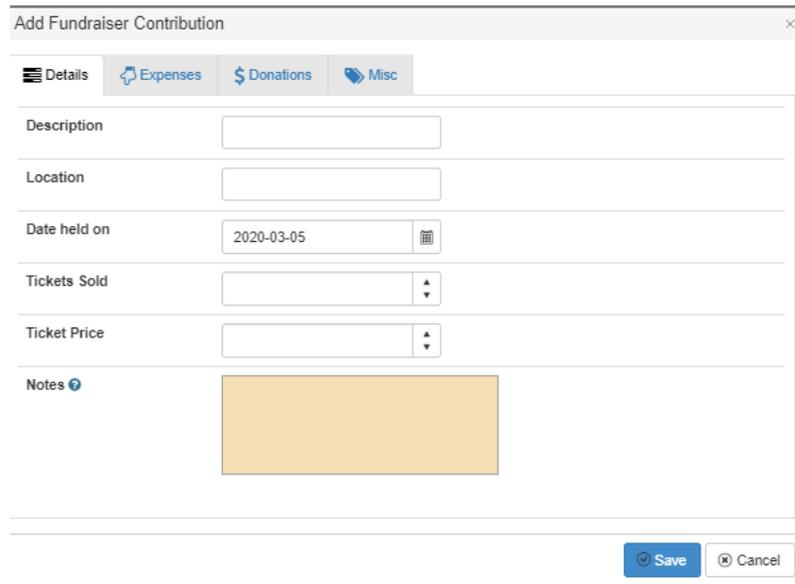
- Complete the following fields to add a new contributor:
 - Contributor's Name** - Enter the name of the contributor.
 - Address 1** - Enter the contributor's address.
 - City** - Enter the contributor's city.
 - Province** (defaults to Saskatchewan)
 - Postal Code** - Enter the contributor's postal code
 - Out of Canada** - Click checkbox if the contributor lives out of Canada
- When the fields are complete, click **Save** to save the new contributor.
- When the fields are complete, click **Save** to save the contribution. Your contribution should now appear in the list of contributions by type.

7.3 Fundraising Events

To capture contributions obtained from fund-raising events, click on the **Other - Fundraising** tab.



1. To add a new event, click on the **New Fundraising Contribution** button. The following screen with four tabs will appear:



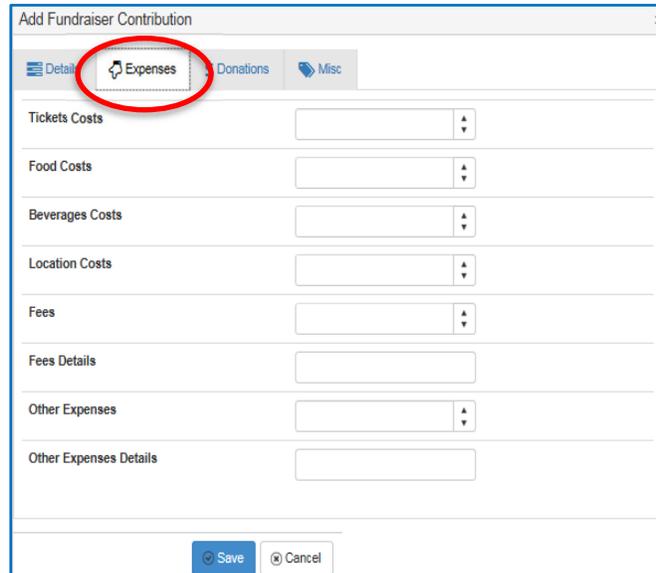
The screenshot shows the 'Add Fundraiser Contribution' form with four tabs: Details, Expenses, Donations, and Misc. The 'Details' tab is selected. The form contains the following fields:

- Description:
- Location:
- Date held on: (with a calendar icon)
- Tickets Sold: (with up/down arrows)
- Ticket Price: (with up/down arrows)
- Notes:

At the bottom right of the form are 'Save' and 'Cancel' buttons.

2. In the **Details** tab window, enter the **Description**, **Location**, **Date held on** and if tickets were sold, complete **Tickets Sold** and **Ticket Price** fields.

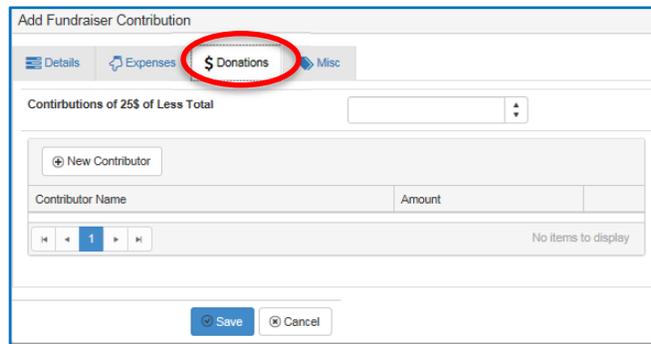
- Next, click on the **Expenses** tab to record the expenses for this event.



The screenshot shows the 'Add Fundraiser Contribution' window. The 'Expenses' tab is selected and circled in red. The form contains several input fields for recording costs: Tickets Costs, Food Costs, Beverages Costs, Location Costs, Fees, Fees Details, Other Expenses, and Other Expenses Details. At the bottom, there are 'Save' and 'Cancel' buttons.

- Click on the **Donations** tab to record any contributions obtained at the event.
Enter information on the donations obtained at the event. This may include small cash donations collected over the course of the event and individual donations.

NOTE: If donations are received from identifiable contributors, their names will need to be added and the amounts recorded.



The screenshot shows the 'Add Fundraiser Contribution' window with the '\$ Donations' tab selected and circled in red. The form includes a 'Contributions of 25\$ of Less Total' field, a 'New Contributor' button, and a table with columns for 'Contributor Name' and 'Amount'. The table currently shows 'No items to display'. At the bottom, there are 'Save' and 'Cancel' buttons.



- Click on the **Misc.** tab to record any items sold at the event (e.g., pins, buttons, emblems, hats, banners, literature or other).

- Once all the fields are complete, click **Save** to add the event. The information entered here will be used by ELMS to automatically generate the *Record of Contributions - Fund-Raising Form* that can be printed from the **Support Forms** tab.

7.4 Editing a Contribution

You may edit (revise) a contribution, or delete a contribution recorded in error, up until the time the election return is sent to the auditor for review.

To edit an existing contribution, locate the contribution in the appropriate listing (individual, corporate, trade union, etc.) and select the **Edit** button.

Amount	Type	Contributor's Name	Address	
\$1,000.00	Donations in kind	connie consultant	123 Regina Ave regina SK S1S1S1	
\$500.00	Money	James Gartner	Suite 234 900 Cowboy Road Regina SK S1S4S4	Edit Delete
\$100.00	Money	Kevin Costner	22 Buffalo Drive Regina SK S1S2S2	Edit Delete
\$40.00	Money	Robert De Niro	88 Taxi Drive Moose Jaw SK S7S1S1	Edit Delete
\$20.00	Money	Sally Field	23 Flying Nun Road Lumsden SK S2S5S5	Edit Delete
\$1,000.00	Money	Wayne Gretzky (Loan)	99 Millions Way Regina SK S1S2S2	Edit Delete
\$0.42	Money	Wayne Gretzky (Imputed Interest)	99 Millions Way Regina SK S1S2S2	
\$50.00	Money	Will Smith	55 Independence Drive Saskatoon SK S5S5S5	Edit Delete
\$250.00	Money	Will Smith	55 Independence Drive Saskatoon SK S5S5S5	Edit Delete

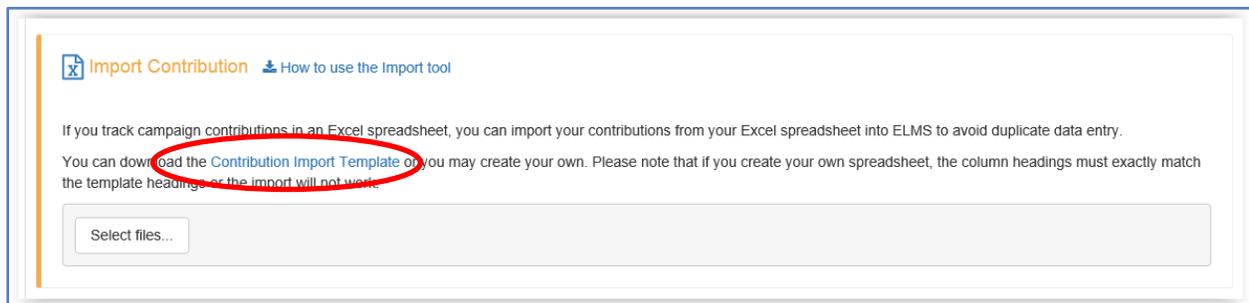
NOTE: You will not be able to edit any entries automatically generated by ELMS (i.e., imputed interest or donation in kind entries). If you need to modify or revise a system-generated entry, you must edit the original entry that is causing the system-generated entry to be created.

7.5 Contribution Import

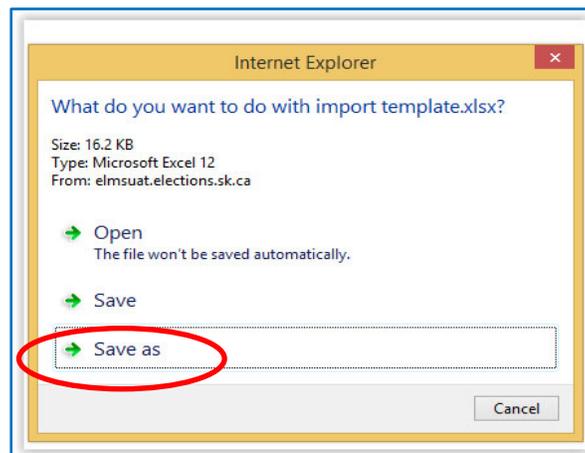
An import tool is available for business managers who track campaign contributions in an Excel spreadsheet. This tool will allow you to import, or bring in, your existing contributions into ELMS to avoid duplicate data entry.

To use the Import tool:

- From the **Contributions** tab, download the ELMS template designed for the Import function by clicking on the **Contribution Import Template**. You may click on **How to use the Import tool** link for instructions.



Save this Excel file to your computer.





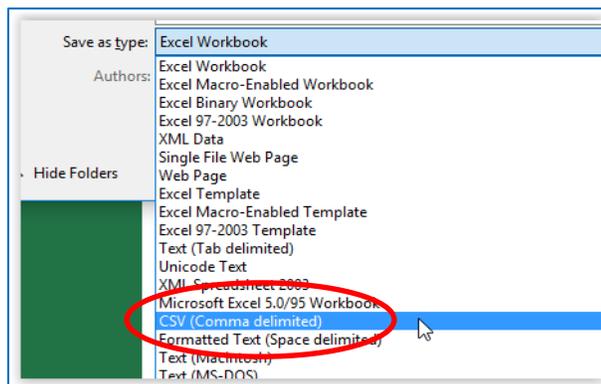
Here is an example of the spreadsheet template:

1	Amount	Category	Last Name	First Name	Organization	Address	City	Province	Postal Code	Out of Canada Address
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										

In the header row of the spreadsheet there are comments, which you can see by hovering over the red triangle. These comments outline the required format for the data to be entered, e.g. Category → Individuals. If you do not follow the required format, the file will not import successfully.

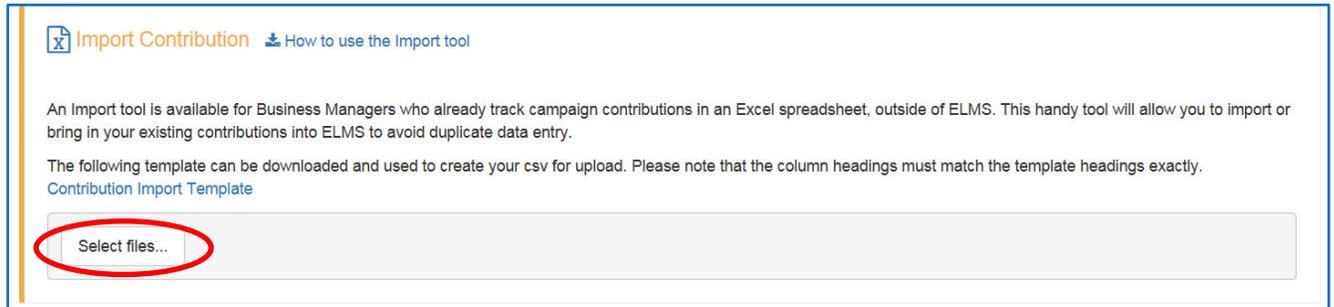
A	B	C	D	E	F	G	H	I	J
Amount	Category	Last Name	First Name	Organization	Address	City	Province	Postal Code	Out of Canada Address
		Enter one: Individuals Corporations Trade Unions UOA							

You can copy and paste data from an existing spreadsheet into the new template or type information directly into this spreadsheet, however it must follow the prescribed standard found in the comment box. After you have finished populating your spreadsheet, **save your file as a .csv**.



NOTE: DO NOT change any of the template's defined headings or columns. Changing defined headings or columns may cause the import to fail.

To begin the Import, click on the **Select Files...** button. Next, locate your completed csv file (from Step 2) on your computer and select it to open it.



Import Contribution [How to use the Import tool](#)

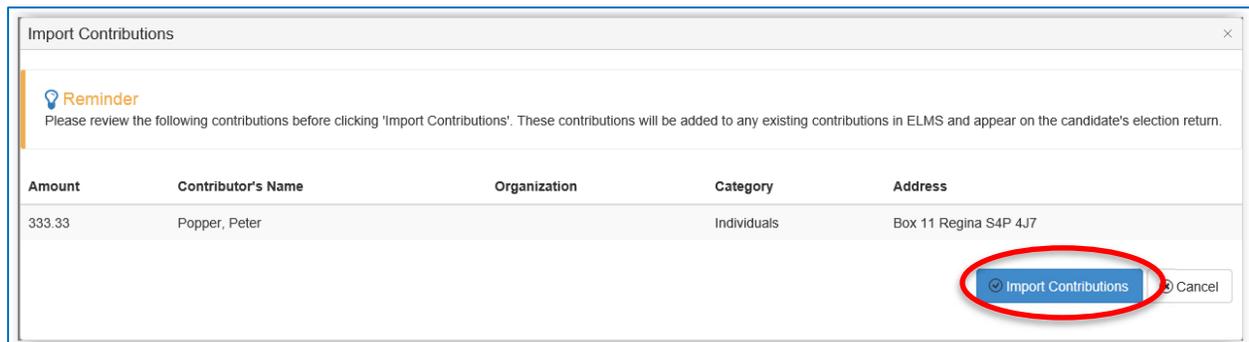
An Import tool is available for Business Managers who already track campaign contributions in an Excel spreadsheet, outside of ELMS. This handy tool will allow you to import or bring in your existing contributions into ELMS to avoid duplicate data entry.

The following template can be downloaded and used to create your csv for upload. Please note that the column headings must match the template headings exactly.
[Contribution Import Template](#)

Select files...

A dialogue window will show the contributors and contributions that are about to be imported.

- a. Review these records.
- b. Click **Import Contributions** to import the records into ELMS, or **Cancel** if your data requires updates.



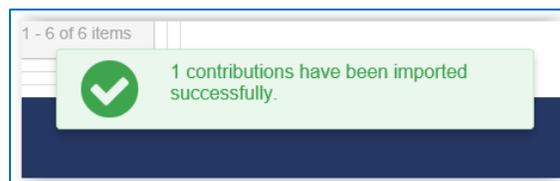
Import Contributions

Reminder
Please review the following contributions before clicking 'Import Contributions'. These contributions will be added to any existing contributions in ELMS and appear on the candidate's election return.

Amount	Contributor's Name	Organization	Category	Address
333.33	Popper, Peter		Individuals	Box 11 Regina S4P 4J7

Import Contributions **Cancel**

You will receive a message, on the bottom corner of your screen, when your import is complete which indicates the number of records imported.



1 - 6 of 6 items

1 contributions have been imported successfully.



You will also see a message with your file name and percentage complete in the Import Contribution section.

Import Contribution [How to use the Import tool](#)

If you track campaign contributions in an Excel spreadsheet, you can import your contributions from your Excel spreadsheet into ELMS to avoid duplicate data entry.

You can download the [Contribution Import Template](#) or you may create your own. Please note that if you create your own spreadsheet, the column headings must exactly match the template headings or the import will not work.

Select files... Done

Copy of import template.csv	100%
-----------------------------	------

Your contributions should now be in ELMS, under the correct contribution type (e.g., individual, corporation, etc.). Your imported contributions will look like other contributions that have been manually entered.

Individual
Corporate
Trade Union
Unincorporated Organizations or Associations
Other - Fundraisers
Other - Meetings

+ New Individual Contribution

Amount	Type	Contributor's Name	Address	
\$1,000.00	Donations in kind	Consultant, Connie	62 Consult Way Saskatoon S3S3S3	
\$200.00	Money	Proctor, Penny	56 Main St Lumsden SK S4S4S5	 Edit Delete

1

1 - 2 of 2 items

If any errors are encountered during the import, you will receive an error Message. If this occurs, review the error message, correct your data and re-import the spreadsheet.

You may import contributions as often as you like but **do not import the same data again** or duplicate contributions will appear in ELMS.

Each time you import contributions you should start with a blank spreadsheet.

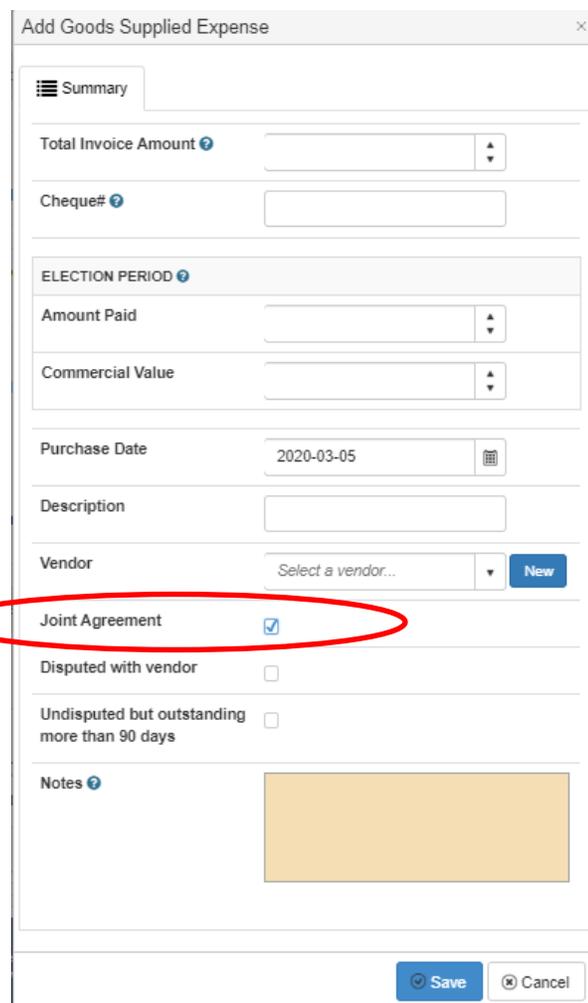
8. Expenses

Under the Election Act, the expenses a candidate incurs during an election campaign are classified as personal, campaign, or election expenses. Please refer to section 5 of this guide for additional details and information about the types of expenses.

8.1 Joint Agreements

Candidates from the same party may enter into a written agreement or arrangement with each other and their party for the purpose of jointly incurring and paying for the candidates' election expenses.

If an expense is associated with a joint agreement, check the **Joint Agreement** box.



The screenshot shows a web form titled "Add Goods Supplied Expense". The form includes several input fields and checkboxes. The "Joint Agreement" checkbox is checked and circled in red. The "Purchase Date" is set to "2020-03-05". The "Vendor" field is set to "Select a vendor...". The "Notes" field is empty. The form has "Save" and "Cancel" buttons at the bottom.

Summary	
Total Invoice Amount	<input type="text"/>
Cheque#	<input type="text"/>
ELECTION PERIOD	
Amount Paid	<input type="text"/>
Commercial Value	<input type="text"/>
Purchase Date	2020-03-05
Description	<input type="text"/>
Vendor	Select a vendor... <input type="button" value="New"/>
Joint Agreement	<input checked="" type="checkbox"/>
Disputed with vendor	<input type="checkbox"/>
Undisputed but outstanding more than 90 days	<input type="checkbox"/>
Notes	<input type="text"/>



Before you submit your return, ELMS will remind you that you have one (or multiple) joint agreements and will prompt you to print and complete the *Joint Agreement* form.

The administrator of the agreement must keep the original agreement and give a copy of it to the business managers of the candidates participating in the agreement. When the administrator submits the candidate's election expenses return that he/she is the business manager for, the original joint agreement and any original bills, invoices, receipts, proof of advertising, and cancelled cheques must be submitted as well.

8.2 Disputed and Undisputed Claims

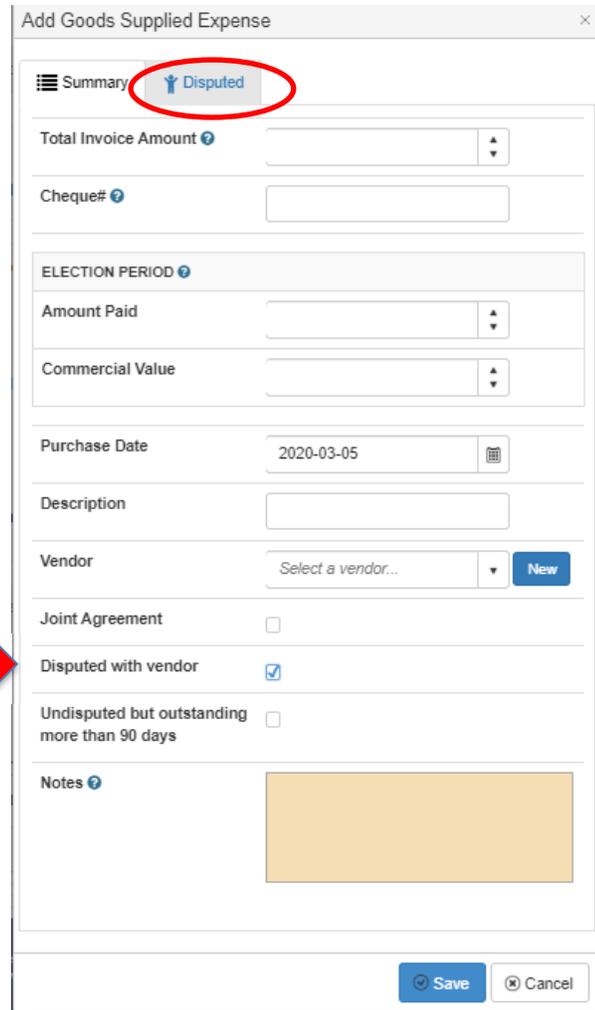
Business managers can identify any expense as **Disputed with vendor** or **Undisputed but outstanding more than 90 days**.

The **Disputed with vendor** box should be checked if the invoice is still outstanding at the end of the 90-day limit to pay invoices because the business manager has refused to process a payment for some reason (goods were damaged, supplier has overcharged, etc). Until the invoice is paid, the claim will not be included in the summary of election expenses and will not be included in the total expenses used in the calculation for reimbursement.

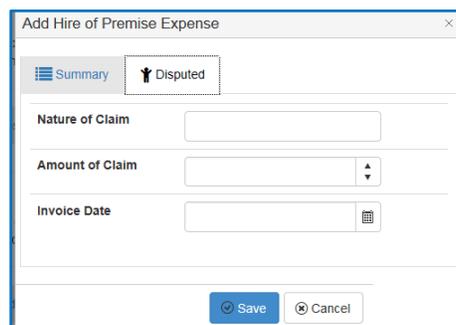
The **Undisputed but outstanding more than 90 days** box should be checked if the invoice or expense claim is valid but where payment has not been made within the 90-day payment period (because the invoice was lost or misplaced) or because the supplier did not submit the invoice within the 60 day billing period. Until these invoices are paid, unpaid claims will not be included in the total expenses used in the calculation for reimbursement.

Disputed with vendor

For any applicable expense screen, click the **Disputed with Vendor** checkbox located on the bottom of the expense screen and a **Disputed** tab appears.



Click on the **Disputed** tab and complete the Nature of the Claim, Amount Claimed and Invoice Date fields. The Nature of Claim field should be used to describe what the nature of the dispute is.





Undisputed but outstanding more than 90 days

For any valid expense that did not get paid within the 90 day legislated time requirements, click the **Undisputed but outstanding more than 90 days** checkbox and complete the fields. The Nature of Claim field should be used to indicate why the invoice is still outstanding.

NOTE: You cannot check both the Disputed and Undisputed checkboxes for the same invoice.

The screenshot shows the 'Add Goods Supplied Expense' form with the following fields and options:

- Summary:** 'Disputed' tab is selected (circled in red).
- Total Invoice Amount:** Input field with a dropdown arrow.
- Cheque#:** Input field.
- ELECTION PERIOD:**
 - Amount Paid:** Input field with a dropdown arrow.
 - Commercial Value:** Input field with a dropdown arrow.
- Purchase Date:** 2020-03-05 (with a calendar icon).
- Description:** Input field.
- Vendor:** 'Select a vendor...' dropdown with a 'New' button.
- Joint Agreement:**
- Disputed with vendor:**
- Undisputed but outstanding more than 90 days:** (indicated by a red arrow).
- Notes:** A large text area for entering notes.
- Buttons:** 'Save' and 'Cancel' buttons at the bottom right.

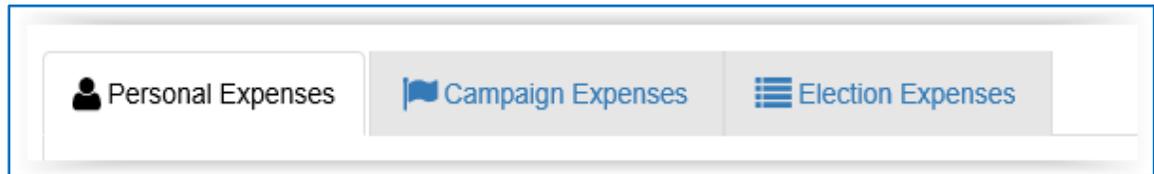
ELMS will complete sections (h) *Undisputed Claims Unpaid* or (i) *Disputed Claims* of the Return, based on this selection and the data you entered

8.3 Entering Expenses

- From the **Election Return Summary** screen, under the **Contributions and Expenses** heading, click on the **Expenses** tab.



- Expense categories will appear at the bottom of the screen. Select the tab that corresponds to the category of expense you want to enter in ELMS.



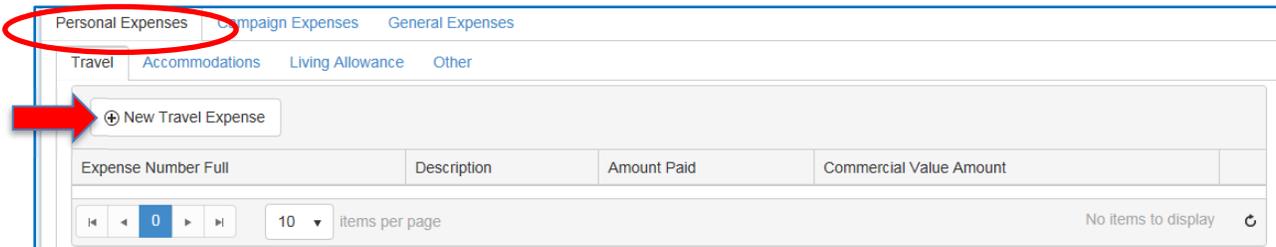
- Expense categories are (Refer to Section 5):
 - a. **Personal Expenses** - Travel, Accommodations, Living Allowance, Other
 - b. **Campaign Expenses** - Travel, Accommodations, Living Allowance
 - c. **Election Expenses** - Hire of Premises, Advertising, Services, Goods Supplied, Travel & Hire of Vehicle
- Select the corresponding tab within the Expenses section to enter the details for your expense item. Refer to the following sections for additional details on entering each type of expense.



8.4 Personal Expenses

When entering personal expenses, you must enter both the amount paid and the commercial value.

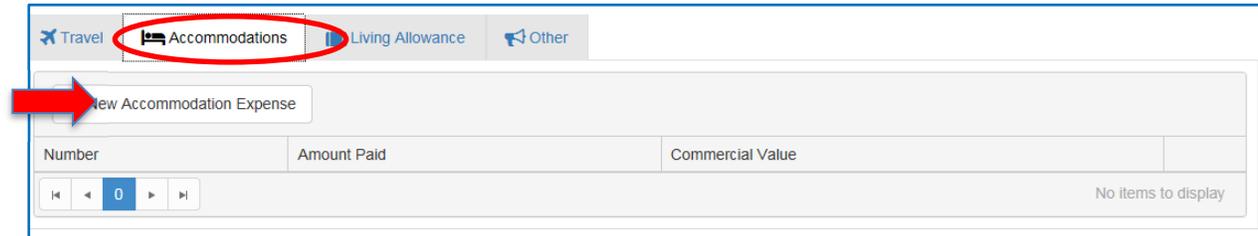
- Click on **Personal Expenses** tab to record the candidate’s personal expenses for travel, accommodations, living allowance and other expenses.



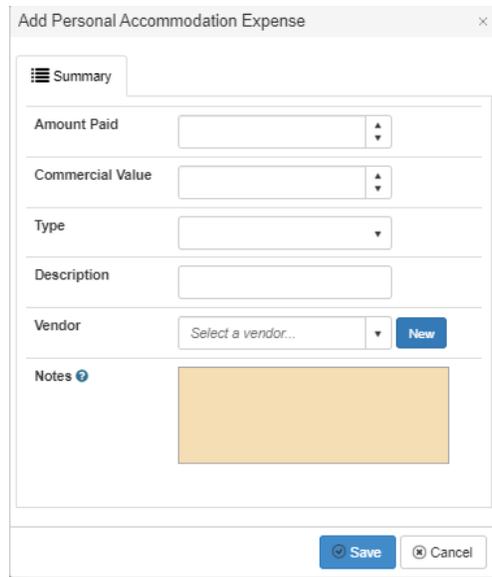
- **Travel Expenses** - The **Travel** tab automatically appears where you can add new travel expenses or edit existing expenses.
 - To add a new expense, click on the **New Travel Expense** button.

- Complete the fields. Type in the first three characters of the vendor’s name. If they do not appear in the drop down list, then click **New** to define a new vendor. Complete the fields on both tabs and click **Save**.
- To edit an existing expense, locate the expense in the Travel Expense List and click **Edit**. Make the required changes and click **Save**.

- **Accommodation Expenses** - Click on the **Accommodation** tab to add or revise accommodation expenses.

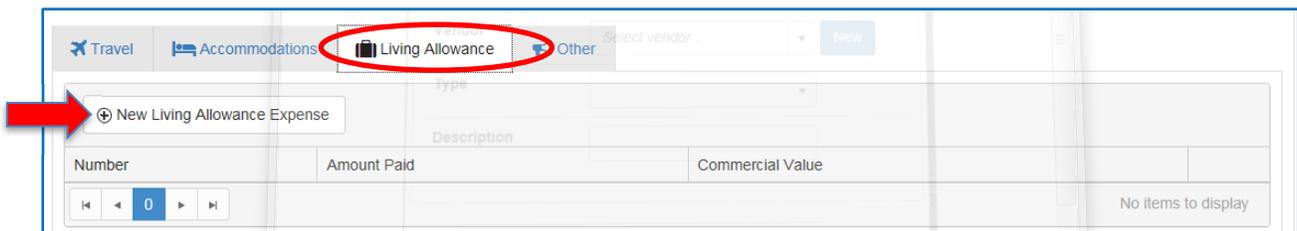


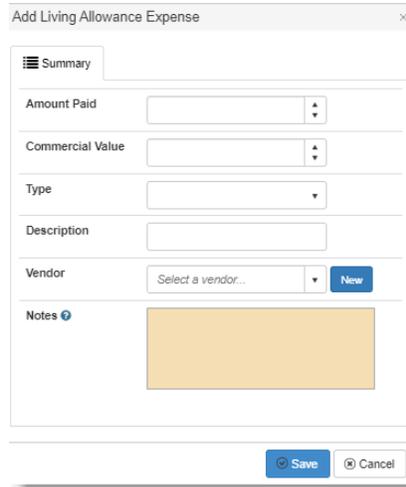
- To add a new expense, click on the **New Accommodation Expense** button.



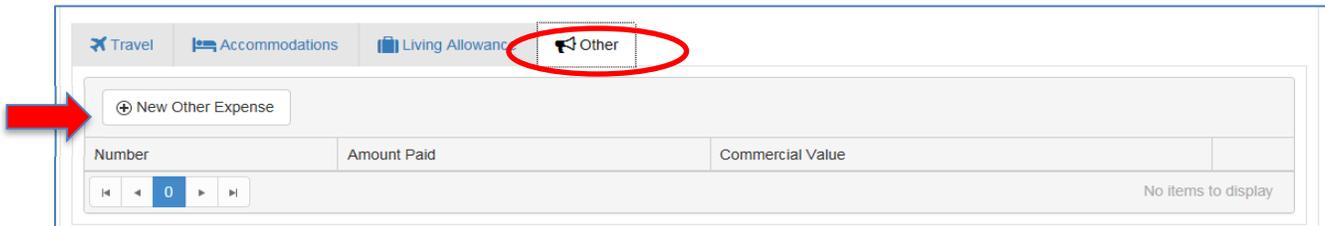
- Complete the fields. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click on **Save**.

- **Living Allowance** - Click on the **Living Allowance** tab to add or revise meal expenses.

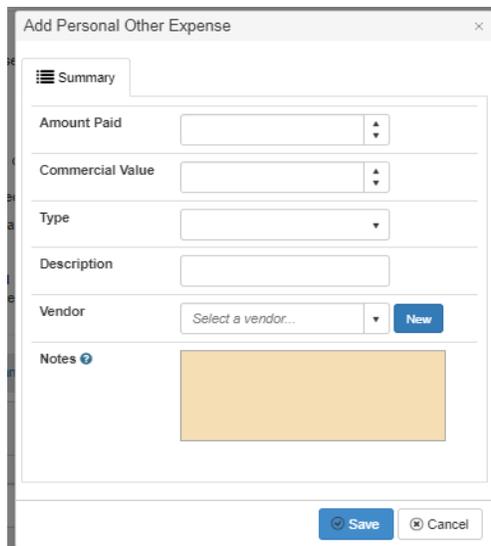




- a. Complete the fields. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.
- **Other Expenses** - Click on the **Other** tab to add or revise other personal expenses.



- a. To add a new expense, click on the **New Other Expense** button.

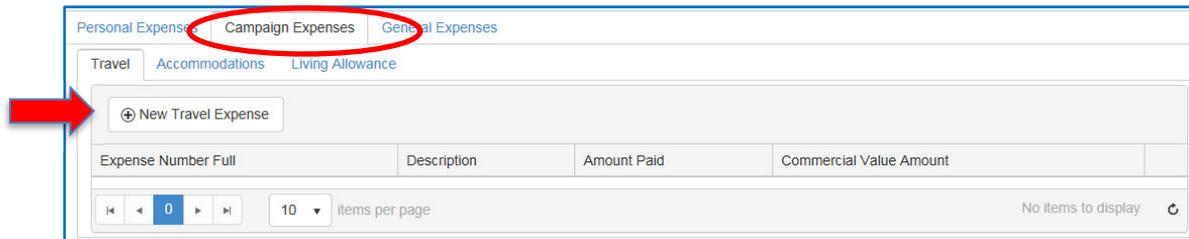


- b. Complete the fields. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.

8.5 Candidate Campaign Expenses

When entering the candidate campaign expenses, you must enter both the amount paid and the commercial value. Where the amount paid is less than the commercial value of the goods or services, ELMS will automatically generate a donation in kind entry for the difference as a contribution. This system-generated entry cannot be modified or deleted from the **Contribution** tab but any changes to the expense entry will cause the Donation in Kind entry to automatically recalculate.

- Click on the **Campaign Expenses** tab to record the candidate's campaign expenses for travel, accommodations and living allowances.



The screenshot shows the ELMS interface with the 'Campaign Expenses' tab selected. Below the tabs, there are sub-tabs for 'Travel', 'Accommodations', and 'Living Allowance'. A red arrow points to a button labeled 'New Travel Expense'. Below this is a table with columns: 'Expense Number Full', 'Description', 'Amount Paid', and 'Commercial Value Amount'. The table is currently empty, and the footer indicates '10 items per page' and 'No items to display'.

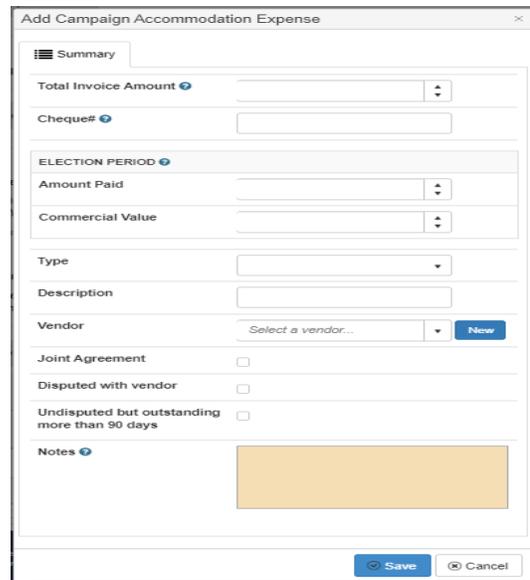


- **Travel Expenses** - The **Travel** tab automatically appears where you can add new travel expense or edit existing expenses.
 - a. To add a new expense, click on the **New Travel Expense** button.

A screenshot of a web application window titled "Add Campaign Travel Expense". The window has a "Summary" tab selected. The form contains several fields: "Type" (dropdown), "Total Invoice Amount" (spinner), "Cheque#" (text), "ELECTION PERIOD" section with "Amount Paid" and "Commercial Value" (spinners), "Description" (text), "Vendor" (dropdown with "Select a vendor..." and a "New" button), "Joint Agreement" (checkbox), "Disputed with vendor" (checkbox), "Undisputed but outstanding more than 90 days" (checkbox), and "Notes" (text area). At the bottom are "Save" and "Cancel" buttons.

- b. Complete the fields. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.

- **Accommodation Expenses** - Click on the **Accommodation** tab to add or revise accommodation expenses.
 - a. To add an expense, click on the New **Accommodation Expense** button, complete the fields and click on **Save**.



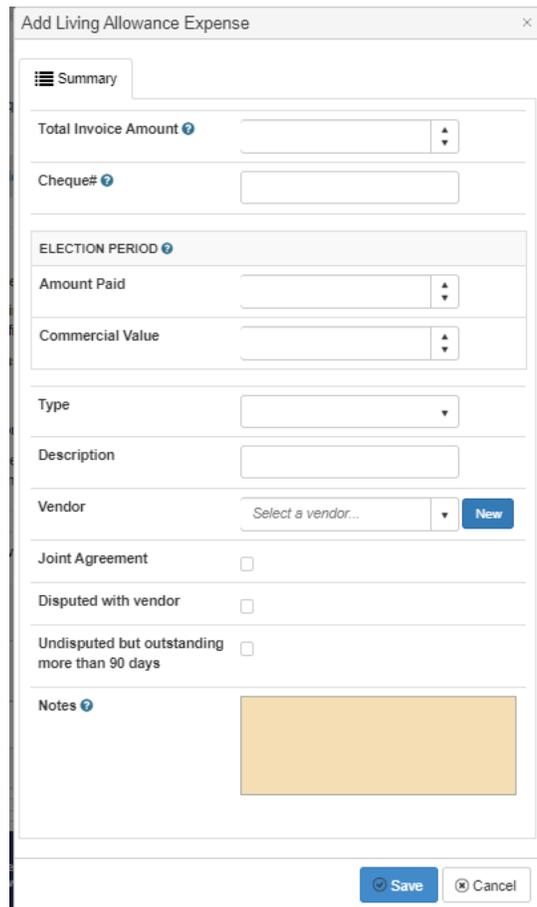
The screenshot shows a web form titled "Add Campaign Accommodation Expense". The form is organized into several sections:

- Summary**: Contains "Total Invoice Amount" and "Cheque#" fields.
- ELECTION PERIOD**: Contains "Amount Paid" and "Commercial Value" fields.
- Type**: A dropdown menu.
- Description**: A text input field.
- Vendor**: A dropdown menu with a "New" button next to it.
- Joint Agreement**: A checkbox.
- Disputed with vendor**: A checkbox.
- Undisputed but outstanding more than 90 days**: A checkbox.
- Notes**: A large text area.

At the bottom of the form, there are "Save" and "Cancel" buttons.

- b. Complete the fields. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.

- **Living Allowance** - Click on the **Living Allowance** tab to add or revise meal expenses.
 - a. To add an expense, click on the **New Living Allowance Expense** button.



The screenshot shows a web form titled "Add Living Allowance Expense". It has a "Summary" tab selected. The form contains the following fields and controls:

- Total Invoice Amount: A numeric input field with a help icon.
- Cheque#: A text input field with a help icon.
- ELECTION PERIOD: A section header with a help icon.
- Amount Paid: A numeric input field with a help icon.
- Commercial Value: A numeric input field with a help icon.
- Type: A dropdown menu.
- Description: A text input field.
- Vendor: A dropdown menu with the text "Select a vendor..." and a "New" button.
- Joint Agreement: A checkbox.
- Disputed with vendor: A checkbox.
- Undisputed but outstanding more than 90 days: A checkbox.
- Notes: A large text area with a help icon.
- Save and Cancel buttons at the bottom right.

- b. Complete the fields. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.

8.6 Election Expenses

When entering election expenses, the Amount Paid and Commercial Value are the amounts that apply to the election period. There may be invoices for expenses that include goods and services that were consumed before, during and after the writ period. In these situations, enter the total amount of the invoice in the Total Invoice Amount field along with the cheque number used to pay the invoice. This helps with the review process that occurs after the audited return is submitted.

Where the amount paid is less than the commercial value of the goods or services, ELMS will automatically generate a donation in kind entry for the difference as a contribution. This system-generated entry cannot be modified or deleted from the **Contribution** tab but any

changes to the expense entry will cause the Donation in Kind entry to automatically recalculate.

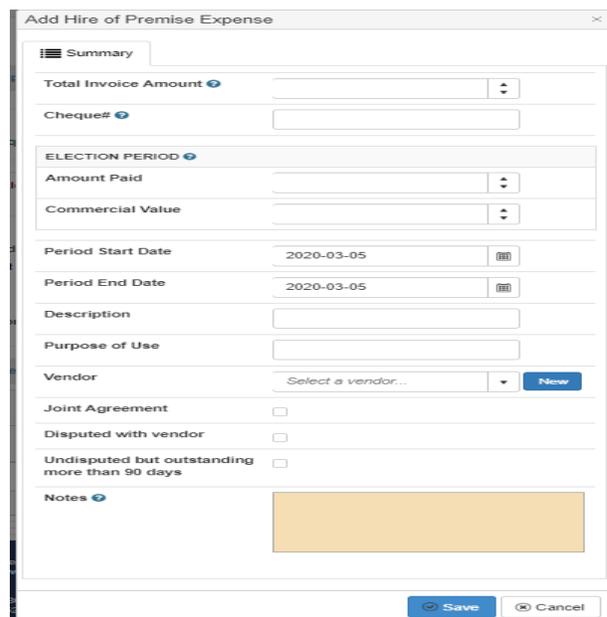
- Click on **Election Expenses** tab to record any of the following campaign expenses: Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle.



- **Hire of Premises** - From the **Election Expenses** tab, click on the **Hire of Premises** tab to add or edit new Hire of Premises expenses.



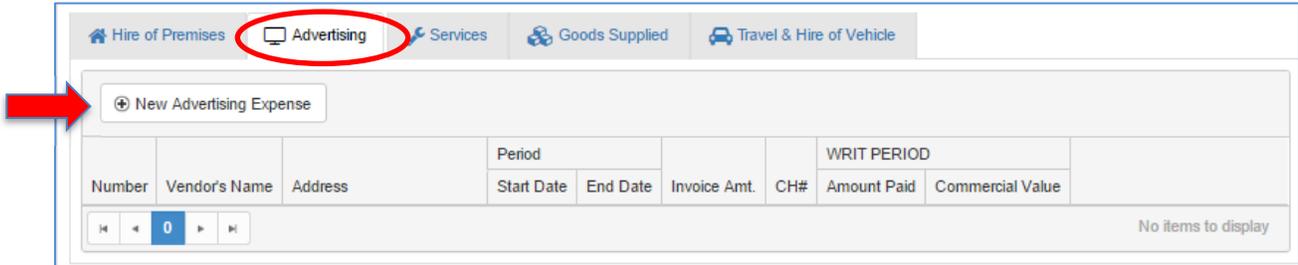
- To add a new Hire of Premises expense, click on the **New Hire of Premise Expense** button.



- Complete the fields.
- If the vendor does not exist, click **New** to add the Vendor. Complete all the fields and click **Save**.



- **Advertising** - From the **Election Expenses** tab, click on the **Advertising** tab to add new advertising expense or edit existing expenses.



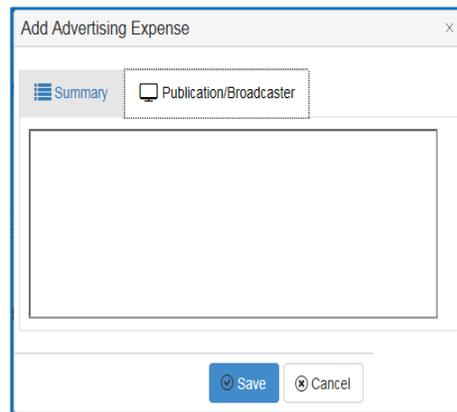
- To add a new advertising expense, click on the **New Advertising Expense** button.

The 'Add Advertising Expense' dialog box is shown with the following fields and options:

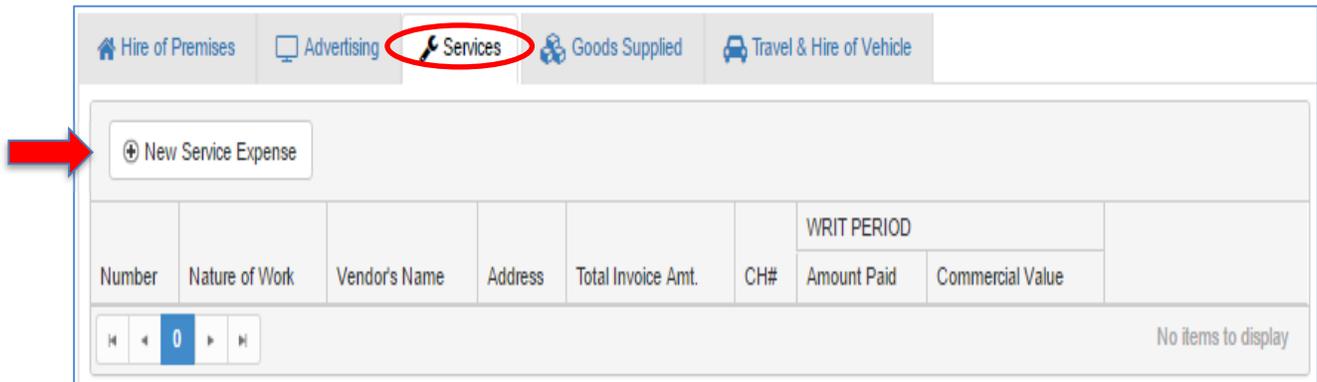
- Summary** / **Publication/Broadcaster** tabs
- Total Invoice Amount: [input field]
- Cheque#: [input field]
- ELECTION PERIOD** section:
 - Amount Paid: [input field]
 - Commercial Value: [input field]
- Period Start Date: 2020-03-05 [calendar icon]
- Period End Date: 2020-03-05 [calendar icon]
- Vendor: Select a vendor... [dropdown menu] **New** button
- Joint Agreement:
- Disputed with vendor:
- Undisputed but outstanding more than 90 days:
- Notes: [text area]
- Save** and **Cancel** buttons at the bottom.

- Complete the fields. The Period Start Date and the Period End Date should reflect the first and last day that the advertisement ran.

- c. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and then navigate to the **Publication/Broadcaster** tab.
- d. Under the **Publication/Broadcaster** tab, enter the name and address of each broadcaster or publisher that published or broadcast the advertisement.



- e. Click **Save** when all information has been entered.
- **Services** - From the **Election Expenses** tab, click on the **Services** tab to add in new expenses or edit existing expense related to services.



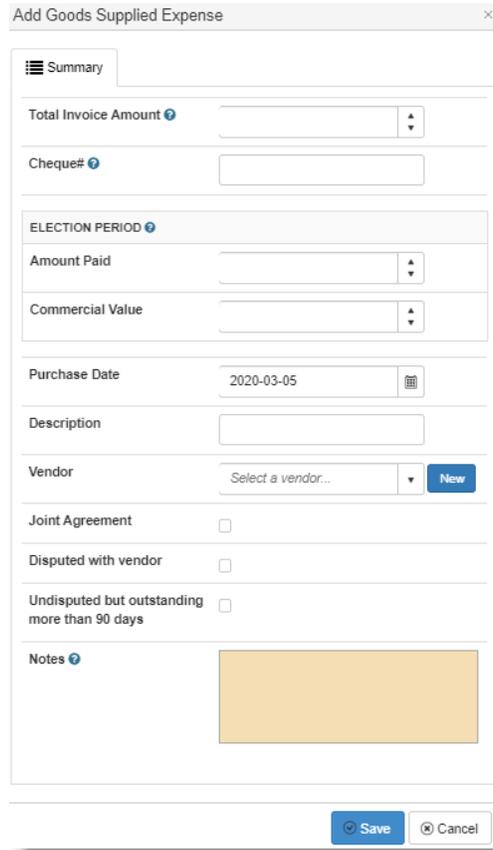
Number	Nature of Work	Vendor's Name	Address	Total Invoice Amt.	CH#	WRIT PERIOD	
						Amount Paid	Commercial Value
No items to display							



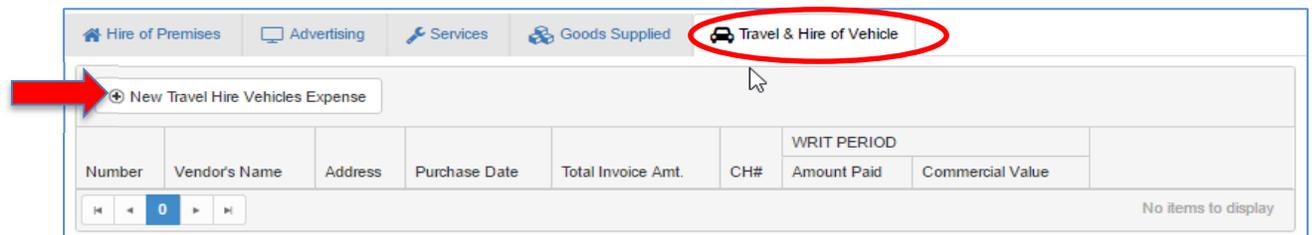
- a. To add a new expense, click on the **New Services Expense** button.

- b. Complete the fields.
- c. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.
- **Goods Supplied** - From the General Expenses tab, click on the Goods Supplied tab to add in new expenses or edit existing expense related to goods.

- a. To add a new goods supplied expense, click on the **New Goods Supplied Expense** button.



- b. Complete the fields.
 - c. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.
- **Travel and Hire of Vehicle** - From the **Election Expenses** tab, click the **Travel & Hire of Vehicle** tab to add or edit existing expenses related to travel and hiring vehicles.





- a. To add a new travel & hire of vehicle expense, click on the **New Travel & Hire of Vehicle Expense** button.

A screenshot of a software window titled "Add Travel & Hire of Vehicle Expense". The window has a "Summary" tab selected. It contains several input fields and checkboxes. The fields include: "Total Invoice Amount" (with a dropdown arrow), "Cheque#" (with a dropdown arrow), "ELECTION PERIOD" (with a dropdown arrow), "Amount Paid" (with a dropdown arrow), "Commercial Value" (with a dropdown arrow), "Purchase Date" (with a date picker showing "2020-03-05"), "Description" (with a text input field), "Vendor" (with a dropdown menu showing "Select a vendor..." and a "New" button), "Joint Agreement" (checkbox), "Disputed with vendor" (checkbox), and "Undisputed but outstanding more than 90 days" (checkbox). There is also a "Notes" field with a text area. At the bottom right, there are "Save" and "Cancel" buttons.

- b. Complete the fields.
- c. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and click **Save**.

8.7 Notes

The **Notes** field is for your reference and can be used for showing calculations, sharing information about the invoice, etc. The field can be seen by the business managers and auditors but will not be printed on the election return.

This field may be useful to record information related to how an amount was calculated or for correspondence between a business manager and an auditor about specific transactions.

Notes can be edited or deleted at any time.

Below is an example of the auditor making an adjustment with an explanation of the change and the chief official agent (COA) responding and accepting the adjustment

Note from Auditor

Expense Notes

Audit Note - the \$1500.00 invoice includes two days that were outside the election period. the commercial value and amount paid should be adjusted.

Response from Business Manager

Expense Notes

Audit Note - the \$1500.00 invoice includes two days that were outside the election period. the commercial value and amount paid should be adjusted.

You are correct. I have accepted your adjustment. COA



9. Support Forms

There are supporting forms required to accompany the Candidate Election Return on submission to Elections Saskatchewan. These provide supporting information for contributions or expenses included in the return.

Some of the supporting forms are integrated into ELMS which will populate fields on the form based in the data you entered into ELMS. Business managers will print these forms and complete them as required with additional information, signatures and dates.

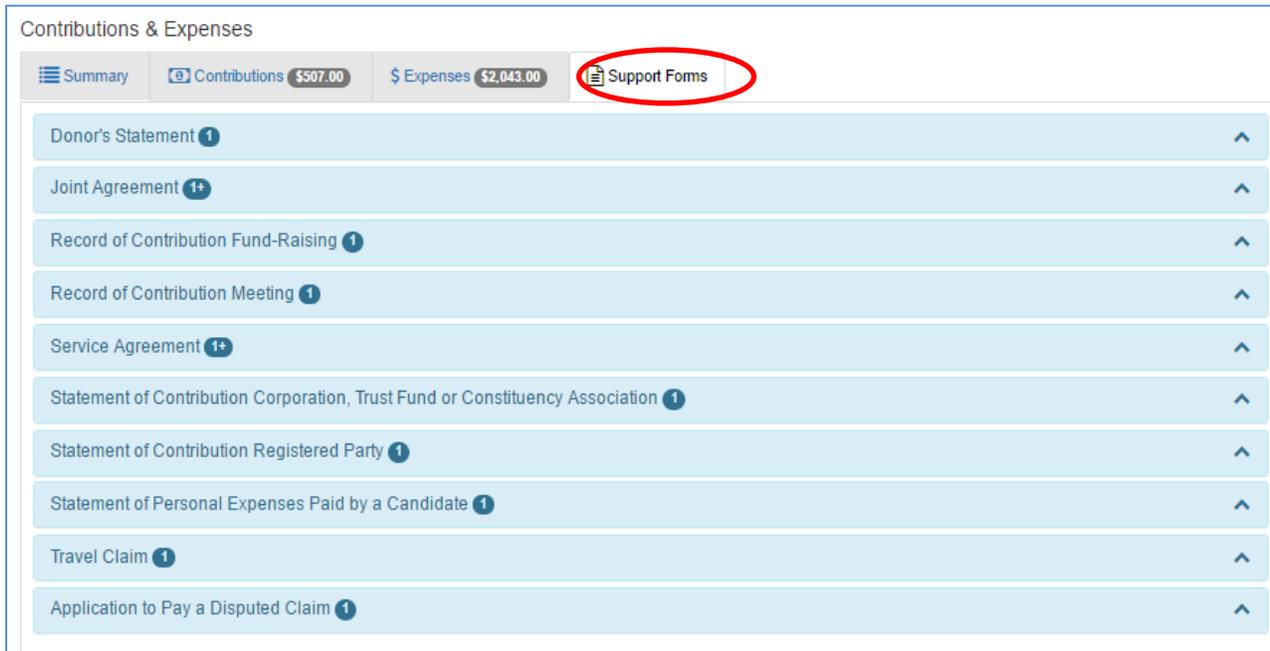
Other forms remain outside of ELMS and business managers will complete them on paper. ELMS provides users with a link to the forms located on Elections Saskatchewan’s website so that they can then be printed and completed manually. The table below summarizes the supporting forms that may be required and indicates which forms are automatically generated by ELMS.

Form Name	Description	Manual Completion	ELMS-Generated
Record of Contribution Fund-Raising	Itemized recording of fundraiser contributions and income and expenses to host the fundraiser		✓
Record of Contribution Meeting	Itemized recording of meeting contributions and income and expenses to host the meeting		✓
Statement of Personal Expenses Paid by Candidate	Summary statement of candidate’s personal expenses	✓	
Donor’s Statement	Statement signed by donor to confirm the total commercial value of goods or services provided	✓	
Service Agreement	Agreement used by business manager for using a contractor during the election	✓	
Statement of Contribution Corporation, Trust Fund or Constituency Association	Statement of the individual sources and amounts making up the contribution contributed to the candidate.	✓	
Statement of Contribution Registered Party	Statement of the sources and amounts making up contribution to registered party and contributed to the candidate.	✓	
Expense Claim	Itemized listing of amount incurred by the claimant	✓	
Travel Claim	Itemized listing of travel incurred by the claimant	✓	
Application to Pay a disputed claim	Itemized listing of disputed claims unpaid.	✓	
Joint Agreement	Agreement between candidates for joint expenses to promote candidacies.	✓	

9.1 Accessing the Support Forms

To access the Support forms, first go to the [Election Return Summary](#) screen.

Click on the [Support Forms](#) tab located under the Contributions and Expenses heading.



Contributions & Expenses

Summary Contributions \$507.00 Expenses \$2,043.00 **Support Forms**

- Donor's Statement 1
- Joint Agreement 1+
- Record of Contribution Fund-Raising 1
- Record of Contribution Meeting 1
- Service Agreement 1+
- Statement of Contribution Corporation, Trust Fund or Constituency Association 1
- Statement of Contribution Registered Party 1
- Statement of Personal Expenses Paid by a Candidate 1
- Travel Claim 1
- Application to Pay a Disputed Claim 1

From the screen shown above, select any form by clicking on the form's name. This will expand your view to provide you with additional information, or access to the form.

NOTE: The list that appears is customized based on what is entered in the Candidate Election Return.

- Forms Completed in ELMS

For those forms that are largely populated using information entered into ELMS, clicking on the form name will provide you with information about the form as well as a link to the pdf version of the completed form. An example of the Record of Contribution Meeting form is below. You can print the completed form by clicking on the [View Meeting PDF](#) button.



Record of Contribution Meeting 1

Each Contribution Meeting requires a Statement of Contribution Meeting. Please download, print and submit each of the pre-completed forms below for each of the Meeting events you have entered.

Fund-Raising Event	Statement Download
Meeting	View Meeting PDF

Forms Not Completed in ELMS

For those forms that are not populated using information entered into ELMS, clicking on the form name will provide you with information about the form as well as a link to a downloadable version of the form that you must print and complete on paper. An example of the Donor's Statement form is below. You can print a blank copy by clicking on the [Donor's Statement](#) link.

Contributions & Expenses

Summary Contributions \$507.00 Expenses \$2,043.00 Support Forms

Donor's Statement 1

For every donation the campaign receives, you will need to download and complete a [Donor's Statement](#).

- Joint Agreement 1+
- Record of Contribution Fund-Raising 1
- Record of Contribution Meeting 1
- Service Agreement 1+
- Statement of Contribution Corporation, Trust Fund or Constituency Association 1
- Statement of Contribution Registered Party 1
- Statement of Personal Expenses Paid by a Candidate 1
- Travel Claim 1
- Application to Pay a Disputed Claim 1



10. Audit Process

Under the Election Act, the business manager must prepare Form E-412, Candidate's Return of Election Expenses and have it audited prior to submission to Elections Saskatchewan.

This section describes the election return audit process in ELMS.

10.1 Business Manager Submitting the Return to Auditor for Review

When the Return of Election Expenses is ready for the auditor to review, the business manager will electronically submit the return to the auditor so that the auditor can review the transactions. The business manager is also required to provide all supporting documentation including copies of invoices, cancelled cheques, proof of advertising and other documentation to the auditor.

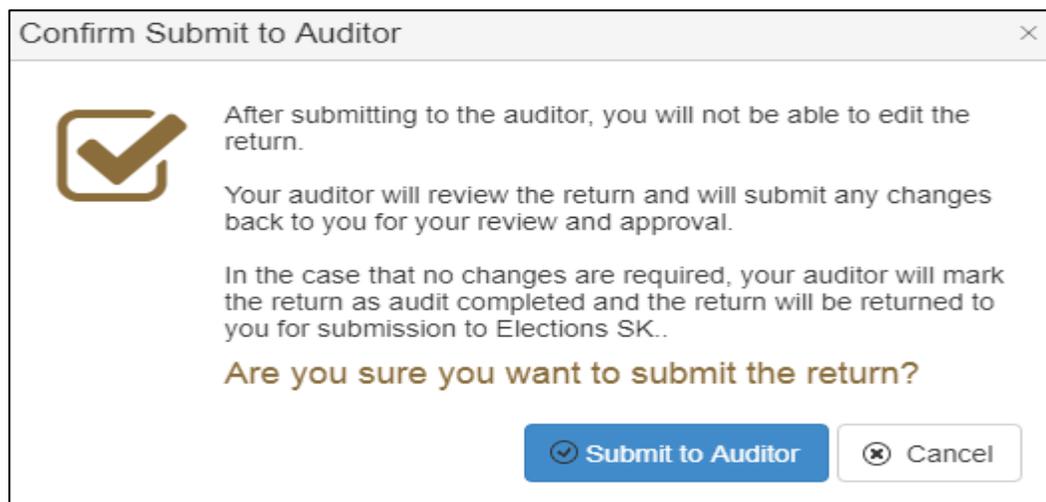
Once you submit the return to the auditor in ELMS, you will not be able to make any changes until the auditor releases the return back to you. Whenever you submit the return to your auditor in ELMS, you must contact your auditor by phone or email to advise them that the return is ready for their review as there is currently no automated workflow in ELMS.

*After a return has been submitted to the auditor, the business manager will no longer be able to delete any transactions already entered. Amounts may be changed to zero dollars, but the transaction will remain in the application to preserve the integrity of the audit process. **These zero-dollar amounts will not appear on the printed Return of Election Expenses.***

1. When you are ready to submit the return to your auditor, click on the **Send to Auditor for Review** button.



2. ELMS will confirm that you wish to submit to auditor. If you wish to submit, click on the **Submit to Auditor** button. If you do not want to submit the return to the auditor, click Cancel.



Once the return has been successfully submitted, the status changes to **Auditor Review**. You will be able to review the return but will not be able to make any changes or edits until the auditor sends the return back to review/accept suggested changes and corrections.

As the auditor reviews and either accepts or overrides transactions in ELMS, the background colour of the transaction will change from white to either green (accepted) or red (overridden). This allows the business manager to track the progress made by the auditor. Any notes made by the auditor will not be visible until the auditor has released the return back to the business manager in ELMS.



10.2 Auditor Review

Once the business manager has sent the return to the auditor in ELMS, the auditor can start the review process. When the auditor logs into ELMS they will be able to see all returns that are assigned to them and are in the audit review stage.

The status column indicates which user currently has control of the return. The returns that have the status **Auditor Review** are available to the auditor to start/continue their review of the return. The returns with the status of COA Review are visible to the auditor, but the auditor cannot make changes.

Candidate Registrations

2020 General Election

Show 10 entries Search:

Constituency	Candidate	Business Manager	Candidate Auditor	Status	Due Date	Actions
Athabasca	Second Candidate	Manager, Business	Auditor, Ray	Auditor Review	2020-07-04	Election Return Support Forms Return PDF (Draft)

When the return is in the Audit Review stage, the auditor can open and print the election return in PDF format.

As the auditor reviews the return, they have the ability to propose changes for the business manager’s consideration. If the auditor does propose changes, they will release the return back to the business manager.

Once the auditor has released the return to the business manager, the business manager can accept or reject changes. Once the business manager has addressed the proposed changes, they will again send the return to the auditor. This back and forth can occur as many times as necessary until the auditor and business manager agree on all transactions (all highlighted in green, explained later in guide).

Once all transactions have been agreed upon by both the business manager and auditor, the auditor will mark the return as **Audit Completed**. At which point the return will be released back to the business manager to lock for Elections Saskatchewan.

10.3 Business Manager Review

If the auditor has proposed changes to transactions, the return will show the status **BM Review**.

Arm River	Election Candidate	Manager, Business	Auditor, Ray	BM Review	2020-07-04	Election Return Support Forms Return PDF (Draft)
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You can identify any transactions with proposed changes from the auditor as they will be highlighted in red (see below). Green highlights indicate that no changes have been proposed.

Individual Corporate Trade Union Unincorporated Organizations/Associations Other - Fundraisers / Meetings

+ New Individual Contribution

Amount	Type	Contributor's Name	Address	
\$120.00	Donations in kind	Business Manager	123 Main St Regina SK S4S4S4	
\$650.00	Money	Donor, Donna	654 Elm Street Regina SK S4W1T3	Review
\$210.00	Donations in kind	Donor, Donna	654 Elm Street Regina SK S4W1T3	

Click on the **Review** button next to the transaction to review the auditor's proposed changes.

We recommend that the auditor indicate in the **Expense Notes** section why the change has been proposed. The business manager can use the **Expense Notes** field to reply to the auditor

Audit Change Review

	B.M	Auditor	Override	Expense Notes
Category Name	Individuals	Individuals	Individuals	Auditor Note - Deposit recorded incorrectly should be \$650 Business Manager - Agreed.
Type	Money	Money	Money	
Amount*	630.00	650.00	\$650.00	
CONTRIBUTOR'S DETAILS				
Contributor's Name	Donor, Donna	Donor, Donna	Donor, Donna	
Address	654 Elm Street	654 Elm Street	654 Elm Street	
Address 2				
City	Regina	Regina	Regina	
ProvinceName	Saskatchewan	Saskatchewan	Saskatchewan	
Postal Code	S4W1T3	S4W1T3	S4W1T3	
		Accept	Override	

Click **Accept** to accept the auditors proposed change. If you do not agree with the auditor's proposed change, enter the correct information and click **Override**. Indicate in the Notes field why you do not agree with the auditor's recommendation.

Please note that you can not edit contributor or vendor information with this function. If a transaction has an incorrect contributor or vendor, you must enter \$0 for the amount and create a new transaction with the correct contributor or vendor information. \$0 transactions will appear in the ELMS application but **not** on the final printed return.

Once all transactions have either been accepted or overridden by the business manager. The business manager will again send to return to the auditor in ELMS. This exchange can occur as many times as necessary to complete the process until all transactions are agreed upon.



10.4 Audit Completed

Once the auditor and business manager have agreed on all transactions and the auditor has completed their review, the auditor will mark the return as **Audit Completed** in ELMS. The status of the return on the business managers home page will reflect the change.

Candidate Registrations

2020 General Election

Show 10 entries Search:

Constituency	Candidate	Business Manager	Candidate Auditor	Status	Due Date	Actions
Athabasca	Second Candidate	Manager, Business	Auditor, Ray	Auditor Review	2020-07-04	<input type="button" value="Election Return"/> <input type="button" value="Support Forms"/> <input type="button" value="Return PDF (Draft)"/>
Arm River	Election Candidate	Manager, Business	Auditor, Ray	Audit Completed	2020-07-04	<input type="button" value="Election Return"/> <input type="button" value="Support Forms"/> <input type="button" value="Return PDF (Draft)"/>

Showing 1 to 2 of 2 entries Previous 1 Next

At this point the business manager must lock the return to indicate to Elections Saskatchewan that the audit has been completed.

From the Election Return Summary Page, the business manager must click **Lock Return**.

Hello Manager, Business! Business Manage Edit Profile Log off

Home Directives Contact Forms & Guide

2020 General Election - Arm River: Election Candidate's - Election Return Summary Audit Completed ON Help

Support Forms Reminder

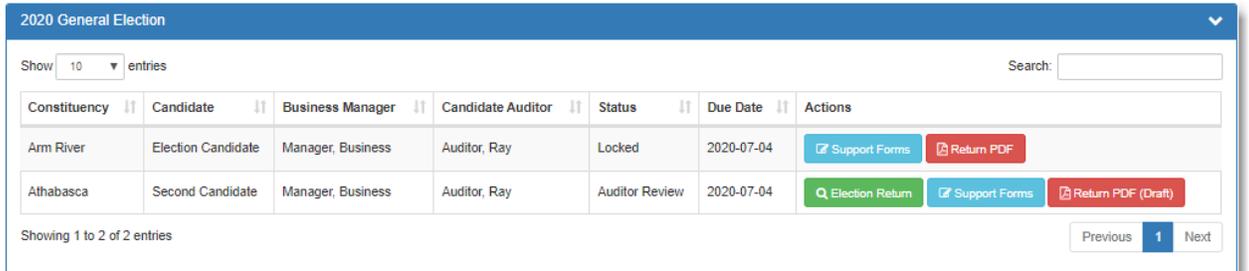
The following message will appear warning the business manager that no changes may be made to the return after clicking. Click **Submit Return** if you are satisfied that the return is ready to be submitted to Elections Saskatchewan. (Please refer to Section 11)

Confirm Submission

After submitting the form, you will not be able to edit the return. You will need to contact Elections Saskatchewan to change the return after submitting it.

Are you sure you want to submit the return?

Once submitted, the business manager home page will show the status of the return as **Locked**.



Constituency	Candidate	Business Manager	Candidate Auditor	Status	Due Date	Actions
Arm River	Election Candidate	Manager, Business	Auditor, Ray	Locked	2020-07-04	Support Forms Return PDF
Athabasca	Second Candidate	Manager, Business	Auditor, Ray	Auditor Review	2020-07-04	Election Return Support Forms Return PDF (Draft)

The return may now be printed by clicking the **Return PDF** button.

10.5 Designation of Reimbursement

When you print the Return for submission to Elections Saskatchewan, you must identify to whom any reimbursement of election expense should be paid on page 3 of the Return. You can elect for the reimbursement to be paid to either the Chief Official Agent of the Registered Political Party or the Constituency Association. Any reimbursements for independent candidates will be paid to the business manager. See Section 12 for more details on reimbursement and eligibility.

Designation of Reimbursement (Section 269 and 270)

a) Candidates Endorsed by a Registered Political Party

If eligible for reimbursement, the Candidate directs the Minister of Finance to pay any reimbursement to (check one):

- Chief Official Agent of the Registered Political Party
- Constituency Association

If the value of all contributions and any reimbursement received exceeds the election expenses incurred by or on behalf of the candidate, the candidate's business manager shall pay the excess amount to the chief official agent of the registered political party or the candidate's constituency association, as directed by the candidate.

b) Candidates Not Endorsed by a Registered Political Party

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall pay no reimbursement.

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 Minister of Finance shall pay to the business manager an amount equal to the election expenses less the contributions received.



10.6 Business Manager's Declaration

This declaration must be submitted with the return. Sign the declaration in the presence of a person authorized to administer oaths in Saskatchewan (a notary public or commissioner of oaths). Ensure the notary public or commissioner of oaths records the location and date and signs the declaration. Note - the candidate cannot be the commissioner of oaths for the business manager. This declaration can be found near the end of the printed Return.

E-413 Form WW
The Election Act, 1996
Section 261 (1)(c)

Declaration of a Business Manager of a Candidate

I, Business Manager
Name

of 123 Frank St, Moose Jaw, Saskatchewan S1S1S1
Address Postal Code

being the Business Manager of Election Candidate
a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the
constituency of Arm River
held on the 4th day of April, 2020,

solemnly declare that I have examined the Return of Election Expenses, along with any attached certified statements, to be transmitted to the Returning Officer at that election and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the candidate made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and that except as specified in the Return made by me, no money, security or equivalent for money has been paid, advanced, given or deposited by anyone to me or in my hands, or to the best of my knowledge and belief, to or in the hands of any other person for the purpose of defraying any expenses incurred on behalf of the candidate on account of or with respect to the conduct or management of the election;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Signature of Business Manager

Signed and declared before me by the above-named Business Manager at _____ in the
Province of Saskatchewan, on the _____ day of _____, _____
Day Month Year

A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the _____ day of _____.

If the return is submitted without this declaration, it will be returned to you.

You will need to complete the declaration and resubmit the return.

10.7 Candidate's Declaration

This declaration must be submitted with the candidate's return. The candidate must sign the declaration in the presence of a person authorized to administer oaths in Saskatchewan (a notary public or commissioner of oaths). Ensure the notary public or commissioner of oaths records the location and date and signs the declaration. Note - the business manager cannot be the commissioner of oaths for the candidate. This declaration can be found at the end of the printed Return.



E-414 Form XX
The Election Act, 1996
Section 261 (5)

Candidate's Declaration as to Expenses

I, Election Candidate
Name _____

of 456 Election Street, Other Place, Saskatchewan S1S1S1
Address Postal Code _____

having been a Candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the constituency of Arm River

held on the 4th day of April, 2020,

solemnly declare that I have examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not, and to the best of my knowledge and belief no person, nor any club, society, company or association has, on my behalf, made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and that except as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, advanced, given or deposited by anyone to or in the hands of my business manager or any other person for the purpose of defraying any expenses incurred on my behalf on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I will not, except so far as I may be permitted by law, at any future time make or be party to the making or giving of any payment, reward, office, employment or valuable consideration for the purpose of defraying any such expenses as last mentioned, or provide or be party to the providing of any money, security or equivalent for the purpose of defraying any such expenses;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Signature of Candidate

Signed and declared before me by the above-named Candidate at _____ in the
Province of Saskatchewan, on the ____ day of _____, ____
Day Month Year

A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the ____ day of _____

If the return is submitted without this declaration, it will be returned to you.

The candidate will need to complete the declaration and you will need to resubmit the return.



10.8 Auditor's Report

When the return is submitted to Elections Saskatchewan, the auditor's report must accompany it.



INDEPENDENT AUDITOR'S REPORT

To Sam Theman, Business Manager for Candy Date for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Election Act, 1996*.

Report on the Return
We have audited the a the candidacy of Candy Date for the Assembly of Saskatchewan Parkview, which comp Contribution from Indi Associations and Any C Supplied, Travel and H the electoral campaig

This return has been p financial reporting pro guidelines issued by El

The Business Manage
The business manager accordance with finan accounting guidelines business manager det from material misstate

Auditor's Responsibili
Our responsibility is to audit in accordance wi require that we compl reasonable assurance

An audit involves perf disclosures in the Retu including the assessme fraud or error. In mak to the preparation of t circumstances, but no internal control. An au

used and the reasonableness of accounting estimates made by the official agent, as well as evaluating the overall presentation of the Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion
Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and expenses.

Qualified Opinion
In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Candidate's Return of Election Expenses for Candy Date is prepared, in all material respects, in accordance with reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

Basis of Accounting and Restriction on Use
Without modifying our opinion, we draw attention to Note in to the Return, which describes the basis of accounting. The Return is prepared to assist the business manager to meet the requirements of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the business manager, the candidate and the Chief Electoral Officer, and should not be used by parties other than the business manager, the candidate or the Chief Electoral Officer.

Emphasis of Matter
Further we report the total contributions we received by the campaign of \$59,069.11 total expenses of \$54,222.40 and Candidate expenses paid by the campaign total \$2,500.50 (included in expenses total). These amounts should be in the "Summary of Contributions and Expenses," on the Candidate's Return of Election Expenses are the same as the related totals in the Return.

Report on Other Legal and Regulatory Requirements
As required by Section 238(6) of *The Election Act, 1996*, in our opinion, the Return presents the information contained in the financial records on which it is based.

John Honest
ABC Chartered Professional Accountants

Regina, Saskatchewan
February 24, 2015

123 Center Street, Regina, SK S4W 2R3 306.555.9876

The auditor must be given the records, documents, books, accounts, vouchers, etc. and explanations required to audit the return and prepare this report.

The auditor's fees for the election expenses return are reimbursable up to the maximum amount defined by the legislation, but must not be included on the election expenses return as an election expense.

When you receive a bill or invoice marked "paid" from the auditor, submit it and the cancelled cheque to Elections Saskatchewan within six months after the election. When Elections Saskatchewan receives these proofs of payment, the candidate will be entitled to a reimbursement up to the maximum prescribed in the Election Act, adjusted annually for inflation according to the Consumer Price Index. See Reimbursement of the Auditor's fee on page 86.

11. Sending the Return to Elections Saskatchewan

Locking the return does not mean you have met your responsibility as a business manager to file the return within 3 months of polling day with Elections Saskatchewan. A physical copy of the return along with the auditor's report and supporting documentation must accompany the return.

Elections Saskatchewan must physically receive the return within 3 months of polling day to avoid incurring penalties (see Section 14)

11.1 Candidate Election Expense Return Submission Checklist

Include all of the following when submitting the physical copy of the return to Elections Saskatchewan:

- ✓ E-412 Candidate's Return of Election Expenses
- ✓ E-413 Business Manager's Declaration
- ✓ E-414 Candidate's Declaration
- ✓ Auditor's Report
- ✓ Completed Designation of Reimbursement
- ✓ Form VV's to support all contributions received from constituency associations
- ✓ Form VV's to support all contributions received from a registered political party
- ✓ All invoices and receipts
- ✓ Proof of payment for all expenses
- ✓ Bank statements
- ✓ Copies or pictures of advertisements containing proof of business manager authorization
- ✓ All relevant support forms
- ✓ Details of all election period calculations



12. Reimbursement of Election Expenses

If a candidate qualifies to be reimbursed for a portion of his or her election expenses, the maximum amount that will be reimbursed is the lesser of these:

- 60 percent of the candidate's eligible election expenses, **excluding** all disputed or unpaid expenses; or
- the maximum allowed under the Election Act.

However, circumstances affect the amount of the reimbursement (if any) and who receives it.

12.1 When Is a Candidate Eligible for Reimbursement?

A candidate may be eligible for reimbursement for a portion of his or her election expenses if:

- he or she received 15 percent or more of all valid votes cast in the constituency;
- the business manager prepared candidate's election expenses return (page 3 of the return must indicate who is to receive any reimbursement the candidate qualifies to receive);
- the candidate's auditor audited the return and prepared the auditor's report;
- Elections Saskatchewan received the return on or before the three-month deadline; and
- the return is complete, accurate, and accompanied by the auditor's report and documents or records substantiating all expenses.

12.2 What Election Expenses Are Not Eligible?

All election expenses (see page 19) **except the following** are eligible for reimbursement:

- a transfer of money between a party, its constituency associations, or a candidate if the party or a constituency association or another candidate is claiming the transfer as an election expense;
- the cost of nominating a candidate;
- a candidate's nomination deposit;
- any amount claimed in a previous election expenses return;
- any amount spent on conventions and leadership campaigns;
- any amount spent on advertising that did not comply with the requirement that it be tagged with "authorized by the business manager of";
- any amounts claimed for expenses that in any way violate any requirements of the Election Act;
- any donation in kind that has a commercial value of \$200 or less;
- any amount spent on alcohol or cannabis;
- any amount incurred or paid as an expense for a fundraising function;

- the cost or commercial value of free broadcast time if the time is available to all candidates;
- any amount not supported by a supplier document stating the expense details and a receipt or cancelled cheque as proof of payment;
- any amount for barred accounts;
- any amounts paid for travel at rates in excess of the Government of Saskatchewan rates;
- any amount claimed for the use of a privately owned vehicle (amounts claimed for oil, gas, additional insurance, or for distances travelled may be reimbursed; signed invoices or vouchers with the details of the distance travelled, locations, and dates must be submitted with the candidate's election expenses return); and
- all expenses related to election recounts or additions.

12.3 The Reimbursement Process

For candidate's eligible for reimbursement (see section 12.1), when the candidate's audited election expenses return is submitted, Elections Saskatchewan conducts a preliminary review and calculates the interim reimbursement. Unpaid expenses—disputed and undisputed claims—are not included when the reimbursement is calculated. When those expenses are paid and proof of payment is submitted, Elections Saskatchewan may authorize a supplementary reimbursement.

If the candidate qualifies for a reimbursement, Elections Saskatchewan issues a certificate authorizing the Minister of Finance to make an interim payment to the Chief Official Agent of the Registered Political Party, or Constituency Association as designated on page 3 of the return, for 75 percent of the estimated allowable reimbursement.

Upon completion of the detailed review, the remaining balance of the reimbursable election expenses will be paid. However, if the interim payment to the candidate exceeded the reimbursement he or she qualifies to receive, the excess must be reimbursed to the Minister of Finance.



12.4 How Contributions Affect Reimbursement

If an independent candidate qualifies for reimbursement of election expenses, the amount of reimbursement will be affected in the following manner dependent on contributions received:

- If the total value of contributions received exceeds the candidate's election expenses incurred, no reimbursement will be paid.
- If the total value of contributions received is less than the candidate's election expenses, but the total value of contributions **plus** the calculated reimbursement exceeds election expenses, the amount of reimbursement will be calculated as the amount of election expenses incurred, less the value of contributions received.

12.5 Impact of Exceeding the Election Expense Limit on Reimbursement

If a candidate exceeds the prescribed limit for election expenses set out by section 252 of The Election Act, the amount of any reimbursement payable will be reduced by the amount which the election expenses exceeded the limit.

13. Reimbursement of the Auditor's Fee

The auditor's fee for reviewing the candidate's election expenses return and preparing a report is reimbursable (up to the maximum allowable amount) whether or not the candidate qualifies for reimbursement of his or her election expenses.

The auditor's invoice and proof of payment must be submitted to Elections Saskatchewan within six months after election day.

13.1 The Reimbursement Process

Once the business manager has paid the auditor's invoice, the business manager must submit the invoice and proof of payment to Elections Saskatchewan within six months after election day.

Elections Saskatchewan issues a certificate to the Minister of Finance authorizing reimbursement of the auditor's fee up to the maximum prescribed in the Election Act, adjusted annually for inflation according to the Consumer Price Index. See Elections Saskatchewan's website ([Expenditure & Expense Limits](#)) for the current rates.

14. Late Filing Penalties

Should the business manager fail to file the Candidate's Election Expenses Return within three months after polling day, a late filing fee of \$25 per day will be assessed up to a maximum of 30 days (\$750) until the return is filed with the Chief Electoral Officer.

In extraordinary circumstances a candidate or business manager may apply to the Chief Electoral Officer for an order to extend time to file the return in accordance with section 263 of the Election Act.