

# Elections Saskatchewan

A Guide for the  
**Chief Official Agent**  
to *The Election Act, 1996*  
& *Electoral Management System (ELMS)*

December, 2021



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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 registered political parties' administration of their electoral finances.

This guide describes how the chief official agent of a registered political party is to account for electoral income and expenses. It also explains how to prepare the audited fiscal period return that must be submitted annually to Elections Saskatchewan and the audited election expenses return that must be submitted to Elections Saskatchewan after an electoral event. It has been prepared to help parties and chief official agents fulfill their financial administration and reporting responsibilities under the Election Act.

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 [www.elections.sk.ca/candidates-political-parties/forms-and-guides/](http://www.elections.sk.ca/candidates-political-parties/forms-and-guides/).

## 2. Background

Section 224 of *The Election Act, 1996* (the Election Act) establishes the registration requirements for political parties in Saskatchewan. Once registered, a political party may solicit and receive contributions, incur expenses, and field candidates for election to the Legislative Assembly of Saskatchewan. The party may also be entitled to reimbursement for a portion of its election expenses.

The party's chief official agent is responsible for ensuring the party's financial management system meets the requirements of the party **and** the Election Act.

Under the Election Act, the chief official agent is responsible for administering all of his or her party's financial operations. This includes:

- maintaining all the party's accounts at a financial institution;
- accepting and recording all party income, including political contributions;
- keeping proper records of all contributions, ensuring the records include contributors' names, addresses and amounts contributed;
- issuing income tax receipts;
- keeping proper records of all income tax receipts issued;
- authorizing and paying expenses;
- keeping proper records of all bills, invoices, vouchers, and receipts; and
- preparing all statements, reports, returns, and documents required under the Election Act, arranging to have them audited when necessary, and submitting them to Elections Saskatchewan when necessary.

Elections Saskatchewan may examine parties' books, records, and documents to ensure their returns are accurate and comply with the Election Act.



### 3. Banking

Before a registered political party may conduct any financial transactions, the party's chief official agent must establish an account in the party's name at a financial institution (chartered bank, trust or loan corporation, or credit union).

- Access to the account should be restricted to the chief official agent, who is responsible for control of all revenue and expenses.
- All contributions, transfers, or other revenue received on behalf of the party must be deposited into the account.
- Detailed records of all revenue sources must be maintained, including deposit slips confirming the amount and date of the corresponding deposits.
- All expenses must be paid from the account.

## 4. Administering Party Income

### 4.1 What Does Party Income Include?

A registered political party's income includes:

- political contributions (see the description below);
- investment income - funds from dividends, securities, interest paid on deposits, or gains resulting from the disposal of the party's financial or capital assets;
- other revenue - funds earned from sources such as financial and capital holdings as well as the political activities of the party (this income must be reported in the fiscal period in which it is received); and
- miscellaneous income - funds from election expense reimbursements and candidates' excess contributions.

### 4.2 What Are Political Contributions?

Political contributions include donations of money, donations in kind, and party membership fees and dues.

Donations of money include:

- gifts of money, including unsolicited money from drop-ins, mail-ins, and other sources;
- loans from a financial institution that have been forgiven or written off;
- loans from a source other than a financial institution;
- 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 election 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.



## **Volunteer Labour**

When a person donates time or services to the party's campaign and receives no form of compensation, the donation is volunteer labour. Volunteer labour is not considered a political contribution and may not be included as an election cost.

### **Examples**

The donor takes a day of vacation to work in a party's office. (volunteer labour)

The donor pays an employee to canvass voters the day before the election. (donation in kind)

## **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.

A party may transfer money to or from its constituency associations as a contribution received or expense incurred in the fiscal period. The chief official agent must track the details of these transfers as if the party received those contributions and paid for those expenses.

During an election, transfers of money to finance endorsed candidates must be attributed to the candidates as contributions and recorded in the fiscal period return as expenses.

If a constituency association or candidate cannot provide the details associated with the contributions or expenses, the chief official agent may not accept the contribution or record the expense in the party accounts.

## **Income from Meetings and Fundraising Events**

The income from meetings and fundraising events must be recorded as contributions; this includes:

- income from any tickets sold for dinners, rallies, public meetings, 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 meeting or fundraising event must be deducted from the gross income with the resulting net proceeds reported as the contribution to the party.

## 4.3 Accepting Political Contributions

Only the party's chief official agent may accept contributions.

### Contributions Through an Agent

Contributions may be made through an agent as long as the agent discloses the name and address of the original contributor.

### Anonymous Contributions

If a contributor's identity cannot be determined, the contribution is considered anonymous. Parties may not accept an anonymous contribution of more than \$250; the chief official agent must report and forward it to Elections Saskatchewan. The contribution is then 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 7.

## 4.4 Recording Political Contributions

Under the Election Act, the chief official agent must record all contributions, and in the party's fiscal period return, the chief official agent must disclose the names of all contributors whose aggregate contributions total more than \$250 in the fiscal period.

Elections Saskatchewan recommends the chief official agent record the following information for every contribution the party receives:

- name of the contributor;
- address of the contributor;
- class of contributor (see Classification of Contributors on page 7);
- date; 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 8);
- trust funds (see page 8);
- constituency associations (see page 8); and
- federally registered political parties (see page 9).



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 13);
- Record of Contributions Meeting - to record contributions collected at meetings (see page 14); and
- Record of Contributions General - to record all other contributions (see page 15).

### Classification of Contributors

The following table describes how the Election Act classifies contributors.

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


## Monetary Contributions

All monetary contributions must be recorded as they are received and deposited intact into the party's bank, trust company, or credit union account. If a contribution is received in a currency other than Canadian dollars, the contribution should be recorded as the Canadian equivalent based on the party's policy on exchange rates.

The chief official agent must prepare and sign a Statement of Contribution Corporation, Trust Fund or Constituency Association for every contribution from:

- a corporation acting as an agent;
- a trust fund; and
- a constituency association.

The statement must identify the total amount of the contribution and the name of the person who authorized the contribution. For contributions from trust funds, constituency associations, and corporations acting as agents, the statement must identify the name of each person who contributed more than \$250 to the funds contributed and the amount each contributed.

 <p><b>Statement of Contributions by a Corporation, Trust Fund or Constituency Association to a Registered Political Party</b></p>	Form BBB  Revised 2020
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Contributor Regina Parkway Constituency Association  
Name of Corporation, Trust Fund or Constituency Association

Address A3 Watson Ave  
Regina, SK Postal Code S4L 1G3

Telephone Number (306) 2D5 1289

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

Date April 27, 2020 Signature of Authorized Person Jo Brownwyn  
Treasurer \_\_\_\_\_  
Position Held \_\_\_\_\_

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

JAMES JONES  
Signature of Chief Official Agent

### Sources and Amounts

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

(A) Contributions in excess of \$250.00

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

Name & Address of Contributor	Amount
Greta Gilmore - 123 South Road Regina, SK	\$500.00
Greta Hamlin - 456 West Street Regina, SK	\$600.00
Cliff Kenseith - 789 Round Crescent Regina, SK	\$650.00

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

List Attached N Number of Pages NA

Total Amount of all Category (A) Contributions	<u>\$1,750.00</u>
------------------------------------------------	-------------------

(B) Contributions of \$250.00 or less

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

Total Amount of all Category (B) Contributions	<u>\$500.00</u>
------------------------------------------------	-----------------

(C) Interest or Investment Income

Note: Report the total value of interest or investment income received in a year which was used toward the making of this contribution.

Total Amount of all Category (C) Contributions	<u> </u>
------------------------------------------------	----------

<b>Total Contribution</b> (Sum of Categories (A), (B) and (C))	<u>\$2,250.00</u>
----------------------------------------------------------------	-------------------


**Statement of Contribution**
Form BBB  
**Registered Party**

James Jones  
Signature of Chief Official Agent

**Total Contribution** (Sum of Categories (A) and (B)) \$9,550.00

## 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 party at less than their commercial value. Commercial value is the lowest amount the contributor and other suppliers of the goods or services would charge for them at the time they are donated. (During an election, the commercial value of a donation in kind is an election expense as well as a contribution. It must be reported in the fiscal period return as a contribution **and** in the election expenses return as 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 Chief Official Agent Must Obtain
<b>Goods or services are donated by a contributor who is a commercial supplier of them</b>	<ul style="list-style-type: none"> <li>a vendor or supplier statement from the contributor.</li> </ul> <p>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.</p>
<b>Services are donated by a contributor who is not a commercial supplier of them</b>	<ul style="list-style-type: none"> <li>a signed and dated service agreement;</li> <li>a signed and dated donor's statement (see page 11); and</li> <li>a commercial supplier's written statement or estimate of the commercial value of the services.</li> </ul> <p>The service agreement or donor's statement must describe the services contributed, state the date(s) they were contributed, and specify the amount paid.</p>
<b>Goods are donated by a contributor who is not a commercial supplier of them</b>	<ul style="list-style-type: none"> <li>a signed and dated donor's statement; and</li> <li>a commercial supplier's written statement or estimate of the commercial value of the goods.</li> </ul> <p>The donor's statement must describe the goods contributed, state the date(s) they were contributed, and specify the amount paid.</p>
<b>A trade union or business (incorporated or unincorporated) pays an individual directly to perform a service for a party</b>	<ul style="list-style-type: none"> <li>a written statement from the trade union or business (see page 12); and</li> <li>the cancelled cheque or pay stub that displays the name of the payee (volunteer) and the payer.</li> </ul>
<b>A trade union pays a person through an employer to perform a service for a party</b>	<ul style="list-style-type: none"> <li>a written statement from the trade union;</li> <li>verification of an authorized leave of absence from the person's employer (see page 12); and</li> <li>a cancelled cheque or dated receipt from the donor to the employer.</li> </ul>

For Registered  
Political Party

## Donor's Statement

Mar 2017

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

Contributor: Phil Hayden  
Name of Donor

Address: 2222 Winding Road

Saskatoon, SK

S7L 5F6

Postal Code

This is to confirm that the total "commercial value" of all goods or services that I donated or provided for use in the election campaign of the Liberty Party of Saskatchewan, at the election about to be held in the Province of Saskatchewan, is as indicated below:

Description of Good(s) or Service(s)	True Market Value
4 retractable election stands	\$ 1,440.00
30,000 brochures (printing)	1,770.00
Total	\$ 3,210.00

Phil Hayden

Signature of Donor

Date: May 1, 2020


James Jones

Signature of Chief Official Agent

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.





Civil Workers Union, No. 123  
181 Broadway Place  
Regina SK S3N 6T2  
306.512.2345  
[cwu@gmail.com](mailto:cwu@gmail.com)

February 2, 2015


TO: Mr. Les Clark, Regina Parkview Constituency

RE: Mary Kelly


This letter is to advise that Civil Workers Union, No. 123 covered lost wages for Mary Kelly for the period of October 17 to October 23, 2014 for a total of 6 days in the amount of \$1540.00. Ms. Kelly had taken a leave from her position at the Regional General Hospital to do work for the election.

I trust this is all of the information you require at this time, however, if there is anything further, please do not hesitate to contact me at 306.123.9876.

Regards,



Beth Richardson  
Secretary Treasurer  
Civil Workers Union, No. 123



RGH  
1500 4<sup>th</sup> Avenue  
Regina SK S7N 3N4  
306.771.2369

Invoice 456789-09

Bill to:

Civil Workers Union, No. 123  
181 Broadway Place  
Regina SK S3N 6T2

Item #	Description	Unit Price	Total
1.00 FINRECOV	M. Kelly – Oct,17, 18, 19, 20, 21, 23/14	\$1540.00	\$1540.00

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 party.

<div style="display: flex; align-items: center;"> <div> <b>Record of Contributions Fund-Raising</b>  <small>Revised: 2020</small> </div> </div> <p>1. Source</p> <p>Description of Function Public Meeting with BBQ Meal</p> <p>Held at Wascana Park</p> <p>Date 08/10/2019</p> <p>(A) Income</p> <p>Admission Charge (Ticket or Money Paid Per Person)</p> <p><small>Note: If admission charge per person is not consistent, provide complete breakdown of all ticket sales or money paid</small></p> <p>Number of Tickets sold 75 at \$ 10 per ticket \$ 750.00</p> <p style="text-align: right;">Total (A) \$ 750.00</p> <p>(B) Expenses</p> <p>Cost of Goods Sold</p> <p>Tickets _____</p> <p>Food 350.00</p> <p>Beverages _____ \$ 350.00</p> <p>Location _____ \$ _____</p> <p>Fees (Provide Details) _____ \$ _____</p> <p>Other (Provide Details) _____ \$ _____</p> <p style="text-align: right;">Total (B) \$ 350.00</p> <p><b>Total Contribution (Surplus/Deficit) ((A) minus (B))</b> \$ 400.00  <small>(Note if Total Contribution is a deficit, enter \$0)</small></p>	<p>2. Collections Made at Function</p> <p>(A) Contributions in excess of \$25.00</p> <p><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></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name &amp; Address of Contributor</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Jean Smith - 125 Purple Street Regina, SK</td> <td style="text-align: right;">\$ 100.00</td> </tr> <tr> <td>Bob Barnes - 40 Green Road Regina, SK</td> <td style="text-align: right;">\$ 30.00</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table> <p style="text-align: right;">Total Amount of all Category (A) Contributions \$ 130.00</p> <p>(B) Contributions of \$25.00 or Less</p> <p><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></p> <p style="text-align: right;">Total Amount of all Category (B) Contributions \$ 33.00</p> <p style="text-align: right;"><b>Total Contribution (Sum of Categories (A) and (B))</b> \$ 163.00</p> <p>3. Miscellaneous  <small>(Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials)</small></p> <p>(A) Income</p> <p>Goods Sold</p> <p>Number of items sold _____ at \$ _____ per item (A) \$ _____</p> <p>(B) Expenses</p> <p>Cost of Goods Sold</p> <p>Number of items sold _____ X Unit price of item sold \$ _____ (B) \$ _____</p> <p style="text-align: right;"><b>Total Contribution ((A) minus (B))</b> \$ _____</p> <p style="text-align: right;"><b>Total Contributions (Sum of Categories (1), (2) and (3))</b> \$ 563.00</p>	Name & Address of Contributor	Amount	Jean Smith - 125 Purple Street Regina, SK	\$ 100.00	Bob Barnes - 40 Green Road Regina, SK	\$ 30.00		\$ _____		\$ _____		\$ _____		\$ _____
Name & Address of Contributor	Amount														
Jean Smith - 125 Purple Street Regina, SK	\$ 100.00														
Bob Barnes - 40 Green Road Regina, SK	\$ 30.00														
	\$ _____														
	\$ _____														
	\$ _____														
	\$ _____														

## 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

Revised: 2020

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**Source** Description of Meeting "Official Opening" of campaign office  
 Held at 213 Main Street, Regina, Sask Date: October 15, 2020

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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 & Address of Contributor	Amount
Peter White - 123 New Street Regina, SK	\$ 75.00
Jane White - 123 New Street Regina, SK	\$ 75.00
Sue Biggs - 456 Old Road Regina, SK	\$ 100.00
	\$
	\$
	\$

Total Amount of all Category (A) Contributions \$ 250.00

(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 \$ 50.00

**Total Contribution** (Sum of Categories (A) and (B)) \$ 300.00

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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)) \$ \_\_\_\_\_

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**Total Contributions** (Sum of Categories (1) and (2)) \$ 300.00

A Record of Contributions General may be used to record contributions that have not been recorded elsewhere.



Revised: 2020

[illegible]

For information about issuing income tax receipts for contributions, see [\*A Guide for the Chief Official Agent to The Political Contributions Tax Credit Act, 2001\*](#) and *The Political Contributions Tax Credit Act, 2001*.

## 5. Administering Party Expenses

Under the Election Act, a registered political party's expenditures are either fiscal period (annual) expenses or election expenses.

### 5.1 Annual Fiscal Period Expenses

Annual fiscal period expenses include:

- operating expenses;
- advertising expenses; and
- other expenses.

#### Operating Expenses

Operating expenses are all reasonable expenses incurred in the day-to-day operations of the party's **permanent office**. These expenses are not election expenses, and they may not be included in the election expenses for any election that takes place during the fiscal period.

#### Advertising Expenses

Advertising expenses are the expenses incurred for advertising the party during the fiscal period. Parties are limited to an amount they may spend on advertising and publicity **for the party** during the calendar year. This limit includes the amount that constituency associations, members of the Legislative Assembly, and candidates spend on advertising. The limit is the base amount established in the Election Act, adjusted annually for inflation according to the Consumer Price Index. Every year the limit is communicated to parties, published in *The Saskatchewan Gazette*, and posted on Elections Saskatchewan's website at [www.elections.sk.ca/candidates-political-parties/electoral-finance/penditures-and-election-expense-limits/](http://www.elections.sk.ca/candidates-political-parties/electoral-finance/penditures-and-election-expense-limits/).

Different advertising limits apply during an election period. See Election Expense Limits on page 18.

#### Other Expenses

Expenses that cannot be categorized as operating or advertising expenses (or election expenses) are other expenses. These expenses include, but are not limited to:

- transfers to provincial constituencies and candidates;
- transfers to federal electoral districts; and
- transfers to federal political parties.

## 5.2 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 goods and services (except volunteer labour) donated in their entirety or provided to a party at less than their commercial value (i.e., at a discount).

Election expenses can be incurred before, during, or after an election 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, and 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.

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;
- salaries, wages, or fees paid to campaign officials, including remittances for Canada Pension Plan and Employment Insurance;
- any costs incurred by party officials, including the party leader, for campaign-related travel, meals, and accommodation;
- 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 the election period.

## **Election Expense Limits**

Registered political parties that field candidates are limited to an amount they may spend on general elections and by-elections. The limit is the base amount established in the Election Act, adjusted annually for inflation according to the Consumer Price Index. For a by-election, the limit for northern constituencies (Athabasca and Cumberland), is calculated using a different base amount than southern constituencies (all constituencies except Athabasca and Cumberland) as set out in section 243 in the Act.

If a registered political party exceeds the election expense limit for an event, the amount of any reimbursement the party would otherwise be eligible for will be reduced by the amount that the party exceeded the limit.

Election expense limits are published in *The Saskatchewan Gazette* and on Elections Saskatchewan's website at [www.elections.sk.ca/candidates-political-parties/electoral-finance/expenditures-and-election-expense-limits/](http://www.elections.sk.ca/candidates-political-parties/electoral-finance/expenditures-and-election-expense-limits/).

## **Transfers Between a Party and Constituency Associations or Candidates**

Registered political parties are not required to report transfers or gifts to candidates during an election in their election expenses return. However, when transferred money is used to finance election expenses, the election expenses are attributable to the candidate. The candidate must record a contribution and an expense and the party must record the transfer in the fiscal period in which it occurred.

## **Donations in Kind**

The commercial values of donated goods and services are election expenses as well as contributions. See Donations in Kind on pages 10, 11, and 12.

## **Volunteer Labour**

Volunteer labour may not be claimed as an election expense. See Volunteer Labour on page 5.

## **Expenses for Public Meetings and Rallies**

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

Donations may be collected at the meeting or rally.

## **Expenses for Fundraising Events**

The expenses incurred for raising funds must 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 party. See Income from Meetings and Fundraising Events on page 5.



## 5.3 Billing and Payment of Election Expenses

Under the Election Act, creditors must submit a bill, invoice, charge, or claim to the party within **three months** after the day the bill, invoice, charge, or claim is issued or made.

If billing is delayed as a result of the death of a creditor, the creditor's legal representative has **two months** from the day of appointment to submit the bill, invoice, charge, or claim for payment.

If billing is delayed beyond the three- and two-month periods set out above, the account is **barred**. The chief official agent or creditor must apply to the Court of Queen's Bench for an order to allow payment of the outstanding account.

The party's chief official agent must pay a bill, invoice, charge, or claim (unless it is barred) within four months of the day the party receives it. Any bill, invoice, charge, and claim not paid within that four-month 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 or chief official agent may apply for the order to pay.



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.



## Joint Agreement

Mar 2017

We, the undersigned, being Liberty Party of Saskatchewan candidates or a registered political party in

Regina Parkview, Regina Southland

---

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 equal proportions the election expenses for  
Share

Sasktel charges, office rental

Description of Disbursements

and any other related joint expenses.

We further agree that James Jones, business manager or chief official agent  
Name

for Liberty Party of Saskatchewan in the constituency of \_\_\_\_\_  
Name of Candidate or Registered Political Party

NA \_\_\_\_\_ 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 Direct \_\_\_\_\_ 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 Regina in the Province of Saskatchewan, this 29th day of April, 2020

(All Participants Sign on Reverse)

James Jones

Signature of Designate or Chief Official Agent of a Registered Political Party

*Candy Date*

Signature of Candidate

*Theo Hudson*

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 Administrator Must Keep or Obtain
<b>The administrator is to pay the candidate's portion of election expenses directly to the supplier or vendor</b>	<ul style="list-style-type: none"> <li>▪ original bills and invoices;</li> <li>▪ original receipts and cancelled cheques proving payment to the supplier or vendor; and</li> <li>▪ copies of business manager's receipts or cancelled cheques proving payment to the administrator.</li> </ul>
<b>The candidate's business manager is required to pay some portion of the candidate's election expenses directly to the supplier or vendor</b>	<ul style="list-style-type: none"> <li>▪ copies of the business manager's bills and invoices; and</li> <li>▪ copies of the business manager's receipts or cancelled cheques proving payment to the supplier or vendor.</li> </ul>

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. ELMS Overview

### 6.1 What is ELMS?

ELMS is Elections Saskatchewan's web-based Electoral Management System. It allows party officials to:

- enter and track the party's expenses;
- share the expense return with the auditor electronically to facilitate the audit process;
- generate and print the Registered Political Party Election Expense Return; and
- print supporting forms.

### 6.2 Features and Functions

ELMS has been designed with many security features and application functionality in mind.

Examples 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 expenses online with automated calculations and totalling.
- ELMS provides the flexibility to capture information in the system when it is convenient for you and allows you to save your progress and return to work on it at a later time.
- ELMS provides you with the ability to complete and print off the Registered Political Party Election Return and some of the required 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 COA consideration and finalization of the review of the election expense return.

### 6.3 ELMS Roles

ELMS allows for two types of party officials with various functionality in ELMS:

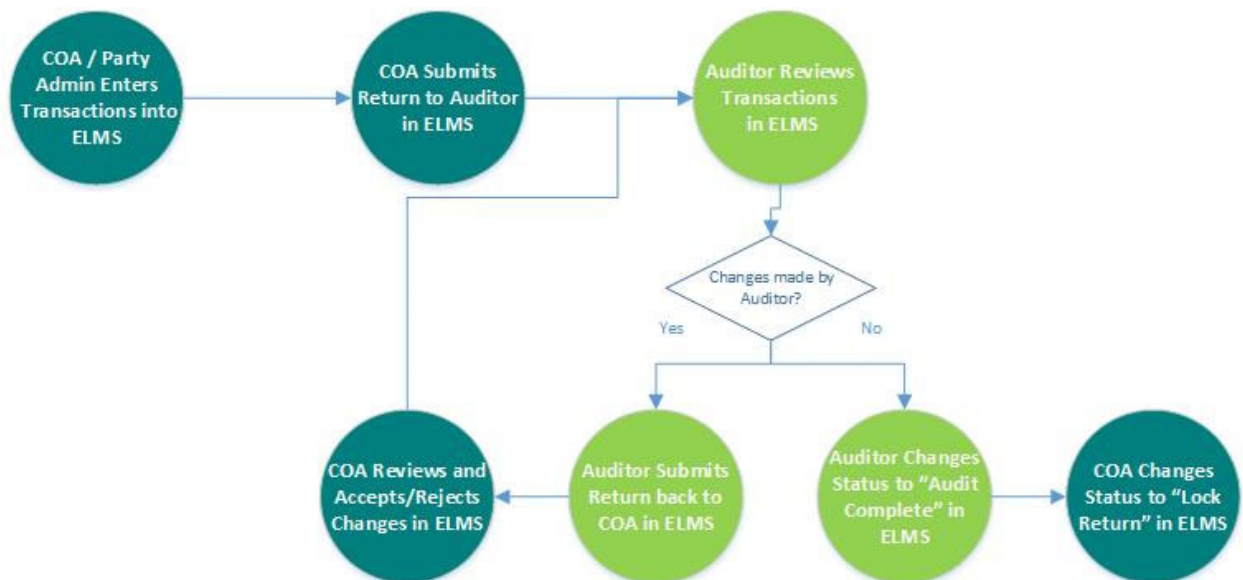
- **Party Admin** -the Party Admin role can:
  - Enter expense data into ELMS;
  - View a copy of the draft return at any time;
  - View the status of transactions being reviewed by the auditor; and
  - View the final return after the audit has been completed.

- **Chief Official Agent (COA)** - the COA role can has all functionality provided to Party Admin plus:
  - Can submit the return to the auditor electronically in ELMS;
  - Can accept or override the auditor's suggested changes; and
  - Can lock the return for finalization.

In addition to the roles available to party officials, ELMS also allows the auditor to accept or suggest changes to the transactions recorded by the COA and to finalize the audit of the election expense return.

## 6.4 Process Overview

In addition to allowing COA's to complete Election Expense Returns online, ELMS allows auditors to review and suggest changes to the return. The flowchart below illustrates how the return proceeds through the entry and audit processes. Note that the auditor review and COA review stages may be repeated as many times as necessary until all transactions are agreed to by both parties.



## 7. Getting Started in ELMS

### 7.1 Computer Requirements

To access ELMS, you will require:

- A web browser<sup>1</sup> and internet access;
- Adobe Reader (version 6.0 and higher); and
- An email account.

### 7.2 ELMS Access

Elections Saskatchewan will create an ELMS account for each Chief Official Agent. Additional accounts may be requested by the Chief Official Agent for Party Admin staff by contacting Elections Saskatchewan. Elections Saskatchewan will set up the requested users in ELMS and the users will be contacted by email to set up their passwords.

### 7.3 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/>

### 7.4 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 8 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., !, #, \*)

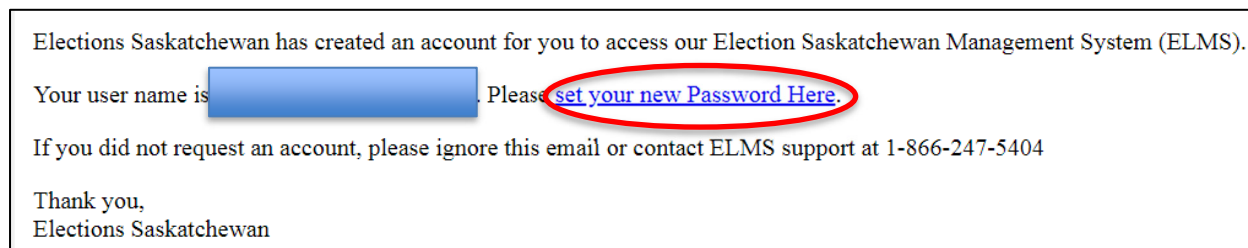
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<sup>1</sup> Recommended browsers are: Chrome, Internet Explorer and Firefox.

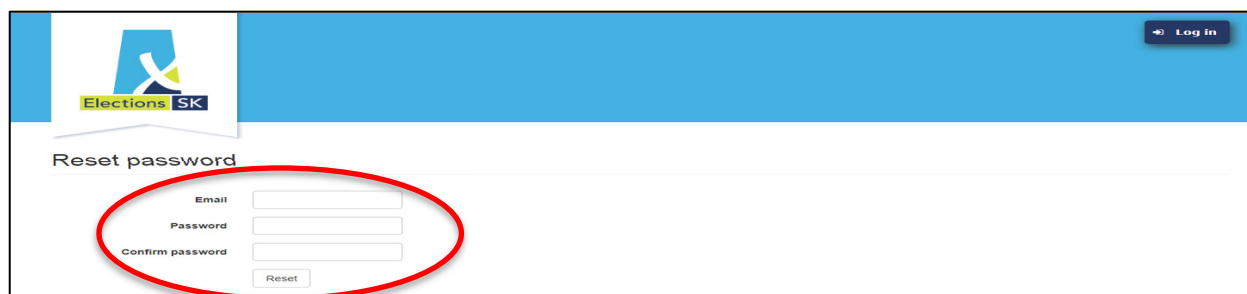
## 7.5 First Time Access

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.

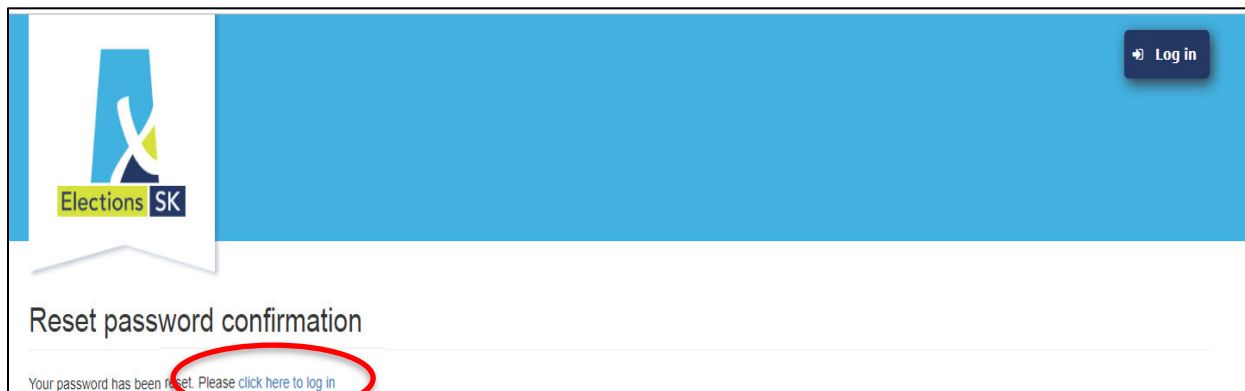
1. Open the email and click the [Set your Password Here](#) link appearing in the message.



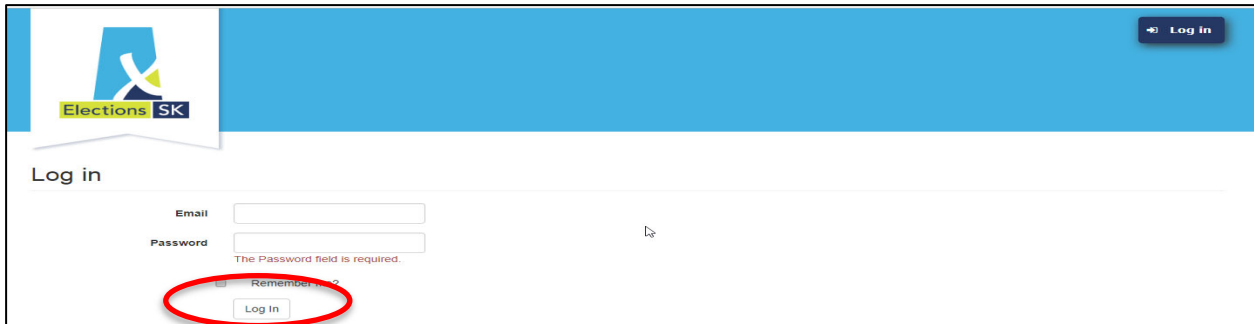
2. After clicking on the link, the [Reset password](#) screen will appear. Type in your email address in the [Email](#) field, enter your password in the [Password](#) field and then re-enter that same password in the [Confirm password](#) field and click [Reset](#).



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.

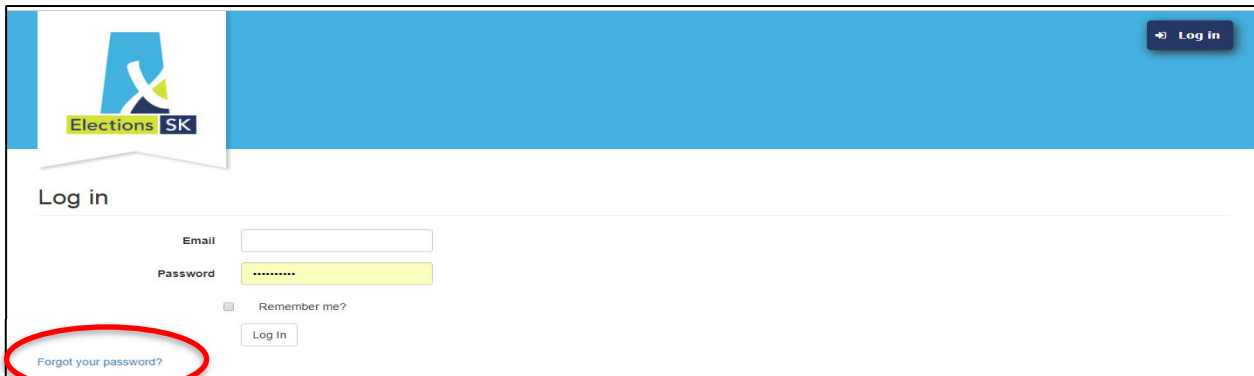


The screenshot shows the ELMS Log in screen. At the top left is the Elections SK logo. At the top right is a 'Log In' button. Below the logo is the 'Log in' heading. There are two input fields: 'Email' and 'Password'. The 'Password' field has a red error message below it: 'The Password field is required.' Below the 'Password' field is a 'Remember me?' checkbox and a 'Log In' button. The 'Log In' button is circled in red.

## 7.6 Forgot Password

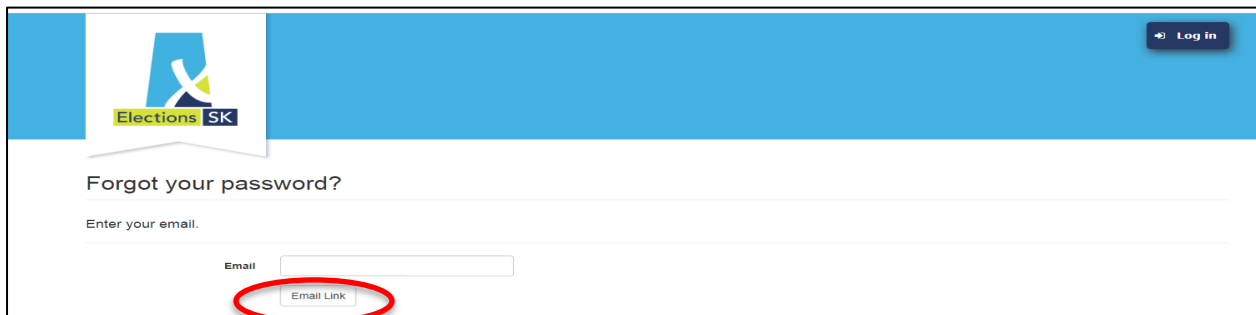
- If you forget your password once you have established your account, you can request a password reset through the application by following the steps outlined below.

1. To reset your password, click on the [Forgot your password?](#) link.



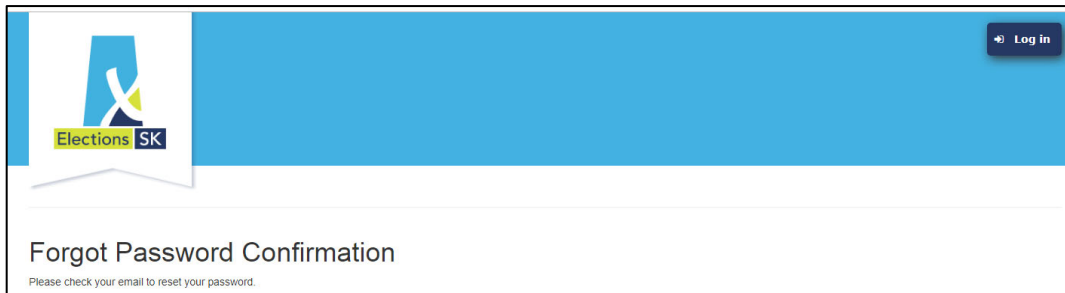
The screenshot shows the ELMS Log in screen. At the top left is the Elections SK logo. At the top right is a 'Log In' button. Below the logo is the 'Log in' heading. There are two input fields: 'Email' and 'Password'. The 'Password' field is highlighted in yellow. Below the 'Password' field is a 'Remember me?' checkbox and a 'Log In' button. Below the 'Log In' button is a link that says 'Forgot your password?'. This link is circled in red.

2. Next, type in your email address in the [Email](#) field and click the [Email Link](#) button.



The screenshot shows the ELMS 'Forgot your password?' screen. 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?' heading. Below the heading is the text 'Enter your email.' and an 'Email' input field. Below the 'Email' input field is an 'Email Link' button. This button is circled in red.

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.

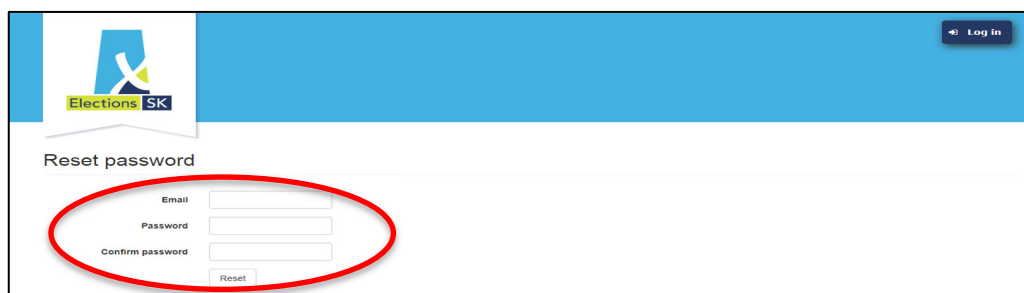
A password reset has been requested for your Election Saskatchewan Management System (ELMS) account.

Please [Reset your Password Here](#).

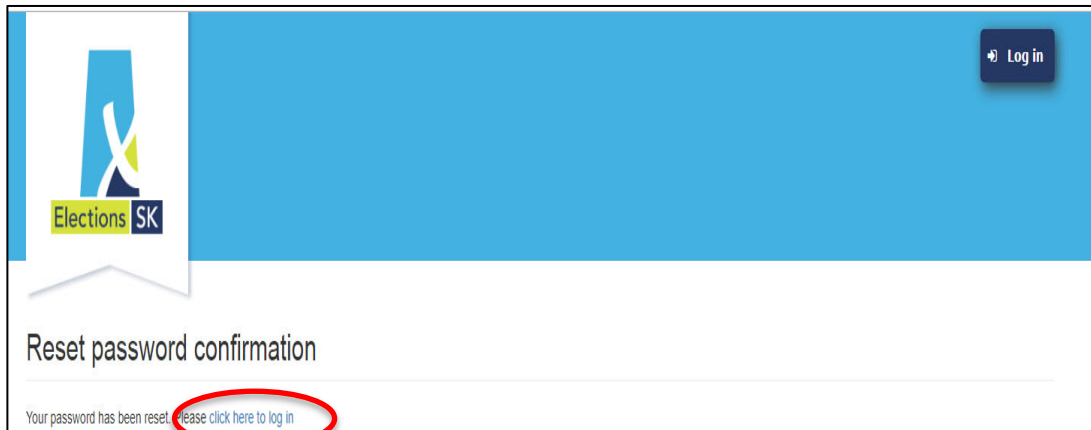
If you did not request a password reset, please ignore this email or contact ELMS support at 1-866-247-5404

Thank you,  
Elections Saskatchewan

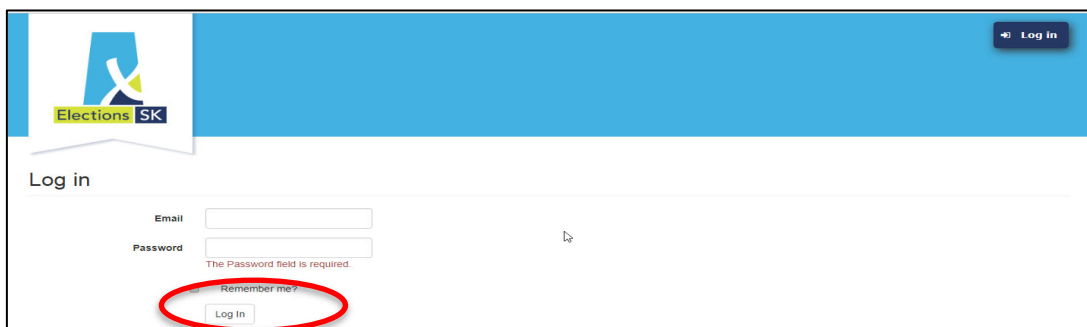
5. The [Reset password](#) screen appears. This is the same screen that you see when you log in to ELMS for the first time. Type in your email address in the [Email](#) field, enter your password in the [Password](#) field and then re-enter that same new password in the [Confirm password](#) field and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





## 7.7 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.

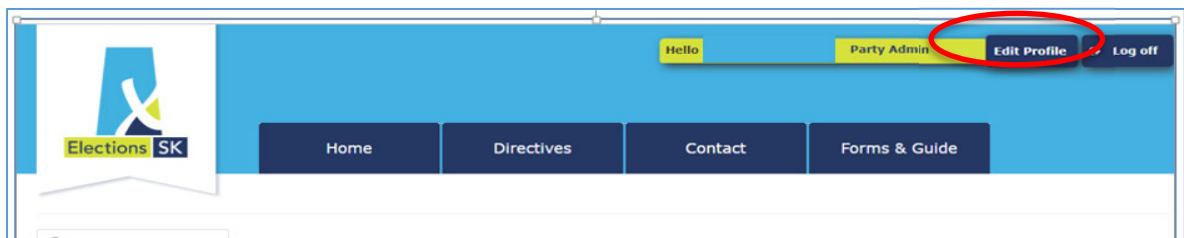
## 7.8 Updating Contact Details

Elections Saskatchewan will create the party and the respective users of the party using the information in the party register. Registered political parties have an obligation to notify Elections Saskatchewan of any changes to key roles including the Party Leader, the Chief Official Agent and the party auditor within 30 days.

### Updating User Profile

Each user has access to their user profile and can make any necessary corrections to their contact information.

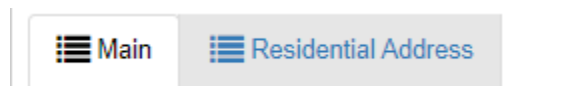
1. From ELMS Home Page, click on the **Edit Profile** button located in the top right corner of the screen.



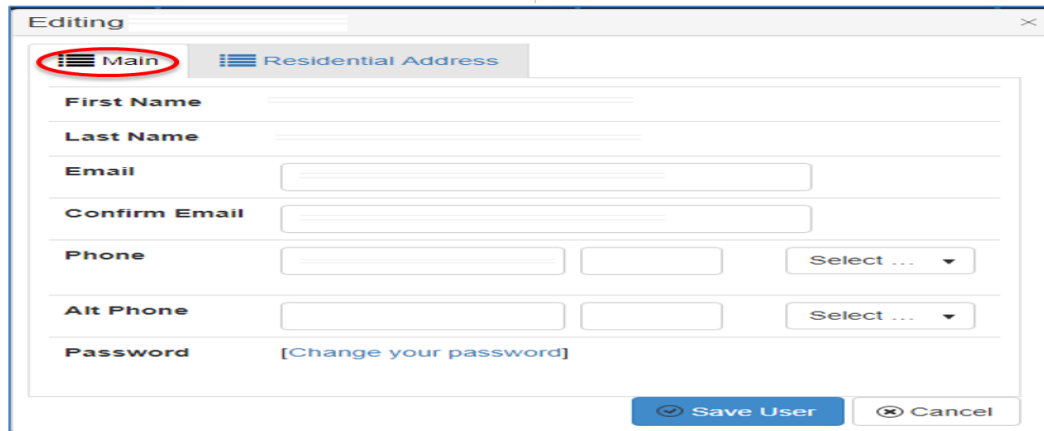
2. An Edit pop-up window will appear where you can edit or update your user information in any of the following 3 tabs:
  - a. **Main** - To record name, email and phone numbers and password
  - b. **Residential Address** - To revise residential address information
  - c. **Mailing Address** - To record information on an alternate address.

*The **Mailing Address** tab only appears only if you checked the **Mailing Address** checkbox on the **Residential Address** tab.*

3. Select either the Main or Residential Address tab.



4. The [Main](#) tab will automatically appear in a pop-up window. Use this tab to update your email address and phone numbers or to reset your password.



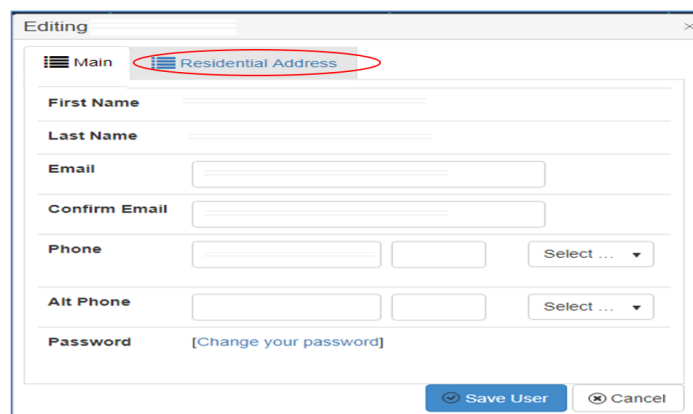
The screenshot shows a web application window titled "Editing". It has two tabs: "Main" and "Residential Address". The "Main" tab is selected and highlighted with a red circle. Below the tabs are several form fields: "First Name", "Last Name", "Email", "Confirm Email", "Phone", "Alt Phone", and "Password". The "Phone" and "Alt Phone" fields are accompanied by dropdown menus labeled "Select ...". The "Password" field has a link that says "[Change your password]". At the bottom right of the form are two buttons: "Save User" and "Cancel".

**Note:** Please notify Elections Saskatchewan if a user exists in the system but has changed their name.

### Change Password

If you click on "change your password" it takes you to the screen as explained in section 7.6. Please note, if you are making other changes save those changes first prior to changing your password. If you don't, all information you entered will be lost.

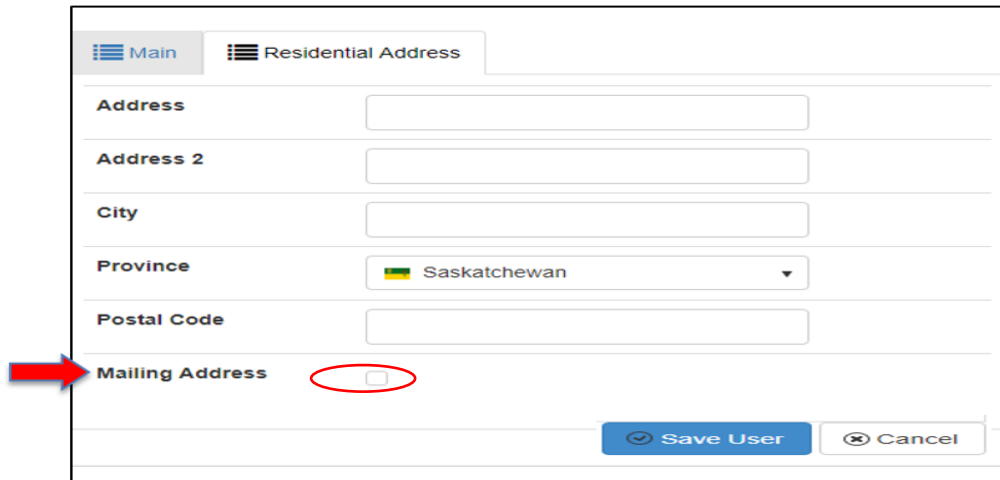
5. If you want to update any address information, click the Residential Address tab.



The screenshot shows the same "Editing" window as before, but the "Residential Address" tab is now selected and highlighted with a red circle. The form fields and buttons remain the same as in the previous screenshot.

- a. Update the user's residential address information, as required.

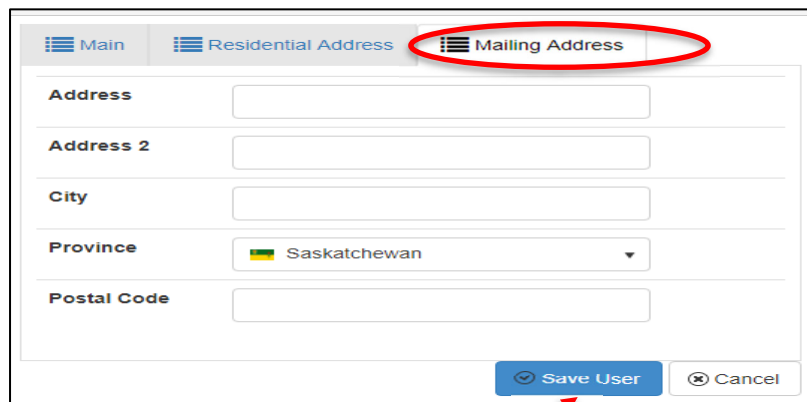
- b. If the user's mailing address is different than their primary address, remember to click the **Mailing Address** checkbox.



- c. The **Mailing address** tab is only available if the user clicks the **Mailing Address** checkbox on the **Residential Address** tab. This is used when a user's mailing address is different than their residential address.



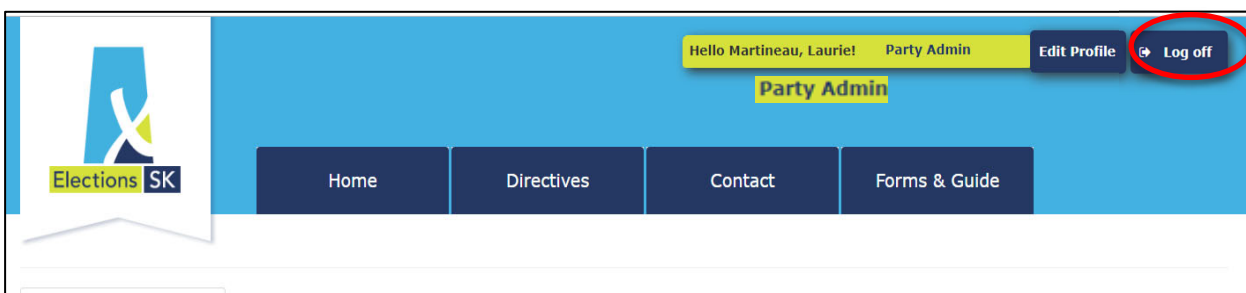
If applicable, update the mailing address fields on the **Mailing Address** tab (shown below).



- d. When all updates are complete, click **Save User**.

## 7.9 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.

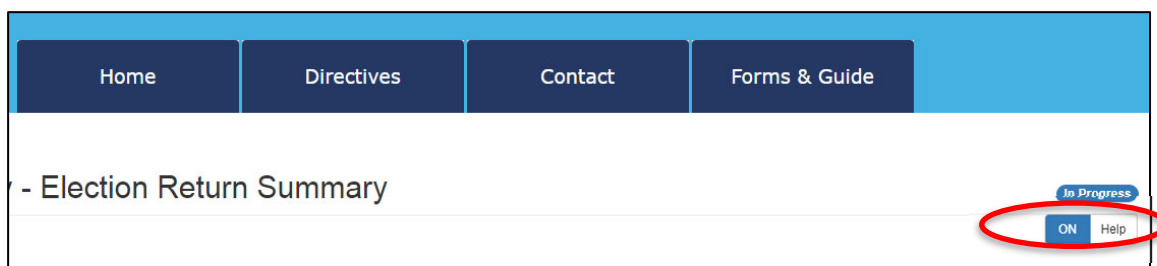


## 7.10 Online Help

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

### 1. Turning Online Help On/Off

- When you are in the Election Return, the online Help button is located in the top right corner of your screen.

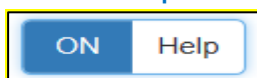


- By default, the ELMS Help function is “ON”, enabling you to access the Online Help features built into the system. We recommend you leave this on.
- To turn online help off, click on the word **Help** on the button.










*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 Service Expenses, the following online help will appear:

a) Hire of Premise Expenses 	<p>Expenses</p> <p>Service expenses are expenses incurred for the acquisition of services during an election. Examples of service expenses include the costs associated with utilities, insurance, equipment rentals, and salaries (e.g., consultants). Do not include service and salary expenses incurred for the ongoing operations of the party.</p>
b) Advertising Expenses	
c) Service Expenses 	
d) Goods Supplied 	
e) Travel & Hire of Vehicle Expenses 	

## 7.11 Other Helpful Information

- Elections Saskatchewan's website contains additional information to assist you with completing the Registered Political Party Election Return.  
The website can be found at: <http://www.elections.Saskatchewan.ca>  
The following associated documents are available online:
  - [\*The Elections Act, 1996\*](#);
  - [\*A Guide for the Party Leader to The Election Act, 1996\*](#);
  - [\*A Guide for the Auditor of a Registered Political Party\*](#); and
  - [\*A Guide for the Chief Official Agent to The Political Contributions Tax Credit Act, 2001\*](#).


## 8. Accessing the Election Return

### Elms Home Page and User Actions

Open your Internet browser and type the ELMS URL in the address bar:

<http://elms.elections.sk.ca>

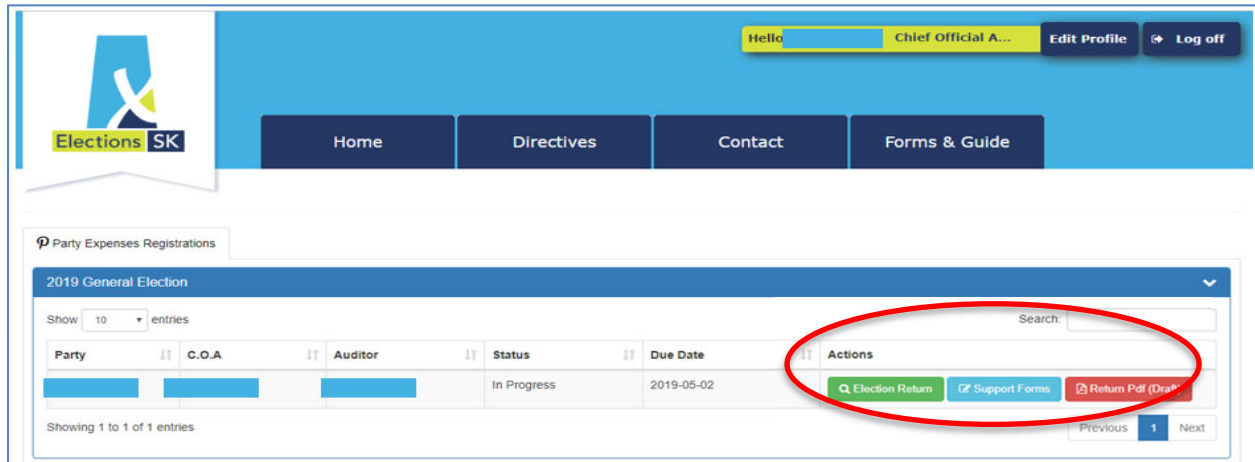
The ELMS login screen will appear.



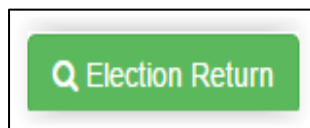
- To log in, enter your email address in the **Email** field and your password in the **Password** field and click the **Log In** button.
- The ELMS home page will appear. What is displayed on this screen depends on the role you have in the system.
- There are two user roles defined in ELMS:
  - Party Admin
  - Chief Official Agent (COA)
- Your name and role will appear in the top right-hand corner of the screen. You may have different roles for different election events. To switch between user roles, click on the role in the top right-hand corner and select the appropriate role.



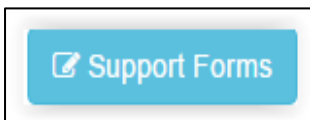
There are three action buttons located under the Actions heading available to you:



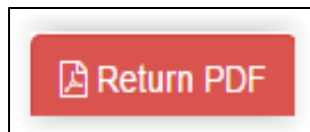
The functionality associated with each of these buttons is described below.



**ELECTION RETURN** - This button provides access to the party's Election Return. This is the primary screen used to access all the party's Election Return details, including entering of expenses and completing supporting forms.



**SUPPORT FORMS** - This button provides access to supporting forms that will accompany the election return (e.g., expense forms, travel claims, etc.).



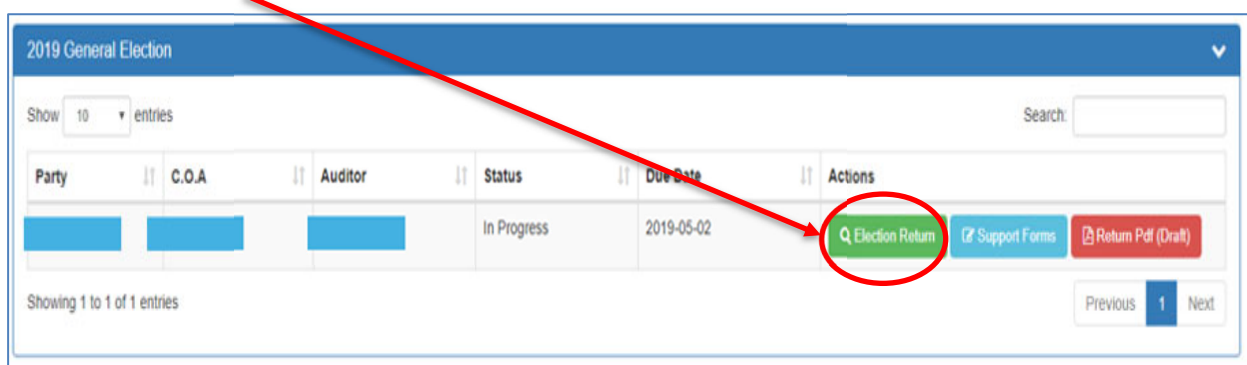
**RETURN PDF** - This button opens the party's Election Return in PDF format. The chief official agent and party admin can see and print a copy of the return at any time. A draft watermark will appear on the printed copy until the return has been "Locked" by the COA.

## Accessing the Election Return

The Chief Official Agent and Party Admin will access the expense details and the election return by clicking the [Election Return](#) button.

### ■ Election Return Overview

Click the [Election Return](#) button to navigate to the [Election Return Summary](#) screen.



The first time a Registered Political Party's Election Return is opened, it will be blank. As you enter expenses, the summary totals on the home page will automatically update to reflect the value of the transactions entered to date.

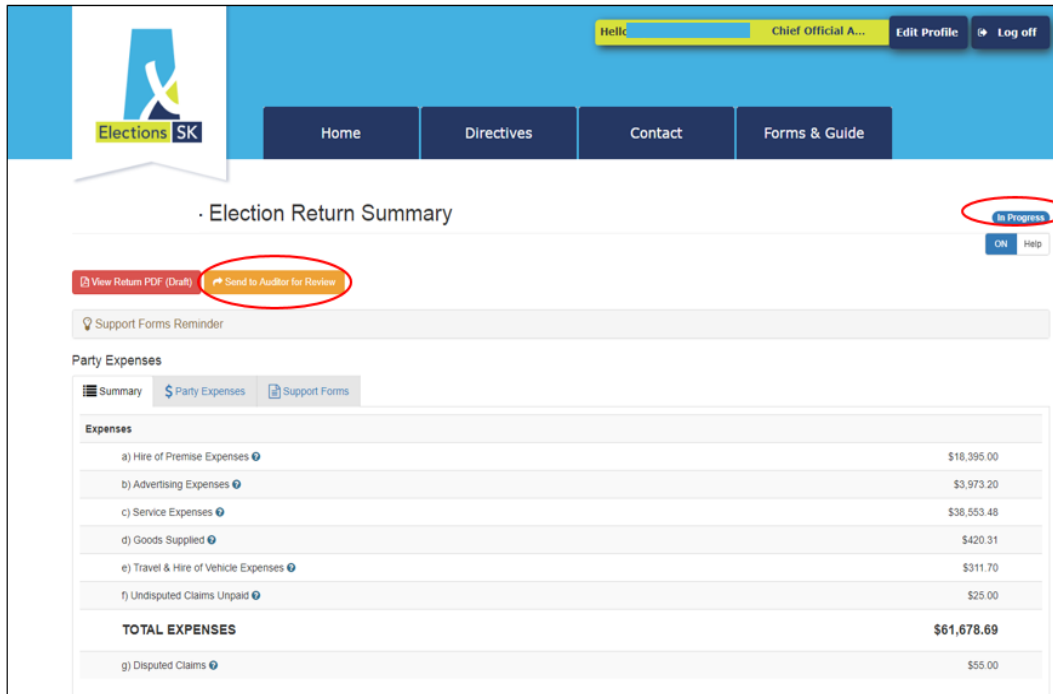
The COA and Party Admin roles can add, delete and modify any transactions in the application to prepare the return for audit review. Only the COA role can submit the return to the auditor through the application. Once the return has been submitted to the auditor by the COA, the Party Admin role will no longer be able to make any changes to the return, but they will have access to the supporting documents and can print and view the Election Expense return. The COA role will only have access to modify the return once the Auditor "returns" access back to the COA.

After a return has been submitted to the auditor, the COA 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. Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.

*If further changes are required after the return is submitted/locked down, you will need to contact Elections Saskatchewan to unlock the return.*

Once you click on the **Election Return** button a summary page will open up.

1. For the Chief Official Agent the following screen appears.



The screenshot shows the 'Election Return Summary' page for a Chief Official Agent. The page has a blue header with the Elections SK logo and navigation links: Home, Directives, Contact, and Forms & Guide. The main content area is titled 'Election Return Summary' and includes a status indicator 'In Progress' and buttons for 'View Return PDF (Draft)', 'Send to Auditor for Review', and 'Support Forms Reminder'. Below this is a section for 'Party Expenses' with a table of expenses.

Expenses	Amount
a) Hire of Premise Expenses	\$18,395.00
b) Advertising Expenses	\$3,973.20
c) Service Expenses	\$38,553.48
d) Goods Supplied	\$420.31
e) Travel & Hire of Vehicle Expenses	\$311.70
f) Undisputed Claims Unpaid	\$25.00
<b>TOTAL EXPENSES</b>	<b>\$61,678.69</b>
g) Disputed Claims	\$55.00

2. The Party Admin will have the same Home screen as the COA but without the **Send to Auditor for Review** button.

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

- **View Return PDF (Draft)** - this button provides a draft PDF view of the Registered Political Party 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. A draft watermark will appear until the return has been “Locked” by the COA.
- **Send to Auditor for Review (Available to COA only)** - this button is used when you are ready to send the return to the auditor for review. ELMS will set the return’s status to **Audit Review** and will start the review process by the auditor. Once the COA clicks on this button, the COA will not be able to make any changes to the return until the auditor releases the return back to the COA. If the auditor has suggested any changes, the auditor will send the return back to the COA using ELMS. The COA must then review the auditor’s changes and send it back to the auditor. If this button was clicked in error and the return is not ready for the auditor, you will have to contact Elections Saskatchewan to set the return back to the **In Progress** status.
- **Support Forms Reminder** - this provides access to the supporting forms required to accompany the election return. When you start a return, this folder will be unpopulated. As you enter data into ELMS, this folder will populate with the supporting forms required based on the data entered.



**Party Expenses** - this section displays a summary view of all of the expenses currently entered into this return. It also provides easy access to the detailed information comprising the summary data.

Under the **Party Expenses** heading, the following tabs appear:

Party Expenses	
Summary	Party Expenses
Support Forms	
Expenses	
a) Hire of Premise Expenses	\$16,395.00
b) Advertising Expenses	\$3,973.20
c) Service Expenses	\$36,553.48
d) Goods Supplied	\$420.31
e) Travel & Hire of Vehicle Expenses	\$311.70
f) Undisputed Claims Unpaid	\$25.00
<b>TOTAL EXPENSES</b>	<b>\$61,678.69</b>
g) Disputed Claims	\$55.00

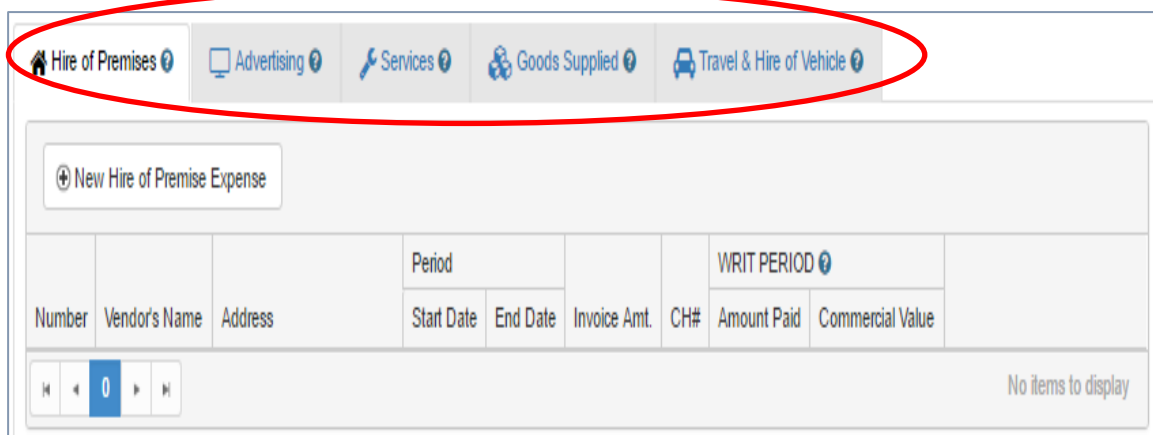
- **Summary** - The **Summary** tab is the default view that automatically appears when you are in the Election Return Summary.
- **Party Expenses** - Click the **Party Expenses** tab to view, revise or add expenses.
- **Support Forms** - Click the **Support Forms** tab to access the required supporting forms to accompany the Party's Election Return. ELMS provides an online link to access the forms for you to print and complete.

## 9. Party Expenses

Party expenses are expenses incurred relating to hire of premises, advertising, services, goods supplied and travel & hire of vehicle. **Do not include costs that are regular, ongoing operating costs for the party (examples - office and meeting rooms, copier lease, etc).**

### 9.1 Overview

Each party expense screen is designed to capture the specific information required for the category of expense and is accessed by clicking on the heading related to the type of expense being entered.



Number	Vendor's Name	Address	Period		Invoice Amt.	CH#	WRIT PERIOD	
			Start Date	End Date			Amount Paid	Commercial Value
No items to display								

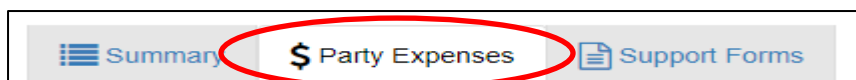
Each category is described in detail further on in this section. However, there are some common fields that are important to understand prior to beginning data entry of the transactions. These fields are:

- Joint Agreements;
- Disputed with Vendor;
- Undisputed but outstanding more than 90 days; and
- Notes.

Information about how to use these fields can be found in sections 9.3 to 9.5 of this guide.

## 9.2 Party Expenses

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

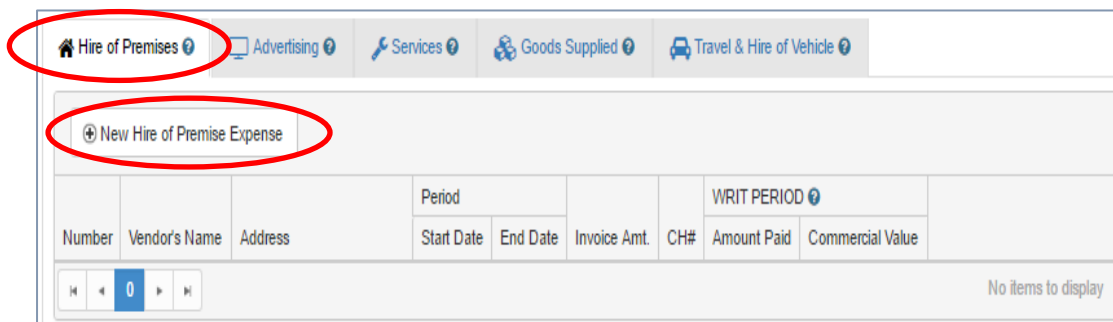


When entering party expenses, the Amount Paid and Commercial Value are the amounts that apply to the election period. There may be invoices for expenses that include goods and services that were consumed before, during and after the election period. In these situations, enter the total amount of the invoice in the Total Invoice Amount (which may be different than the Amount Paid and Commercial Value amounts) field along with the cheque number used to pay the invoice.

### 9.2.1 Hire of Premises

This category should be used to record all expenses incurred for offices and meeting spaces used for the election campaign.

The leases and agreements that substantiate these expenses must be submitted with the return. They must describe the premises, the location of the premises, the purpose of the premises, and the length of time they were leased/rented. They must also provide the name and address of the proprietor. To add a new Hire of Premises expense, click on the **Party Expenses** tab and then select the **Hire of Premises** tab from the tabs along the top. Click the **New Hire of Premise Expense** button.



Hire of Premises		Advertising		Services		Goods Supplied		Travel & Hire of Vehicle	
<div> <span>⊕ New Hire of Premise Expense</span> </div>									
Number	Vendor's Name	Address	Period		Invoice Amt.	CH#	WRIT PERIOD		
			Start Date	End Date			Amount Paid	Commercial Value	
<div> <span>⏪</span> <span>⏩</span> <span>0</span> <span>⏪</span> <span>⏩</span> </div>									
No items to display									

The following data entry screen will appear:

Add Hire of Premises Expense

Summary

Total Invoice Amount\*

Cheque#\*

ELECTION PERIOD

Amount Paid\*

Commercial Value\*

Period Start Date\*

Period End Date\*

Description\*

Purpose of Use\*

Vendor\*

Joint Agreement

Disputed with vendor

Undisputed but outstanding more than 90 days

Notes

Refer to [Section 9.3](#) for information about Joint Agreements and [Section 9.4](#) for information on Disputed or Undisputed Transactions.



1. Complete all the fields. Fields marked with an asterisk (\*) are mandatory.
2. The **Description** field should be used to describe the type of premises (example hotel meeting room or banquet room).
3. The **Purpose of Use** Field should be used to describe what the premises were used for.
4. If the vendor does not appear in the drop-down list, click **New** to add a new vendor.
5. When you are done entering, click **Save** to save the transaction.
6. To edit an existing expense, locate the expense in the Hire of Premises list and click **Edit**. Make the required changes and click **Save**.
7. To delete an existing expense, locate the expense in the Hire of Premises list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction. Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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. Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.*

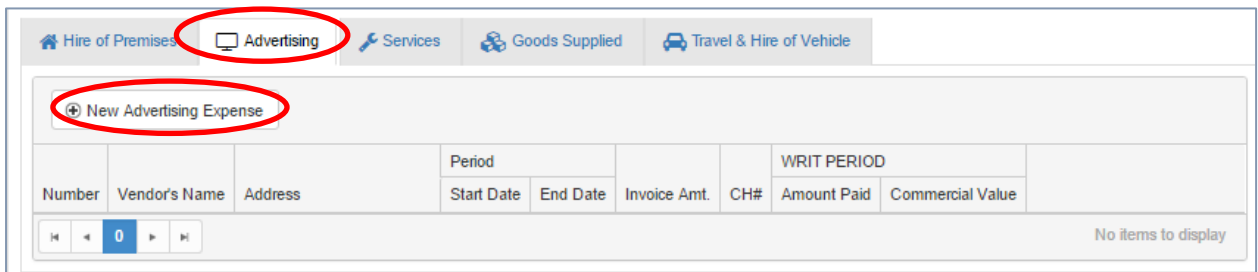
### 9.2.2 Advertising

The Advertising category should be used to record all expenses incurred for the production and placement of broadcast and print advertisements during the election campaign.

The documents that substantiate these expenses must be submitted with the return.

- Every advertisement that promotes the party or a candidate must be supported by an authorization statement. See section 215 of the Election Act.
- Advertising through broadcast media must be supported by a schedule of date(s) and time(s) airing as well as a script or electronic copy of the advertisement.
- Every print media advertisement must be supported by a tear sheet or electronic equivalent of the advertisement, indicating the date(s) of placement.

To add a new Advertising expense, click on the [Party Expenses](#) tab and then select the [Advertising](#) tab from the tabs along the top. Click on the [New Advertising Expense](#) button to add new advertising expense.



The screenshot shows a software interface with a top navigation bar containing five tabs: 'Hire of Premises', 'Advertising', 'Services', 'Goods Supplied', and 'Travel & Hire of Vehicle'. The 'Advertising' tab is selected and highlighted with a red circle. Below the tabs, there is a button labeled 'New Advertising Expense' with a plus icon, also highlighted with a red circle. Below this button is a table with the following columns: 'Number', 'Vendor's Name', 'Address', 'Period' (with sub-columns 'Start Date' and 'End Date'), 'Invoice Amt.', 'CH#', 'WRIT PERIOD' (with sub-columns 'Amount Paid' and 'Commercial Value'), and an empty column. The table is currently empty, and the text 'No items to display' is shown at the bottom right. A pagination bar at the bottom left shows '0' items.

The following data entry screen will appear:

Add Advertising Expense

Summary

Publication/Broadcaster

Total Invoice Amount ?

Cheque# ?

ELECTION PERIOD ?

Amount Paid

\$0.00

Commercial Value

\$0.00

Period Start Date

2018-11-15

Period End Date

2018-11-15

Vendor

Select a vendor...

New

Joint Agreement

☐

Disputed with vendor

☐

Undisputed but outstanding more than 90 days

☐

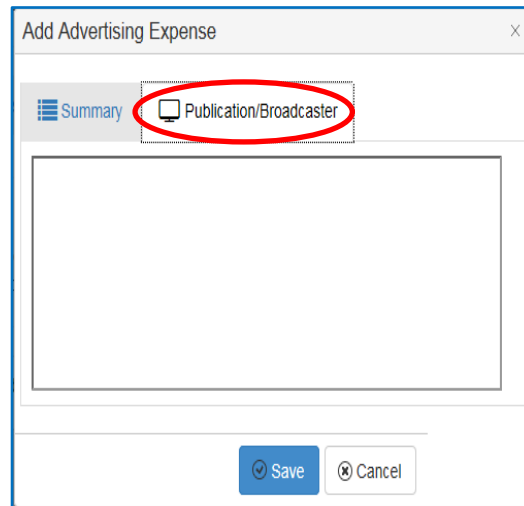
Notes ?

Save

Cancel

Refer to [Section 9.3](#) for information about Joint Agreements and [Section 9.4](#) for information on Disputed or Undisputed Transactions.

1. Complete the fields. The Period Start Date should be used to record the first date that the advertisement ran.
2. The Period End Date should reflect the last day that the advertisement ran.
3. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and then navigate to the **Publication/Broadcaster** tab.
4. Under the **Publication/Broadcaster** tab, enter the name and address of each broadcaster or publisher that published or broadcast the advertisement.



5. Click **Save** when all information has been entered.
6. To edit an existing expense, locate the expense in the Advertising list and click **Edit**. Make the required changes and click **Save**.
7. To delete an existing expense, locate the expense in the Advertising list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction. Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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. Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.*

### 9.2.3 Services

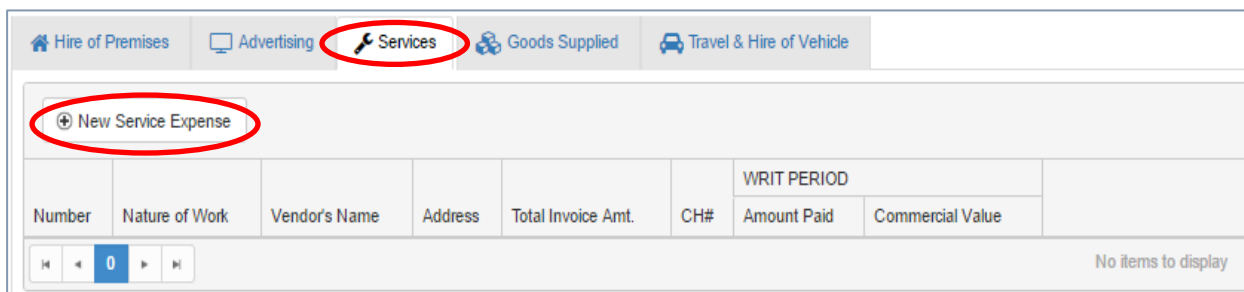
The Services category should be used to record the expenses incurred for services during the election; include expenses for utilities, insurance, equipment rentals, and salaries as they help maintain operations during an election campaign.

The supplier documents that substantiate these expenses must be submitted with the return. Each supplier document must provide a detailed description of the service and the date(s) the service was supplied.

For every service donated by a contributor who is not a commercial supplier of the service, the following documents must be submitted with the return:

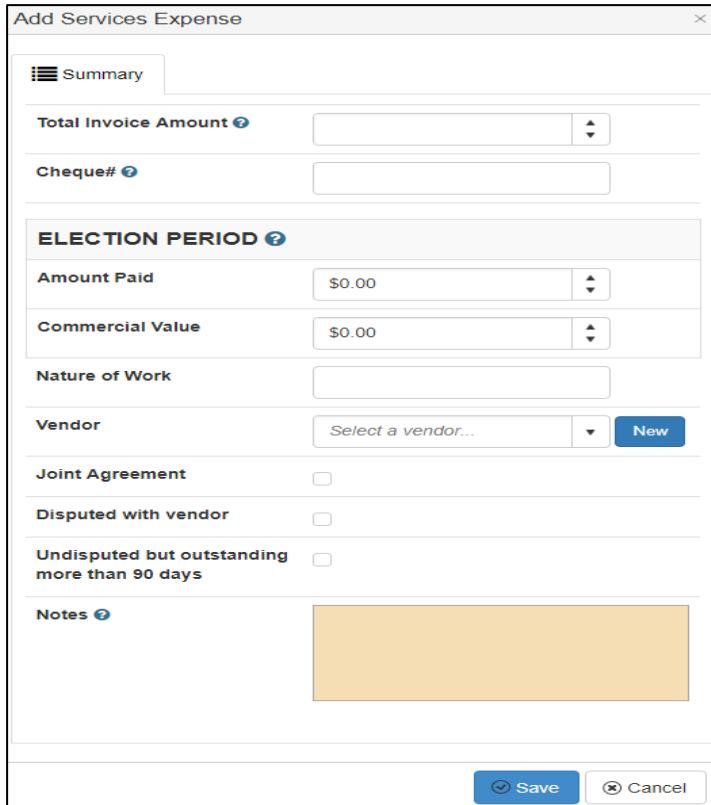
- a signed and dated service agreement that identifies the service provided, the date(s) it was provided, and the amount paid;
- a signed and dated donor's statement; and
- a commercial supplier's written statement or estimate.

To add a new Services expense, click on the **Party Expenses** tab, then select the **Services** tab from the tabs along the top. Click on the **New Service Expense** button to add new service expense.



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

The following data entry screen will appear:



Refer to [Section 9.3](#) for information about Joint Agreements and [Section 9.4](#) for information on Disputed or Undisputed Transactions.

1. Complete the fields.
2. If the vendor does not exist, click **New** to add the vendor.
3. Click **Save** when all information has been entered.
4. To edit an existing expense, locate the expense in the Services list and click **Edit**. Make the required changes and click **Save**.
5. To delete an existing expense, locate the expense in the Services list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction. Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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. Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.*

### 9.2.4 Goods Supplied

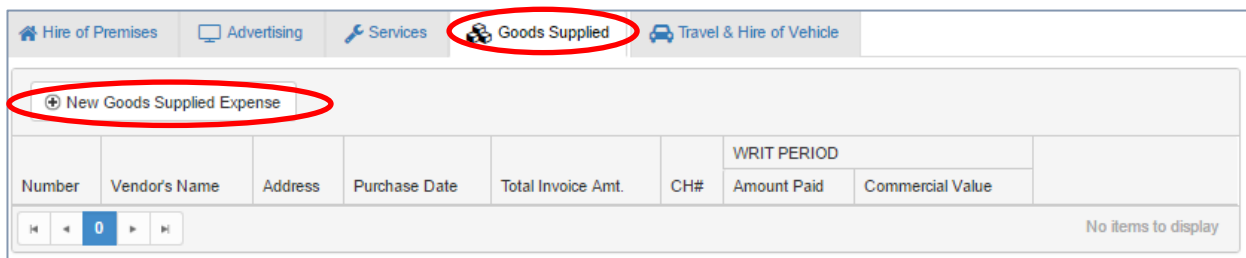
The Goods Supplied category should be used to record the value of goods supplied and used during the election period. Goods are tangible items such as wood stakes, signs, pamphlets, photos, food, and office supplies.

The supplier documents that substantiate these expenses must be submitted with the return. Each supplier document must include a detailed description of the goods supplied and the date(s) the goods were supplied.

For all goods donated by a contributor who is not a commercial supplier of the goods, the following documents must be submitted with the return:

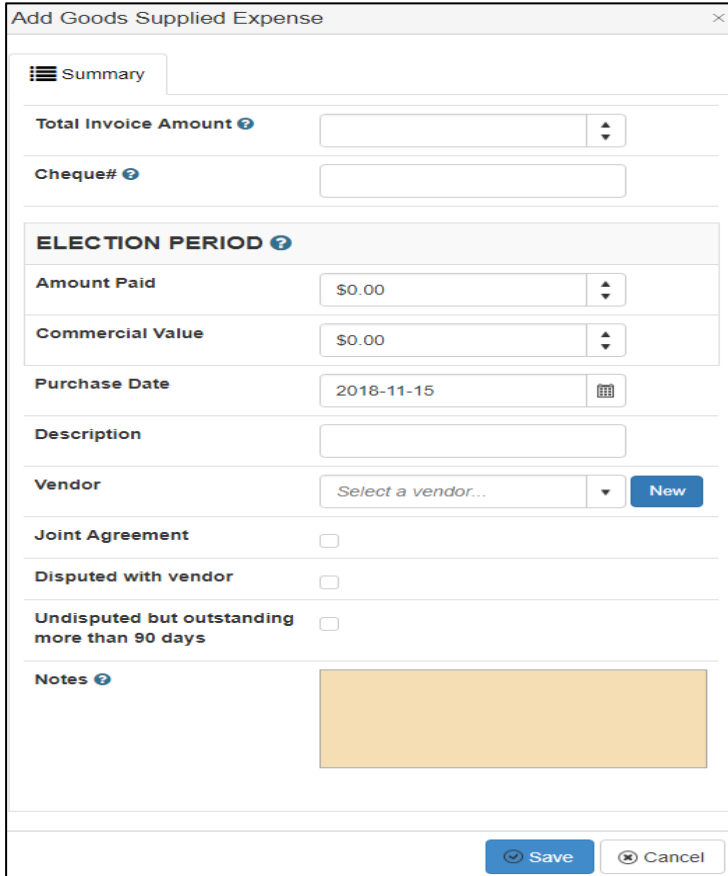
- a signed and dated agreement that includes a detailed description of the goods provided, the date(s) they were provided, and the amount paid;
- a signed and dated donor's statement; and
- a commercial supplier's written statement or estimate.

To add a new Goods Supplied expense, click on the **Party Expenses** tab, then select the **Goods Supplied** tab from the tabs along the top. Click on the **New Goods Supplied Expense** button to add new Goods Supplied expense.



The screenshot shows a software interface with a top navigation bar containing five tabs: 'Hire of Premises', 'Advertising', 'Services', 'Goods Supplied', and 'Travel & Hire of Vehicle'. The 'Goods Supplied' tab is selected and highlighted with a red circle. Below the tabs is a button labeled 'New Goods Supplied Expense', which is also highlighted with a red circle. Below the button is a table with the following columns: 'Number', 'Vendor's Name', 'Address', 'Purchase Date', 'Total Invoice Amt.', 'CH#', 'WRIT PERIOD' (with sub-columns 'Amount Paid' and 'Commercial Value'). At the bottom of the table, there is a pagination control showing '0' and a status message 'No items to display'.

The following data entry screen will appear:



Refer to [Section 9.3](#) for information about Joint Agreements and [Section 9.4](#) for information on Disputed or Undisputed Transactions.

1. Complete the fields.
2. If the vendor does not exist, click **New** to add the vendor.
3. Click **Save** when all information has been entered.
4. To edit an existing expense, locate the expense in the Goods Supplied list and click **Edit**. Make the required changes and click **Save**.
5. To delete an existing expense, locate the expense in the Goods Supplied list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction. Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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. Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.*

### 9.2.5 Travel and Hire of Vehicle

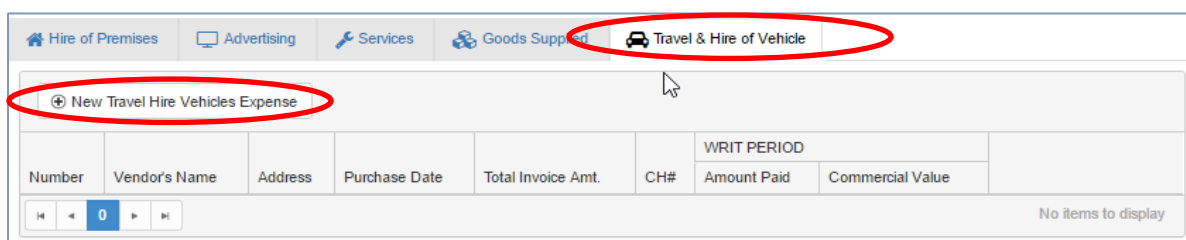
This category should be used to record the expenses incurred for mileage, vehicle maintenance, and hired vehicles.

The documents that substantiate these expenses must be submitted with the return.

- The rates used to calculate mileage expenses should be reasonable and similar to the current reimbursement rates established by the Saskatchewan Public Service Commission; see [PS 601-A Travel Allowance](#). **Note - amounts paid at rates in excess of the Government of Saskatchewan rates are not reimbursable election expenses.**
- Vehicle maintenance, gasoline, oil, and insurance expenses must be substantiated by signed expense claims.
- Mileage expenses must be substantiated by signed travel claims.
- Expenses for commercially hired vehicles must be substantiated by dated and signed lease agreements that specify the time period and the related charges.

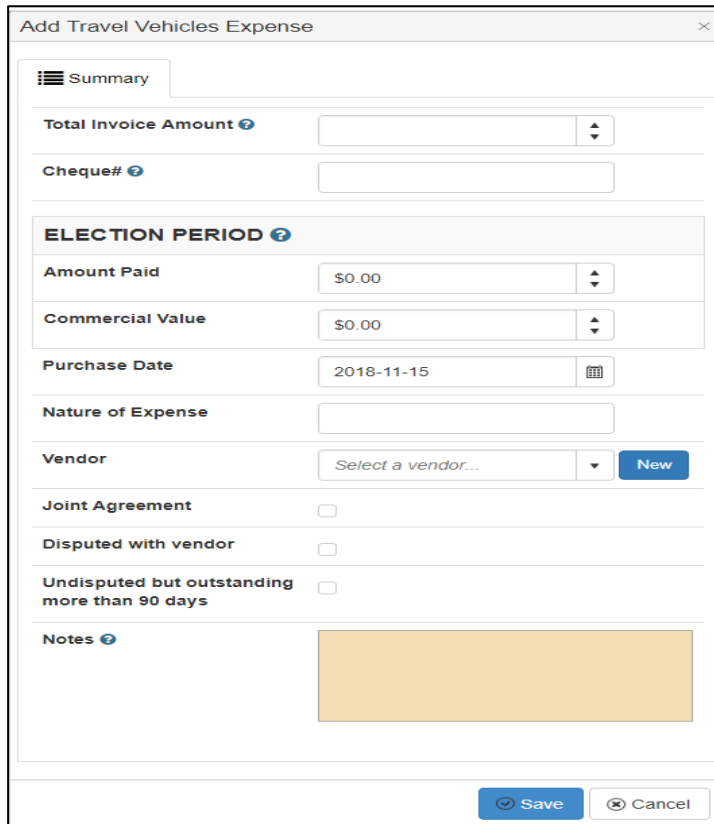
*Expenses may be claimed with signed expense claims **OR** signed travel claims based on a mileage rate—but not both.*

To add a new Travel and Hire of Vehicle expense, click on the **Party Expenses** tab, then select the **Travel and Hire of Vehicle** tab from the tabs along the top. Click on the **New Travel and Hire of Vehicle Expense** button to add new Travel and Hire of Vehicle expense.



The screenshot shows a software interface with several tabs at the top: 'Hire of Premises', 'Advertising', 'Services', 'Goods Supp...', and 'Travel & Hire of Vehicle'. The 'Travel & Hire of Vehicle' tab is selected and circled in red. Below the tabs, there is a button labeled 'New Travel Hire Vehicles Expense' which is also circled in red. Below this button is a table with columns: 'Number', 'Vendor's Name', 'Address', 'Purchase Date', 'Total Invoice Amt.', 'CH#', 'WRIT PERIOD', 'Amount Paid', and 'Commercial Value'. The 'WRIT PERIOD' column is further divided into 'Amount Paid' and 'Commercial Value'. At the bottom of the table, there is a pagination bar showing '0' and 'No items to display'.

The following data entry screen will appear:



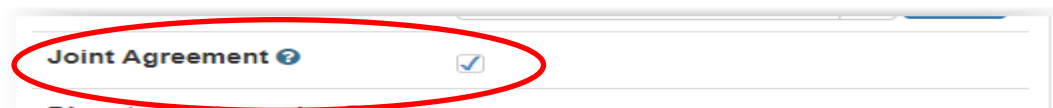
Refer to [Section 9.3](#) for information about Joint Agreements and [Section 9.4](#) for information on Disputed or Undisputed Transactions.

1. Complete the fields.
2. If the vendor does not exist, click **New** to add the vendor.
3. Click **Save** when all information has been entered.
4. To edit an existing expense, locate the expense in the Travel & Hire of Vehicles list and click **Edit**. Make the required changes and click **Save**.
5. To delete an existing expense, locate the expense in the Travel & Hire of Vehicles list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction. Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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. Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.*

## 9.3 Joint Agreements







A party may enter into a written agreement or arrangement with candidates or constituency associations for the purpose of jointly incurring and paying for election expenses. For any expense associated with a joint agreement, check the **Joint Agreement** box.



The Joint Agreement administrator (can be party or candidate) must keep the original agreement and give a copy of it to the business managers of the candidates and/or party (chief official agent) participating in the agreement. When the administrator submits the election expense return (either the party or the candidate), the original joint agreement and any original bills, invoices, receipts, proof of advertising, and cancelled checks must be submitted as well.

If the registered political party is the administrator of a joint agreement, the party should enter the gross amount of all expenses associated with the joint agreement in the same manner as other expenses but also checking the Joint Agreement checkbox. Repeat the process for all invoices associated with the joint agreement.

To enter the amount recovered from candidates, create a new vendor named Candidate's Share of Joint Expenses with the registered political party's address and make **ONE** entry for the total amount recovered. The entries are displayed as positive amounts for the gross amounts paid by the joint agreement administrator with a negative amount equal to the total amount recovered by candidates to offset the amount claimed. The net effect is an election expense equal to the joint agreement administrator's share of the joint agreement being reported as an election expense.

New Advertising Expense									
Number	Vendor's Name	Address	Period		Invoice Amt.	CH#	ELECTION PERIOD		
			Start Date	End Date			Amount Paid	Commercial Value	
B3	All Access Ads	59 Chatter Blvd. Regina SK S4S 4S4	2018-11-30	2018-11-30	\$20,000.00	124	\$20,000.00	\$20,000.00	 Edit  Delete
B2	Candidate's Share of Joint Agreements	Party Headquarters Regina SK S4S 4S4	2018-11-30	2018-11-30	-\$40,000.00	88	-\$40,000.00	-\$40,000.00	 Edit  Delete
B1	Cracker Jack Ads	1457 Rogers Road Regina SK S4S 4S4	2018-11-30	2018-11-30	\$50,000.00	88	\$50,000.00	\$50,000.00	 Edit  Delete

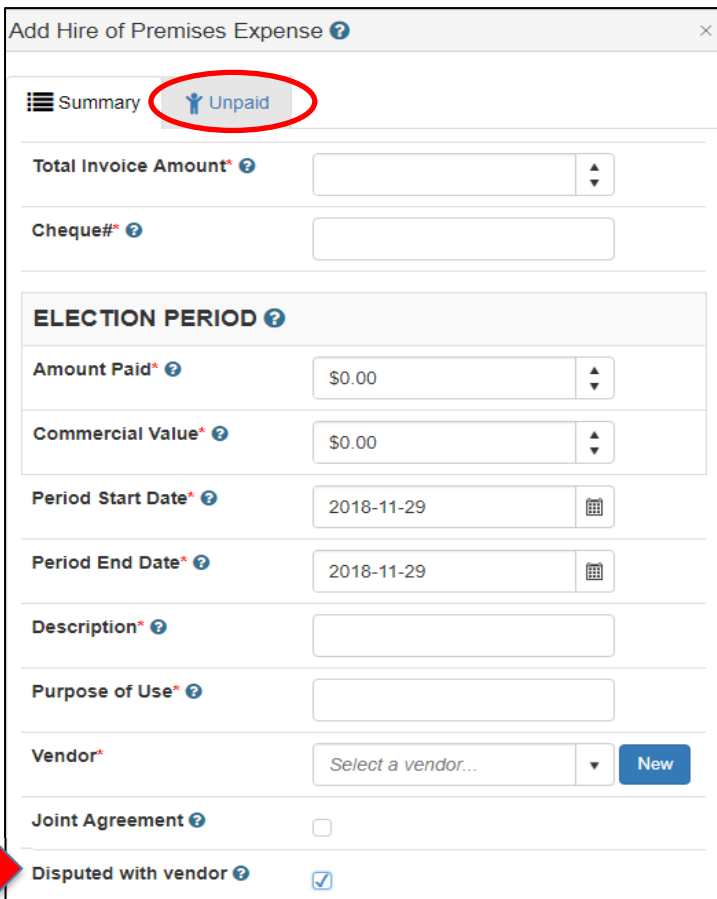
## 9.4 Disputed with Vendor and Undisputed but outstanding more than 90 days

Any expense may be classified as **Disputed with vendor** or **Undisputed but outstanding more than 90 days**.

### Disputed with Vendor

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 party 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.

For any applicable expense screen, click the **Disputed with Vendor** checkbox located on the bottom of the expense screen. Once this checkbox is checked, the **Unpaid** tab appears.



Add Hire of Premises Expense ?

Summary Unpaid

Total Invoice Amount\* ?

Cheque#\* ?

**ELECTION PERIOD ?**

Amount Paid\* ? \$0.00

Commercial Value\* ? \$0.00

Period Start Date\* ? 2018-11-29

Period End Date\* ? 2018-11-29

Description\* ?

Purpose of Use\* ?

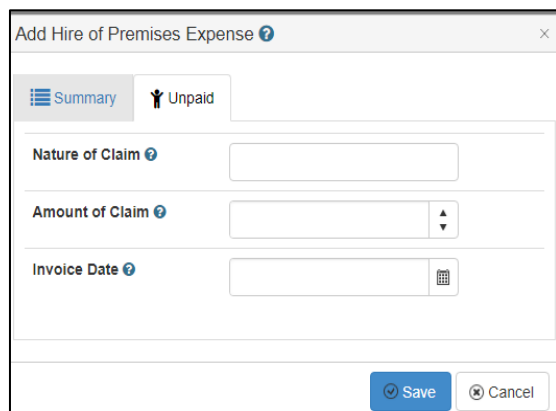
Vendor\* Select a vendor... New

Joint Agreement ? ☐

Disputed with vendor ? ☒

Enter the amount of any payment made in the **Amount Paid** field. Any amount entered in this field must be applicable to the election period and may be \$0 for a disputed invoice.

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

A screenshot of a web form titled 'Add Hire of Premises Expense'. The form has two tabs: 'Summary' and 'Unpaid'. The 'Unpaid' tab is selected. Below the tabs, there are three input fields: 'Nature of Claim', 'Amount of Claim', and 'Invoice Date'. Each field has a small question mark icon to its left. The 'Amount of Claim' field has a dropdown arrow on its right side. The 'Invoice Date' field has a calendar icon on its right side. At the bottom right of the form, there are two buttons: 'Save' and 'Cancel'.

### Undisputed but outstanding more than 90 days

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.

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.

*You cannot check both the Disputed and Undisputed checkboxes for the same invoice*

Add Hire of Premises Expense

Summary
Unpaid

Total Invoice Amount\*

Cheque#\*

ELECTION PERIOD

Amount Paid\*
\$0.00

Commercial Value\*
\$0.00

Period Start Date\*
2018-11-29

Period End Date\*
2018-11-29

Description\*

Purpose of Use\*

Vendor\*
Select a vendor...
New

Joint Agreement
☐

Disputed with vendor
☐

Undisputed but outstanding more than 90 days
☒

Enter the amount of any payment made in the Amount Paid field. Any amount entered in this field must be applicable to the election period and may be \$0 for a disputed invoice.

Add Hire of Premises Expense

Summary
Unpaid

Nature of Claim

Amount of Claim

Invoice Date

Save
Cancel

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

## 9.5 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 COA, Party Admin and Auditor roles 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 Party Admin and a COA or between a COA 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 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 Chief Official Agent

### 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

## 10. Support Forms

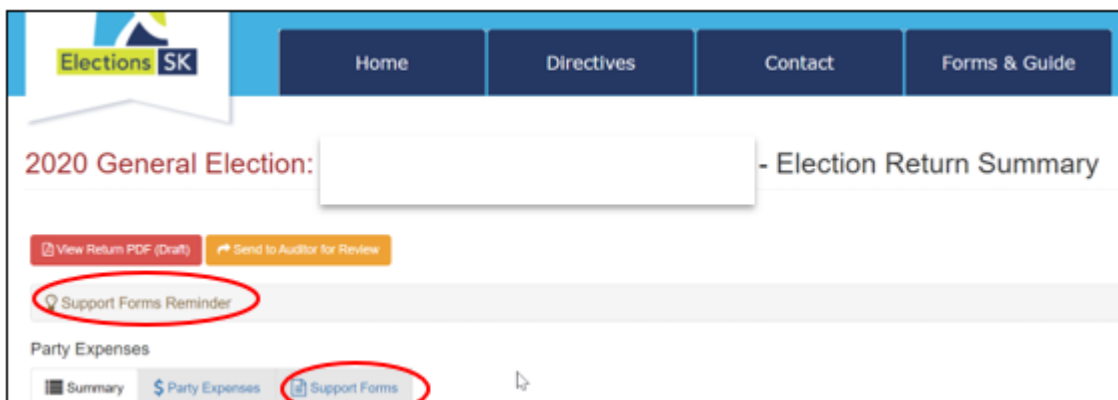
In some cases, supporting forms will be required to be submitted with the Registered Political Party Election Return. ELMS will prompt you to create the following supporting forms based on information entered in the return:

Form Name	Description
Service Agreement	Agreement used by Party for using a contractor during the election. <b>Used only if the vendor does not supply an agreement</b>
Travel Claim	Itemized listing of travel incurred by the claimant. <b>Applies to claimants claiming mileage (no receipts) as details are required</b>
Application to Pay a disputed claim	Itemized listing of disputed claims unpaid.
Joint Agreement	Agreement between party and candidates for joint expenses.

### Accessing the Support Forms

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

Click on either the [Support Forms Reminder](#) tab or the [Support Forms](#) tab to access the support forms.



From the screen shown below, 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.

Party Expenses

Summary Party Expenses Support Forms

Joint Agreement 1+

Service Agreement 1+

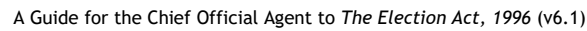
Application to Pay a Disputed Claim 1

Travel Claim 1+

Provide details of travel expenses reimbursed using the travel Claim Form [Travel Claim](#)

*The list of supporting forms that appears is customized based on what is entered in the Party Election Return.*

As the forms are not populated by ELMS, you must manually complete them. When you click on the form name, ELMS 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. **Note - the forms are fillable forms so you can complete the form and then print for any required signatures.** An example of the Travel Claim form is below. You can access the form by clicking on the [Travel Claim](#) link.





## 11. Party's Election Return Audit Process

Under the Election Act, the chief official agent must prepare Form E-524, Party's Return of Election Expenses and submit it to Elections Saskatchewan within 180 days of polling day<sup>2</sup>.

This section describes the election return audit process in ELMS.

### 11.1 COA Submitting the Return to Auditor for Review

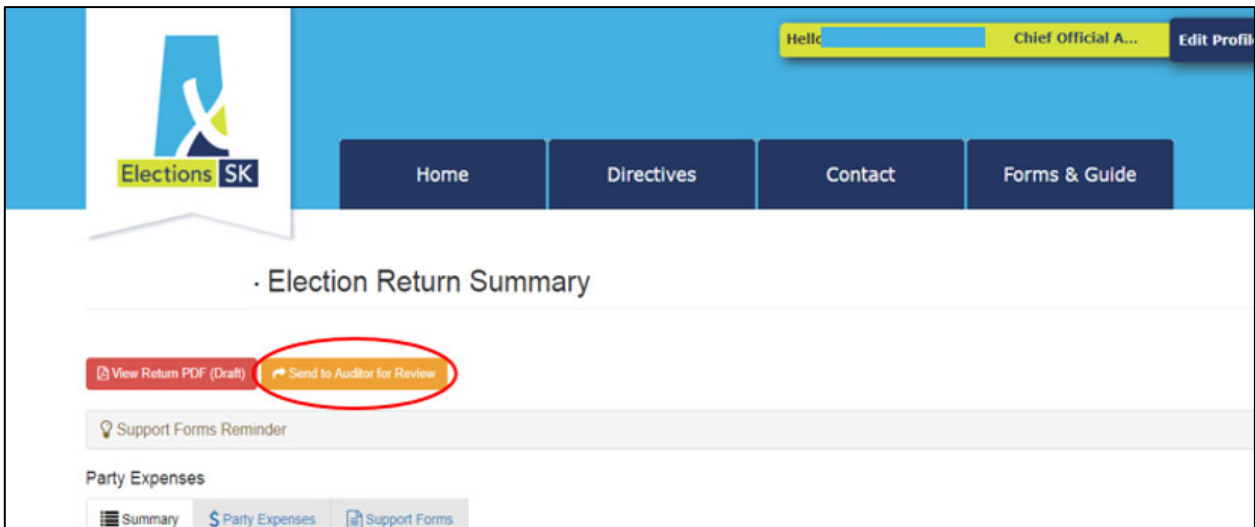
When the Return of Election Expenses is ready for the auditor to review, the COA will print the "draft" election expense return along with all of the supporting forms. All copies of invoices, cancelled cheques, proof of advertising and other documentation required by the auditor should be included with the return when it is sent to the auditor.

In ELMS, you must electronically submit the return to the auditor so that the auditor can review the transactions. 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.

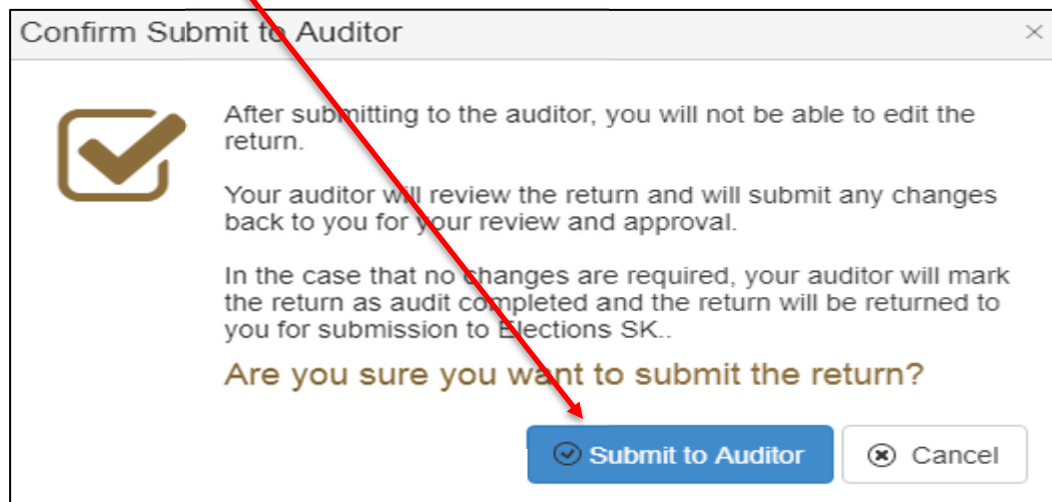
*After a return has been submitted to the auditor, the COA will no longer be able to delete any transactions already entered. Amounts may be changed to zero dollars, but the transaction will remain in the application to preserve the integrity of the audit process. These zero-dollar amounts will not appear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

<sup>2</sup> *The Elections Act 1996*, Section 251(1)

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.

**Election Return Summary**

View Return PDF (Draft)

Support Forms Reminder

Party Expenses

Summary Party Expenses Support Forms

Expenses	
a) Hire of Premise Expenses	\$18,395.00
b) Advertising Expenses	\$3,973.20
c) Service Expenses	\$38,553.48
d) Goods Supplied	\$420.31
e) Travel & Hire of Vehicle Expenses	\$311.70
f) Undisputed Claims Unpaid	\$25.00
<b>TOTAL EXPENSES</b>	<b>\$61,678.69</b>
g) Disputed Claims	\$55.00

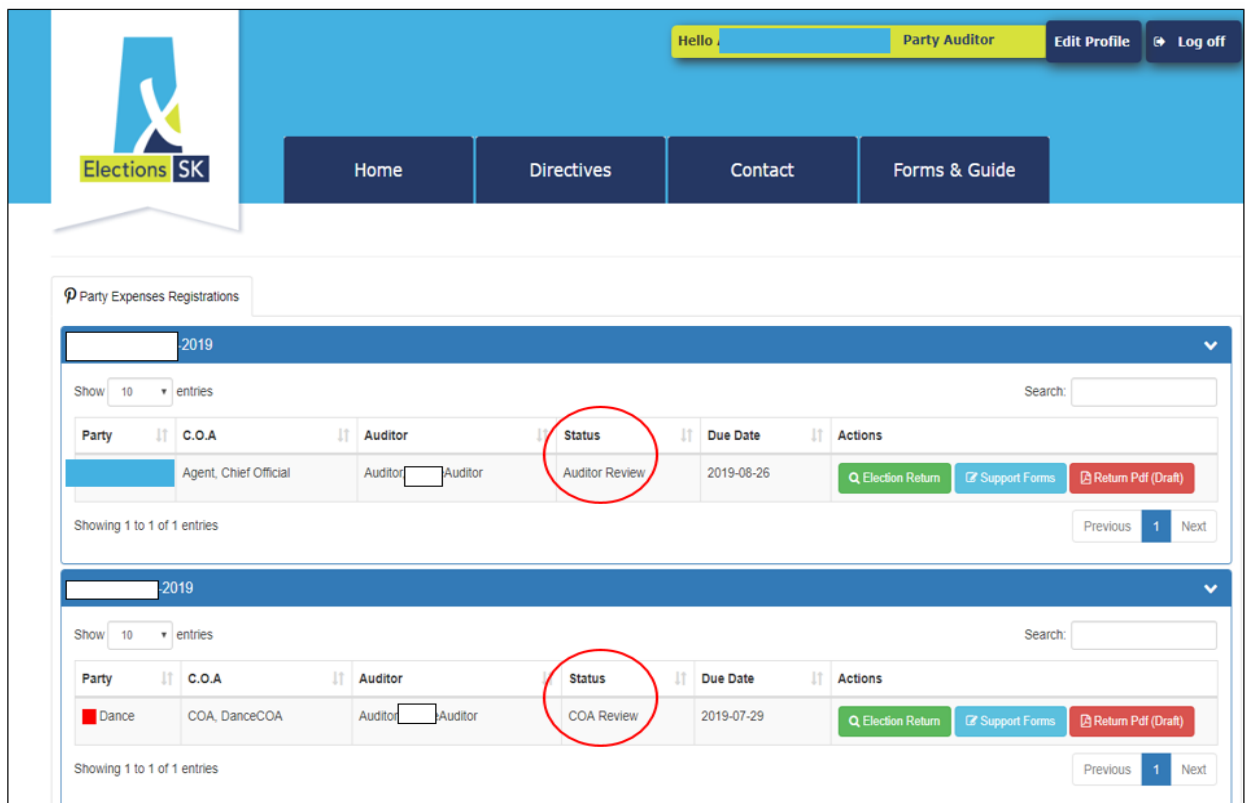
As the auditor reviews and either accepts or overrides transactions in ELMS, the background colour of the transaction will change from white to either green (accepted) or red (overridden). This allows both the COA and Party Admin roles to track the progress made by the auditor. Any notes made by the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

## 11.2 Auditor Review

- Once the COA 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.

When the return is in the Audit Review stage, the auditor can open and print the election return in PDF format. A draft watermark will appear on the printed copy until the audit has been complete and the COA “Locks” the return.

- To start the review process for a return, the auditor will click on the **Election Return** button.



Party Expenses Registrations

2019

Show 10 entries

Party	C.O.A.	Auditor	Status	Due Date	Actions
Agent, Chief Official	Agent, Chief Official	Auditor	Auditor Review	2019-08-26	<a href="#">Election Return</a> <a href="#">Support Forms</a> <a href="#">Return Pdf (Draft)</a>

Showing 1 to 1 of 1 entries

Previous 1 Next

2019

Show 10 entries

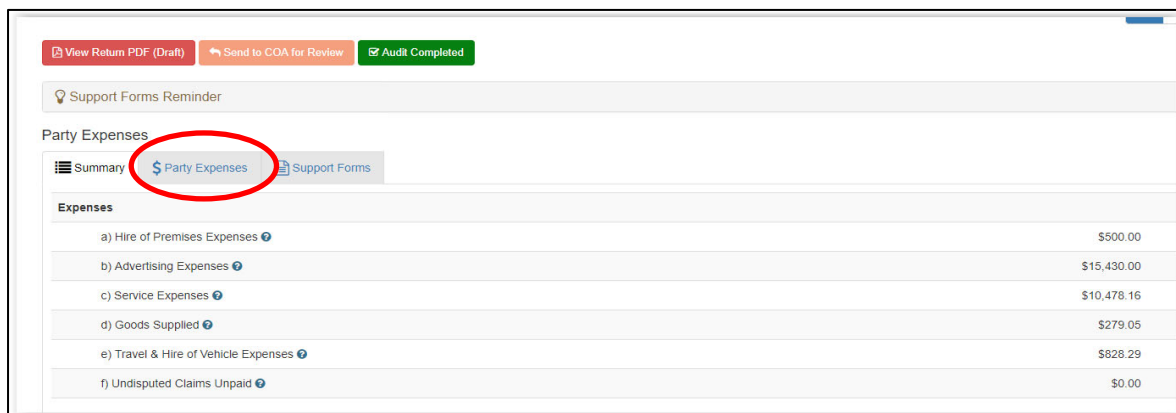
Party	C.O.A.	Auditor	Status	Due Date	Actions
Dance	COA, DanceCOA	Auditor	COA Review	2019-07-29	<a href="#">Election Return</a> <a href="#">Support Forms</a> <a href="#">Return Pdf (Draft)</a>

Showing 1 to 1 of 1 entries

Previous 1 Next

### 11.2.1 Transaction Review

Once a return has been submitted to the auditor, the auditor must review each transaction and indicate whether they agree with the transaction as recorded or if there are changes required. To begin the review process, the auditor will click on the Party Expense tab to view the transaction details.



View Return PDF (Draft) Send to COA for Review Audit Completed

Support Forms Reminder

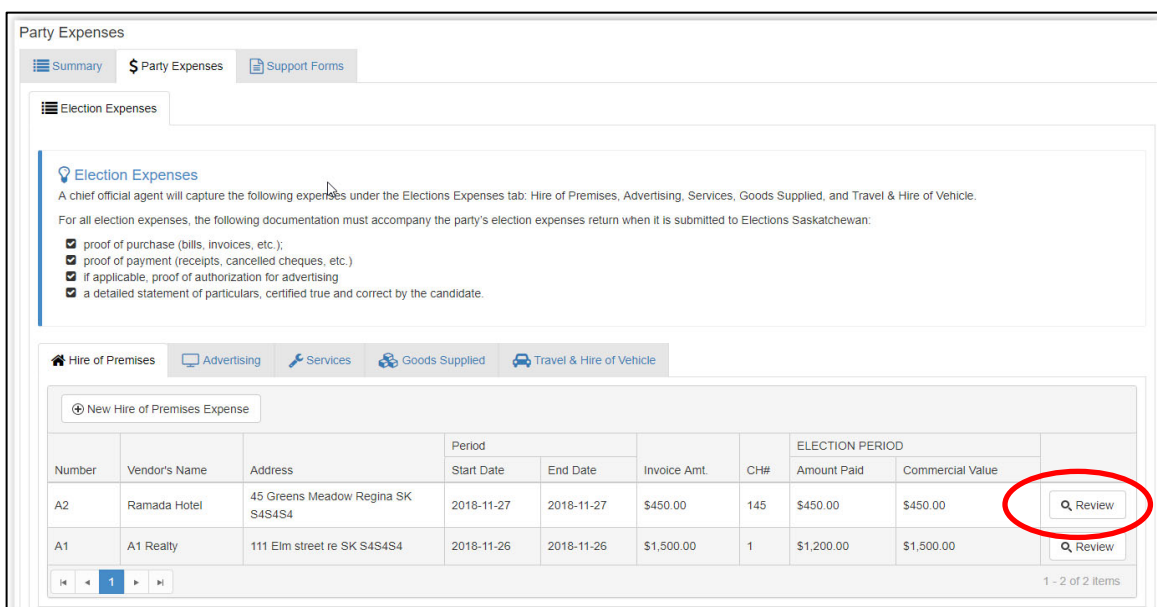
Party Expenses

Summary **Party Expenses** Support Forms

Expenses

a) Hire of Premises Expenses	\$500.00
b) Advertising Expenses	\$15,430.00
c) Service Expenses	\$10,478.16
d) Goods Supplied	\$279.05
e) Travel & Hire of Vehicle Expenses	\$828.29
f) Undisputed Claims Unpaid	\$0.00

The expense categories are displayed in the same format and layout as is visible to the COA. Transactions entered by the COA are displayed with a white background with a Review button that allows the auditor to review the transaction:



Party Expenses

Summary **Party Expenses** Support Forms

Election Expenses

**Election Expenses**

A chief official agent will capture the following expenses under the Elections Expenses tab: Hire of Premises, Advertising, Services, Goods Supplied, and Travel & Hire of Vehicle.

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

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

Hire of Premises **Advertising** Services Goods Supplied Travel & Hire of Vehicle

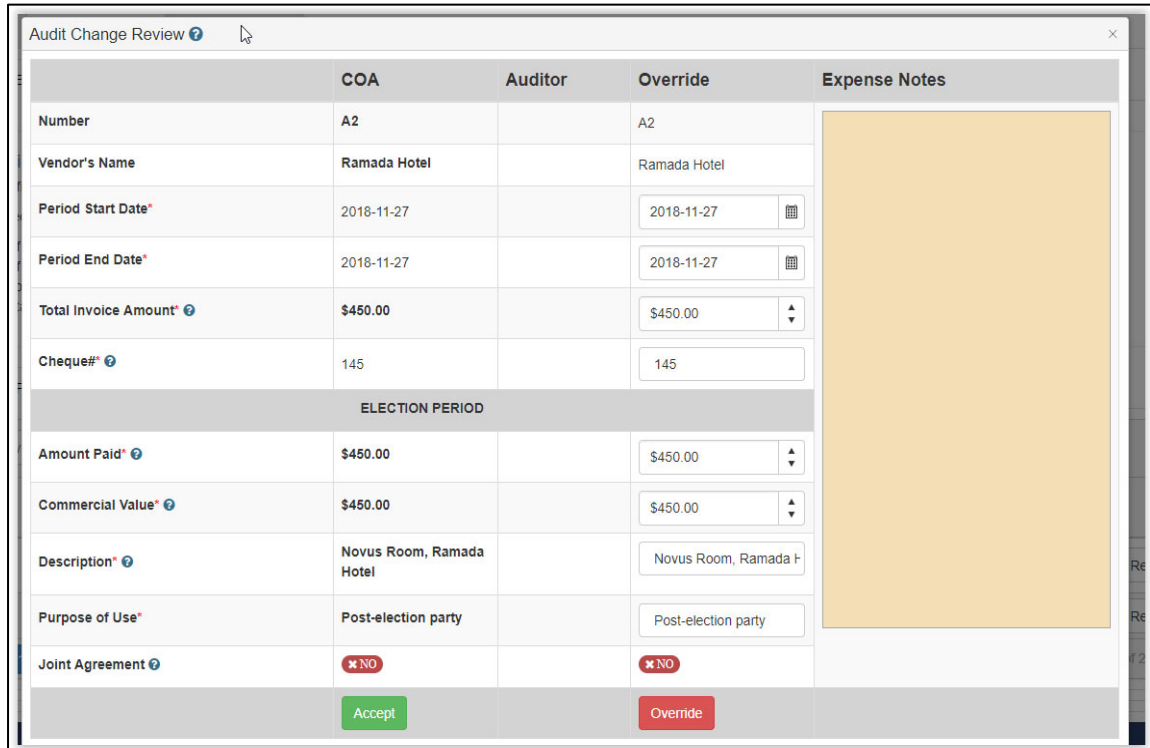
New Hire of Premises Expense

Number	Vendor's Name	Address	Period		Invoice Amt.	CH#	ELECTION PERIOD		Review
			Start Date	End Date			Amount Paid	Commercial Value	
A2	Ramada Hotel	45 Greens Meadow Regina SK S4S4S4	2018-11-27	2018-11-27	\$450.00	145	\$450.00	\$450.00	Review
A1	A1 Realty	111 Elm street re SK S4S4S4	2018-11-26	2018-11-26	\$1,500.00	1	\$1,200.00	\$1,500.00	Review

1 - 2 of 2 items

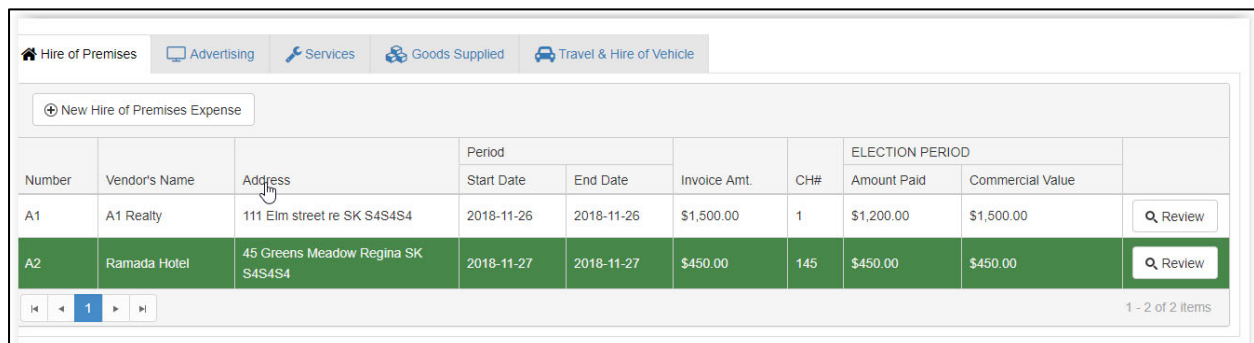
To review a transaction, the auditor will click on the Review button and the Audit Change Review screen appears.

The Audit Change Review screen displays the information entered by the party in the **COA** column. The first time a transaction is reviewed, there will be no information in the Auditor column. An Override column with the information entered by the COA will also be available to the auditor. Any notes that the COA has entered about the specific transaction will also appear in the Expense Notes panel.



	COA	Auditor	Override	Expense Notes
Number	A2		A2	
Vendor's Name	Ramada Hotel		Ramada Hotel	
Period Start Date*	2018-11-27		2018-11-27	
Period End Date*	2018-11-27		2018-11-27	
Total Invoice Amount*	\$450.00		\$450.00	
Cheque#*	145		145	
ELECTION PERIOD				
Amount Paid*	\$450.00		\$450.00	
Commercial Value*	\$450.00		\$450.00	
Description*	Novus Room, Ramada Hotel		Novus Room, Ramada Hotel	
Purpose of Use*	Post-election party		Post-election party	
Joint Agreement	NO		NO	
	Accept		Override	

If the auditor agrees with the transaction information as entered by the COA, the auditor will click the green **Accept** button. Once the auditor has accepted a transaction, the transaction will appear at the bottom of the listing of transactions with a green background.



<a href="#">Hire of Premises</a> <a href="#">Advertising</a> <a href="#">Services</a> <a href="#">Goods Supplied</a> <a href="#">Travel &amp; Hire of Vehicle</a>									
⊕ New Hire of Premises Expense									
Number	Vendor's Name	Address	Period		Invoice Amt.	CH#	ELECTION PERIOD		Review
			Start Date	End Date			Amount Paid	Commercial Value	
A1	A1 Realty	111 Elm street re SK S4S4S4	2018-11-26	2018-11-26	\$1,500.00	1	\$1,200.00	\$1,500.00	<a href="#">Review</a>
A2	Ramada Hotel	45 Greens Meadow Regina SK S4S4S4	2018-11-27	2018-11-27	\$450.00	145	\$450.00	\$450.00	<a href="#">Review</a>

1 - 2 of 2 items



If the auditor disagrees with any of the information entered by the COA, the auditor should enter the recommended change(s) in the Override column and click the **Override** button to record the change. The auditor can also add any notes to capture the reason for the override to assist the COA in understanding the rationale.

When a transaction is overridden by the auditor, the transaction will appear at the top of the transaction list with a red background to signify that the transaction requires further review by the COA or auditor.

In the transaction below, the auditor is overriding the total invoice amount and has provided an explanation for the COA in the Expense Notes section. The explanation in the notes will assist the COA in their review/acceptance of the change once the auditor sends (in ELMS) the return back to the COA for their acceptance.

Audit Change Review

	COA	Auditor	Override	Expense Notes
Number	A1	A1	A1	<b>Campaign Office</b> Total invoice amount Changed to total of invoice. The amount recorded for the expense is just the writ.
Period Start Date	2019-01-29	2019-01-29	2019-01-29	
Period End Date	2018-11-26	2018-11-26	2018-11-26	
Total Invoice Amount	500.00	700.00	\$700.00	
Cheque#	1	1	1	
WRIT PERIOD				
Amount Paid	500.00	500.00	\$500.00	
Commercial Value	500.00	500.00	\$500.00	
Description	Rent of campaign office for writ period	Rent of campaign office for writ period	Rent of campaign office	
Purpose of Use	Campaign	Campaign	Campaign	
Joint Agreement	<input checked="" type="checkbox"/> NO	<input checked="" type="checkbox"/> NO	<input checked="" type="checkbox"/> NO	
Accept			Override	

Once the auditor clicks on the red **Override** button, the overridden transaction is displayed in the transaction list with a red background. The transaction detail entered by the auditor replaces the original information entered by the COA and the transaction is moved to the top of the expense list, so it is easier to see which items are still under review.

Hire of Premises   Advertising   Services   Goods Supplied   Travel & Hire of Vehicle

+ New Hire of Premise Expense

Number	Vendor's Name	Address	Period		Invoice Amt.	CH#	WRIT PERIOD		
			Start Date	End Date			Amount Paid	Commercial Value	
A1	Rental PLace	123 Main St Somewhere SK S1S1S1	2019-01-29	2018-11-26	\$700.00	1	\$500.00	\$500.00	<b>Review</b>
A2	Rental PLace	123 Main St Somewhere SK S1S1S1	2019-02-12	2019-02-12	\$100.00	2	\$100.00	\$100.00	<b>Review</b>

1 - 2 of 2 items

If a transaction was previously overridden by the auditor in error, the auditor must open the Audit Change Review screen for that transaction and click the **Accept** button in the COA column. This will convert the transaction back to what the COA had originally recorded and the transaction background colour will change to green.

An auditor cannot delete a transaction. If the auditor does not agree that the transaction should be recorded on the return, the auditor should enter \$0.00 in the Invoice Paid, Amount Paid and Commercial Value fields in the Override column. The auditor may wish to record a note in the Expense Notes panel for the COA to explain the reason and then click the **Override** button.

If the COA agrees the transaction should be zeroed out, the COA should accept the auditor's override. The transaction will remain in ELMS as a zero-dollar transaction, but it will not be printed on the final copy of the return.

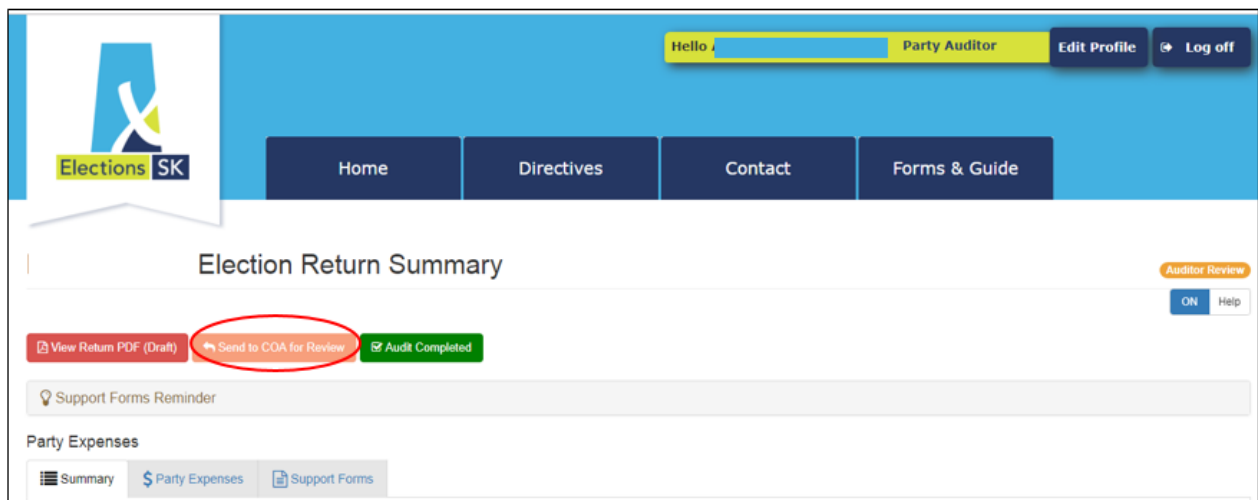
*ELMS will not allow an auditor to create a transaction. If the auditor determines that a transaction is missing, the auditor should contact the COA and advise them to create the expense and vendor once the return has returned to the COA in ELMS.*

Also, please note that an auditor can not edit vendor information in the audit review stage. If a transaction has an incorrect vendor, the COA 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.

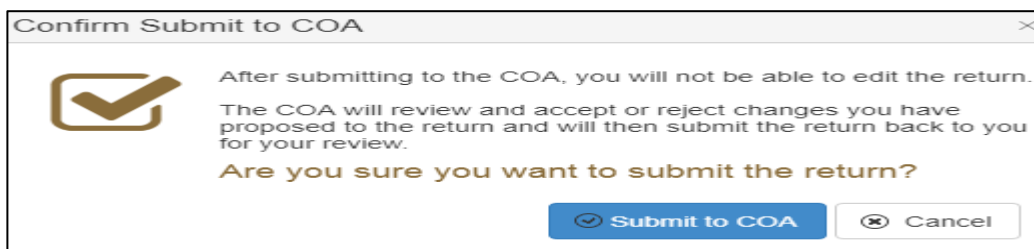
Once the auditor has reviewed every transaction, the auditor will release the return back to the COA. The COA will then review and accept or reject the suggested changes made by the auditor.

### 11.2.2 Send to COA for Review

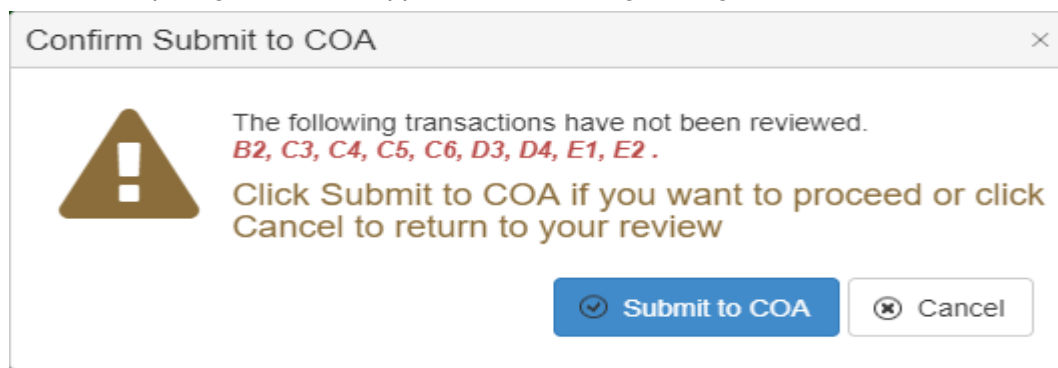
If the auditor has overridden or added any transactions, there will be outstanding transactions that need to be reviewed/accepted by the COA. To do this, the auditor clicks the **Send to COA for Review** button.



When the auditor clicks the **Send to COA for Review** button, a confirmation screen will pop up asking the auditor to confirm that they want to submit the return to the COA. If the auditor wants to proceed, the auditor will click the Submit to COA button. If the auditor does not want to proceed, the auditor will click Cancel and the return will remain in the Audit Review status.



If, when the auditor clicks the Submit to COA button, there are transactions that have not yet been reviewed by the auditor (i.e. transactions with a white background) or if there are any transactions that had been last modified by the COA and not yet reviewed by the auditor (i.e. transactions with a red background), a warning message will appear. In order to assist the auditor with locating transactions last modified by the COA, the transaction number(s) of the transactions requiring review will appear in the warning message.



The auditor can choose to proceed with the submission or cancel and return to the return. If the auditor is waiting for documentation or other information about the transaction(s) in question, the auditor may decide to release the return to the COA for their review so as not to delay the process.

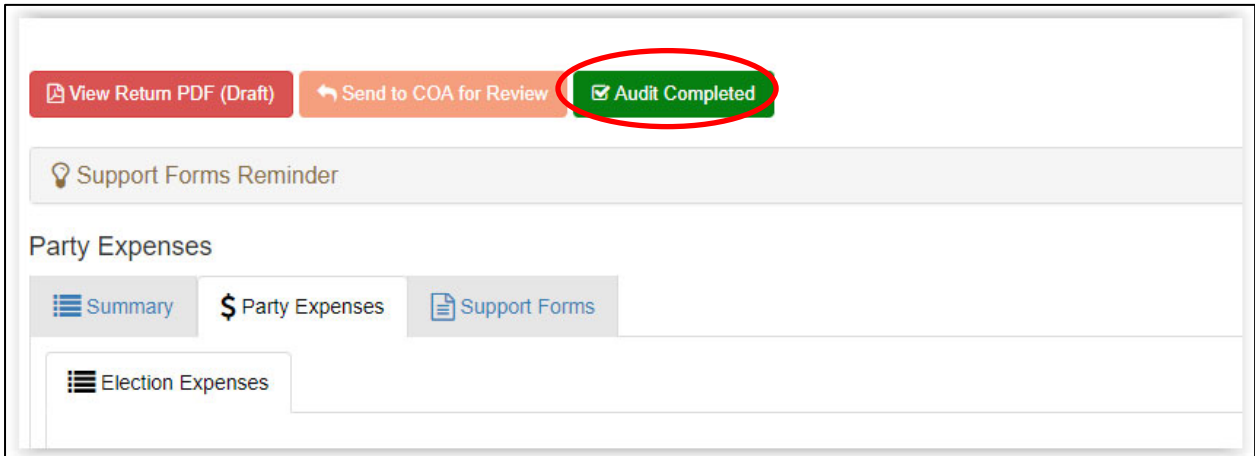
If the auditor simply missed reviewing the transaction(s) in question, the auditor should cancel the submission and complete their review before releasing the return back to the COA.

Once the auditor submits the return to the COA, the return status will change from Audit Review to COA Review. While the return is in COA Review Status, the auditor can view the return but will not be able to make any changes until the COA releases the return and the status changes back to Audit Review. Whenever the auditor submits the return back to the COA, the auditor must contact the COA by phone or email to advise the COA that they have transferred the return to the COA, as there is currently no automated workflow in ELMS.

The back and forth between the COA and the auditor will continue until both the COA and auditor accept all the transactions.

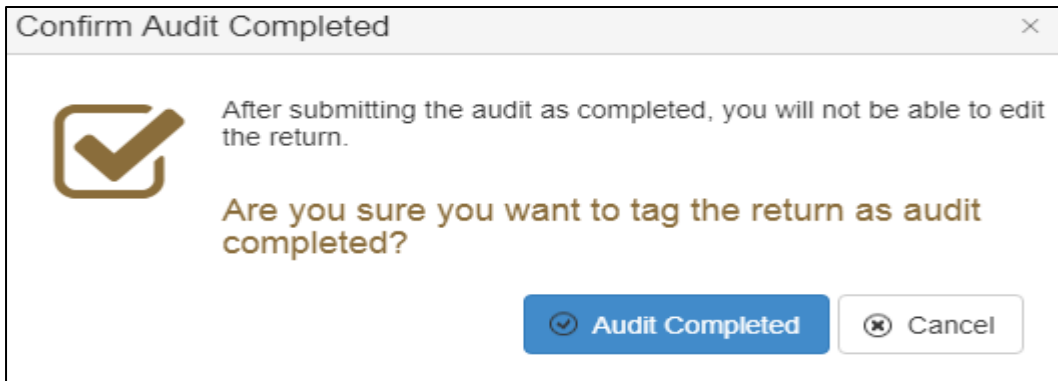
### 11.2.3 Audit Completed

When the auditor and the COA agree on all transactions, the auditor can complete the audit in ELMS by clicking on the green Audit Completed button.



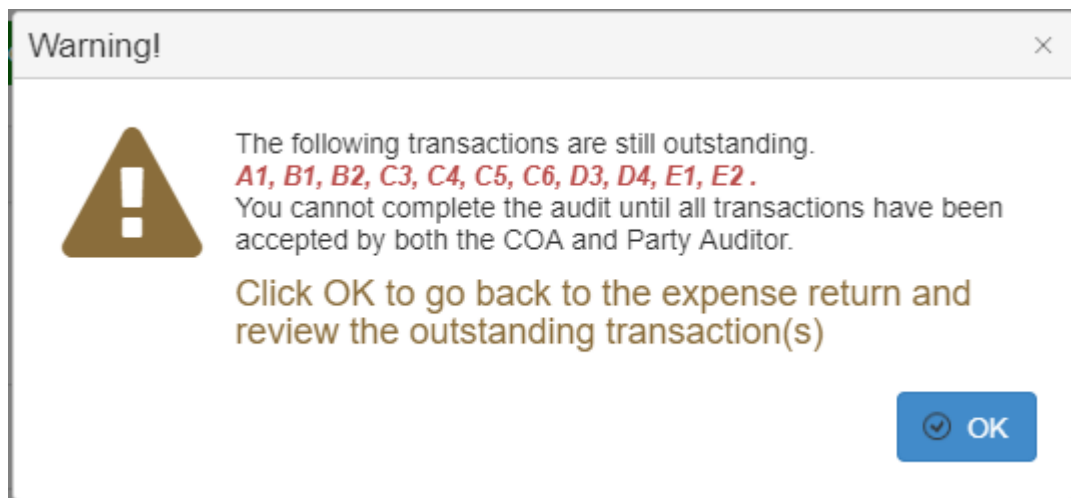
The screenshot shows the ELMS interface. At the top, there are three buttons: 'View Return PDF (Draft)' (red), 'Send to COA for Review' (orange), and 'Audit Completed' (green). The 'Audit Completed' button is circled in red. Below these buttons is a 'Support Forms Reminder' section. Underneath, there is a 'Party Expenses' section with three tabs: 'Summary', '\$ Party Expenses', and 'Support Forms'. Below the tabs, there is a section for 'Election Expenses'.

If all transactions have been approved by both the COA and the auditor, the auditor can complete the audit in ELMS. After clicking the Audit Completed button, a confirmation message will appear:



The screenshot shows a dialog box titled 'Confirm Audit Completed'. It contains a large checkmark icon. The text inside the dialog box reads: 'After submitting the audit as completed, you will not be able to edit the return.' Below this, it asks: 'Are you sure you want to tag the return as audit completed?'. At the bottom, there are two buttons: 'Audit Completed' (blue) and 'Cancel' (grey).

In order for the audit to be successfully completed in ELMS, all transactions must be approved by the auditor (i.e. must appear with a green background). If there are outstanding transactions - either new transactions with a white background or outstanding transactions with a red background - the auditor will receive the following error message from ELMS. It will include a list of the outstanding transactions.



The auditor must either accept all transactions and then click on the Audit Complete button again or leave the transactions(s) outstanding and click the Send to COA for Review button.

Once the audit has been successfully completed in ELMS, no further changes can be made by the auditor or the COA. The auditor will still have access to view the final return in pdf format.

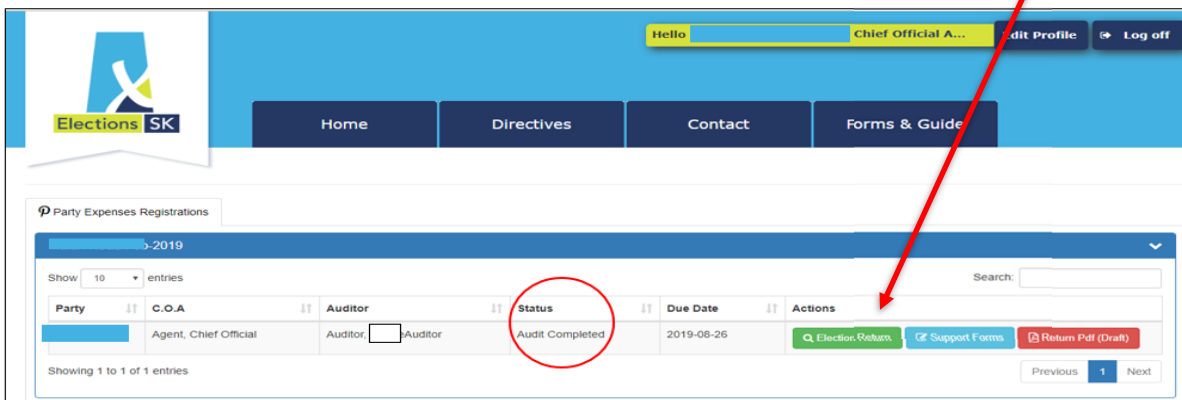
When the auditor sets the return to audit complete they should contact the COA to advise them that they have completed the audit. The COA will then generate a final copy of the return without the “DRAFT” watermark, obtain any necessary signatures and a copy of the Auditor’s Report.

## 12. Locking the Return

After the auditor completes the audit and has successfully sent the return back to the COA using the Audit Completed button, the COA must finalize (“Lock”) the return for submission to Elections Saskatchewan. This can only be done if the return status is displayed as Audit Completed.

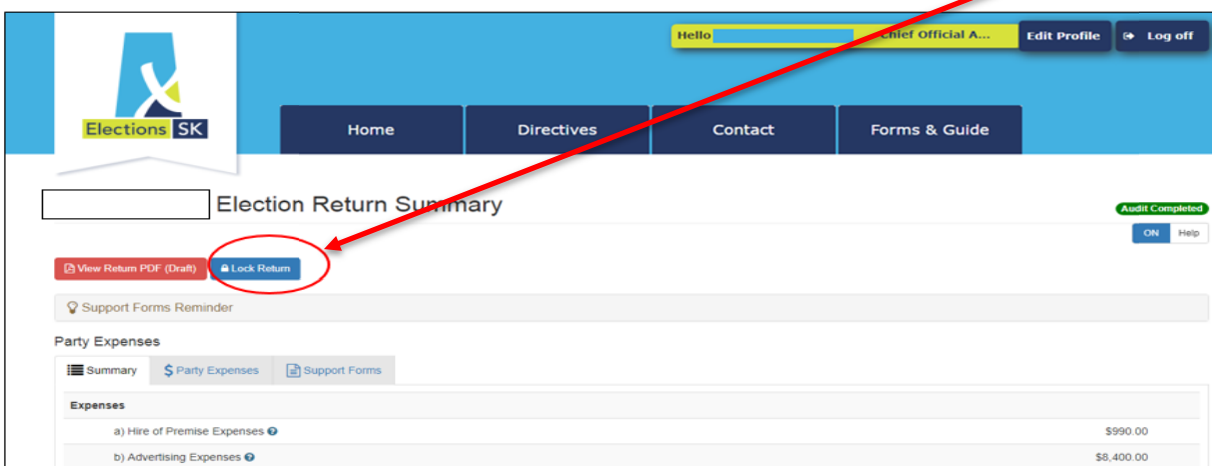
The COA will print the completed return, get any required signatures, attach any required supporting documentation and obtain the return to the auditor for their final review and attachment of the final Auditor’s Report. Once the return and all supporting documentation has been compiled, the documents can be delivered to Elections Saskatchewan.

1. When the status of the return is Audit Completed, the COA will click on the green Election Return button.



Party	C.O.A	Auditor	Status	Due Date	Actions
	Agent, Chief Official	Auditor <input type="checkbox"/> Auditor	Audit Completed	2019-08-26	<a href="#">Election Return</a> <a href="#">Support Forms</a> <a href="#">Return Pdf (Draft)</a>

2. The option to submit to auditor has disappeared and will be replaced with a **Lock Return** button.



**Election Return Summary** Audit Completed

[View Return PDF \(Draft\)](#)
[Lock Return](#)

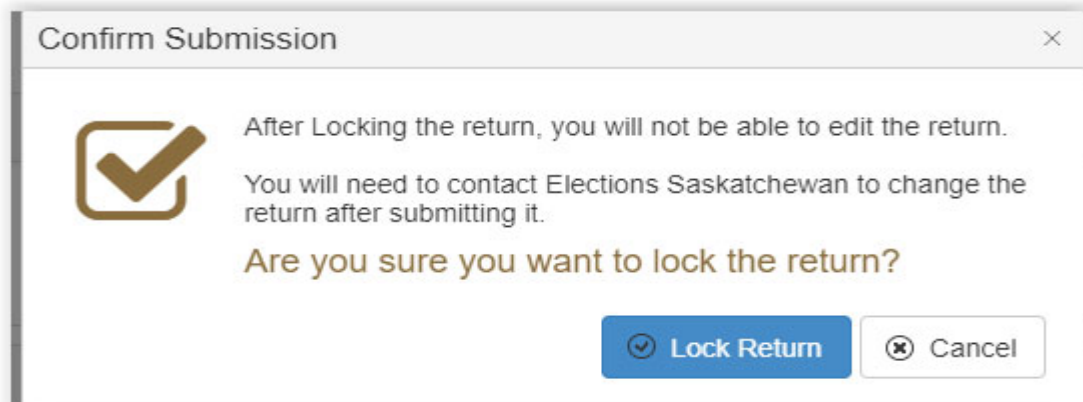
Support Forms Reminder

Party Expenses

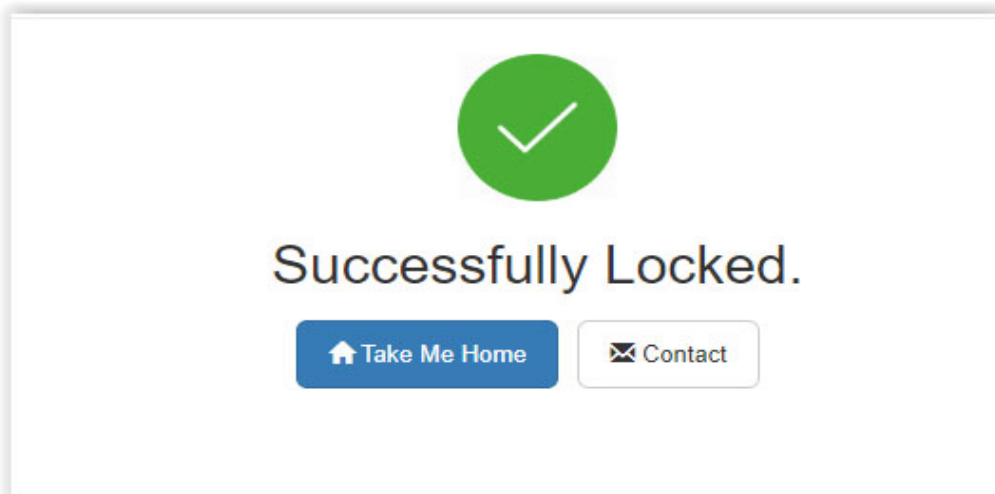
Summary [Party Expenses](#) [Support Forms](#)

Expenses	
a) Hire of Premise Expenses	\$990.00
b) Advertising Expenses	\$8,400.00

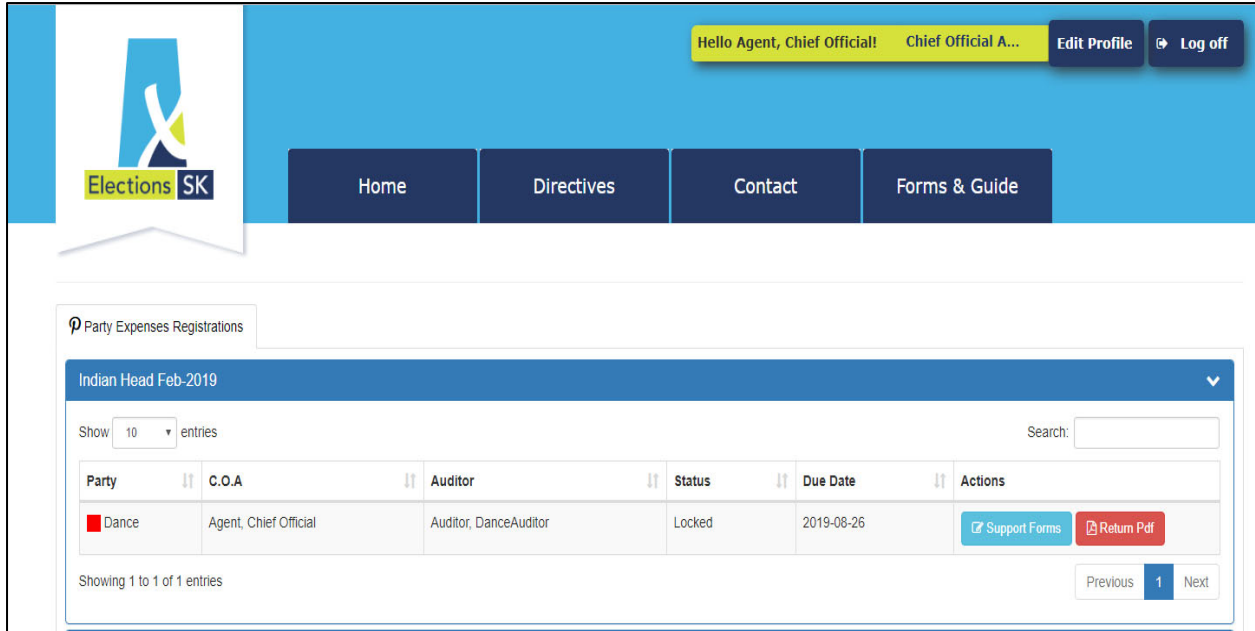
3. Click on the **Lock Return** Button and the Lock confirmation screen pops up.



4. After confirming the locking of the return, the following message will appear:



- After clicking on the **Take Me Home** button to return to the ELMS home screen with only two options: **Supporting Forms** and **Return PDF**.




The screenshot shows the ELMS home screen. At the top, there is a navigation bar with the Elections SK logo on the left and a user profile section on the right that says "Hello Agent, Chief Official!" and "Chief Official A..." with buttons for "Edit Profile" and "Log off". Below the navigation bar is a menu with four buttons: "Home", "Directives", "Contact", and "Forms & Guide". The main content area is titled "Party Expenses Registrations" and shows a section for "Indian Head Feb-2019". Below this, there is a table with columns: Party, C.O.A, Auditor, Status, Due Date, and Actions. The table contains one entry for the "Dance" party, with C.O.A. "Agent, Chief Official", Auditor "Auditor, DanceAuditor", Status "Locked", and Due Date "2019-08-26". In the Actions column, there are two buttons: "Support Forms" and "Return Pdf". At the bottom of the table, it says "Showing 1 to 1 of 1 entries" and there are "Previous", "1", and "Next" navigation links.

- Click the **Return PDF** button to generate a final copy of the return without the "DRAFT" watermark. Click on the **Supporting Forms** to complete and print any missing supporting forms. Obtain any necessary signatures and a copy of the Auditor's Report.
- The Election Expense Return, Auditor's Report and supporting forms and documentation should be delivered to Elections Saskatchewan. Ensure you include all receipts, invoices, proof of payments, bank statements and copies of advertisements with your return. Keep copies of everything you send to Elections Saskatchewan as there may be follow up questions that will require you to refer to your backup documentation.

If you have any questions about how to complete the Party Election Expense Return or about using ELMS, call 1-877-958-8683 or email [info@elections.saskatchewan.ca](mailto:info@elections.saskatchewan.ca).

## 13. Chief Official Agent's Declaration

This declaration must accompany the election expenses return. Complete and 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.


	<b>Declaration of a Chief Official Agent of a Registered Political Party</b>	<b>E-525</b> Form AAA The Election Act, 1996 Clause 251(1)(c) Oct 2017
<p>I, <u>James Jones</u> of <u>1000 Main Street, Regina, SK</u>  <small>Name Address</small></p> <p>being the Chief Official Agent of <u>Liberty Party of Saskatchewan</u> being a  <small>Name of Registered Political Party</small></p> <p>registered political party, operating during an election held in Saskatchewan on the <u>7th</u>          day of <u>November</u>, <u>2011</u>.</p> <p>solemnly declare that I have examined the Return of Election Expenses, along with any attached          certified statements, to be transmitted to the Chief Electoral Officer, 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 is correct;</p> <p>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 registered political party 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;</p> <p>and that except as specified in the Return, 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          registered political party on account of, or with respect to, the conduct or management of the election;</p> <p>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.</p> <p style="text-align: center;"><u>James Jones</u>  <small>Signature of Chief Official Agent</small></p> <p>Signed and declared before me by the above-named Chief Official Agent at <u>Regina</u> in the          Province of Saskatchewan, on the <u>19th</u> day of <u>March</u>, <u>2012</u>.</p> <p style="text-align: center;"><u>Corey Commissioner</u>  <small>A Commissioner For Oaths in and for the Province of          Saskatchewan My commission expires on the 19th day          of July 2015</small></p>		

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.

## 14. Auditor's Report

The completed election expenses return must be audited by a member in good standing of a Saskatchewan association of professional accountants. When the return is submitted to Elections Saskatchewan, it must be accompanied by the auditor's report.



**INDEPENDENT AUDITOR'S REPORT**

To: James Jones, Chief Official Agent for the Liberty Party of Saskatchewan for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 251 of *The Election Act, 1996*.

**Report on**  
We have audited the Return of Election Expenses for the Liberty Party of Saskatchewan for the period November 1, 2011 to November 30, 2011, and the Hire of Campaign Staff.

This return is based on the accounting records of the party.

**The Chief**  
The Chief Official Agent has provided us with the accounting records of the party and has provided us with the Return of Election Expenses for the Liberty Party of Saskatchewan.

**Auditor's**  
Our responsibility is to express an opinion on the Return of Election Expenses for the Liberty Party of Saskatchewan based on the audit of the accounting records of the party. We require the Chief Official Agent to provide us with the accounting records of the party and to provide us with the Return of Election Expenses for the Liberty Party of Saskatchewan. An audit is conducted to provide assurance to the Chief Official Agent that the Return of Election Expenses for the Liberty Party of Saskatchewan is based on the accounting records of the party and is in accordance with the requirements of the *Election Act, 1996*.

**Report on the Appropriateness of Accounting Policies and the Reasonableness of Accounting Estimates**  
We have audited the Return of Election Expenses for the Liberty Party of Saskatchewan for the period November 1, 2011 to November 30, 2011, and the Hire of Campaign Staff. 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 election expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the party's accounting records and we were not able to determine whether any adjustments might be necessary to expenses.

**Qualified Opinion**  
In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Registered Political Party's Return of Election Expenses for the Liberty Party of Saskatchewan is prepared, in all material respects, in accordance with reporting provisions of Section 251 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 Chief Official agent of the registered political party to meet the requirements of *The Election Act, 1996*. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the Chief Official Agent and the Chief Electoral Officer, and should not be used by other parties.

**Emphasis of Matter**  
Further we report the total election expenses of \$537,946.69 shown in the "Summary of Election Expenses," on the Registered Political Party's Return of Election Expenses are the same as the related total in the Return.

**Report on Other Legal and Regulatory Requirements**  
As required by Section 237(4) 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  
March 22, 2012

123 Center Street, Regina, SK S4W 2R3 306.555.9876

The party appoints the auditor. See [A Guide for the Party Leader to The Election Act, 1996](#). The auditor must be given the financial 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, 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, you 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 Chapter 16.

## 15. Reimbursement of Election Expenses

A registered political party may be entitled to receive reimbursement of a portion of its election expenses. The total reimbursement will never be more than half of the party's undisputed, paid election expenses. If the party qualifies for reimbursement, Elections Saskatchewan will authorize payment to the chief official agent or to a person designated by the chief official agent.

### 15.1 When Is a Party Eligible for Reimbursement?

To be eligible for a reimbursement of election expenses:

- the party must have endorsed two or more candidates who together have received not less than 15 percent of all valid votes cast in the election;
- the party's chief official agent must prepare an audited election expenses return and submit it to Elections Saskatchewan within 6 months of polling day; and
- the original supplier or vendor documentation for expenses valued at more than \$25 and proof of payment must be submitted with the return.

### 15.2 What Election Expenses Are Not Eligible?

All election expenses (see page 17) **except the following** are eligible for reimbursement:

- a transfer of money between a party, its constituency associations, or a candidate if a constituency association or a candidate is claiming the transfer as an election expense;
- any amount claimed in a previous election expenses return;
- any amount spent on conventions and leadership campaigns;
- any donation in kind where the commercial value is \$200 or less;
- any amount spent on alcohol;
- any amount incurred or paid as an expense for a fundraising function;
- any amount spent on advertising not supported by evidence of authorization by the chief official agent;
- the cost or commercial value of free broadcast time if the time is available to all parties;
- any amount not supported by a supplier document stating the expense details and a receipt or cancelled cheque as proof of payment;
- any amounts for barred accounts;
- 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 return);
- any amounts paid for travel at rates in excess of the Government of Saskatchewan rates; and
- all expenses related to election recounts or additions.

## 15.3 The Reimbursement Process

- When the audited election expenses return is submitted, Elections Saskatchewan conducts a preliminary review.
- If the party qualifies for a reimbursement, Elections Saskatchewan issues a certificate authorizing the Minister of Finance to make an interim payment to the party's chief official agent for 75 percent of the estimated allowable reimbursement.
- Within 90 days of receiving the return, Elections Saskatchewan completes a detailed examination of the return.
- If the party qualifies for the remaining 25 percent of the reimbursable election expenses, Elections Saskatchewan issues a certificate to the Minister of Finance authorizing final payment. However, if the interim payment to the party exceeded the reimbursement the party qualifies to receive, the party's chief official agent must reimburse the Minister of Finance for the overpayment.
- Unpaid expenses (disputed and undisputed claims) are not included when the reimbursement is calculated. When the party pays those expenses and submits proof of payment, Elections Saskatchewan may authorize a supplementary reimbursement.
- Should a registered political party exceed the election expense limit set out by *The Election Act, 1996*, the amount of the reimbursement will be reduced by the amount which the registered political party exceeded the election expense limit.

## 15.4 Loss of Reimbursement

Should a registered political party fail to file an Election Expense Return by the required deadline, no reimbursement will be paid even if the registered political party otherwise qualified for reimbursement.

## 16. Reimbursement of the Auditor's Fee

The auditor's fee for reviewing the party's fiscal period return and preparing a report is **not** reimbursable, but his or her fee for the reviewing the party's election expenses return and preparing a report is—whether or not the party qualifies for reimbursement of its election expenses.

The auditor's paid bill or invoice must be submitted to Elections Saskatchewan within six months after election day.

### 16.1 The Reimbursement Process

- The auditor issues a bill or an invoice to the chief official agent.
- The chief official agent pays the bill or invoice.
- The auditor accepts payment and sends the chief official agent a bill or invoice marked "paid."
- The chief official agent submits the bill or invoice marked "paid" and corresponding cancelled cheque 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 ([www.elections.sk.ca/candidates-political-parties/electoral-finance/expenditures-and-election-expense-limits/](http://www.elections.sk.ca/candidates-political-parties/electoral-finance/expenditures-and-election-expense-limits/)) for the current rates.