

Instructions to Official Agent for Completing the *Electoral Financial Return of a Candidate*

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



P 04 903
(2024-11-22)

Please read this document prior to completing the *Electoral Financial Return of a Candidate* (P 04 901).

A. DUE DATE

The *Electoral Financial Return of a Candidate* (the “Return”) must be submitted within 60 days of the end of the election period.

B. WHAT YOU NEED TO SUBMIT TO ELECTIONS NEW BRUNSWICK

Along with the 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;
- Deposit slips covering the reporting period;
- Transfers from a registered district association or registered political party;
- Election expenses paid by a registered district association or 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;
- Proof of current retail value of advertising material used in previous election campaigns; and
- Expenditure invoices greater than \$500.

While photocopies or electronic copies of these documents are acceptable, most official agents 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 agent of a candidate, section 3.1.2.3.

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 **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.
2. The prior practice of cutting off election expenses at 8:00 pm on ordinary polling day has been rescinded and election expenses continue to be captured until the end of the election period.¹
3. The Return includes the concept of a **reporting period**. The reporting period begins with the opening of a campaign bank account (if needed) or with the first transaction related to the election, whichever occurs first, and ends with the reporting date chosen by the official agent. **In the majority of cases, we recommend that October 31st be chosen as the reporting period ending date.**
4. 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 district association, registered political party, candidate, or any other person; or previously-used advertising material must be included in the Return.²

¹ *Provincial Political Financing Manual*, Section 3.3.4 Campaign offices

² *Ibid.*, Section 3.5 Accounting systems for electoral activities

5. Transactions incurred by an electoral district agent for the purposes of the campaign must be included in the Return.³
6. Once the electoral activity is completed, any remaining funds are transferred back to the registered district association or registered political party and the account is closed. With sufficient transfers of funds from a registered district association to pay all liabilities of the campaign, **an electoral bank account opened by an official agent or a centralized account arranged with the registered political party may be able to be closed prior to submitting the Return to Elections New Brunswick.** This will make for easier reporting by the official agent and less follow-up work with Elections New Brunswick.⁴
7. **If the electoral bank account is not closed prior to submitting the Return to Elections New Brunswick, subsequent supporting documentation must be provided to Elections New Brunswick, without delay, once the account is closed;** e.g. bank statements subsequent to those submitted with the Return that reflects the close of the account, along with a brief description of each transaction, deposit slips, etc. These transactions include transfers from your registered district association, payments made on accounts payable, bank charges, additional expenditures, transfers of surplus funds to your registered district association or registered political party, etc. **The examination process by Elections New Brunswick will not be complete until these items are received.**
8. Two photocopies of the completed 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 Return when it is examined by Elections New Brunswick.
9. Send the completed 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. To make it easier to complete the 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 completing by hand, the information entered on the Return must be in ink and must be legible. You have received two blank paper copies of the Return template; one may be used as a working copy.

2. Assemble all applicable required supporting documentation listed in Section B above.

Provide legible, detailed invoices to support all 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.

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

³ Ibid., Section 3.1.2.3.1 Appointment of electoral district agent

⁴ Ibid., Section 3.4.3 Method of payment

F. COMPLETE THE IDENTIFICATION SECTION

Complete the Identification section on page 1 of the Return:

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

G. COMPLETE THE TRANSACTION JOURNAL

Complete the Transaction Journal on page 3 of the Return.

The Transaction Journal prints two 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, 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 Identification section, enter in Column D the name of the registered political party or indicate if an independent candidate, 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. Bank transactions / Transactions through the Party’s centralized financial system;
2. Election expenses paid by the official representative of your registered district association or registered political party;
3. Accounts payable;
4. Contributions of property and services;
5. Election expenses incurred personally by a candidate;
6. Election expenses incurred by an authorized person using their own money or credit; and
7. Advertising material used in previous election campaigns.

G.1. Bank 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 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 Return.**

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

For official agents 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 by the official agent. See G.5. and G.6. 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. Advertising: 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 (“-”). If it is not zero, check the signs on the amounts entered.

Classification Columns

Column J: Transfers from Association or Party

Enter funds transferred from your registered district association or registered political party.

Column K: Transfers to Association or Party

Enter funds transferred to the official representative of your registered district association or registered political party; e.g. closing the election bank account during the reporting period.

Column L: 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 purposes⁵, 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 signage.

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. The full cost of the advertisement must be reimbursed by the official agent to the official representative and reported in Column L. The reimbursement must be reported as “other income” by the registered district association.⁶

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. The cost of the portion of materials distributed during the election period must be reimbursed by the official agent to the official representative,⁷ and reported in Column L.

Column M: Office and administration

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

- office rent;
- utilities;
- insurance;
- 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.⁸

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.⁹

⁵ Ibid., Section 3.2.1 Definitions

⁶ Ibid., Section 3.3.3.3.1 Roadside signs

⁷ Ibid, Section 3.3.3.3.2 Brochures, handbills, door knockers, and other distributable advertising

⁸ Ibid., Section 3.3.4 Campaign offices

⁹ Ibid., Section 3.3.4.1 Website-related expenditures

Column N: 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 pay for such travel costs either by reimbursing an individual or by paying a vendor directly for these items.¹⁰

In contrast, where an official agent does not reimburse 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.¹¹

Column O: 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 P: Research, polling, and voter contact

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

Column Q: Salaries, wages, and honoraria

Official agents will sometimes pay 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.¹²

Enter all payments to poll workers in Column R, Election Day expenses.

Column R: Election Day expenses

A poll captain may be provided with funds with which to get out the vote for a poll. This money is intended to cover the cost of the scrutineers, 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 to the official agent for deposit to the campaign account.¹³

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

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.¹⁴

Column S: Excessive nominating convention expenses

Reasonable costs incurred in relation to holding a convention for the selection of a candidate for an electoral district during an election period are considered non-election expenditures. If paid by the official agent of a candidate, these expenditures should be entered in Column U, Expenditures other than election expenses.

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

¹⁰ Ibid., Section 3.1.2.1 Candidate

¹¹ Ibid., Section 3.2.3 Expenses not considered election expenses

¹² Ibid., Section 3.3.5 Wages paid to campaign workers and candidates

¹³ Ibid., Section 3.3.8 Election Day expenses

¹⁴ Ibid., Section 3.3.4 Campaign offices

been incurred by the official agent of the candidate.¹⁵ Obtain this information from the official representative of the registered district association and enter the expenses in this column.

Column T: Other election expenses

Enter other election expenses; e.g. bank charges (from the opening of the campaign account to its close), etc.

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.¹⁶ Obtain these details from your official representative and enter the expenses in this column.

Column U: Expenditures other than election expenses

Enter the following items as non-election expenditures:

- Advertising expenses incurred due to vandalism, theft, or destruction and exempted by the Supervisor;¹⁷
- Candidate's nomination deposit;¹⁸ and
- Reasonable costs of nominating conventions (excessive costs are reported in Column S).¹⁹

Column V: Other income

Enter other income; e.g. bank interest earned, etc.

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. An official agent must use the accrual method of accounting in order to report a complete picture of election expenses:

For those official agents 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 the Party (from the Transaction Journal) should automatically be linked to the 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 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.

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

¹⁶ Ibid., Section 3.3.7 Direct costs of fundraising activity held during an election period

¹⁷ Ibid., Section 3.3.3.5 Vandalized, stolen, or destroyed advertising material

¹⁸ Ibid., Section 3.2.3 Expenses not considered election expenses

¹⁹ Ibid., Section 3.3.6 Nomination conventions

G.2. Election expenses paid by the official representative of your registered district association or of your registered political party

In addition to election expenses paid by the official agent, the Return must also include election expenses paid by the official representative of your registered district association or of your registered political party.

Enter these amounts in Column J, Transfers from Association or Party, and enter as election expenses in the appropriate columns. Obtain these details from the official representative.

G.3. Accounts payable

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

The column total should represent the exact amount of any accounts payable outstanding at the end of the reporting period. Once this figure has been determined, complete Schedule 2, Resolution of Ending Accounts Payable Balance, on page 4 of the Return. Select one of the explanations of how the accounts payable balance will be resolved; e.g. your registered district association will provide additional transfers of funds, your registered district association will assume the accounts payable balance and pay the remaining accounts on your behalf, or provide another explanation.

G.4. Contributions of property and services

To ensure all contributions of property and services received in relation to the election are identified, contact the official representative of your registered district association.

Property and services donated "in kind" to the election campaign must be entered in Column G, Contributions of property and services, and be entered as an election expense, valued at current retail value.²⁰ Each contribution of property and services requires an invoice marked "Contribution".

The official representative of your registered political party will use the information reported in this column and a copy of the supporting invoices to issue a receipt to acknowledge each contribution of property and services.

Any person who accepts for election expenses a price less than their 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 their regular price and the price accepted plus HST.²¹

The value of contributions of property and services is not eligible for the reimbursement of election expenses.²²

G.5. 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.²³ Election expenses incurred by a candidate must be included in total election expenses reported by the official agent and, of course, are subject to the election expenses limit of that candidate. A candidate shall submit to their official agent not later than twenty days after polling day a detailed statement of all election expenses incurred by them.²⁴

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

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

If the candidate will not be reimbursed by the official agent, however, the candidate is deemed to have made a contribution of money equal in value to the amount of the expenses.²⁵ Enter the amount in Column H, 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.

²⁰ Ibid., Section 2.8.9 Valuation of contributions of property and services

²¹ Ibid., Section 3.2.7 Deemed contribution from discounted election expenses

²² Ibid., Section 3.4.2 Calculation of election expenses reimbursement

²³ Ibid., Section 3.1.2.1 Candidate

²⁴ Ibid., Section 3.2.5 Candidate incurring election expenses

²⁵ Ibid., Section 3.2.5.1 Deemed contribution if candidate not reimbursed for election expenses

(This requirement does not apply to expenses of the candidate for transportation, lodging, and food that are not reimbursed. See section G.1, Column N: Transportation, lodging, and food, for further details.)

G.6. Election expenses incurred by an authorized person using their own money or credit

If a person, authorized by an official agent to incur election expenses, incurs election expenses using their 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 them.²⁶

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

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

If the person will not be reimbursed by the official agent, however, the person is deemed to have made a contribution of money equal to the amount of the election expenses.²⁷ Enter the amount in Column H, 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.1, Column N: Transportation, lodging, and food, for further details.)

G.7. 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.²⁸

To recognize this transaction on the Return, the official representative of the registered district association should determine the current retail value of similar, new signs and lumber. They may obtain, for example, a competitive quote from suppliers of these products. After forwarding this information to the official agent of the candidate, the official agent will enter the amount in Column I, Advertising material used in previous election campaigns, and as Advertising in Column L.

The value of any advertising material that was used in a previous election is not eligible for the reimbursement of election expenses.²⁹

H. CLAIMS FOR ELECTION EXPENSES CONTESTED BY OFFICIAL AGENT

Every person to whom an amount is due for election expenses shall present their claim to the official agent not more than 45 days following polling day. Otherwise, such person shall forfeit the right to recover the claim.³⁰

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 them, 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, complete Schedule 3, Claims for Election Expenses Contested by Official Agent, on page 4 of the Return.

Note that, subsequent to filing this 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 them and previously listed as contested shall be disclosed forthwith to the Supervisor of Political Financing.³¹

²⁶ Ibid., Section 3.2.4.1 Authorized person using own money or credit to incur election expenses

²⁷ Ibid., Section 3.2.4.2 Deemed contributions if authorized person not reimbursed

²⁸ Ibid., Section 3.3.3.4 Signage used in previous election campaigns

²⁹ Ibid., Section 3.4.2 Calculation of election expenses reimbursement

³⁰ Ibid., Section 3.2.9, Supplier claims for amounts due for election expenses

³¹ *Political Process Financing Act*, Section 84

I. COMPLETE THE SUMMARY STATEMENT OF ELECTION EXPENSES

Complete the Summary of Statement of Election Expenses on page 2 of the 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 Schedule 3, 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 Schedule 3, 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://www.electionsnb.ca/content/dam/enb/pdf/finance/2024-10-21-ElectionExpensesLimits-Limitesdesdepenseselectorales-2024-10-21.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.³² 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 Contribution of property and services, Column G, and any Advertising material used in previous election campaigns, Column I, from the Transaction Journal.
- F. Enter the maximum reimbursement amount, Amount (F), as provided by Elections New Brunswick at the hyperlink above.³³
- 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.³⁴

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 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."

K. DECLARATION

The declaration states that the information contained in the Return is true (the transactions are real and not fraudulent), complete (any and all transactions related to the election are reported), and accurate (calculations are mathematically correct).

Complete the Declaration on page 1 of the Return.

³² *Provincial Political Financing Manual*, Section 3.4.1 Eligibility criteria

³³ *Ibid.*, Section 3.4.2 Calculation of election expenses reimbursement

³⁴ *Ibid.*, Section 3.4.3 Method of payment

The Declaration must be signed by the official agent 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 Return, please contact the financial officer of your registered political party.

- **Email** your completed return with scanned copies of supporting documents to:

ENBFinancialReturns@gnb.ca

- **Deliver** or **courier** your completed return with supporting documents to:

Elections New Brunswick
545 Two Nations Crossing
Fredericton, NB E3A 0H9

- **Mail** your completed return with supporting documents to:

Elections New Brunswick
PO Box 6000
Fredericton, NB E3B 5H1

For more information, please contact:

Lisa Page-Soucy, Manager of Political Financing
lisa.page.soucy@gnb.ca

Telephone (Direct): (506) 497-7612
Telephone (General): (506) 453-2218
Telephone (Toll free): 1 (888) 858-8683

(Ce document est également disponible en français.)