



ELECTIONS BC

A non-partisan Office of the Legislature

ELECTION FINANCING REPORT COMPLETION GUIDE FOR POLITICAL PARTIES

Table of Contents

General	1
Privacy	1
Introduction	2
Audits	2
Submitting the report	2
General instructions for all forms	3
F-P: Election Financing Report - Political Party	4
St-I&E-E: Statement of Election Income and Expenses	6
Sm-E: Summary of Expenses	8
Sm-C: Summary of Political Contributions by Class	10
S-A1: Political Contributions of Money, Property or Services with a Value Greater than \$250	12
S-A2: Permitted Anonymous Contributions Accepted at Functions	14
S-Ax: Prohibited Contributions	16
Sm-F: Summary of Fundraising Functions	18
S-F: Fundraising Function.	20
S-L1: Loans and Guarantees	25
S-L2: Loans and Debts Forgiven or Written Off	28
S-T-Rcv: Transfers Received	30
S-T-Giv: Transfers Given	32
Questions?	34



General

This instruction booklet is an integral part of the election financing report package for registered political parties. It is an important aid in the completion of the election financing report and should be used in conjunction with the reporting forms.

You should also have a Guide for Financial Agents Appointed Under the *Election Act*, which outlines the rules in the *Election Act* as they apply to the financial reporting requirements. The Guide for Financial Agents and this guide contain only summaries of the financing requirements and do not take precedence over the *Election Act*.

Copies of the Guide for Financial Agents Appointed Under the *Election Act* and the reporting forms are available free of charge from Elections BC or can be downloaded from our website (elections.bc.ca). See the last page of this guide for Elections BC contact information.

The *Election Act* is also available for viewing on our website or can be purchased from Crown Publications (crownpub.bc.ca).

Privacy

Elections BC has the authority to collect, use, disclose and dispose of personal information under the *Election Act* and the *Freedom of Information and Protection of Privacy Act*. This information is used to administer provisions of the *Election Act*.

For information about Elections BC's privacy policies, please visit elections.bc.ca/privacy or contact the **Privacy Officer, Elections BC** at 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria, BC V8W 9J6.

Introduction

Section 210 of the *Election Act* requires each registered political party represented by a candidate to file an election financing report within 90 days after General Voting Day.

Audits

All registered political parties must officially appoint an auditor using a form prescribed by Elections BC. The completed appointment form must be filed with Elections BC, and the auditor who performs the audit of the election financing report must be the same auditor as that identified on the appointment form.

Auditors must be qualified to be the auditor of a company. This means that the auditor is a Chartered Accountant (C.A.), Chartered Professional Accountant (C.P.A.) or has been certified by the auditor certification board.

Election financing reports must be audited if the value of political contributions or election expenses to be reported is \$10,000 or more. The auditor's report must be filed with the election financing report. Election financing reports which require audits but are submitted without an auditor's report cannot be accepted as filed.

Auditors should refer to the Auditor's Guide for more information about auditing financial reports filed under the *Election Act*.

Submitting the report

The election financing report must be received by Elections BC before 4:30 p.m., Pacific time, 90 days after General Voting Day for an election. The report cover page (form F-P) must be signed by an appointed financial agent in order for the report to be accepted as filed.

There are a number of options for ensuring that your report is received by Elections BC before the deadline:

- Scan the report and email it to Elections BC.
- Fax the report to our office.
- Mail the report, ensuring that you mail it early enough to ensure delivery within 90 days after General Voting Day. A postmark is not acceptable as proof of delivery.
- Courier the report to our office in Victoria, again ensuring that you send it early enough to ensure delivery within 90 days after General Voting Day.
- Deliver the report to our Victoria office before the deadline.
- Deliver the report to any Service BC office before the deadline.

Contact information is included on the last page of this guide.

General instructions for all forms

- Submit all relevant forms. If there is doubt whether a form should be submitted, please contact our office for clarification.
- Keep a copy of the report for your records. You may need to use the information for filing amendments or responding to questions from Elections BC.
- Complete the detailed forms first, then carry forward the totals to the summary forms. Each detailed form indicates which fields must be carried forward to the applicable summary form.
- Type or print neatly, in ink. The reports will be available for viewing in our office and on our website.
- Number the pages of forms that have more than one page. If a form can have more than one page, there are two boxes in the top right-hand corner labelled PAGE ____ OF _____. Start the page number at 1 for the first completed page of the form and put the total number of pages of that form in the second box provided (e.g. PAGE 1 of 2; PAGE 2 of 2).

Name of Filing Entity

- Enter the full name of the political party on every form.

Dates

- Enter dates as YYYY/MM/DD – e.g. for January 31, 2015, enter 2015/01/31.

Rounding

- It is acceptable to round cents to the nearest dollar. For example, \$23.65 could be entered as \$24, \$15.34 as \$15.

F-P: Election Financing Report - Political Party

This is the cover page to be used by political parties. This form must accompany all election financing reports filed by political parties, including amended reports filed after the original report.

Please ensure that each of the components of this form are completed.

- 1 Enter the full name of the registered political party.
- 2 Enter the date of General Voting Day for the general election or by-election for which this election financing report is being submitted, by year, month and then day. For example, May 12, 2015, would be written as 2015/05/12.
- 3 Enter the last name, first name and middle name or initial(s) of the financial agent. This person must be the same financial agent as on file with Elections BC. Enter the financial agent's mailing address in the appropriate boxes. Elections BC needs the address to be able to notify the financial agent of the status of the submitted report. This form is available for public inspection.
- 4 This is a listing of all the forms which must be submitted to Elections BC as part of the election financing report, if they are applicable. Use it as a checklist to identify which forms have been completed. If a form is not being submitted because it is not relevant, leave the box blank. If an amendment is being submitted, check only those forms that have been revised.
- 5 The declaration must be signed and dated by the financial agent who is registered with Elections BC. Signing a false statement is a serious offence and is subject to significant penalties under section 266 of the *Election Act*.

Note: If the financial agent is absent or incapable of filing the report, an appointed deputy financial agent may file the report.

- 6 If this is the first version of the election financing report, leave this space blank. If this report amends a previously submitted report, enter the number of the amendment (or supplementary report) here. For example, if this was the second election financing report to be submitted by this political party, it would be the first amendment and 1 would be entered in this space.



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ELECTION FINANCING REPORT

POLITICAL PARTY

F-P
(15/09)

Amendment # 6

REGISTERED POLITICAL PARTY XYZ Party		1	GENERAL VOTING DAY (YYYY / MM / DD) 2015 / 05 / 12		2	
FINANCIAL AGENT'S LAST NAME Smith	FIRST NAME Jane	MIDDLE NAME(S) Bonander				3
FINANCIAL AGENT'S MAILING ADDRESS 88 Smart Avenue						
CITY / TOWN Victoria	POSTAL CODE V1B 2C3	PHONE NO. 250-555-1234	FAX NO. 250-555-5678			
EMAIL jane.smith@email.com						

This financing report includes the following forms:

	FORMS CHECKLIST
	<input checked="" type="checkbox"/>
Statement of Election Income and Expenses – Form St-I&E-E	<input checked="" type="checkbox"/>
Summary of Expenses – Form Sm-E	<input checked="" type="checkbox"/>
Summary of Political Contributions by Class – Form Sm-C	<input checked="" type="checkbox"/>
Political Contributions of Money / Property / Services over \$250 – Form S-A1	<input checked="" type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions – Form S-A2	<input checked="" type="checkbox"/>
Prohibited Contributions – Form S-Ax	<input checked="" type="checkbox"/> 4
Summary of Fundraising Functions – Form Sm-F	<input checked="" type="checkbox"/>
Fundraising Function – Form S-F	<input checked="" type="checkbox"/>
Loans and Guarantees – Form S-L1	<input checked="" type="checkbox"/>
Loans / Debts Forgiven / Written Off – Form S-L2	<input checked="" type="checkbox"/>
Transfers Received – Form S-T-Rcv	<input checked="" type="checkbox"/>
Transfers Given – Form S-T-Giv	<input checked="" type="checkbox"/>

I, the Financial Agent, declare that:

- (a) I am authorized to act on behalf of the above-named organization;
- (b) this report and appropriate forms have been prepared in accordance with the *Election Act*; and
- (c) to the best of my knowledge, information and belief, all the information contained in this statement is complete and accurate.

SIGNATURE OF FINANCIAL AGENT 	5	DATE (YYYY / MM / DD) 2015 / 08 / 08
----------------------------------	----------	---

WARNING: Signing a false statement is a serious offence and is subject to significant penalties.

This form is available for public inspection.
PLEASE KEEP A COPY FOR YOUR RECORDS.

This information is collected under the authority of the *Election Act* and the *Freedom of Information and Protection of Privacy Act*.
The information will be used to administer provisions under the *Election Act*. Questions can be directed to: **Privacy Officer**,
Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

St-I&E-E: Statement of Election Income and Expenses

This form must always be completed and submitted. The form reports all the income and expenses related to the election.

- 1 Enter the total value of political contributions received from all sources, as reported in box E of form Sm-C.
- 2 Enter the total value of transfers received, as reported in box A of form S-T-Rcv.
- 3 Interest income for political parties does not have to be reported in election financing reports. It is reported in the party's annual report.
- 4 Enter the total gross fundraising function income not reported as political contributions, as reported in box E of form Sm-F.
- 5 This field is not relevant for political parties as refunds of nomination deposits are reported in the candidates' election financing reports.
- 6 Other income earned by political parties is reported in their annual financial reports.
- 7 Enter the total of the above amounts into box A.
- 8 Enter the total value of election expenses subject to limits, as reported in box A on form Sm-E.
- 9 Enter the total value of election expenses not subject to limits, as reported in box B on form Sm-E.
- 10 Enter the total value of other expenses, as reported in box C on form Sm-E. Most other expenses of political parties are reported in their annual financial reports but it is necessary to report the total cost of fundraising functions held outside the campaign period on this form.
- 11 Enter the total value of transfers given, as reported in box A of form S-T-Giv.
- 12 Enter the total of the above amounts into box B.
- 13 The bottom section of this form is for candidates only and need not be completed by a political party.



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STATEMENT OF ELECTION INCOME AND EXPENSES

St-I&E-E
(15/07)

GENERAL VOTING DAY (YYYY / MM / DD)
2015 / 05 / 12

NAME OF FILING ENTITY
XYZ Party

Total value of political contributions from all sources (from box **E** on form **Sm-C**) ①

Total transfers received (from box **A** on form **S-T-Rcv**) ②

Interest income ③

Total gross fundraising function income not reported as political contributions
(from box **E** on form **Sm-F**) ④

Candidate's nomination deposit refund ⑤

Other income (describe) ⑥

Total Income (sum of above boxes) **A** ⑦

Total value of election expenses subject to limits (from box **A** on form **Sm-E**) ⑧

Total value of election expenses not subject to limits (from box **B** on form **Sm-E**) ⑨

Total value of other expenses (from box **C** on form **Sm-E**) ⑩

Total transfers given (from box **A** on form **S-T-Giv**) ⑪

Total Expenditures (sum of above boxes) **B** ⑫

For Candidates Only

Balance in campaign account as of date of report **C** ⑬

Sm-E: Summary of Expenses

This form is divided into three columns, with each column having a specific purpose as identified below:

- 1 The **election expenses subject to limits** column is used for reporting the value of goods or services **used during** the campaign period. The campaign period is the 29 day period between when an election is called (Writ Day) and the close of general voting for the election (General Voting Day).
- 2 The **election expenses not subject to limits** column is used for reporting the value of goods or services **used during** the campaign period but which are specifically identified in section 203 of the *Election Act*. Examples of these excluded expenses include legal or accounting costs incurred to comply with the Act.
- 3 The **other expenses** column is used for reporting the value of goods or services **used outside** the campaign period. This includes the total cost of fundraising functions held outside the campaign period. Most other expenses of political parties are reported in the annual financial report.



SUMMARY OF EXPENSES

Sm-E
(15/08)

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NAME OF FILING ENTITY
XYZ Party

Election Expenses	① Election Expenses Subject to Limits	② Election Expenses Not Subject to Limits	③ Other Expenses
Accounting and audit services			
Bank charges			
Candidate's nomination deposit			
Convention, workshop and meeting fees and rentals			
Data processing / information technology			
Donations and gifts	120		
Excess nomination expenses (from box D, form Sm-E-NC)			
Furniture and equipment	200		
Insurance			
Interest expense		22	
Media advertising	390		
Newsletters and promotional material (signs, brochures, etc.)	250		
Office rent, utilities and maintenance	200		
Office supplies, stationery			
Personal expenses of candidate (from box G, form Sm-PE1)			
Postage and courier	100		
Professional services			
Research and polling	290		
Salaries and benefits	500		
Social functions / thank-you parties	380		900
Telecommunications	310		
Travel	500		
Total cost of fundraising functions held during the campaign period (from box F, form Sm-F)		1,660	
Total cost of fundraising functions held outside the campaign period (from box G, form Sm-F)			690
Total net losses of fundraising functions which incurred net losses during the campaign period (from box H, form Sm-F)	70		
Other expenses (describe)			
Total Expenses	3,310 A	1,682 B	1,590 C

This form is available for public inspection.
PLEASE KEEP A COPY FOR YOUR RECORDS

This information is collected under the authority of the *Election Act* and the *Freedom of Information and Protection of Privacy Act*.
The information will be used to administer provisions under the *Election Act*. Questions can be directed to: **Privacy Officer**,
Elections BC 1-800-661-8683 privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

Sm-C: Summary of Political Contributions by Class

This form summarizes all political contributions accepted between December 31 of the previous year and the close of voting on General Voting Day.

Political contributions are separated into two columns, those that have a value greater than \$250, and those that have a value of \$250 or less.

- 1 For each class of contributor, enter the value of contributions received from contributors who made total contributions of more than \$250 (e.g. in box 1a enter the total value of contributions made by individuals who made total contributions of more than \$250). This is a summary of contributions reported on form S-A1.
- 2 For each class of contributor, enter the value of contributions received from contributors who made total contributions of \$250 or less (e.g. in box 2b enter the total value of contributions made by corporations which made total contributions of \$250 or less).
- 3 Enter the total of all contributions of more than \$250 in box A.
- 4 Enter the total of all contributions of \$250 or less in box B.
- 5 Add boxes A and B and enter the total in box C.
- 6 Enter the total amount of anonymous contributions received. This amount is taken from box A of the Permitted Anonymous Contributions Accepted at Functions form (S-A2).
- 7 Add boxes C and D and enter the total in box E. This amount is also reported as income on the Statement of Election Income and Expenses form (St-I&E-E).
- 8 Enter the total dollar amount of contributions of money received.
- 9 Enter the total value of all contributions of goods, services and discounts. This includes deemed contributions from forgiven loans and debts, and from loans made at interest rates lower than the prime rate (see forms S-L1 and S-L2).
- 10 Enter the total number of contributors who made contributions that in total had a value of \$250 or less. This represents the total number of contributors whose contributions have been reported in box B.
- 11 Enter the total dollar amount of all income tax receipts issued for political contributions received. Remember that income tax receipts can only be issued for contributions of money or for the eligible portion of fundraising function tickets.



SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C
(15/07)

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If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
XYZ Party

Total value of contributions from each of the following classes of contributor:

	① Contributions greater than \$250		② Contributions of \$250 or less	
Individuals	2,235	1a	480	1b
Corporations	600	2a	396	2b
Unincorporated Business / Commercial Organizations	800	3a	590	3b
Trade Unions	801	4a	520	4b
Non-profit Organizations	255	5a	390	5b
Other Identifiable Contributions		6a		6b
Classified subtotals (1a to 6a & 1b to 6b) (box A = box A , S-A1)	4,691	③ A	2,376	④ B
Classified totals (A + B)			7,067	⑤ C
Total anonymous contributions (from box A , S-A2)			510	⑥ D
Total value of all political contributions from all sources (C + D)			7,577	⑦ E

Total contributions of money 4,855 ^⑧ **F**

Total contributions of goods, services and discounts
(includes contributions through loans and debts) 2,722 ^⑨ **G**
(boxes **F** + **G** must equal box **E**)

Number of contributors who made contributions
of \$250 or less in total value 19 ^⑩ **H**

Total dollar amount of all income tax receipts issued
(Leadership Contestants cannot issue tax receipts) \$ 2,889 ^⑪ **I**

This form is available for public inspection.

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PLEASE KEEP A COPY FOR YOUR RECORDS

S-A1: Political Contributions of Money, Property or Services with a Value Greater than \$250

This form is used to report all contributors who made political contributions between December 31 of the previous year and the close of voting on General Voting Day which have a total value of more than \$250. Contributions of goods and services must be recorded at their market value. Use additional pages of this form if necessary.

- 1 Enter the full name of the contributor; initials are not acceptable. If the contributor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided. If the contributor is a sole proprietor this should be indicated. If the contributor is a union, specify which local of the union made the contribution.
- 2 Tick the box under the applicable class of contributor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left corner of the form.
- 3 Enter the value of each separate contribution made by that contributor. If the total amount of contributions from a single contributor is made up of multiple contributions received on different dates, all of the separate contribution amounts must be listed. These separate amounts must correspond to the separate dates in the column titled “date of each individual contribution.” An exception to this requirement to list each separate contribution can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period.
- 4 Enter the date on which each separate contribution was received. If the total amount of contributions from a single contributor is made up of multiple contributions received on different dates, all of the separate contribution dates must be listed. An exception to this requirement to list all contribution dates can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period. In this case, enter the first and last month in which the contributions were made.
- 5 Enter the total value of all contributions made by each contributor who made total contributions of more than \$250.
- 6 Enter the total of all contributions. The amount reported in box A must be carried forward to box A on the Summary of Political Contributions by Class form (Sm-C).



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POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250

S-A1
(15/06)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
XYZ Party

PAGE 1 OF 1

1 FULL NAME OF CONTRIBUTOR (if a numbered corporation or an unincorporated organization, include full names of two directors)	2 CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						3 INDIVIDUAL CONTRIBUTION AMOUNTS	4 DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYY/MM/DD)	5 TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Jonathan Andrew Doe	X						400 300 715	2015 / 01 / 09 2015 / 04 / 21 2015 / 03 / 23	1,415
Danielle Mary Moore	X						300 260 260	2015 / 02 / 09 2015 / 04 / 17 2015 / 04 / 21	820
Cooper & Johnson Ltd.		X					200 monthly	January - March 2015	600
The Book Store (Joe Main, Jill Roe)			X				800	2015 / 03 / 15	800
Union 123 (Karl West, Kathy East)				X			100 500 201	2015 / 02 / 14 2015 / 03 / 29 2015 / 03 / 12	801
The Fun Club (Fred Stone, Wilma Payne)					X		100 155	2015 / 03 / 21 2015 / 03 / 23	255
							6		
							A	4,691	

* CLASS OF CONTRIBUTOR:
1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

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Elections BC 1-800-661-8683 privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

S-A2: Permitted Anonymous Contributions Accepted at Functions

This form is used to report anonymous contributions received between December 31 of the previous year and the close of voting on General Voting Day.

Anonymous contributions may only be collected in response to a general solicitation for funds at a function held by or in relation to the affairs of the political party. Each contribution must have a value of less than \$50.

To avoid confusion, anonymous contributions do not have to be reported on a fundraising function form (S-F), if the function was not a fundraising function (e.g. a meeting).

- ① Enter the date each function was held.
- ② Enter a brief description of each function.
- ③ Enter the number of people who were at each function.
- ④ Enter the total dollar amount of anonymous contributions collected at each function.
- ⑤ Enter the total dollar amount of anonymous contributions collected at all functions. The total anonymous contributions collected (box A) must be carried forward to box D on the Summary of Political Contributions by Class form (Sm-C).

S-Ax: Prohibited Contributions

This form is used to report any contributions which were received between December 31 of the previous year and the close of voting on General Voting Day but were not permitted to be made under the *Election Act*. The Act requires the financial agent to return any prohibited contributions, or an amount equal to the value of the contribution, to the contributor within 30 days of becoming aware of the contravention. If this is not possible, the contribution must be remitted to the Chief Electoral Officer within 30 days.

- ① Enter the date each prohibited contribution was received.
- ② Enter a brief description of the circumstances of each prohibited contribution.
- ③ Enter the value of each prohibited contribution. If the contribution was of goods or services, enter the fair market value.
- ④ Enter the date on which each prohibited contribution was returned to the contributor or remitted to the Chief Electoral Officer (Elections BC).
- ⑤ Enter the total amount of all prohibited contributions.



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PROHIBITED CONTRIBUTIONS

S-AX
(15/09)

NAME OF FILING ENTITY
XYZ Party

PAGE 1
OF 1

1 DATE RECEIVED (YYYY/MM/DD)	2 CIRCUMSTANCES	3 AMOUNT	OR	4 DATE REMITTED TO CHIEF ELECTORAL OFFICE (YYYY/MM/DD)
2015 / 01 / 24	Received money in the mail anonymously	25		2015 / 01 / 28
2015 / 02 / 12	Transfer received from unregistered constituency association	100		2015 / 02 / 20
2015 / 03 / 06	Transfer received from federal political party	50		2015 / 03 / 15
TOTAL		A	5 175	

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Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

Sm-F: Summary of Fundraising Functions

This form summarizes the gross income, total cost and net income (or loss) from all fundraising functions held. These amounts are obtained by totalling all of the individual fundraising function forms (S-F). All fundraising functions held between December 31 of the previous year and General Voting Day must be reported.

- 1 Enter the total number of fundraising functions held. This must equal the number of fundraising function forms (S-F) submitted.
- 2 Enter the total gross fundraising function income from all fundraising functions in box A. This number is obtained by adding all boxes M on all S-F forms.
- 3 Enter the total cost of all fundraising functions in box B. This number is obtained by adding all boxes N on all S-F forms.
- 4 Calculate the net income (loss) from all fundraising functions by subtracting box B from box A and enter this amount in box C. If this amount is below zero, record it in brackets to indicate it is a negative number (e.g. $\$450 - \$550 = (\$100)$).
- 5 Enter the total amount of gross income reported as political contributions in box D. This number is obtained by adding all boxes G on all S-F forms.
- 6 Enter the total amount of gross income not reported as political contributions. This number is obtained by adding all boxes L on all S-F forms. This amount must be reported on the Statement of Election Income and Expenses form (St-I&E-E).
- 7 Before calculating the amounts in boxes F, G, and H, it is necessary to review all of the individual fundraising function forms (S-F). Separate the S-F forms into two groups: those held during the campaign period and those held outside the campaign period. Then further separate the forms of functions held during the campaign period into those with a net loss in box O and those without a net loss in box O.
- 8 Enter the total cost of fundraising functions held during the campaign period in box F.
- 9 Enter the total cost of fundraising functions held outside the campaign period in box G. This amount is an "**other expense**" and must be entered in the third column of the Summary of Expenses form (Sm-E).
- 10 Enter the total net losses of fundraising functions which incurred net losses during the campaign period in box H. This amount is an "**election expense subject to limits**" and must be entered in the first column of the Summary of Expenses form (Sm-E).



SUMMARY OF FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY

XYZ Party

Number of fundraising functions held

3

1

Total gross fundraising function income (sum of boxes **M** on all **S-F** forms)

2,840

A

2

Total cost of fundraising functions (sum of boxes **N** on all **S-F** forms)

2,350

B

3

Total net income (or loss) from fundraising functions (**A - B**)

490

C

4

Total amount of gross income reported as political contributions
(sum of boxes **G** on all **S-F** forms)

1,800

D

5

Total amount of gross income NOT reported as political contributions
(sum of boxes **L** on all **S-F** forms)

1,040

E

6

(boxes **D + E** must equal box **A**)

For election financing reports only (see instructions in the Election Financing Report Completion Guide before completing this section)

7

Total cost of fundraising functions held during the campaign period

1,660

F

8

Total cost of fundraising functions held outside the campaign period

690

G

9

Total net losses of fundraising functions which incurred net losses during the campaign period

(70)

H

10

S-F: Fundraising Function

This form is used to report fundraising functions held by the political party between December 31 of the previous year and General Voting Day. A fundraising function is any function held for the purpose of raising funds.

Reporting fundraising functions is complicated and financial agents should carefully read the appropriate sections in the Guide for Financial Agents Appointed Under the *Election Act*. If any clarification is needed, please contact our office for assistance.

If a fundraising function is co-sponsored between a registered political party, registered constituency association, or multiple candidates, each of the entities must report the function and include a note that they are only reporting their share of the income and cost. Alternatively, if one of the entities collects all the revenue and incurs all the expenses, only that entity should report the fundraising function, and record a transfer given to the other entities for their share of the net profits.

Some types of fundraising function income are political contributions and some types are not. The form has been separated into two sections to provide a clearer presentation of when funds collected at a fundraising function qualify as political contributions.

A separate form is required for each fundraising function. Each form must show:

- 1 the date of the event; and
- 2 a brief description of the event.

Top portion – Gross income reported as political contributions

If a fee is charged to attend a fundraising function, the ticket price is a political contribution if:

- an organization purchases tickets (at any price);
 - an individual purchases more than \$250 worth of tickets; or
 - an individual purchases a ticket for more than \$50.
- 3 Enter the number of tickets sold to each type of purchaser.
 - 4 Enter the amount of money charged per ticket for each category of purchaser. If tickets were sold at different prices, enter the highest price paid for a ticket.
 - 5 Enter the total amount of money collected from each category of purchaser. If all the tickets for each type of purchaser were sold for the same price, this number equals the number of tickets sold times the charge per ticket. If the ticket prices varied, enter the actual amount of money collected for the tickets.
 - 6 Tick the box if the tickets were sold at different prices.

Fundraising functions such as garage sales, bake sales and auctions may also result in political contributions. Goods or services with a value of more than \$250 donated for sale at a fundraising function are political contributions. Likewise, if a person buys an item or service at a fundraising function and pays more than fair market value (FMV), the amount in excess of the FMV is a political contribution.

- 7 Enter the description of any anonymous contributions or other political contributions accepted at the function. As noted above, this includes goods and services that were donated and have a fair market value greater than \$250, and items or services sold for more than their fair market value.
- 8 Enter the dollar value of any anonymous contributions or other political contributions accepted at the function. Anonymous contributions must also be reported on form S-A2.
- 9 Add boxes A, B, C, D, E and F and enter the total in box G.

Bottom portion – Gross income not reported as political contributions

If a ticket to a fundraising function is purchased by an individual and is \$50 or less, that income is not a political contribution.

- 10 Enter the number of tickets that were sold for \$50 or less to individuals.
- 11 Enter the amount of money charged per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
- 12 Enter the total amount of money collected. If all the tickets were sold for the same price, this number equals the number of tickets sold times the charge per ticket. If the ticket prices varied, enter the actual amount of money collected for the tickets.
- 13 Tick this box if the tickets were sold at different prices.

Goods or services with a value of \$250 or less donated for sale at fundraising functions are not political contributions. Likewise, if a person does not pay more than fair market value (FMV) for any item or service, the income is not a political contribution.

- 14 Enter the description of any type of income (other than ticket sales) which is not a political contribution.
- 15 Enter the value of income (other than ticket sales) which is not a political contribution.
- 16 Add boxes H, I, J and K and enter the total in box L.
- 17 Add boxes G and L and enter the total in box M.
- 18 Enter the total cost of the function in box N.
- 19 Calculate the net income (loss) from the fundraising function by subtracting box N from box M. Enter this amount in box O. If the net income is less than zero, show the amount in brackets to indicate a loss.

The “totals” from all Fundraising Function forms (S-F) must be reported on the Summary of Fundraising Functions form (Sm-F) as follows:

- enter the total of boxes G from each S-F form into box D on form Sm-F
- enter the total of boxes L from each S-F form into box E on form Sm-F
- enter the total of boxes M from each S-F form into box A on form Sm-F
- enter the total of boxes N from each S-F form into box B on form Sm-F



FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick

PAGE 1
OF 3

NAME OF FILING ENTITY XYZ Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 02 / 09 ①	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Dinner ②

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	11 ^③	40 ^④	350 ^⑤	A	X ^⑥
Purchases by individuals of more than \$250 worth of tickets	6	50	300	B	
Purchases by individuals of tickets that are more than \$50 each	2	60	120	C	

Other gross income reported as contributions, including anonymous contributions (provide full details)

	⑦	⑧	D
			E
			F

Total gross income reported as political contributions (A + B + C + D + E + F)

770 ^⑨	G
------------------	---

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	5 ^⑩	50 ^⑪	250 ^⑫	H	⑬

Other gross income not reported as contributions (provide full details)

Drink sales	⑭	60 ^⑮	I
			J
			K

Total gross income not reported as political contributions (H + I + J + K)

310 ^⑯	L
1,080 ^⑰	M
690 ^⑱	N
390 ^⑲	O

Total gross income (G + L)

Total cost of function

Net income (loss) (box M-N)



FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick

PAGE 2
OF 3

NAME OF FILING ENTITY XYZ Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 04 / 17	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Luncheon social

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	3	20	60	A	<input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets	13	20	260	B	<input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each				C	<input type="checkbox"/>

Other gross income reported as contributions, including anonymous contributions (provide full details)

				D	
				E	
				F	

Total gross income reported as political contributions (A + B + C + D + E + F) 320 G

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	11	20	180	H	X

Other gross income not reported as contributions (provide full details)

T-shirt sales	150		I	
			J	
			K	

Total gross income not reported as political contributions (H + I + J + K) 330 L

Total gross income (G + L) 650 M

Total cost of function 480 N

Net income (loss) (box M–N) 170 O



FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick

PAGE 3
OF 3

NAME OF FILING ENTITY XYZ Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 04 / 21	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Auction

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	5	10	50	A	<input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets	26	10	260	B	<input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each				C	<input type="checkbox"/>

Other gross income reported as contributions, including anonymous contributions (provide full details)

Auction proceeds	100		D
Donated auction item	300		E
			F

Total gross income reported as political contributions (A + B + C + D + E + F) 710 G

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	10	10	100	H	<input type="checkbox"/>

Other gross income not reported as contributions (provide full details)

Auction proceeds	200		I
Bake sale proceeds	100		J
			K

Total gross income not reported as political contributions (H + I + J + K) 400 L

Total gross income (G + L) 1,110 M

Total cost of function 1,180 N

Net income (loss) (box M-N) (70) O

S-L1: Loans and Guarantees

This form is used to report loans and guarantees received by the political party. You must report all the loans and guarantees that were received for election expenses, even if those loans have been completely paid off or forgiven.

Enter only those fields which are applicable. For example, if you are reporting a guarantee, not a loan, there may be no interest to report and so you would leave those fields blank.

- 1 Enter the date the loan or guarantee was received.
- 2 Enter the full name of the lender or guarantor – initials are not acceptable. If the lender or guarantor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must be provided.
- 3 Tick the box under the applicable class of the lender or guarantor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left corner of the form.
- 4 Indicate any conditions of the loan or guarantee. For example, prepayment or cancellation agreements.
- 5 Enter the date the loan is due to be repaid.
- 6 Enter the total original amount of loan or guarantee; that is, the amount that was initially lent or guaranteed.
- 7 Enter the total amount of the loan outstanding as of the date of this report.
- 8 Enter the actual rate of interest being charged by the lender of the loan.
- 9 Enter the prime interest rate set by the principal banker of the Province of B.C., at the time the rate of interest for the loan was set.
- 10 Enter the amount of interest payable at the prime rate. This field is calculated as follows:

original amount of loan (field 6)
times prime rate (field 9) (to determine annual cost of loan)
divided by 12 months (to determine monthly cost of loan)
times the number of months the loan was outstanding

e.g. $\$1,000 \times 4.5\% = \45
 $\$45 \div 12 = \3.75
 $\$3.75 \times 3 \text{ months} = \11.25 . Round to \$11.

- 11 Enter the amount of interest actually being charged for the loan. This field is calculated as follows:

original amount of loan (field 6)
times the interest rate (field 8) (to determine annual cost of loan)
divided by 12 months (to determine monthly cost of loan)
times the number of months the loan was outstanding

e.g. $\$1,000 \times 5\% = \50
 $\$50 \div 12 \text{ months} = \4.17
 $\$4.17 \times 3 \text{ months} = \12.51 . Round to \$13.

Note: If you made installment payments on the loan, these formulas will not work. Instead, in field 11, enter the amount of interest actually paid, as reported to you by your lender.

- 12 If the rate of interest being charged is lower than the prime rate, the difference is a benefit which is a political contribution. Enter the amount of the deemed benefit or political contribution in column C. Calculate this amount by subtracting the amount of interest being charged (column B) from the amount of interest payable at prime rate (column A). The total benefit (column C) must be reported in the political contributions reported on the Summary of Political Contributions by Class form (Sm-C) and if applicable, on the Political Contributions of Money, Property or Services with a Value Greater than \$250 form (S-A1). The benefit must also be included in the interest expense reported on the Summary of Expenses form (Sm-E).
- 13 Enter the total amount of original loans and guarantees in box D.
- 14 Enter the total amount of loans still outstanding in box E.
- 15 Enter the total amount of political contributions due to interest rates lower than the prime rate in box F. The total in box F must also be reported as political contributions or transfers, as applicable.

S-L2: Loans and Debts Forgiven or Written Off

This form is used to record political contributions that result from a loan or debt that has been forgiven or written off. Complete this form if the political party had any loans or debts which were forgiven by the creditor between December 31 of the previous year and the close of voting on General Voting Day. This includes debts payable to suppliers which are forgiven or written off by the supplier.

- 1 Enter the date the loan or debt was forgiven or written off.
- 2 Enter the full name of lender or creditor – initials are not acceptable. If the lender or creditor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided.
- 3 Tick the box under the applicable class of the lender or creditor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left corner of the form.
- 4 Indicate any conditions of the loan or debt, such as prepayment or cancellation agreements.
- 5 Enter the total original amount of the loan or debt.
- 6 Enter the total amount that was forgiven or written off by the lender or creditor. Any time a loan or debt is forgiven or written off, the amount written off or forgiven must be reported as a political contribution, or as a transfer if the loan was from a registered constituency association, candidate or leadership contestant. Also, if a debt remains unpaid for six months after becoming due and no legal proceedings to recover the debt have been commenced by the creditor, the full amount of the debt becomes a political contribution.
- 7 Enter the total original amount of all loans or debts of which any part was forgiven or written off in box A.
- 8 Enter the total forgiven or written off amount of all loans and debts in box B. The total in box B must also be reported as political contributions or transfers, as applicable.



LOANS AND DEBTS FORGIVEN OR WRITTEN OFF

NAME OF FILING ENTITY: XYZ Party

PAGE: 1 OF 1

1 DATE FORGIVEN/ WRITTEN OFF (YYYY/MM/DD)	2 FULL NAME OF LENDER / CREDITOR	3 CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						4 CONDITIONS (if applicable)	5 ORIGINAL AMOUNT OF LOAN/DEBT \$	6 AMOUNT OF LOAN/DEBT FORGIVEN/WRITTEN OFF \$
		1	2	3	4	5	6			
2015/03/12	Union 123 (Karl West, Kathy East)				X			Forgiven	200	200
TOTALS									7 200	8 200

* CLASS OF CONTRIBUTOR:
1 – INDIVIDUAL, 2 – CORPORATION, 3 – UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
4 – TRADE UNION, 5 – NON-PROFIT ORGANIZATION, 6 – OTHER

This form is available for public inspection.
PLEASE KEEP A COPY FOR YOUR RECORDS.

This information is collected under the authority of the Election Act and the Freedom of Information and Protection of Privacy Act.
The information will be used to administer provisions under the Election Act. Questions can be directed to: Privacy Officer,
Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

S-T-Rcv: Transfers Received

This form is used to report the transfers received by the political party between December 31 of the previous year and the close of voting on General Voting Day from its registered constituency associations, candidates or leadership contestants.

Transfers are non-reciprocal exchanges of money, goods and services between a registered political party, its registered constituency associations, its candidates and leadership contestants. These transfers are internal flows of money, goods and services, and are not political contributions.

- 1 Enter the date the money, goods or services were received.
- 2 Enter the name of the entity which gave the transfer. This should be the full name of the registered constituency association, candidate or leadership contestant who gave the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- 3 Enter the total value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- 4 Enter the total value of transfers received. This total (box A) must be reported as income on the Statement of Election Income and Expenses form (St-I&E-E).

S-T-Giv: Transfers Given

This form is used to report the transfers given by the political party between December 31 of the previous year and the close of voting on General Voting Day to its registered constituency associations, candidates or leadership contestants.

Transfers are non-reciprocal exchanges of money, goods and services between a registered political party, its registered constituency associations, its candidates and leadership contestants. These transfers are internal flows of money, goods and services, and are not political contributions.

- ① Enter the date the money, goods or services were given.
- ② Enter the name of the entity receiving the transfer. This should be the full name of the constituency association, candidate, or leadership contestant who received the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- ③ Enter the total value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- ④ Enter the total value of transfers given. This total (box A) must be reported as an expense on the Statement of Election Income and Expenses form (St-I&E-E).

Questions?

For more information

Phone toll-free 1-800-661-8683 / TTY 1-888-456-5448

or contact

Elections BC

Mailing address:

PO Box 9275 Stn Prov Govt

Victoria BC V8W 9J6

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