

# Instructions for Completing the *Electoral Financial Return for Registered Political Party*

(Political Process Financing Act, S.N.B. 1978, c. P-9.3, s. 82)



**P 04 907**  
**(2023-10-31)**

Please read these instructions carefully prior to completing the *Electoral Financial Return for Registered Political Party* (P 04 905).

## **A. DUE DATE**

The *Electoral Financial Return for Registered Political Party* (the “Return”) must be submitted within 120 days of the end of the election period.

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

Obtain the completed return from the official representative of your registered political party, ensuring that it contains the following election expenses:

- election expenses - paid and unpaid;
- goods and services provided at a discount by a supplier;
- contributed property and services (“donations-in-kind”); and
- signage used in both a previous and the current election.

Along with the Return, submit the following required documents or photocopies thereof to Elections New Brunswick by registered mail or courier:

- detailed accounting reports; and
- invoices greater than \$1,000.

## **C. 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 returns of the writs 11 days after ordinary polling day.
2. The Return also introduces the concept of a **reporting period**. The reporting period begins with the incurring of the first election expense and ends with the reporting date chosen by the chief agent. **For general elections, choose a date no later than December 31st as the reporting period end-date.**
3. The Return is prepared on an “accrual” basis; i.e. both **paid** and **unpaid amounts** are included.
4. In addition to election expenses incurred by the chief agent *during* the election period, the Return must also include all **expenditures incurred prior to the election period** for literature, objects or materials of an advertising nature *used during* the election period.
5. Submit a photocopy of the sworn Return to your political party’s financial officer.
6. Retain a photocopy of the Return and the other documents identified above. You may need to confirm details of the Return when it is examined by Elections New Brunswick. Elections New Brunswick will retain your submission for seven years before sending it to the Provincial Archives.

## **D. STRUCTURED APPROACH**

Beginning in 2013, we assume that the official representative of your registered political party has processed and accounted for all election expenses in the financial accounts of the Party. As chief agent, you may or may not have been directly involved in incurring election expenses or in issuing payments to suppliers. In any case, subsection 70(1) of the *Political Process Financing Act* requires the chief agent to authorize all election expenses.

The official representative will provide detailed accounting transaction reports that categorize election expenses in the same manner as those provided in the Return. Provided they contain substantially all of the information required in the schedules, these reports may be submitted in lieu of completing the detailed schedules.

**Specific items included in “election expenses”:**

- a. **Goods or services at a discount:** 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 equal in value to the difference between their regular price and the price accepted [*Political Process Financing Act*, subsection 72(2)]. The regular cost of the goods, prior to the discount, must be included in election expenses.
- b. **“Donations-in-kind”:** Contributions of property and services received during the election period must be included in the election expenses. As provided in subsection 39.2 of the *Political Process Financing Act*, they must be valued at retail value. Each contribution requires an invoice marked “Contribution” to support the election expense (and contribution).
- c. **Used signs:** Any signage, used in both a previous and the current election, must be included in election expenses at the current retail value of such signage.
- d. **HST:** The full amount of HST paid to suppliers must be included in election expenses.

## **E. COMPLETING THE RETURN – INSTRUCTIONS TO OFFICIAL REPRESENTATIVE**

The official representative must use the electronic spreadsheet that is available on our website at <https://electionsnb.ca/content/enb/en/political-financing/electoral-financial-returns.html>.

The electronic spreadsheet will significantly reduce mathematical errors and speed up the process of completing the Return.

### **E.1. Identification**

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. Indicate whether it was a general election or a by-election. For a by-election, enter the number and name of the electoral district;
- 4. Enter the communication coordinates; and
- 5. Indicate with an “X” that the required supporting documents are being submitted with the Return.

### **E.2. Compliance with the *Political Process Financing Act***

Complete the schedule, Compliance with the *Political Process Financing Act*, on page 1 of the Return.

- Answer each question with a “Yes”, “No”, or “N/A”. A “No” responses may indicate a violation of the Act or an incomplete return.

### **E.3. Statement of Election Expenses**

- First, complete Schedules 1 through 9, providing the details of election expenses. The amounts are referenced from the schedules to the Statement of Election Expenses on page 2 of the Return.
- Enter the election expenses limit for the election as provided in separate correspondence from Elections New Brunswick.

### **E.4. General Instructions for Completing Schedules of Election Expenses**

If they include substantially all of the information required in the schedules, you may simply attach the accounting reports, in lieu of completing the schedules. Otherwise:

- a. Working from the transaction reports, enter a reference number, payee and/or supplier, the nature of the expense, and the amount of the expense.
- b. If the cheque is payable to a payee different from the supplier, list the payee along with the supplier; e.g. a person may use their credit card to make purchases on behalf of the campaign.
- c. Provide legible, detailed invoices to support all expenses greater than \$1,000. An invoice should provide all the particulars 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.
- d. The total of each schedule will be carried forward to the corresponding line on the Statement of Election Expenses.

## **Schedule 1: Advertising**

Advertising incurred during the election period is an election expense. Election advertising also includes 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. Election advertising includes all costs of design, production, and distribution of the advertising, including postage.

- Enter details of advertising costs including the reference number, the payee-supplier, the nature of the expense, and the amount including HST.

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 Party. This practice places all Parties in the same position with respect to their advertising expenses, regardless of whether they participated in a previous election or not.

- To recognize the value of the used signs in the financial accounts, determine the current retail value of similar, new signs and lumber. Obtain a competitive quote from suppliers of these products.

### **Schedule 2: Office and Administration**

- Enter office and administration expenses, other than the reasonable expenses incurred for the current operation of the principal permanent office of the Party, including:
  - office rent;
  - utilities;
  - telecommunications;
  - printing (other than advertising);
  - paper and office supplies; and
  - rental or purchase of computers, printers, and fax machines, etc.

### **Schedule 3: Travel, Lodging, and Meals**

Where a chief agent reimburses the travel, lodging and meals of any person, such expenditures are included as election expenses. The chief agent may pay for such travel costs either by reimbursing an individual or by paying a vendor directly for these items.

- Enter the details of travel, lodging, and meals reimbursed to individuals.

In contrast, where a chief agent does not reimburse a person for their own reasonable travel expenses incurred out of their own money during a journey for election purposes, these expenses are not considered election expenses (and they are not considered contributions of property and services).

### **Schedule 4: Rallies and Meetings (Other than Nominating Convention)**

- Report 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, you may submit a receipt signed by the musician acknowledging receipt of payment for the service rendered.

### **Schedule 5: Research, Polling, and Voter Contact**

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

### **Schedule 6: Salaries, Wages, and Honoraria**

Other than the permanent employees of the Party previously communicated by the official representative to the Supervisor of Political Financing, report:

- All payments to individuals serving as campaign manager, regional coordinators, office workers, etc. Report all payments to poll workers on Election Day on Schedule 7, Election Day Expenses.

### **Schedule 7: Election Day Expenses**

- If a poll captain is provided with funds to operate their poll, provide a statement signed by the poll captain acknowledging receipt of the funds, the amount spent, and the amount, if any, returned to the chief agent. Include an itemized statement of expenses; e.g. payments to poll workers, drivers and transportation, meals, etc.

Include expenditures related to celebrations held after the close of polls.

### **Schedule 8: Interest Charges**

- Report interest during the election period on loans taken out to finance the election campaign.

### **Schedule 9: Other Election Expenses**

- Report any other election expenses on this schedule.

### **Schedule 10: Claims for Election Expenses Contested by Chief Agent**

Every person to whom an amount is due for election expenses shall present their claim to the chief agent not later than 45 days following polling day. Otherwise, such person shall forfeit the right to recover the claim [subsection 76(1)].

Where a chief agent contests or fails to pay any claim for election expenses allegedly incurred by the chief 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 [subsection 91(1)].

Report claims for election expenses that you, as the chief agent, are contesting on this schedule [subsection 81(1)].

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 a chief agent or a person authorized by them and previously listed as contested shall be disclosed forthwith to the Supervisor of Political Financing [section 84].

#### **E.5. Declaration**

Complete the Declaration on page 1 of the Return. 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).

**The Declaration must be signed by the chief 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.

#### **F. COMMUNICATION COORDINATES**

If you have any questions or require assistance with the completion of the Return, please contact:



Supervisor of Political Financing  
Elections New Brunswick  
545 Two Nations Crossing  
Fredericton, NB E3A 0H9

Receptionist: Chantal Poitras, [chantal.poitras@qnb.ca](mailto:chantal.poitras@qnb.ca)  
Telephone 506.453.2218 or 1.888.858.8683  
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*(Ce document est également disponible en français)*