

Elections Saskatchewan

A Guide for the
Candidate
to *The Election Act, 1996*

June 2024



Office of the Chief Electoral Officer
(Elections Saskatchewan)
301 - 3303 Hillside Street, Regina, Saskatchewan S4S 6W9
Canada

Phone: 306-787-4000 / Toll-free: 1-877-958-8683

Fax: 306-787-4052 / Toll-free: 1-866-678-4052

Email: info@elections.sk.ca

Website: www.elections.sk.ca



Table of Contents

1.	Introduction	1
2.	Background	2
2.1	Nomination Outside the Election Period	2
2.2	Election Period Nomination	2
3.	Who May Be a Candidate?	3
3.1	Eligibility Criteria for Candidates	3
4.	Appointing a Financial Agent	5
4.1	What Does a Financial Agent Do?.....	5
4.2	Eligibility Criteria for Financial Agents.....	5
4.3	Notifying the Chief Electoral Officer	6
5.	Appointing an Auditor	7
5.1	What Does an Auditor Do?	7
5.2	Eligibility Criteria for Auditors	8
5.3	Notifying the Chief Electoral Officer	8
6.	Promoting Your Candidacy	9
6.1	Advertising.....	9
6.2	Using Voters Lists	10
7.	Preparing an In-Writ Nomination Package	11
7.1	Candidate Information	12
7.2	Candidate’s Consent	12
7.3	Affidavit of Attestation by Witness to Signature of Candidate	12
7.4	Nomination by Voters	13
7.5	Affidavit of Attestation by Witness to Nominator Signatures.....	13
7.6	Form E 401, Consent of Financial Agent	13
7.7	Form E 403, Consent of Auditor	14
7.8	Form E-517, Declaration of a Candidate’s Political Affiliation	14
7.9	Submitting Your Nomination Package	14
8.	Withdrawing a Nomination	16
8.1	Preparing Form E-407, Withdrawal of Candidate.....	16
8.2	Death of a Candidate.....	16
9.	Managing Campaign Income	17
9.1	What Are Political Contributions?	17
9.2	Accepting Political Contributions	18
9.3	Recording Political Contributions	19
9.4	Issuing Income Tax Receipts	23
10.	Managing Campaign Expenses	24
10.1	Personal Expenses	24
10.2	Candidate Campaign Expenses	24
10.3	Election Expenses.....	25
10.4	Billing and Payment of Election Expenses	27
10.5	Joint Agreements	28



11. Appointing Candidate’s Representatives	29
11.1 What Does a Candidate’s Representative Do?.....	29
11.2 Eligibility Criteria for a Candidate’s Representatives	29
11.3 Preparing Form E-417, Appointment of Candidate’s Representative.....	30
12. Voting	31
13. Reimbursement of Election Expenses	32
13.1 When Is a Candidate Eligible for Reimbursement?	32
13.2 What Election Expenses Are Not Eligible?.....	32
13.3 The Reimbursement Process	33
13.4 How Contributions Affect Reimbursement.....	33
13.5 Impact of Exceeding the Election Expense Limit on Reimbursement	33
14. Reimbursement of the Auditor’s Fee	34
14.1 The Reimbursement Process	34
15. Consequences of not Meeting Filing Deadline	35



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 has been prepared to help candidates participate in provincial elections and fulfill their responsibilities under the Election Act. It describes how a candidate may:

- appoint a financial agent, an auditor, and candidate's representatives;
- promote his or her candidacy;
- prepare and file a nomination package;
- withdraw his or her nomination;
- manage campaign income and expenses;
- vote; and
- describes the reimbursement of election expenses process.

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/.

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

- *A Guide for the Financial Agent to The Election Act, 1996 & Electoral Management System (ELMS)*;
- *A Guide for the Auditor of a Candidate in a Provincial Election*; and
- *A Guide for the Chief Official Agent to The Political Contributions Tax Credit Act, 2001*.

2. Background

In Saskatchewan, any person who meets the requirements of the Election Act may become a candidate for election to the Legislative Assembly of Saskatchewan.

There are two processes by which a person may be nominated as a potential candidate for election to the Legislative Assembly of Saskatchewan: nomination outside the election period and in-writ nomination.

2.1 Nomination Outside the Election Period

Between elections (i.e., outside the election period), if you are interested in becoming a potential candidate, you must complete Form-E-401, Appointment/Consent of the Financial Agent of a Candidate.

- If you are an independent candidate (i.e., not a member of any registered political party), you must submit the form to Elections Saskatchewan.
- If you are endorsed by or affiliated with a registered political party, you must submit the form to your party. Your party leader or chief official agent will complete Form E-516, Notice of Selection of a Candidate by a Registered Political Party and submit both forms (E-401 and E-516) to Elections Saskatchewan. Even if you are registered as a potential candidate, your party leader must complete Form E-517, Declaration of a Candidate's Political Affiliation or Form E-517C, Declaration of a Candidate's Political Affiliation Composite after the writ of election has been issued. A copy of the E-517 or E-517C must be included with your nomination papers that are submitted to the Returning Officer. For more information, see [A Guide for the Party Leader to The Election Act, 1996](#).
- You may also submit Form E-403, Appointment/Consent of the Auditor of a Candidate at the same time. It is not required to become a potential candidate but must be received prior to becoming an officially nominated candidate.

2.2 Election Period Nomination

Once the writ of election is issued, you and every other potential candidate must prepare Form E-405, Nomination Paper (a collection of forms that make up your nomination package) in which you submit information about your financial agent and auditor as well as your political affiliation. You must prepare and submit a Form E-405 nomination package even if you were registered as a potential candidate before the writ was issued.

The information you submit in your Form E-405 nomination package becomes the official record and supersedes any information you provided outside the election period.



3. Who May Be a Candidate?

Once the writ of election is issued, if you wish to be nominated as a candidate for a provincial election in Saskatchewan, you must:

1. be eligible to be a candidate (see below);
2. appoint a financial agent and an auditor (if you have not already appointed them);
3. prepare Form E-405, Nomination Paper; and
4. present Form E-405, E-401, E-403 and a \$500 nomination deposit to the constituency returning officer after the writ of election is issued, but before 2 p.m. on the day fixed for the close of nominations, i.e., nomination day. The writ of election will specify nomination day.

Elections Saskatchewan strongly encourages candidates to submit nomination papers as soon as possible once the writ is issued. If you wait until nomination day to file it, you may not have time before the close of nominations to rectify any issues the constituency officer might find, and in that case, your nomination package could be rejected.

3.1 Eligibility Criteria for Candidates

To be eligible to be a candidate for a provincial election in Saskatchewan, you must:

- be at least 18 years old;
- be a Canadian citizen;
- have resided in Saskatchewan for at least six months before the writ of election is issued;
- be eligible to vote under sections 16 and 17 of the Election Act; and
- not be disqualified by section 42 of the Election Act.

Under section 42 of the Election Act, you are **not eligible** to be a candidate if you are:

- an election officer (see page 4);
- a federal or provincial court judge;
- ineligible to vote because of a conviction for engaging in corrupt practices under the Election Act;
- in a correctional facility, jail, or prison on election day (also called polling day) because of a conviction for an offence against any provincial or federal act;
- subject to the disposition of a review board under section 672.38 of the *Criminal Code* on election day; or
- disqualified by *The Legislative Assembly Act, 2007* or any other act.

Election Officer

In this guide, the term “election officer” includes:

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

3.2 Conflict of Interest

Candidates seeking election are not required to disclose personal information under The Members’ Conflict of Interest Act (hereafter referred to as The Act). However, upon election to the Legislative Assembly, and being sworn in as a Member, the Office of the Conflict of Interest Commissioner of Saskatchewan will provide the Member with disclosure forms which **must** be completed by the Member within 90 days. Once disclosure is completed, a meeting with the Commissioner is required. Thereafter, each calendar year, a Member is required to submit, upon request, a new disclosure statement and attend a meeting with the Conflict of Interest Commissioner.

Further information from The Office of the Conflict-of-interest Commissioner for Saskatchewan can be found here: <https://www.saskcoic.ca/publications/bulletins/>.



4. Appointing a Financial Agent

When you declare your candidacy, you must appoint a financial agent to manage and administer your campaign finances.

4.1 What Does a Financial Agent Do?

While a financial agent may have other responsibilities, he or she is primarily responsible for keeping the financial records for your campaign and ensuring those records are complete and accurate. Your financial agent's financial responsibilities include:

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

Your financial agent is also responsible for:

- requesting a recount if you are tied with one more or more of the other candidates for the most number votes, and the returning officer declares a tie vote in the election (you are the only other person who may request the recount); and
- working with Elections Saskatchewan throughout the audit and reimbursement of election expenses processes.

Because of his or her financial responsibilities, your financial agent should establish an effective accounting system and work closely with your auditor to plan and ensure all filing deadlines are met.

Your financial agent's responsibilities end once the audit and reimbursement of election expenses processes are complete.

4.2 Eligibility Criteria for Financial Agents

Your financial agent must be eligible to vote under sections 16 and 17 of the Election Act and may not be an election officer (see page 4) or a candidate. However, a financial agent may serve as the financial agent of more than one candidate.

4.3 Notifying the Chief Electoral Officer

The Chief Electoral Officer must be notified of your financial agent's appointment **within 10 days of the appointment**.

- If you appoint your financial agent between elections (i.e., outside the election period), complete Form E-401, Appointment/Consent of the Financial Agent of a Candidate and submit it to Elections Saskatchewan (if an independent candidate) or to your party leader (if affiliated with a registered political party). See Chapter 2.
- If the writ of election has been issued when you appoint your financial agent, submit form E-401 with your completed Form E-405, Nomination Paper. See Chapters 2 and 7.

If your financial agent's appointment ends for any reason, you must immediately appoint another. You must complete and submit a revised Form E-401.



5. Appointing an Auditor

After you appoint a financial agent, you must appoint an auditor to help you and your financial agent meet your financial reporting responsibilities under the Election Act.

It is important that you, your financial agent, and your auditor have a clear understanding of your respective financial reporting responsibilities. Under the Election Act, your auditor is entitled—at reasonable times throughout and immediately after your campaign—to have access to all the financial records, documents, books, accounts, and vouchers associated with your campaign and to ask you and your financial agent for the explanations and information he or she considers necessary to conduct an audit of your campaign finances.

If your campaign receives less than \$1,000 in contributions and net fundraising proceeds, AND, incurs less than \$1,000 in election expenses, an auditor's report is not required to be filed with your election expense return. However, you must still appoint an auditor when filing your nomination papers, even if you do not plan on exceeding the \$1,000 threshold.

5.1 What Does an Auditor Do?

An auditor must apply generally accepted accounting and auditing principles in conducting an examination or in making a report pursuant to the Election Act and take any additional steps necessary to ensure that the return has been completed in compliance with the Act.

Your auditor's responsibilities include:

- ensuring they are compliant with the requirements and restrictions in order to accept appointment as the auditor for a candidate (s.222(1),222(2),238(4) of the Election Act);
- auditing the election expenses return the financial agent prepares for the candidate when the election campaign is over (s.238(6));
- preparing the written report that must accompany the candidate's election expenses return when the financial agent submits it to Elections Saskatchewan (s.238(5));
- preparing the written report on supplementary matters (ESKIB-2020-01).

5.2 Eligibility Criteria for Auditors

Under the Election Act, the auditor may be an individual or a firm. The auditor, or at least one partner in the auditor's firm, must be a member in good standing of a recognized accounting profession that is regulated by an Act in Saskatchewan, and the auditor, or at least one partner in the auditor's firm is, licensed to conduct audits and financial reviews in the Province of Saskatchewan.

You can look for a firm that offers audit services at

<https://member.cpassk.ca/CPASK/Member-Firm-Search-Pages/Find-a-CPA-Firm.aspx>

You can confirm the license status of a firm by contacting CPA SK at (306) 359 0272

Any auditor listed as having a "Comprehensive License" on the above list will meet the requirement for licensing under the Act. An auditor may also apply to CPA Saskatchewan to obtain a "Specified License" but must be approved by the CPA Saskatchewan Professional Practice Committee prior to accepting the engagement.

The following individuals may not serve as your auditor or participate in the examination or preparation of the auditor's report:

- an election officer (see page 4);
- a candidate;
- the financial agent of a candidate;
- the chief official agent of a registered political party; and/or
- a spouse, employee, or student of these individuals.

5.3 Notifying the Chief Electoral Officer

The Chief Electoral Officer must be notified of your auditor's appointment.

- If you appoint your auditor between elections (i.e., outside the election period), complete Form E-403, Appointment/Consent of the Auditor of a Candidate and submit it to Elections Saskatchewan (if an independent candidate) or to your party leader (if affiliated with a registered political party). See Chapter 2.
- If the writ of election has been issued when you appoint your auditor, submit form E-403 with your completed Form-E-405, Nomination Paper. See Chapters 2 and 7.

If your auditor's appointment ends for any reason, you must immediately appoint another. You must complete and submit a new Form E-403.



6. Promoting Your Candidacy

When you, your party, financial agent, and campaign manager develop your campaign strategy and promote your candidacy, you must comply with the Election Act's standards for advertising and using voters lists.

6.1 Advertising

Under the Election Act, an “advertisement” includes:

- any visual publication, display or representation consisting of images or text;
- any audio publication or representation;
- any handbill, placard, poster, circular letter, or pamphlet;
- any lawn signs, billboards, bus benches, vehicle wrap;
- any electronic or digital display; and
- any radio or television broadcast.

All advertisements must be authorized.

Your financial agent must authorize all your advertisements. As such, you must ensure that you have appointed your financial agent and filed the appropriate paperwork with Elections Saskatchewan to be considered a potential candidate prior to distributing any advertising.

Before an advertisement promoting a particular registered political party or candidate may be distributed, one of the following statements **must** be clearly displayed in or on the advertisement:

- authorized by the financial agent for... (name of the candidate); or
- authorized by the financial agent for the candidate (if the name of the candidate will be visible on the advertisement).

If these statements are not included in or on your advertisements, the advertising expense is not reimbursable, and you may be in violation of the Election Act.

It is a violation of the Election Act to destroy election materials or advertising belonging to another candidate.

No one is allowed to remove, cover up, mutilate, deface, or alter an election proclamation, notice, or other document or another candidate's advertisement.

There are special rules for advertising on election day.

- No one is allowed to post or display any campaign literature, emblems, ensign, badge, ribbon, label, flag, banner, card, poster, or device that could be interpreted as support for a candidate or political party or group:
 - in any polling place;
 - on a hall, window or door of a polling place or of the building in which a polling place is situated; or
 - in or within 50 (fifty) feet of a polling place.
- No one is allowed to use a public address system or other loudspeaker device to promote or secure a candidate's election.
- No one is allowed to organize or participate in a parade or demonstration for the purpose of promoting or securing a candidate's election.
- No one is allowed to bring a cellular phone or other communications device into any polling place or use or possess a cellular phone or other communications device in any polling place. Any person who does so may be excluded from a polling place.

6.2 Using Voters Lists

Under section 177 of the Election Act, voters lists are not open to public inspection, but the Chief Electoral Officer may enter into an agreement with a registered political party or candidate who wishes to use them for electoral purposes only.

Contact Elections Saskatchewan for more information about using voters lists.



7. Preparing an In-Writ Nomination Package

To prepare your nomination package, you will need:

- Form E-405, Nomination Paper;
- a financial agent;
- Form E-401, Appointment/Consent of the Financial Agent of a Candidate;
- an auditor;
- Form E-403, Appointment/Consent of the Auditor of a Candidate;
- at least four voters from your constituency to nominate you;
- at least one witness;
- a commissioner for oaths or notary public; and
- a deposit of \$500 in Canadian currency, in either a money order or certified cheque.

If you are affiliated with a registered political party, you will also need Form E-517 (or E-517C), Declaration of a Candidate's Political Affiliation.

Form E-405, Nomination Paper is a compilation of the following documents and forms:

- Candidate Information;
- Candidate's Consent;
- Affidavit of Attestation by Witness to Signature of Candidate;
- Nomination by voters;
- Affidavit of Attestation by Witness to Nominator Signatures;
- Form E-401, Appointment/Consent of the Financial Agent of a Candidate;
- Form E-403, Appointment/Consent of the Auditor of a Candidate; and
- If affiliated with a registered political party, Form E-517 (or E-517C), Declaration of a Candidate's Political Affiliation.

After the constituency returning officer receives your nomination package and deposit and confirms its validity, he or she will complete Form E-406, Certificate Respecting Nomination Paper and Deposit and give it to you or your financial agent.

7.1 Candidate Information

On the Candidate Information section of the E-405, you will need to provide your name as you wish it to appear on the ballot paper, as well as your legal first and last names.

You do not have to use your legal name on the ballot; you can use nicknames or shortened names (Jim instead of James or Chrissy instead of Christine) on the ballot. However, you cannot use titles such as Doctor, Father, Corporal etc.

7.2 Candidate's Consent

For the Candidate's Consent section of the E-405, print:

- your first and last names;
- your Address of Service, where Elections Saskatchewan can reach you by mail;
- your Public Address, which will be published alongside candidate details (optional); and
- your contact information.

Select the first statement if you are affiliated with a political party. If you are an independent candidate, select either the second or third option.

Print and sign your name in the presence of your witness. Ask your witness to record the date and sign his or her name.

7.3 Affidavit of Attestation by Witness to Signature of Candidate

Ask your witness to complete this affidavit in the presence of a commissioner of oaths or notary public. He or she is acknowledging he or she knows you and knows you consented to be a candidate in the election. Ensure the commissioner of oaths or notary public records the location and date and signs the affidavit.



7.4 Nomination by Voters

On the Nomination by Voters Section of the E-405, print:

- the name of your constituency;
- your first and last names;
- your political affiliation; and
- the mailing address where all election-related documents are to be delivered.

Ask each voter nominating you to print his or her name and home street address (post office box numbers are not acceptable) and then sign the form in the presence of your witness. Each signature may have a different witness or the same voter can witness all signatures.

Ask your witness(es) to sign the form.

7.5 Affidavit of Attestation by Witness to Nominator Signatures

Ask the witness(es) to your voters' signatures (on page 7 of Form E-405) to complete this affidavit in the presence of a commissioner of oaths or notary public.

If different people witnessed your voters' signatures, **each witness must complete one of these affidavits.**

Ensure the commissioner of oaths or notary public records the location and date and signs the affidavit.

7.6 Form E 401, Consent of Financial Agent

Ask your financial agent to complete and sign this portion of the form. Please refer to Section 4.3.

If you have submitted a copy of this form to Elections Saskatchewan before the writ of election was issued and no information has changed, you can attach a copy of it with your nomination papers.

Note: Either a copy or an original E-401 must accompany your nomination papers.

7.7 Form E 403, Consent of Auditor

Ask your auditor to complete and sign this portion of the form. Please refer to Section 5.3.

Your auditor, or at least a partner in the firm, must be a member in good standing of a recognized accounting profession that is regulated by an Act in Saskatchewan and your auditor, or at least a partner in the firm, is licensed to conduct audits and financial reviews in the Province of Saskatchewan.

If you have submitted a copy of this form to Elections Saskatchewan before the writ of election was issued and no information has changed, you can attach a copy of it with your nomination papers.

Note: Either a copy or an original E-403 must accompany your nomination papers.

7.8 Form E-517, Declaration of a Candidate's Political Affiliation

If you are registering as an independent candidate, you **do not need** to complete this form.

If your party's chief official agent has already completed this form or Form E-517C, Declaration of a Candidate's Political Affiliation Composite, you **do not need** to complete this form, but a copy of the completed Form E-517 or E-517C must be included in your nomination package when it is filed with the constituency returning officer.

If your party is endorsing you, but your party's chief official agent has not completed Form E-517 or E-517C, complete Form E-517 and provide this to your party leader (or designate) for signature.

7.9 Submitting Your Nomination Package

After the writ of election is issued, you have until 2 p.m. on nomination day to submit your nomination package to the constituency returning officer. The writ of election will specify nomination day.

A \$500 deposit must accompany your nomination package. The constituency returning officer **cannot** accept cash, so prepare a postal money order or certified cheque in Canadian currency payable to the Saskatchewan Minister of Finance. This deposit will be returned to your financial agent if your financial agent submits your E-412, Candidate's Return of Election Expenses to Elections Saskatchewan by the three-month deadline.



Someone must deliver your nomination package and deposit to the returning office. In an emergency, you may fax your nomination package to the constituency returning officer, but you must then deliver the original nomination package and deposit to the constituency returning officer within 48 hours of close of nominations. If you do not provide the original nomination package and \$500 deposit to the returning officer within 48 hours, your nomination package will be rejected and you will not be able to run as a candidate.

Certificate of Receipt

After the constituency returning officer receives your nomination package and deposit and confirms its validity, he or she will complete Form E-406, Certificate Respecting Nomination Paper and Deposit and give it to you or your financial agent.

Your nomination is not official until the constituency returning officer formally accepts your nomination package including the deposit. You should not leave the constituency returning office without receiving a copy of Form E-406 from the returning officer.

If the returning officer cannot accept your nomination, please make sure you understand what you need to do to address the issue(s) and the deadline for doing it.

8. Withdrawing a Nomination

You may withdraw your nomination any time before the close of polls on election day. If you do, you forfeit your nomination deposit to the Minister of Finance, and any votes cast for you on election day will be declared void.

8.1 Preparing Form E-407, Withdrawal of Candidate

If completing the E-407 form to withdraw as a candidate, print:

- The name of your constituency;
- Your first and last names;
- the name of the city, town, or village; and
- the date.

Sign the form and deliver it to the constituency returning officer - in person, if possible.

8.2 Death of a Candidate

After you are nominated, if you were to die before the close of polls on election day, the constituency returning officer would fix a new nomination day and a new election day and notify the Chief Electoral Officer [section 53 of the Election Act].



9. Managing Campaign Income

You and your financial agent are responsible for administering and accounting for campaign finances.

9.1 What Are Political Contributions?

Much of your campaign income will come from political contributions—donations of money and donations in kind.

Donations of money include:

- gifts of money, including unsolicited money from drop-ins, mail-ins, and other sources;
- 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 campaign expenses.

Donations in kind include:

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

Transfers Between a Party and Constituency Associations or Candidates

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

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

Income from Meetings and Fundraising Events

The income from meetings and fundraising events held by or on behalf of a candidate 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 candidate. Should a fundraising event end up in a deficit, the amount recorded for net proceeds will be zero.

Volunteer Labour

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

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

Example 1

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

Example 2

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

9.2 Accepting Political Contributions

Only your financial agent may accept contributions.

Contributions Through an Agent

Your financial agent may accept contributions made through an agent as long as the agent discloses the name of the original contributor.



Anonymous Contributions

If a contributor's identity cannot be determined, the contribution is considered anonymous. Your financial agent may not accept an anonymous contribution of more than \$250; he or she must report and forward it to Elections Saskatchewan. The contribution will then be forfeited to the Minister of Finance.

Contributions from Non-Canadians

Your financial agent can accept contributions from Canadian citizens regardless of where they reside. No contributions can be accepted from non-Canadian citizens unless they reside in Canada.

9.3 Recording Political Contributions

Under the Election Act, your financial agent must record all contributions. In addition, in your election expenses return, the financial agent must disclose the names of all contributors whose aggregate contributions to your campaign total more than \$250.

Elections Saskatchewan recommends financial agents record the following information for every contribution received:

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

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

- trust funds;
- corporations when the corporation acts as an agent;
- constituency associations; and
- provincially or federally registered political parties.

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; and
- Record of Contributions Meeting - to record contributions collected at meetings.

Monetary Contributions

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

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

- trust funds;
- constituency associations; and
- corporations, if the corporation is acting as an agent.

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.

For every contribution from a provincially or federally registered political party, your financial agent must prepare and sign a Statement of Contribution Registered Party. The statement must identify the name of each person who contributed more than \$250 to the funds contributed and the amount each contributed.

Donations in Kind

All donations in kind (excluding volunteer labour) must be recorded at their commercial value. Commercial value considerations can apply to goods and services donated in their entirety or provided to a candidate's campaign at less than their commercial value. Commercial value is the lowest amount that commercial suppliers of the goods or services would charge for them at the time they are donated. (The commercial value of a donation in kind is an election expense as well as a contribution; it must be reported in your election expenses return as a contribution **and** an expense.)

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




When	Your Financial Agent Must Obtain
<p>Goods or services are donated by a contributor who is a commercial supplier of them</p>	<ul style="list-style-type: none"> ▪ a vendor or supplier statement from the contributor. <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>
<p>Services are donated by a contributor who is not a commercial supplier of them</p>	<ul style="list-style-type: none"> ▪ a signed and dated service agreement; ▪ a signed and dated donor’s statement; and ▪ a commercial supplier’s written statement or estimate of the commercial value of the services. <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>
<p>Goods are donated by a contributor who is not a commercial supplier of them</p>	<ul style="list-style-type: none"> ▪ a signed and dated donor’s statement; and ▪ a commercial supplier’s written statement or estimate of the commercial value of the goods. <p>The donor’s statement must describe the goods contributed, state the date(s) they were contributed, and specify the amount paid.</p>
<p>A trade union or business (incorporated or unincorporated) pays an individual directly to perform a service for a party</p>	<ul style="list-style-type: none"> ▪ a written statement from the trade union or business (see page 22); and ▪ the cancelled cheque or pay stub that displays the name of the payee (volunteer) and the payer.
<p>A trade union pays a person through an employer to perform a service for a party</p>	<ul style="list-style-type: none"> ▪ a written statement from the trade union; ▪ verification of an authorized leave of absence from the person’s employer (see page 22); and ▪ a cancelled cheque or dated receipt from the donor to the employer.

A written statement from a trade union or business must:

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





Civil Workers Union, No. 123
181 Broadway Place
Regina SK S3N 6T2
306.512.2345
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 4th 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 campaign. Should a fundraising event end up in a deficit, the amount recorded for net proceeds will be zero.

Note: *The Election Act, 1996* prohibits candidates from providing alcohol to voters. Fundraisers, such as wine and cheese or scotch tastings, are violations of the Election Act.

Meeting Contributions

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

9.4 Issuing Income Tax Receipts

Only the party's chief official agent or the financial agent for an independent candidate may issue income tax receipts for contributions.

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*.

10. Managing Campaign Expenses

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

You may be eligible for reimbursement of a portion of your election expenses. See Chapter 13.

10.1 Personal Expenses

Personal expenses are any expenses—other than candidate campaign expenses—that you incur during the campaign period.

Examples (not an exhaustive list) of personal expenses:

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

You must record personal expenses and report them to your financial agent. Your financial agent must report these expenses in the election expenses return, but personal expenses are not included in the calculation of total election expenses.

For all personal expenses, the following documentation must accompany your election expenses return when it is submitted to the constituency returning officer:

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

10.2 Candidate Campaign Expenses

Candidate campaign expenses are expenses you incur during the campaign period for campaign-related travel, meals, and accommodations *within* the constituency.

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

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



10.3 Election Expenses

The Election Act defines “election expenses” as “the cost of goods and services used during an election for the purpose of promoting or opposing, directly or indirectly, a registered political party or the election of a candidate, regardless of whether those costs are incurred before, during or after the election...” It defines “during an election” as “the period commencing the day a writ is issued for an election and ending on polling day for the election.”

What Are Election Expenses?

Election expenses include all money spent or liabilities incurred to promote or oppose a particular party or candidate and the commercial value of all goods and services—except volunteer labour (see page 18)—donated in their entirety or provided to a candidate at less than their commercial value (i.e. at a discount).

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

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

Examples (not an exhaustive list) of election expenses:

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

Election Expense Limits

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

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

Transfers Between a Party and Constituency Associations or Candidates

When money is transferred from a party or constituency association to a candidate, the financial agent must record a contribution in the candidate's election expenses return, and the party must record the transfer in the fiscal period return in which it was transferred.

Donations in Kind

The commercial values of goods and services donated to the election campaign are election expenses as well as contributions. See Donations in Kind on pages 21 and 22.

Volunteer Labour

Volunteer labour may not be claimed as an election expense. See Volunteer Labour on page 18.

Chief Electoral Officer Directives

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



Expenses for Public Meetings and Rallies

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

Donations may be collected at the meeting or rally.

Expenses for Fundraising Events

Expenses incurred for raising funds may not be claimed as election expenses. They must be deducted from the gross income with the resulting net proceeds reported as the contribution to your campaign. See *Income from Meetings and Fundraising Events* on page 17.

10.4 Billing and Payment of Election Expenses

Creditors must submit their bill, invoice, charge, or claim to you or your financial agent within **60 days** after the day fixed for the return to the writ.

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

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

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

10.5 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 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 keeps the original agreement and gives a copy of it to the financial agents of the candidates participating in the agreement.

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

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



11. Appointing Candidate's Representatives

Under the Election Act, you may appoint candidate's representatives to uphold your rights and privileges at the polls on election day. In general, no more than two of your representatives may be present at any one polling place.

Remember: there are advertising restrictions on election day (see page 10) and any badge your representatives wear must:

- be approved by the Chief Electoral Officer if not supplied by Election Saskatchewan;
- identify your representative's function; and
- specify the party endorsing you or your independent status (if you are an independent candidate).

11.1 What Does a Candidate's Representative Do?

The responsibilities of a candidate's representative include:

- acting as an official observer by being present on election day during the standard voting process and for the counting of ballots at the end of the day;
- observing special voting processes, e.g., mobile polls, curbside voting, and homebound voting;
- attending the final count with or on behalf of the candidate; and
- other duties as allowed or required by the Election Act.

Before people may serve as a candidate's representative, they must swear an oath of secrecy or make a declaration of secrecy. A returning officer at the polling place where they will serve or at a central polling place will ask them to swear the oath or make the declaration. They will receive and must carry written authorization of their appointment. Elections Saskatchewan officials may ask them to produce this authorization at any time.

If a candidate's representative takes an oath at a polling place that is later combined into a central polling place, the oath covers all the polls at the central location.

11.2 Eligibility Criteria for a Candidate's Representatives

A candidate's representatives must be Saskatchewan residents and 14 years of age or older.

The following people **are not eligible** to be a candidate's representative:

- anyone who has been convicted for engaging in corrupt practices under the Election Act; and
- an election officer (see page 4).



11.3 Preparing Form E-417, Appointment of Candidate's Representative

Print:

- the name of your constituency;
- the date of the election;
- the name of the party endorsing you (if applicable);
- the first and last names of your representative; and
- the address of the polling place where your representative will be present.

Record the date and sign the form.

The poll supervisor or deputy returning officer will complete this portion of the form when he or she swears in your representative.

	<h3>Appointment of Candidate's Representative</h3>	E-417 <small>The Election Act, 1996 Revised 2020</small>
Constituency of: <u>Regina Parkview</u> Polling Day: <u>November 2, 2015</u>		
Appointment I, <u>Candy Date</u> the undersigned Candidate, <small>Name of Candidate</small> representing the <u>Liberty Party of Saskatchewan</u> , for the election now pending, hereby appoint <small>Name of Registered Political Party/Independent</small> <u>Bob Brown</u> to be my representative at the polling place established at <small>Name of Candidate's Representative</small> <u>St Luke's Church, 20 Main St, Regina</u> <small>Address of Polling Place</small> Date: <u>October 12, 2015</u> <u>Candy Date</u> <small>Signature of Candidate</small> <p style="text-align: center;">Candidate's representative must obtain a Receipt of Candidate's Representative Appointment (E-417R) to produce as evidence of appointment to each Deputy Returning Officer within the polling place if requested.</p>		
FOR USE BY A DEPUTY RETURNING OFFICER WITHIN A POLLING PLACE		
I certify that the above name candidate's representative has sworn the Oath of Secrecy or made the Declaration of Secrecy as required by section 14 of <i>The Election Act, 1996</i> at poll number <u>3</u> <small>(or as the case may be)</small> Date: <u>Nov 2/2015</u>  <small>Signature of Deputy Returning Officer</small>		
<small>This form is to remain with the DRO upon entry to the polling place. DRO will issue an E-417R to the Candidate's Representative upon acceptance of this appointment.</small>		



12. Voting

In a general election, you, your spouse, and any dependents living with you (if they are eligible to vote) may choose to be registered on the voters list in the polling division where you live or in any polling division in the constituency in which you are a candidate.

You must complete and submit Form E-314 CSD - Voting by Candidate Not Resident in the Constituency before the deadline. If you do not submit the E-314CSD before the deadline, you can not vote in the constituency in which you are running.

13. Reimbursement of Election Expenses

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

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

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

13.1 When Is a Candidate Eligible for Reimbursement?

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

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

13.2 What Election Expenses Are Not Eligible?

All election expenses (see page 25) **except the following** are eligible for reimbursement:

- a transfer of money between a party, its constituency associations, or a candidate if the party or a constituency association or another candidate is claiming the transfer as an election expense;
- the cost of nominating a candidate;
- a candidate's nomination deposit;
- any amount claimed in a previous election expenses return;
- any amount spent on conventions and leadership campaigns;
- any amount spent on advertising that did not comply with the requirement that it be tagged with "authorized by the financial agent of";
- any amounts claimed for expenses that in any way violate any requirements of the Election Act;
- any donation in kind that has a commercial value of \$200 or less;
- any amount spent on alcohol or cannabis;
- any amount incurred or paid as an expense for a fundraising function;
- the cost or commercial value of free broadcast time if the time is available to all candidates;
- any amount not supported by a supplier document stating the expense details and a receipt or cancelled cheque as proof of payment;



- any amount for barred accounts;
- any amounts paid for travel at rates in excess of the Government of Saskatchewan rates;
- any amount claimed for the use of a privately owned vehicle (amounts claimed for oil, gas, additional insurance, or for distances travelled may be reimbursed; signed invoices or vouchers with the details of the distance travelled, locations, and dates must be submitted with the candidate's election expenses return); and
- all expenses related to election recounts or additions.

13.3 The Reimbursement Process

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

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

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

13.4 How Contributions Affect Reimbursement

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

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

13.5 Impact of Exceeding the Election Expense Limit on Reimbursement

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

14. Reimbursement of the Auditor's Fee

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

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

14.1 The Reimbursement Process

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

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



15. Consequences of not Meeting Filing Deadline

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

In addition, any candidate that would otherwise qualify for reimbursement of election expenses, would not be eligible for reimbursement should the Election Expenses Return not be filed by the deadline.

Any candidate who fails to ensure their election expense return is filed within the legislated deadline, will not be qualified to be nominated as a candidate in future electoral events in Saskatchewan.

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