

# Elections Saskatchewan

A Guide for the  
**Chief Official Agent**  
to *The Election Act, 1996*

August 2024



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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**

Contributors are classified into the following categories for disclosure purposes under the Election Act:

- Individuals;
- Corporations;
- Trade Unions;
- Unincorporated Organizations or Associations;
- Any other persons or group of persons.

Each contribution received by a registered political party must be attributed to one of the above categories and disclosed on the fiscal period return accordingly.


## 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.

<div style="display: flex; justify-content: space-between; align-items: center;">  <div> <b>Statement of Contribution by a Corporation, Trust Fund or Constituency Association to a Registered Political Party</b> </div> <div style="text-align: right; font-size: small;">Form 888 Revised 2020</div> </div> <div style="margin-top: 10px;"> <p>Contributor <u>Regina Parkview Constituency Association</u> <small>Name of Corporation, Trust Fund or Constituency Association</small></p> <p>Address <u>43 Watson Ave</u> <u>Regina, SK</u> <span style="float: right;"><u>S4L 1G3</u></span> <small>Postal Code</small></p> <p>Telephone Number ( <u>306</u> ) <u>205 1289</u></p> <p>I, the undersigned, <u>Jo Brannigan</u> having authorized to act for the <u>Regina Parkview Constituency Association</u> <small>Name of Corporation, Trust Fund or Constituency Association</small> 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 <u>Liberty Party of Saskatchewan</u> a registered political party in the Province of Saskatchewan.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div> <u>April 27, 2020</u> <small>Date</small> </div> <div> <u>Jo Brannigan</u> <small>Signature of Authorized Person</small> <u>Treasurer</u> <small>Position Held</small> </div> </div> <p style="margin-top: 20px;">I, the undersigned, chief official agent for <u>Liberty Party of Saskatchewan</u> <small>Name of Registered Political Party</small> certify that the following record of contributions is a true and correct copy of the statement of contribution received by the above-named contributor pursuant to <i>The Election Act, 1996</i> (s. 240(6)).</p> <div style="text-align: right; margin-top: 20px;"> <u>James Jones</u> <small>Signature of Chief Official Agent</small> </div> </div>	<p><b>Sources and Amounts</b></p> <p>(Check one) <input checked="" type="checkbox"/> This is a record of individual sources and amounts making up the contribution. <input type="checkbox"/> This is a record of individual sources and amounts making up the fund.</p> <p><b>(A) Contributions in excess of \$250.00</b> <small>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.</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>Greg Gilmore - 123 South Road Regina, SK</td> <td style="text-align: right;">\$500.00</td> </tr> <tr> <td>Greta Hamlin - 456 West Street Regina, SK</td> <td style="text-align: right;">\$600.00</td> </tr> <tr> <td>Clint Keneth - 789 Round Crescent Regina, SK</td> <td style="text-align: right;">\$650.00</td> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table> <p style="margin-top: 10px;"><small>List additional contributors on separate sheet and affix to this record.</small></p> <div style="display: flex; justify-content: space-between;"> <div> List Attached <u>N</u>    Number of Pages <u>NA</u> </div> <div> Total Amount of all Category (A) Contributions <u>\$1,750.00</u> </div> </div> <p><b>(B) Contributions of \$250.00 or less</b> <small>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.</small></p> <div style="display: flex; justify-content: space-between;"> <div>Total Amount of all Category (B) Contributions</div> <div><u>\$500.00</u></div> </div> <p><b>(C) Interest or Investment Income</b> <small>Note: Report the total value of interest or investment income received in a year which was used toward the making of this contribution.</small></p> <div style="display: flex; justify-content: space-between;"> <div>Total Amount of all Category (C) Contributions</div> <div> </div> </div> <p><b>Total Contribution (Sum of Categories (A), (B) and (C))</b> <u>\$2,250.00</u></p>	Name & Address of Contributor	Amount	Greg Gilmore - 123 South Road Regina, SK	\$500.00	Greta Hamlin - 456 West Street Regina, SK	\$600.00	Clint Keneth - 789 Round Crescent Regina, SK	\$650.00																				
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Clint Keneth - 789 Round Crescent Regina, SK	\$650.00																												


**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>



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.

Postal Code

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


Signature of Donor

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 2022</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><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><b>Total Contribution ((A) minus (B))</b> \$ _____</p> <p><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



## 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 in any newspaper or magazine published in Saskatchewan or for acquiring the right to use time on the facilities of any broadcast undertaking during the fiscal period. Parties are limited to an amount they may spend on advertising **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 using funds provided directly or indirectly by the registered political party. 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.

## 5.4 Joint Agreements

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



## 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

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

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 financial agents 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 financial agent's receipts or cancelled cheques proving payment to the administrator.</li> </ul>
<b>The candidate's financial agent 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 financial agent's bills and invoices; and</li> <li>▪ copies of the financial agent'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. Fiscal Period & Election Expense Returns

Each year, the Chief Official Agent must file with Elections Saskatchewan, an audited Fiscal Period Return detailing the contributions received and expenditures incurred (other than those related to an election event). The fiscal period for all Registered Political Parties is January 1<sup>st</sup> to December 31<sup>st</sup>. The deadline for filing the return for the previous year is April 30<sup>th</sup>. The return must be accompanied by an auditor's report on the return and CEO copies of each political contribution tax credit receipt issued during the period.

Additionally, Registered Political Parties must file with Elections Saskatchewan an Election Expenses Return detailing the Election Expenses (see page 17) incurred for each election event in which the party endorses a candidate. This return is due within 6 months of polling day for the event to which it relates. The Chief Official Agent must file the return within the deadline along with supporting documentation and proof of payment for all expenses incurred.

## 7. Auditor's Report

Both fiscal period returns and election expenses returns 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")  
November  
Expenses  
and Hire of  
campaign

This return  
based on  
accounting

**The Chief**  
The Chief  
accordance  
accounting  
Chief Official  
from material

**Auditor's**  
Our responsibility  
audit in accordance  
require the  
reasonable  
  
An audit is  
disclosure  
including  
fraud or error  
to the extent  
appropriate  
effectiveness

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

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

#### Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of 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 Hones*

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.

## 8. 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 registered political party.

### 8.1 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.

### 8.2 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.

## 8.3 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.

## 8.4 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.

## 9. 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.

### 9.1 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.