

RECORD OF EXPENSES

The record of candidate's election (reimbursable to the cap amount) and non-election expenses (not reimbursable) is a detailed listing of each expense item made by category of expenditures. Form 2-E establishes the relationship between an expense and the supporting documentation (receipt or voucher) for that expense.

CALCULATIONS

The total of Column 5 and Column 6 must equal the total of Columns 9 to Column 16.

MAXIMUM ELECTION EXPENSE LIMIT

Expenses recorded in Columns 7-15 cannot exceed the candidate's maximum "election expenses".

EXPENSES INCURRED OUTSIDE WRIT PERIOD

Expenses recorded under column 17 are not included in the maximum spending, and have been incurred outside writ period.

REIMBURSABLE ELECTION EXPENSES

Election expenses recorded under columns 9 to column 15 are eligible for reimbursement, subject to the reimbursement limit.

NON-REIMBURSABLE ELECTION EXPENSES

Expenses recorded under column 16 and columns 17 are not eligible for reimbursement.

Each expense must be entered into the appropriate expense category on Form 2-3E.

Column 1: Doc #

It is critical that receipts and vouchers can be matched to the lines on Form 2-3E. The same document number that you have recorded in column 1, as on the attached document (receipt or voucher) in consecutive order, does this. Some official agents prefer to use the cheque number as the document number, which is acceptable if these are recorded in consecutive order.

Example: Document number '1' that is recorded in column one, corresponds with the written document number '1' on the actual receipt or voucher.

Column 2: Date of Expenditure

Is the date on which the expenditure was made (do not record the date the expenditure was paid). You do this, to verify that all entries (excluding advertising materials) fall between the date of the writ and election day. If advertising material were paid for before the writ, and consumed after the writ, please make a notation on the invoice.

Column 3: Payee Name

The person or the company to who the payment was made.
You may summarize certain information.

Example: If you hired 25 poll workers for \$30 each, you can record the payee as "poll worker" with an amount of \$750. You should then put all the receipts or vouchers from the poll workers in an envelope and record the consecutive document number on the envelope. The same approach can be used for petty cash.

Column 4: Description of Expenditure

Description should be sufficient to identify the nature of the expense

Column 5: Paid Expenses

The total amount paid, including HST as identified on the receipt or voucher.

Column 6: Unpaid and Uncontested

Expenses not yet paid, at the time the report is completed. The official agent acknowledges that the expense is not contested. These must be paid before the campaign account is closed.

Column 7: Discounts and used signs

Record the dollar value of the discount. Include the replacement cost of the signs reused from previous election. The total unpaid amount for discounts and contributed services must also be included in column 6.

Column 8: Contributed Services

If you have an individual who has contributed goods or services that is not an election expense, you record the total value of their donation in kind under this column.

Column 9: Headquarter Expenses

- Rent, furniture rental
- Utility cost, if any
- Cost of communication services and equipment (telephones, internet, cell phones, and other wireless communications)
- Costs of office equipment (fax, photocopier, computer)
- Cost of stationery items and other office supplies
- Costs of insurance for the premises and contents

Column 10: Worker Remuneration

Stipends or wages paid to any campaign staff, such as campaign manager, clerical staff, poll agents or captains, drivers, canvassers. Supporting documentation must be included.

- Cost of meals, coffee, etc. for workers
- Costs of accommodation for workers, if applicable

Column 11: Publicity/Advertising

- Costs for print advertising, such as newspaper ads
- Cost for brochures, flyers, door-hangers or other printed items that are delivered to electors in the elector district,
- Postage costs for delivery of any printed items,
- Cost of creation of a website or enhancements to an existing website specifically related to an election
- Cost of miscellaneous advertising items, such as buttons, bookmarks, refrigerator magnets
- Cost of signs and posters, and labour costs associated with the placement.
- Services of consultants or others who work on advertising material
- Costs for advertising charged to the campaign by a registered party

Column 12: Travel

- Fuel and vehicle cost for campaign workers, including the costs of a rental vehicle
- Mileage for campaign workers
- Cost of travel for campaign workers who do not live in the electoral district, such as the cost of airfare or other mode of transportation for workers who are coming from another province.

Column 13: Functions

- Rental of premises to hold rallies or other functions
- Cost of refreshments for rallies, “meet and greet” functions
- Cost of entertainment for campaign function

Note: Cost of alcohol is not eligible for reimbursement.

Column 14: Other

- Banking service charges
- Anything that does not fit into the previous categories

Column 15: Personal Expense of Candidate

Reimbursement of election expenses that the candidate has paid for personally. The candidate should know the rules before they incur and claim any personal expenses. Section 261(4)(5) of the *Elections Act*.

Rules respecting candidate’s personal expenses:

- \$1,000 reimbursable limit for personal expenses
- A candidate cannot personally pay for publicity expenses, which would include advertising, including publicity costs for a nomination convention
- Nomination expenses incurred by the candidate are not included
- Living expenses during the campaign are not included (lodging and meals) unless the candidate has been reimbursed by the campaign
- Candidate transportation costs are not included.

A campaign worker drives the candidate around should claim for either the fuel cost or a mileage rate. The campaign worker's reimbursement claim would then be considered a travel expense, and then recorded under column 12.

Candidate non-election (not reimbursable) expenses

Some expense items that a candidate may incur while running for election that **are not considered election expenses** for reimbursement, although they are expenses that a candidate might not otherwise incur, and should be recorded under column 16. They are:

- Costs for child or elder care
- Wardrobes enhancements, and personal grooming
- Salary replacement

Column 16: Non-election expenses writ period and post-election

- Post-election celebrations
- Post-election advertising
- Close-out costs 8 day after election day and beyond
- Liquor purchase

Column 17: Non-election expenses Pre-writ period

Expenses other than those for advertising material, incurred before the call of an election.

This might include:

- Banking services charges
- Pre-writ refreshments for rallies, "meet and greet" functions
- Advertising consumed prior to the writ.
- Rent and office expenses paid for period prior to the writ

TRANSFERRING TOTALS FROM 2-3E TO FORM 2-3F

Form 2-3E	to	Form 2-3F	Form 2-3E	to	Form 2-3F
Column 7		Row 8	Column 11		Row 3
Column 8		Row 9	Column 12		Row 4
Column 9		Row 1	Column 13		Row 5
Column 10		Row 2	Column 14		Row 6
			Column 15		Row 7