

# Instructions for Completing the *Joint Financial Return for Registered District Association and Candidate*

(Political Process Financing Act, S.N.B. 1978, c. P-9.3, s. 60 and s. 81)



**P 04 927**  
**(2021-03-08)**

Please read this document prior to completing the *Joint Financial Return for Registered District Association and Candidate* (P 04 923).

## **A. DUE DATES**

The *Joint Financial Return for Registered District Association and Candidate* (the “Joint Return”) must be submitted within 60 days of the end of the election period.

An updated Joint Return, reflecting all transactions to the end of the calendar year (including those transactions reported on the initial Joint Return), must be submitted by March 31<sup>st</sup> of the following calendar year.

**Notwithstanding the 60-day due date described above, the Supervisor of Political Financing has granted the option to file only one financial return covering the full calendar year. If exercised, this option will reduce the number of financial returns from two to one and will significantly reduce the administrative burden for all parties concerned!**

## **B. WHAT YOU NEED TO SUBMIT TO ELECTIONS NEW BRUNSWICK**

Along with the Joint Return, where applicable, submit the following required supporting documentation:

- Bank statements with images of cancelled cheques, or Party’s financial report covering the reporting period;
- Documents related to any investments and GIC’s (Guaranteed Investment Certificates) covering the reporting period;
- Detailed deposit slips covering the reporting period;
- Loan agreements and statements;
- Invoices for advertising subject to the \$3,000 annual limit and a copy of each advertisement;
- Invoices for pre-writ advertising and a copy of each advertisement;
- Expenditure invoices greater than \$500 for all other expenditures, including election expenses;
- Election expenses paid by a registered political party;
- Direct costs of a fundraising activity held during an election period;
- Contributions of property and services;
- Deemed contributions from unreimbursed personally-incurred expenditures of a candidate or any other person; and
- Proof of current retail value of advertising material used in previous election campaigns.

While photocopies or electronic copies of these documents are acceptable, most official representatives submit the original invoices and receipts. Elections New Brunswick will retain your submission for six years before sending it to the Provincial Archives.

## **C. REFERENCE DOCUMENT**

The *Provincial Political Financing Manual* (P 04 941) (the “Manual”) is intended to be the primary reference document for stakeholders involved with the financing of the provincial political process in New Brunswick. The Manual will be referenced throughout these instructions. We highly recommend that you review the role and responsibilities of an official representative and an official agent of a candidate, sections 3.1.2.2 and 3.1.2.3, respectively.

The Manual may be found on our website at:

<http://www.electionsnb.ca/content/dam/enb/pdf/finance/P-04-941ProvincialPoliticalFinancingManual.pdf>

#### **D. GENERAL INSTRUCTIONS FOR COMPLETING THE RETURN**

1. The Joint Return separates the non-election expenditures of the registered district association from the election expenses of the candidate, even though they were both paid from a common bank account. **Both the official representative of the registered district association and the official agent of the candidate must sign their respective portions of the Joint Return.**
2. The Joint Return includes the concept of a **reporting period**. The reporting period begins January 1<sup>st</sup> and ends with the reporting date chosen by the official representative.
3. The **election period** for a provincial election begins the day the writs of election are issued and ends with the return of the writs 11 days after ordinary polling day.
4. The prior practice of cutting off election expenses at 8:00 pm on ordinary polling day has been rescinded and election expenses continue to be captured until the end of the election period.<sup>1</sup>
5. You must use the accrual method of accounting in order to report a complete picture of election expenses. This means that any outstanding liabilities; contributions of property and services; election expenses paid by a registered political party, candidate, or any other person; or previously-used advertising material must be included in the Joint Return.<sup>2</sup>
6. Transactions incurred by an electoral district agent for the purposes of the campaign must be included in the Joint Return.<sup>3</sup>
7. Two photocopies of the completed Joint Return will need to be made: one to be submitted to your registered political party's financial officer, and the other for your personal files. A copy of all supporting documentation should also be retained. You may need to confirm details of the Joint Return when it is examined by Elections New Brunswick.
8. Send the completed Joint Return and supporting documentation to Elections New Brunswick by courier or registered mail. **Please see our communication coordinates at the end of this document.**

#### **E. GETTING STARTED**

1. Retrieve the prior year's examined annual financial return (received by email from Elections New Brunswick).
2. To make it easier to complete the Joint Return, we recommend you use the electronic template. Visit our website at <http://www.electionsnb.ca> and click on the "Political Financing / Electoral Financial Returns: Templates" menu to find an electronic template in Microsoft Excel.

If you require blank paper copies of the Joint Return, please contact Election New Brunswick at the communication coordinates found at the end of these instructions.

If completing by hand, the information entered must be in ink and must be legible.

3. Assemble all applicable required supporting documentation listed in section B above.

Submit legible, detailed invoices and **a copy of the advertisement** supporting all expenditures related to pre-writ advertising.

Provide invoices to support all other expenditures, including election expenses, greater than \$500.

An invoice should provide all the particulars that are required for reviewing each purchase and the rate or unit price used for computing the amount of the invoice. A statement of account will not be accepted in lieu of an invoice. A credit/debit card slip is acceptable only if it includes full details of the expenditure, not just the total value of the credit or debit charge.

4. **Complete the Return in the order of the following sections F through L.**

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<sup>1</sup> *Provincial Political Financing Manual*, Section 3.3.4 Campaign offices

<sup>2</sup> *Ibid.*, Section 3.5 Accounting systems for electoral activities

<sup>3</sup> *Ibid.*, Section 3.1.2.3.1 Appointment of electoral district agent

**F. COMPLETE THE IDENTIFICATION SECTIONS**

Complete the Official Representative Identification section on page 1 of the Joint Return:

1. Enter the beginning and ending dates of the reporting period;
2. Enter the communication coordinates; and
3. Indicate with an “X” which applicable supporting documents are being submitted with the Joint Return.

Complete the Official Agent Identification section on page 5 of the Joint Return:

1. Enter the beginning and ending dates of the election period;
2. Enter the beginning and ending dates of the reporting period; and
3. Enter the communication coordinates.

**G. COMPLETE THE TRANSACTION JOURNAL**

Review the Questionnaire on page 2 to give you an overview of the types of transactions to be reported in the Joint Return.

Complete the Transaction Journal on page 3 of the Joint Return.

The Transaction Journal prints three pages wide by three pages high on **legal-size paper**. If there is insufficient space, you may insert additional rows.

The last column of the Transaction Journal is a “control total”. The amount for each row should be zero, indicating that the transaction has been correctly entered and is balanced. Control totals not equal to zero will be highlighted in red. There is also a message at cell A7 that displays whether or not the journal is in balance.

Please note that the last row of the Transaction Journal contains “=SUM()” formulas that will automatically total the amounts entered in each column. If completing by hand, tabulate the net total of each column once the Transaction Journal is complete.

If completing by hand, make extra copies of the blank Transaction Journal pages as needed. Tabulate the net total of each column once the Transaction Journal is complete.

If not already referenced from the Official Agent Identification section, enter in Column D the name of the registered political party, the number and name of the electoral district, and the name of the candidate.

The following sources of transactions, and how to enter the transactions in the Transaction Journal, will be discussed below:

1. Prior-year reconciled year-end balances;
2. Operating bank account transactions / Transactions through the Party’s centralized financial system;
3. Accounts receivable;
4. Accounts payable;
5. Contributions of property and services;
6. Election expenses paid by your registered political party;
7. Election expenses incurred personally by a candidate;
8. Election expenses incurred by an authorized person using his or her own money or credit; and
9. Advertising material used in previous election campaigns.

**G.1. Prior-year reconciled year-end balances**

From the prior year’s examined financial return, enter the applicable reconciled year-end balances in the first row of the Transaction Journal, for:

- Bank / Funds on deposit with Party (Column E),
- GIC / Savings (Column F),
- Accounts receivable (Column G),
- Prior-year fundraising & auction expenses recoverable (Column H),
- Loans receivable (Column I),

- Accounts payable (Column J),
- Loans / Other borrowings (Column K), and
- Amounts owed to Party (Column L).

**G.2. Operating bank account transactions / Transactions through the Party's centralized financial system**

We recommend that you use your bank statements as the primary document from which to prepare the Joint Return. Examine each transaction in the order in which they appear on the bank statements – both deposits and withdrawals – and enter them on the Transaction Journal. **Work from the bank statements to the Joint Return.**

For those official representatives using their registered political party's centralized financial system, use the financial report supplied by the Party in place of bank statements.

For official representatives who maintain an accounting system, enter the transactions in chronological order on the Transaction Journal.

For each transaction on the bank statement, Party's financial report, or from your accounting records:

1. Enter the date.
2. Enter a reference number; e.g. cheque number, DEP (deposit), DM (debit memo), etc.
3. Enter the source or supplier. If the cheque is payable to a payee that is different from the supplier, list the payee along with the supplier; e.g. a candidate or any other person may use a credit card to make purchases on behalf of the campaign and is then reimbursed. See G.7. and G.8. for further details.
4. Provide a description of each transaction.
5. Enter the value of the transaction as a deposit (positive) or withdrawal (negative) in Column E, Bank / Funds on deposit with Party. **Each transaction must include an amount in this column.**
6. Enter the value of the transaction in at least one other column in the Transaction Journal to classify it appropriately. Enter it as a positive or negative value. Typical positive and negative transactions are provided for each column; e.g. Other expenditures: Invoice (+) and Credit notes (-). If appropriate, the transaction value may be split and classified in more than one column.
7. Ensure that the Control total (Column AK) is zero ("0"). If it is not zero, check the signs on the amounts entered.

**Classification Columns**

**Assets**

**Column F: Guaranteed Investment Certificates (GIC) / Savings account**

Enter the value of investment transactions from a GIC or a Savings Account. These may include the purchase of such an investment or the transfer of funds from or to the operating bank account. Redemption of GICs upon maturity and the interest paid should be entered.

The total of the column should match the balance at the end of the reporting period, as reported by your financial institution(s).

**Column G: Accounts receivable**

If applicable, ensure accounts receivable at the end of the prior year are entered on the first row of the Transaction Journal. Attach a detailed schedule of the receivables from the prior period's financial return.

Amounts collected on accounts receivable will be entered as negative amounts in this column.

**Column H: Prior-year fundraising & auction expenses recoverable**

Fundraising and auction expenses may not have been reimbursed by the registered political party in the prior year. If applicable, ensure these amounts are carried forward from the prior year's annual financial return (Columns M-O) and entered on the first row of the Transaction Journal.

Enter reimbursements by the registered political party as negative amounts in this column. The column total should be \$0 at the end of the period.

**Column I: Loans receivable**

If applicable, ensure loans receivable at the end of the prior year are entered on the first row of the Transaction Journal. Attach a detailed schedule of the loans receivable from the prior period's annual financial return.

Enter amounts collected on these loans receivable as negative amounts in this column.

Enter money loaned to the registered political party or other registered district associations as positive amounts in this column.

The total of the column should represent the exact amount of any loans receivable at the end of the reporting period.

**Liabilities**

**Column J: Accounts payable**

If applicable, ensure accounts payable at the end of the prior year are entered on the first row of the Transaction Journal. Attach a detailed schedule of the payables from the prior period's annual financial return.

Payments made on accounts payable will be entered as negative amounts in this column.

**Column K: Loans / Other borrowings**

If applicable, ensure loans or other borrowings at the end of the prior year are entered on the first row of the Transaction Journal. Attach a detailed schedule of the loans or other borrowings from the prior period's annual financial return.

Report all loans, lines of credit, and any other borrowings held at any point in the year. If more than one loan existed, copy and insert an extra column for each loan.

Enter balances, proceeds and repayments of each loan. Include advances and repayments on lines of credit, even though the lines of credit may have been accessed and completely repaid during the period.

Report interest expense associated with a loan in Column X, Other expenditures.

For each loan, you also need to complete Schedule 2, Loans / Other Borrowings, on page 4, identifying the:

- Name and address of the lender;
- Date the loan was arranged;
- Terms of the borrowing; e.g. a term or demand loan, interest rate, repayment schedule, etc.; and
- Name and address of any guarantor(s) and the amount of any guarantee(s).

Copy the schedule on a separate page, if necessary, if more than one loan, line of credit, or other borrowing existed.

**Column L: Amounts owed to Party**

A registered district association must not deposit funds (contributions, membership dues, ticket sales, auction proceeds, and other revenue) in its local bank account; rather, all funds must be deposited with the registered political party. Details of the funds for deposit, as documented on an interim receipt or other supporting documentation, must be forwarded immediately to the Party so that all contributions may be properly processed on a timely basis.<sup>4</sup>

If, however, such funds were deposited in the registered district association's bank account, enter the deposit as a positive amount in this column.

Funds remitted to the registered political party should be entered as a negative amount in this column.

The total of the column should equal any amounts owed to the Party at the end of the reporting period.

Any amounts still owing to the Party should be remitted as soon as possible.

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<sup>4</sup> Ibid., Section 2.8.19.1 Political parties, district associations, and candidates

## **Fundraising activities**

### **Columns M-O: Fundraising activities**

The full price of a ticket costing more than \$10 to attend a fundraising activity must be treated as a contribution. Prior to 2018, only the profit portion of the price of a fundraising ticket or entrance fee was treated as a contribution.<sup>5</sup>

A registered district association must not deposit ticket revenue in its local bank account; rather, all funds must be deposited immediately with the registered political party. Details of the funds for deposit must be forwarded to the Party.

If, however, ticket revenue was deposited in the registered district association's bank account, enter the deposit as a positive amount in Column L, Amounts owed to Party. Enter any remittance to the Party as a negative value in Column L.

Details of the direct costs, including any contributions of property and services, associated with the activity also need to be forwarded to the registered political party to calculate the profit earned. The direct costs will be reimbursed to the registered district association by the Party.

The profit will be shared and transferred to the registered district association at a percentage agreed upon within the Party. Contributions of property and services associated with the activity should not be reported on the Joint Return.

All expenses related to the fundraising activity paid by the registered district association should be reported in Columns M-O, Fundraising activities, as a positive amount. The reimbursement received from the registered political party for the expenses should be reported as a negative amount in this column. The reimbursement of expenses may be included in a cheque along with the transfer of a share of the contributions. Classify this deposit in two columns, one for the reimbursement of expenses (Columns M-O) and one for the transfer of funds (Column R, Transfers from Party).

If a fundraising activity is held during the election period, all direct costs for the activity must be treated as election expenses authorized by the official agent, even if they were incurred by the official representative of the registered district association,<sup>6</sup> and must be reported in Column AJ, Other election expenses, rather than in Columns M-O. The reimbursement of expenses from the Party must be reported in Column Q, Other income.

The totals in Columns M-O at the end of the year for the activities should be nil, unless the registered district association was not reimbursed by the Party until the following year.

### **Column P: Auctions**

The full amount of the successful bid for an item at a fundraising auction must be treated as a contribution of money.<sup>7</sup>

You should have previously submitted an *Auction Item Detail* (P 04 955) report for each auction item to your registered political party. If not, contact your Party's financial officer immediately.

The donation of the item to be auctioned will continue to be recognized as a contribution of property and services at its current retail value.<sup>8</sup> Contributions of property and services associated with an auction should not be reported on the Joint Return; rather, they are attached to the *Auction Item Detail* report.

A registered district association must not deposit auction proceeds in its local bank account; rather, all funds must be deposited with the registered political party.

If, however, auction proceeds are deposited in the registered district association's bank account, enter the deposit as a positive amount in Column L, Amounts owed to Party. Enter any remittance to the Party as a negative value in Column L.

Enter the cost of any auction items purchased as a positive amount in Column P, Auctions. The reimbursement received from the registered political party for the auction items purchased must be reported as a negative amount in this column. The total in this column at the end of the year for the event should be \$0, unless the registered district association was not reimbursed by the registered political party until the following year.

## **Revenue**

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<sup>5</sup> Ibid., Section 2.8.14 Fundraising activities

<sup>6</sup> Ibid., Section 3.3.7 Direct costs of fundraising activity held during an election period

<sup>7</sup> Ibid., Section 2.8.15 Auctions

<sup>8</sup> Ibid., Section 2.8.15 Auctions

### **Column Q: Other income**

Enter other income; e.g. interest on investments, etc.

As regulated by the provincial *Gaming Control Act*, “games of chance”, such as lotteries, raffles, Chinese auctions, and 50-50 draws, are not permitted to be held by registered political parties and registered district associations in New Brunswick.<sup>9</sup> Further, the funds raised from these games of chance are generally not attributable to the ticket purchasers. As a result, the proceeds are considered to be anonymous contributions. Other anonymous contributions come from collections taken or “passing the hat” at meetings. Enter any such funds in Column J, Accounts payable.

The *Political Process Financing Act* requires that anonymous contributions must be returned to the contributors, if their identity can be established, or otherwise remitted to the Supervisor of Political Financing.

To remit any anonymous contributions still on deposit, prepare a cheque payable to the *Minister of Finance* and submit it with your Joint Return.<sup>10</sup>

### **Transfers between Party and Associations**

#### **Column R: Transfers from Party**

Enter funds transferred from your registered political party; e.g. the share of contributions returned by the Party to the registered district association.

#### **Column S: Transfers to Party**

Enter funds transferred to the registered political party; e.g. if applicable to your Party, the portion of a reimbursement of election expenses shared with the Party.

#### **Column T: Transfers with other Associations**

Enter transfers from or to another registered district association; e.g. funds given to a neighboring association to assist with an election campaign’s expenses, a redistribution of funds due to a change in electoral district boundaries, etc.

### **Expenditures other than election expenses**

#### **Column U: Advertising subject to \$3,000 annual limit**

Enter advertising expenditures subject to the \$3,000 annual limit; e.g. advertising that promotes the political agenda of a registered political party, registered district association, or candidate and is distributed on broadcasting undertakings (radio, television, or internet) or in newspapers, periodicals or other printed matter.<sup>11</sup> This includes “pre-writ” advertising during the year of a provincial general election.

For an advertisement, such as a sign or billboard, that is placed prior to the election period by the official representative of a registered district association and that remains in place for any portion of the election period, the full cost must be treated as both a non-election expenditure of the registered district association and as an election expense authorized by the official agent.<sup>12</sup> The full cost of the advertisement must be reported in Column U. In addition, it must be entered in Column Q, Other income, and in Column AB, Advertising.

The cost of an order for brochures and other such distributable advertising, however, must be allocated between non-election advertising expenditures of a registered district association and election expenses authorized by the official agent, based on a reasonable physical proportion of the materials distributed during the pre-writ and election period.<sup>13</sup> The cost of the portion of materials distributed during the pre-writ period must be reported in Column U. The cost of the portion of materials distributed during the election period must be reported in Column AB, Advertising.

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<sup>9</sup> Ibid., Section 2.8.14 Fundraising activities

<sup>10</sup> Ibid., Section 2.8.17 Benefit of a contribution contrary to the Act and anonymous contributions

<sup>11</sup> Ibid., Section 2.9.5.1 Annual advertising limits

<sup>12</sup> Ibid., Section 3.3.3.3.1 Roadside signs

<sup>13</sup> Ibid., Section 3.3.3.3.2 Brochures, handbills, door knockers, and other distributable advertising

**Column V: Advertising not subject to \$3,000 annual limit**

Enter advertising not subject to the \$3,000 annual limit:

- a. Advertising that is limited to publicizing the date, time, place and subject matter of a public meeting, that may include a photo of a guest speaker, and the name (short-form name or abbreviation) of the registered district association or the logo of the registered political party, or any corrections;
- b. The cost of postage for the mailing of letters, printed material and cards, including Christmas cards;
- c. The production and distribution of:
  - i. newsletters distributed solely to members of a Party, and
  - ii. Christmas cards; and
- d. The publication in a newspaper of season's greetings, congratulatory messages or best wishes for community events from the registered district association.<sup>14</sup>

**Column W: Nominating convention**

Enter amounts for holding a nomination convention for the selection of a candidate for an electoral district.

The reasonable expenses related to a nomination convention held during an election period are also considered non-election expenditures and should be entered in this column. Reasonable expenses include:

- the cost of renting a hall for the convention;
- the cost of advertising the date, place, time, program and organizers of the convention;
- the cost of the convening of delegates to the convention; and
- the cost of providing refreshments and entertainment for those attending the convention.

All other costs of a nominating convention held during the election period are considered excessive and are deemed to be election expenses of the candidate selected. Such expenses shall be deemed to have been incurred by the official agent of the candidate,<sup>15</sup> and must be reported in Column AI, Excessive nominating convention expenses.

**Column X: Other expenditures**

Enter all other expenditures other than election expenses, such as amounts for meetings, office, travel, charitable donations, banking fees, riding celebrations, etc., in this column.

Enter election advertising expenses, incurred due to vandalism, theft, or destruction, that are exempted by the Supervisor<sup>16</sup> in this column.

Enter a candidate's nomination deposit<sup>17</sup> in this column.

***Election Expenses***

**Column AB: Advertising**

Enter advertising expenditures incurred during the election period and all expenditures incurred before an election period for literature, objects or materials of an advertising nature that are used during the election period for such purposes,<sup>18</sup> including "Thank you" notices in newspapers and other media. Advertising includes all costs of design, production, and distribution of the advertising, including postage, and costs to install and remove road signs.

**Column AC: Office and administration**

Enter office and administration expenses, including, but not limited to:

- office rent;
- utilities;
- insurance;

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<sup>14</sup> Ibid., Section 2.9.5.2 Exemptions from annual advertising limits

<sup>15</sup> Ibid., Section 2.9.7 Costs of a nominating convention held during an election period

<sup>16</sup> Ibid., Section 3.3.3.5 Vandalized, stolen, or destroyed advertising material

<sup>17</sup> Ibid., Section 3.2.3 Expenses not considered election expenses

<sup>18</sup> Ibid., Section 3.2.1 Definitions



- installation costs; e.g. computer systems, telephone lines, etc.;
- telecommunications; e.g. recurring and usage charges of landlines and cellular phones, internet access, etc.;
- rental or purchase of cellular phones, computers, printers, and fax machines, etc.;
- printing (other than advertising);
- paper and office supplies; and
- setting up a website.

Even if incurred prior to the election period, the full amount of expenditures related to the campaign office of a candidate must be treated as election expenses.<sup>19</sup>

Development and construction costs of a new website and incremental costs over and above any ongoing costs of a pre-existing website, incurred before or during an election period to promote the election of a candidate or a registered political party's candidates, are considered to be election expenses.<sup>20</sup>

#### **Column AD: Transportation, lodging, and food**

Where an official agent reimburses the transportation, lodging and meals of a candidate or any other person (e.g. workers and volunteers), such expenditures are included as election expenses. The official agent may authorize payment for such travel costs either by reimbursing an individual or by paying a vendor directly for these items.<sup>21</sup>

In contrast, where an official agent does not authorize reimbursement to a candidate or any other person for their own reasonable travel expenses incurred out of their own money during travel for election purposes, these expenses are not considered election expenses and they are not considered contributions of property and services.<sup>22</sup>

#### **Column AE: Rallies and meetings (other than nominating convention)**

Enter expenses such as rental of a hall, food and refreshments, and entertainment. In the case of a supplier who does not usually invoice for their services, such as a musician, submit a receipt signed by the supplier acknowledging receipt of payment for the service rendered.

#### **Column AF: Research, polling, and voter contact**

Enter expenses such as public opinion polling, research on voter-related issues, and voter contact services.

#### **Column AG: Salaries, wages, and honoraria**

Official agents may authorize payment of a reasonable wage or honorarium to a campaign office manager or campaign workers. Some campaigns may also pay the candidate a modest wage in compensation for the time invested in the campaign.

In order to be accepted as election expenses eligible for reimbursement, any wages paid to campaign workers or a candidate must be agreed to in advance and be paid prior to ordinary polling day.<sup>23</sup>

Report all payments to poll workers in Column AH, Election Day expenses.

#### **Column AH: Election Day expenses**

A poll captain may be provided with funds to operate their poll. This money is intended to cover the cost of the scrutineers, payments to poll workers, transporting voters to the polls, providing meals for volunteers, etc. As soon as possible after ordinary polling day, a poll captain must submit an itemized statement of Election Day expenses to the official agent to support the actual amount spent. Any money not spent must be returned for deposit to the registered district association's bank account.<sup>24</sup>

Enter funds provided to a poll captain in Column AH, Election Day expenses, and the deposit of funds returned as a negative amount in this column, leaving the net amount of expenses actually incurred.

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<sup>19</sup> Ibid., Section 3.3.4 Campaign offices

<sup>20</sup> Ibid., Section 3.3.4.1 Website-related expenditures

<sup>21</sup> Ibid., Section 3.1.2.1 Candidate

<sup>22</sup> Ibid., Section 3.2.3 Expenses not considered election expenses

<sup>23</sup> Ibid., Section 3.3.5 Wages paid to campaign workers and candidates

<sup>24</sup> Ibid., Section 3.3.8 Election Day expenses

The prior practice of cutting off election expenses at 8:00 pm on ordinary polling day is rescinded and election expenses continue to be captured until the end of the election period; therefore, such expenses as celebration costs on election night should be entered in this column.<sup>25</sup>

**Column AI: Excessive nominating convention expenses**

Excessive costs relating to holding a nomination convention during an election period are deemed to be election expenses of the candidate selected for that electoral district. Such expenses shall be deemed to have been incurred by the official agent of the candidate,<sup>26</sup> and must be reported in this column.

The reasonable expenses relating to holding a nomination convention during an election period are not considered an election expense and must be reported in Column W, Nominating convention.

**Column AJ: Other election expenses**

Enter all other election expenses.

**Schedule 1, Bank / Funds on Deposit with Party, Reconciliation at End of Reporting Period**

After entering all transactions from the bank statement, Party's financial report, or from your accounting records, complete Schedule 1, Bank / Funds on Deposit with Party, Reconciliation at End of Reporting Period, on page 4.

- A. Enter the financial institution or registered political party where the funds are on deposit and the account number.
- B. Enter the date of your most recent statement or report. This would normally be the same date you determined in the Identification section on page 1 for the end of the reporting period.
- C. Enter the ending balance from the statement or report.
- D. The accrual method of accounting must be used in order to report a complete picture of election expenses:

For those official representatives who maintain an accounting system, any outstanding deposits and cheques would already be recorded in the accounting system and, therefore, should already be entered on the Transaction Journal.

Outstanding deposits: Enter deposits that are outstanding at the end of the reporting period; i.e. deposits that did not clear the bank until after the reporting period. If not using an accounting system, the outstanding deposits must also be entered on the Transaction Journal in Column E, Bank / Funds on deposit with Party, and entered in at least one other column.

Outstanding cheques: Enter cheques and other withdrawals that are outstanding at the end of the reporting period; i.e. the cheques did not clear the bank until after the reporting period. If not using an accounting system, the outstanding cheques and other withdrawals must also be entered on the Transaction Journal in Column E, Bank / Funds on deposit with Party, and entered in at least one other column.

- E. The balance of Bank / Funds on deposit with Party (from the Transaction Journal) should automatically be linked to Schedule 1; ensure this has worked properly. If completing by hand, enter the Column E total from the Transaction Journal.

If the difference is not nil, the Joint Return is not yet in balance and more work is required. Go back and check the numbers you entered. If you cannot get the return to balance, seek assistance from your registered political party's financial officer to balance it before submitting to Elections New Brunswick.

**G.3. Accounts receivable**

New accounts receivable must be entered as positive amounts in Column G and entered in at least one other column. Note that these entries do not affect Column E, Bank / Funds on deposit with Party.

The total of the column should represent the exact amount of any accounts receivable at the end of the reporting period.

**G.4. Accounts payable**

Expenditures incurred and remaining unpaid at the time of preparing the Joint Return must be entered as a positive amount in Column J and entered in at least one other column. Note that these entries do not affect Column E, Bank / Funds on deposit with Party.

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<sup>25</sup> Ibid., Section 3.3.4 Campaign offices

<sup>26</sup> Ibid., Section 2.9.7 Costs of a nominating convention held during an election period

The total of the column should represent the exact amount of any accounts payable at the end of the reporting period.

**G.5. Contributions of property and services**

Electoral contributions of property and services, having been donated "in kind" to the election campaign, must be entered in Column Y, Electoral contributions of property and services, and entered as an election expense, valued at current retail value.<sup>27</sup>

Any person who accepts for election expenses a price less than his regular price for similar work, merchandise or services outside the election period is deemed to have made a contribution of property or services equal in value to the difference between his regular price and the price accepted, plus HST.<sup>28</sup>

The value of election-related contributions of property and services is not eligible for the reimbursement of election expenses.<sup>29</sup>

Non-electoral contributions of property and services, having been donated "in kind" to the registered district association, must be reported on Schedule 3, Non-Electoral Contributions of Property and Services, on page 4. Do not report on this schedule any contributions (a) made in relation to a fundraising activity or to an auction, or (b) that are reported as an election expense.

All contributions of property and services must be supported by an invoice marked "Contribution" and must be reported to your registered political party. The official representative of your Party will use this information and a copy of the supporting invoices to issue a receipt to acknowledge the contribution of property and services.

**G.6. Election expenses paid by your registered political party**

In addition to election expenses authorized to be paid by the official agent, the Joint Return must also include election expenses, if any, paid by your registered political party.

Enter these amounts in Column R, Transfers from Party, and enter as election expenses in the appropriate columns.

**G.7. Election expenses incurred personally by a candidate**

A candidate may personally incur expenses which constitute election expenses up to a total of \$2,000 during the election period without the prior approval of the official agent.<sup>30</sup> Election expenses incurred by a candidate must be included in total election expenses authorized by the official agent and, of course, are subject to the election expenses limit of that candidate. A candidate shall submit to his or her official agent not later than twenty days after polling day, a detailed statement of all election expenses incurred by him or her.<sup>31</sup>

Once the detailed statement is received, a cheque may simply be issued to the candidate for reimbursement. Enter the election expenses in the appropriate columns.

If sufficient funds are not available at the time of completing the Joint Return, enter in Column J, Accounts payable, and enter as election expenses in the appropriate columns.

If the candidate will not be reimbursed, however, the candidate is deemed to have made a contribution of money equal in value to the amount of the expenses.<sup>32</sup> Enter the amount in Column Z, Deemed contributions of money from unreimbursed personally-incurred expenses, and enter the election expenses in the appropriate columns.

Invoices are required to support such deemed contributions and should be marked as such on the invoices to distinguish them as a contribution of money. The official representative of your registered political party will use a copy of the supporting invoices to issue a receipt acknowledging as a contribution of money. (This requirement does not apply to expenses of the candidate for transportation, lodging, and food that are not reimbursed. See section G.2., Column AD: Transportation, lodging, and food, for further details.)

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<sup>27</sup> Ibid., Section 2.8.9 Valuation of contributions of property and services

<sup>28</sup> Ibid., Section 3.2.7 Deemed contribution from discounted election expenses

<sup>29</sup> Ibid., Section 3.4.2 Calculation of election expenses reimbursement

<sup>30</sup> Ibid., Section 3.1.2.1 Candidate

<sup>31</sup> Ibid., Section 3.2.5 Candidate incurring election expenses

<sup>32</sup> Ibid., Section 3.2.5.1 Deemed contribution if candidate not reimbursed for election expenses

**G.8. Election expenses incurred by an authorized person using his or her own money or credit**

If a person, authorized by an official agent to incur election expenses, incurs election expenses using his or her own money or credit, the person shall submit to the official agent not later than 20 days after polling day a detailed statement of all election expenses incurred by him or her.<sup>33</sup>

Once the detailed statement is received, a cheque may simply be issued to the person for reimbursement. Enter the election expenses in the appropriate columns.

If sufficient funds are not available at the time of completing the Joint Return, enter in Column J, Accounts payable, and record as election expenses in the appropriate columns.

If the person will not be reimbursed, however, the person is deemed to have made a contribution of money equal to the amount of the election expenses.<sup>34</sup> Enter the amount in Column Z, Deemed contributions of money from unreimbursed personally-incurred expenses, and enter the election expenses in the appropriate columns.

Invoices are required to support such deemed contributions and should be marked as such on the invoices to distinguish them as a contribution of money. The official representative of your registered political party will use a copy of the supporting invoices to issue a receipt acknowledging as a contribution of money. (This requirement does not apply to expenses of the authorized person for transportation, lodging, and food that are not reimbursed. See section G.2., Column AD: Transportation, lodging, and food, for further details.)

**G.9. Advertising material used in previous election campaigns**

Signs that were used in previous election campaigns, and that are used again during the current election period, must be assigned a value equal to the current retail value of similar, new signs. This would apply to the signs, wooden frames, posts, etc. This assigned cost is part of the election expenses of the candidate. This practice places all candidates in the same position with respect to their advertising expenses, regardless of whether they were previously a candidate or not.<sup>35</sup>

To recognize this transaction on the Joint Return, the official representative of the registered district association should determine the current retail value of similar, new signs and lumber; e.g., a competitive quote from suppliers of these products may be obtained. Enter the amount in Column AA, Advertising material used in previous election campaigns, and in Column AB, Advertising.

The value of any advertising material that was used in a previous election is not eligible for the reimbursement of election expenses.<sup>36</sup>

**H. CLAIMS FOR ELECTION EXPENSES CONTESTED BY OFFICIAL AGENT**

Every person to whom an amount is due for election expenses shall present his claim to the official agent not more than 45 days following polling day. Otherwise, such person shall forfeit the right to recover the claim.<sup>37</sup>

Where an official agent contests or fails to pay any claim for election expenses allegedly incurred by the official agent or by a person authorized by him or her, the claim shall be deemed to be a contested claim. The claimant may bring an action in any court of competent jurisdiction to recover the claim.

If applicable and in collaboration with the official agent, complete the schedule, Claims for Election Expenses Contested by Official Agent, on page 6 of the Joint Return.

Note that, subsequent to filing this Joint Return, the particulars of any subsequent payment, including a payment in consequence of a judgment of any court, on any claim for election expenses allegedly incurred by an official agent or a person authorized by him or her and previously listed as contested shall be disclosed forthwith to the Supervisor of Political Financing.<sup>38</sup>

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<sup>33</sup> Ibid., Section 3.2.4.1 Authorized person using own money or credit to incur election expenses

<sup>34</sup> Ibid., Section 3.2.4.2 Deemed contributions if authorized person not reimbursed

<sup>35</sup> Ibid., Section 3.3.3.4 Signage used in previous election campaigns

<sup>36</sup> Ibid., Section 3.4.2 Calculation of election expenses reimbursement

<sup>37</sup> Ibid., Section 3.2.9, Supplier claims for amounts due for election expenses

<sup>38</sup> *Political Process Financing Act*, Section 84

## I. **COMPLETE THE SUMMARY STATEMENT OF ELECTION EXPENSES**

Complete the Summary of Statement of Election Expenses on page 6 of the Joint Return.

### **Election Expenses**

- A. If the Joint Return is completed electronically, only shaded fields need to be entered. All other amounts are referenced from the Transaction Journal and the schedule, Claims for Election Expenses Contested by Official Agent.
- B. If completing by hand, carry the balances from the totals on the Transaction Journal and from the schedule, Claims for Election Expenses Contested by Official Agent, to this summary.
- C. Enter the election expenses limit for the electoral district, Amount (C), as provided on the Elections New Brunswick website at:

<https://electionsnb.ca/content/dam/enb/pdf/finance/2020-09-14ElectionExpensesLimits-Limitesdesdepenseselectorales2020-09-14.pdf>

### **Reimbursement of Election Expenses**

- D. If the candidate is declared elected or has obtained 15% or more of the valid votes cast in the electoral district, the *Political Process Financing Act* provides for a reimbursement of election expenses.<sup>39</sup> Enter the candidate's percentage of valid votes cast in the electoral district, Amount (D), as provided by Elections New Brunswick at the hyperlink above.
- E. The eligible election expenses, Amount (E), should calculate automatically. If completing by hand, enter any electoral contribution property and services from Column Y, and any Advertising material used in previous election campaigns, Column AA, from the Transaction Journal.
- F. Enter the potential reimbursement amount, Amount (F), as provided by Elections New Brunswick at the hyperlink above.<sup>40</sup>
- G. The reimbursement of election expenses, Amount (G), should calculate automatically; however, ensure this has worked properly. If completed by hand, calculate Amount (G) as the lesser of Amounts (E) and (F).

The reimbursement of election expenses is no longer payable to the official agent of the candidate. Rather, the reimbursement will be paid:

- 1) if the candidate is an official candidate of a registered political party,
  - a) to the registered district association associated with that Party in the electoral district in which that person is a candidate, or
  - b) to the registered political party if there is no registered district association associated with that Party in the electoral district in which that person is a candidate;
- 2) if the candidate is a registered independent candidate, to the official representative of that candidate; and
- 3) if the candidate is an unregistered independent candidate, to that candidate.<sup>41</sup>

Please allow from two to four months for Elections New Brunswick to issue the reimbursement of election expenses. The returns are examined in the order that they are received. Inaccurate returns and incomplete documentation will delay issuance of the reimbursement of election expenses.

## J. **FINAL REVIEW**

Once all the transactions have been entered in the Joint Return:

- 1) verify that the control totals are nil;
- 2) verify that the statement in cell A7 on the Transaction Journal reads "The return is in balance.";
- 3) complete the Questionnaire on page 2; and
- 4) complete the section, Compliance with the *Political Process Financing Act*, on page 1.

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<sup>39</sup> *Provincial Political Financing Manual*, Section 3.4.1 Eligibility criteria

<sup>40</sup> *Ibid.*, Section 3.4.2 Calculation of election expenses reimbursement

<sup>41</sup> *Ibid.*, Section 3.4.3 Method of payment

## **K. DECLARATIONS**

The declarations state that the information contained in the Joint Return is true (the transactions are real and not fraudulent), complete (all transactions are reported), and accurate (calculations are mathematically correct).

Complete the Declaration on page 1 of the Joint Return. **The Declaration must be signed by the official representative of the registered district association.**

Complete the Declaration on page 5 of the Joint Return. **The Declaration must be signed by the official agent of the candidate in the presence of a Notary Public or a Commissioner of Oaths for the Province of New Brunswick.** This process can be completed at any Service New Brunswick location.

## **L. COMMUNICATION COORDINATES**

If you have any questions or require assistance with the completion of the Joint Return, please contact the financial officer of your registered political party.



Supervisor of Political Financing  
Elections New Brunswick  
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Fredericton, NB E3B 1E7

Receptionist: Rania Akouri, [rania.akouri@gnb.ca](mailto:rania.akouri@gnb.ca)  
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*(Ce document est également disponible en français.)*