



ELECTIONS BC

A non-partisan Office of the Legislature

NOMINATION CONTESTANT FINANCING REPORT COMPLETION GUIDE

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Introduction

This instruction booklet is an integral part of the financing report package for nomination contestants. It is an important aid in the completion of the nomination contestant 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* 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 additional 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.

Who must file?

Section 211.01 of the *Election Act* requires all nomination contestants to file a nomination contestant financing report, even if they withdrew from the contest, were acclaimed or directly appointed.

Audits

Nomination contestant financing reports do not require an auditor's report. However, after examining a financing report, Elections BC may contact the financial agent and require them to provide an auditor's report under section 213 (3).

Submitting the report

Generally, the nomination contestant financing report must be filed within 90 days after the end of a nomination contest. The end of the nomination contest is the earlier of either the date the political party announces the name of the individual they have selected to be the candidate in that electoral district or the date the political party makes the selection.

The filing deadline is extended to 90 days after General Voting Day in the case where the nomination contest ended within 30 days before the start of the campaign period and the close of nomination for the election.

The nomination contestant financing report must be received by Elections BC on the deadline date before 4:30 p.m. Pacific time. The report cover page (form F-NOC) must be signed by the appropriate individual 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:

- email: scanned reports and electronic signatures are acceptable
- fax
- mail: a postmark is not acceptable as proof of delivery by the deadline, so ensure you mail the report well before the deadline
- courier: again, ensure that you submit the report with enough time to be received before the filing deadline
- deliver in person: either to Elections BC or a Service BC office if there is one in your area

Contact information for Elections BC 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.
- Type or print neatly in ink. The reports will be available for viewing on our website and in our office upon request.
- Number the pages of forms that have more than one page. If a form has 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).
- Enter the name of the nomination contestant on every form. Ballot name, full name, or first and last is acceptable.
- Enter dates as YYYY / MM / DD – e.g. for January 31, 2021, enter 2021/01/31.
- It is acceptable to round cents to the nearest dollar. For example, \$23.65 could be entered as \$24, and \$15.34 could be entered as \$15.

F-NOC: Financing Report Nomination Contestant

This is the cover page to be used by nomination contestants. This form must accompany all nomination contestant financing reports, including amended reports filed after the original report.

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

- ① If this is the first version of the nomination contestant financing report, leave this space blank. If this report is amending a previously submitted report, enter the number of the amendment here. For example, if this was the second version of the nomination contestant financing report, it would be the first amendment, so enter “1” in this space.
- ② Enter the full name of the nomination contestant.
- ③ Enter the registered political party the contestant was seeking the nomination to represent.
- ④ Enter the electoral district in which the contest was held.
- ⑤ Enter the contest start and end dates. You may want to confirm these dates by contacting Elections BC or the associated political party.
- ⑥ Enter the full name and contact information for the financial agent.

If the contestant is acting as their own financial agent, they will enter their name on this form twice.

If the contestant has appointed another individual to act as their financial agent, the financial agent must be registered with Elections BC. This can be done by submitting form 499 Appointment of Financial Agent for a Contestant.

Elections BC needs the contact information in order to notify the financial agent of the status of the report. Note: This form is available for public inspection and posted on our website; therefore, you may want to consider using an office or alternate address as opposed to a residential address.

- ⑦ In Part A, tick the box that best describes the nomination contestant activities that occurred. Leave boxes that are not relevant to nomination contestant activities blank.
- ⑧ In Part B, complete and submit only the forms that are relevant to the nomination contestant activity. Use the 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 this is an amended report, only check the boxes that relate to amended forms.

- ⑨ In Part C, the declaration must be signed and dated by the financial agent who is registered with Elections BC, unless the nomination contestant was acclaimed and has no financial transactions to report. In this case, the nomination contestant must sign and date the declaration. 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 and sign the declaration. The financial agent of the political party may file required reports for nomination contestants.

FINANCING REPORT

NOMINATION CONTESTANT

This report must be filed within 90 days after the end of a nomination contest or within 90 days after General Voting Day if the contest ends during, or within 30 days of the start of, the campaign period.

CONTESTANT'S LAST NAME 2			FIRST NAME			MIDDLE NAME(S)		
REGISTERED POLITICAL PARTY 3				ELECTORAL DISTRICT 4				
CONTEST START DATE (YYYY/MM/DD) 5				CONTEST END DATE (YYYY/MM/DD) 5				
FINANCIAL AGENT'S LAST NAME* 6			FIRST NAME			MIDDLE NAME(S)		
FINANCIAL AGENT'S MAILING ADDRESS						CITY / TOWN		
POSTAL CODE		PHONE NO.		EMAIL ADDRESS (OPTIONAL)				
*Nomination contestants may act as their own financial agent or appoint another individual to act as their financial agent using form 499 - Appointment of Financial Agent for a Contestant.								

7 Part A - Select applicable reporting requirement in relation to nomination contest activities. Financial transactions include contestant expenses, political contributions, loans, fundraising functions or transfers.

- Tick box if contestant was acclaimed or appointed **and** has no financial transactions to report in relation to the nomination contest. Ensure only the **nomination contestant** signs **Part C**. No additional forms need to be submitted.
- Tick box if contestant was acclaimed or appointed **and** has financial transactions to report in relation to the nomination contest. Include all relevant forms listed in **Part B** and ensure the **financial agent** signs **Part C**.
- Tick box if contestant was **not** acclaimed or appointed **and** has no financial transactions to report in relation to the nomination contest. Ensure the **financial agent** signs **Part C**. No additional forms need to be submitted.
- Tick box if contestant was **not** acclaimed or appointed **and** has financial transactions to report in relation to the nomination contest. Include all relevant forms listed in **Part B** and ensure the **financial agent** signs **Part C**.

8 Part B - Submit forms only if applicable.

Summary of Nomination Contestant Income	Form Sm-I-N	<input type="checkbox"/>	Summary of Advertising Expenses by Class	Form Sm-A-N	<input type="checkbox"/>
Summary of Nomination Contestant Expenses	Form Sm-E-N	<input type="checkbox"/>	Personal Expenses of the Contestant	Form Sm-PE	<input type="checkbox"/>
Summary of Political Contributions	Form Sm-C	<input type="checkbox"/>	Summary of Fundraising Functions	Form Sm-F-N	<input type="checkbox"/>
Political Contributions with a Total Value Greater than \$250	Form S-A1	<input type="checkbox"/>	Fundraising Function	Form S-F	<input type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions	Form S-A2	<input type="checkbox"/>	Loans and Guarantees	Form S-L	<input type="checkbox"/>
Prohibited Contributions	Form S-Ax	<input type="checkbox"/>	Transfers Received and Given	Form S-TRF	<input type="checkbox"/>

9 Part C

I, the undersigned, declare that:

- (a) I am authorized to act on behalf of the above-named nomination contestant;
- (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 report is complete and accurate.

SIGNATURE OF FINANCIAL AGENT / NOMINATION CONTESTANT (IF ACTING AS OWN FINANCIAL AGENT)	DATE (YYYY/MM/DD)
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Warning: Signing a false statement is a serious offence and is subject to significant penalties.

Please submit completed report to: electoral.finance@elections.bc.ca

Sm-I-N: Summary of Nomination Contestant Income

This form summarizes all income raised by the nomination contestant.

- ① Enter the total value of political contributions received from all sources, as reported in box D of form Sm-C.
- ② Enter the total value of transfers received, as reported in box A of form S-TRF.
- ③ Enter any interest income earned.
- ④ Enter the total gross fundraising function income not reported as political contributions, as reported in box E of form Sm-F-N.
- ⑤ Enter a brief description and the value of each other type of income earned. Attach additional pages to this form if necessary.
- ⑥ Enter the total income (sum of all above boxes).
- ⑦ Enter the balance in the contestant account as of the date of this report in box B. Each nomination contestant must open a contestant account for the purpose of depositing money received and paying for expenses in relation to the nomination contest.

Nomination contestants are not permitted to share a contestant account with other individuals or organizations.

SUMMARY OF NOMINATION CONTESTANT INCOME

NAME OF FILING ENTITY		
Total value of political contributions from all sources (box D, Sm-C)	1	
Total transfers received (box A, S-TRF)	2	
Interest income	3	
Total gross fundraising function income not reported as political contributions (box E, Sm-F-N)	4	
Other income (describe) 5	5	
Total income (sum of above boxes)	6	A
Balance in contestant account as of date of report		
7		B

Sm-E-N: Summary of Nomination Contestant Expenses

This form summarizes all expenses in relation to the contest. It is divided into two columns, with each column having a specific purpose as identified below:

- 1 The column titled “used before the election campaign period” is for recording all expenses related to the nomination contestant’s expenses that were not used during the election campaign period. Nomination contestants that are selected before an election is called will report all their expenses in this column.

Note: The *Election Act* does not limit the value of nomination contestant expenses outside of an election campaign period; however, political parties are permitted to establish their own limits for their contestants. If so, these limits are not enforced by Elections BC.

- 2 The column titled “used during the election campaign period” is for reporting the value of contestant expenses that were **used during** the election campaign period. This column is only for nomination contests that overlap an election campaign period.

The election campaign period is between when an election is called (Writ Day) and the close of general voting for the election (General Voting Day).

Note: The *Election Act* limits the value of nomination contestant expenses during an election campaign period. If the total amount of contestant expenses used during the campaign period exceeds 10% of the candidate expense limit, if the nomination contestant is endorsed, the excess nomination contestant expenses are subject to the candidate expense limit.

- 3 Enter the value of contestant expenses using the prescribed list of categories. Some expense categories must be carried forward from corresponding forms (e.g. “Advertising” is carried forward from form Sm-A-N). We recommend completing the corresponding forms before completing Sm-E-N.
- 4 Enter a brief description and the value of each other type of expense incurred. Attach additional pages to this form if necessary.
- 5 Add boxes A and B and enter the total in box C.

SUMMARY OF NOMINATION CONTESTANT EXPENSES

NAME OF FILING ENTITY

1 Used before the
election campaign
period

2 Used during the
election campaign
period

3

Accounting and audit services		
Advertising (boxes A & B , Sm-A-N)		
Bank charges		
Cost of holding conventions, workshops and meetings		
Donations and gifts		
Furniture and equipment		
Interest expense		
Nomination contestant fee		
Office rent, utilities, insurance and maintenance		
Office supplies and stationery		
Personal expenses (boxes F & G , Sm-PE)		
Postage and courier		
Professional services		
Research and data, including election surveys and polls		
Salaries and benefits		
Social functions (thank-you parties)		
Subscriptions and dues		
Telecommunications and information technology		
Total cost of fundraising functions (box F & H , Sm-F-N)		
Total net losses of fundraising functions which incurred net losses (box G & I , Sm-F-N)		
Total transfers given (box B , S-TRF)		
Travel		
Other contestant expenses (describe) 4		

Total

A

B

Total contestant expenses
(Box A + Box B)

5

C

Sm-C: Summary of Political Contributions

This form summarizes all political contributions accepted in relation to the nomination contestant seeking the nomination.

Only eligible individuals can make political contributions, and the total amount of their contributions cannot exceed the annual contribution limit. An eligible individual is someone who is a resident of B.C. **and** a Canadian citizen or permanent resident. The limit includes all contributions made by the individual to a political party, including its nomination contestants, candidates and constituency associations.

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

- 1 Enter the total number of contributors who made contributions with a total value greater than \$250. This represents the number of contributors whose contributions have been reported in box A.
- 2 Enter the total value of contributions received from contributors who made contributions with a total value greater than \$250, as reported in box A on form S-A1.
- 3 Enter the total number of contributors who made contributions with a total value of \$250 or less. This represents the number of contributors whose contributions have been reported in box B.
- 4 Enter the total value of contributions received from contributors who made contributions with a total value of \$250 or less.
- 5 Enter the value of anonymous contributions received, as reported in box A on form S-A2.
- 6 Add boxes A through C and enter the total in box D. This value is carried forward to Sm-I-N.
- 7 Enter the total value of contributions of money received.
- 8 Enter the total value of contributions of goods and services received.
- 9 Nomination contestants are not eligible to issue income tax receipts; therefore, this section does not apply and should be left blank.

SUMMARY OF POLITICAL CONTRIBUTIONS

NAME OF FILING ENTITY

Contributions must be accepted only from eligible individuals.

	Number of contributors	Value of contributions (\$)	
Contributions greater than \$250	1	2	A
Contributions of \$250 or less	3	4	B
Anonymous contributions (box A, S-A2)		5	C
Total value of political contributions from all sources (A + B + C)		6	D
Total contributions of money		7	E
Total contributions of goods and services		8	F
		(box E + box F must equal box D)	
Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)		9 \$	G

S-A1: Political Contributions with a Total Value Greater than \$250

This form is used to report contributions received from contributors who made political contributions to the nomination contestant seeking the nomination which have a total value greater than \$250.

Use additional pages of this form if necessary.

- ① Enter the full name of the contributor; initials are not acceptable for first or last name.
- ② Enter the contributor's residential address. Addresses will be obscured by Elections BC prior to public inspection; PO boxes are not sufficient.
- ③ Enter the value of each contribution received from that contributor. Contributions of goods and services must be recorded at market value.
- ④ Enter the date on which each separate contribution was received.
- ⑤ Enter the type of contribution. The type of contributions that can be accepted by nomination contestants are:

Type 1: Fundraising function ticket sold for more than \$250.

Type 2: Property/services purchased for more than \$250 above market value at a fundraising function. For example, a TV worth \$100 is sold at a fundraising function for \$360. The difference between the purchase price and market value results in a \$260 type 2 political contribution.

Type 3: Property/services with a market value greater than \$250 donated for sale at a fundraising function.

Type 6: Contribution by candidate/contestant for personal expense. For clarification, if a contestant incurs an expense paid for with their personal funds and is not reimbursed from the contest account, then the contestant has made a political contribution. If these expenses were for personal expenses (as related to form Sm-PE) then the political contribution is a type 6 and not subject to their annual contribution limit.

Type 9: All other contributions received.

- ⑥ For contribution types 1 to 3, enter the date of the event.
- ⑦ Enter the total value of contributions received from each contributor.
- ⑧ Enter the total of all contributions. The value is carried forward to box A on form Sm-C.
- ⑨ Attach as many pages as necessary, and enter the page numbers.

S-A2: Permitted Anonymous Contributions Accepted at Functions

This form is used to report anonymous contributions accepted in relation to the nomination contestant seeking the nomination.

Anonymous contributions may only be collected in response to a general solicitation for funds at a function held in relation to the nomination contestant seeking nomination. Anonymous contributions of \$50 or more are prohibited. Nomination contestants must not accept in total more than \$3,000 in anonymous contributions.

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 the 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 value of anonymous contributions collected at each function.
- ⑤ Enter the total value of anonymous contributions collected at all functions. The value is carried forward to box C on form Sm-C.
- ⑥ Attach as many pages as necessary, and enter the page numbers.

S-Ax: Prohibited Contributions

This form is used to report any contributions which were received 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 Elections BC by a cheque made out to the Minister of Finance.

- ① Enter the date the prohibited contribution was received.
- ② Enter a brief description of the circumstances of the prohibited contribution. For example, if the contribution is over the limit or received from an ineligible contributor.
- ③ This section only needs to be completed if the contributor's total of political contributions (including the prohibited contribution) is greater than \$250. In some circumstances (e.g. anonymous contribution over the limit), these fields may be blank.
- ④ Enter the value of the prohibited contribution. If the contribution was of goods or services, enter the market value.
- ⑤ Enter the date on which the prohibited contribution was returned to the contributor or remitted to Elections BC.
- ⑥ Enter the total value of prohibited contributions.

NAME OF FILING ENTITY

PAGE OF

1 DATE RECEIVED (YYYY/MM/DD)	2 CIRCUMSTANCES	3 If applicable, provide contributor's name and address if their total contributions are greater than \$250.		4 AMOUNT	5 DATE RETURNED (YYYY/MM/DD) OR DATE REMITTED TO ELECTIONS BC (YYYY/MM/DD)
		FULL NAME	RESIDENTIAL ADDRESS		
6				TOTAL	A

Sm-A-N: Summary of Advertising Expenses by Class

This form is for summarizing and categorizing advertising expenses. It is divided into two columns, with each column having a specific purpose as identified below:

- ① The column titled “Used before the election campaign period” is for recording all contestant advertising expenses related to communication activities that do not occur during the election campaign period. Nomination contestants selected before an election is called will report all their advertising expenses in this column.
- ② The column titled “Used during the election campaign period” is for reporting the value of contestant advertising expenses that were **used during** the election campaign period. This column is only for nomination contests that overlap an election campaign period.

Note: the value of advertising includes both the full value of preparing and conducting the advertising.

- ③ Enter a brief description and the amount of each other type of advertising expense incurred.
- ④ Enter the total of all advertising expenses used before the election campaign period.
- ⑤ Enter the total of all advertising expenses used during the election campaign period.

SUMMARY OF ADVERTISING EXPENSES BY CLASS NOMINATION CONTESTANTS

NAME OF FILING ENTITY

**Value of advertising by class:
(including value of preparing and conducting)**

	① Used before the election campaign period	② Used during the election campaign period
Commercial canvassing, in person, by telephone or by mobile device		
Newspapers and periodicals		
Promotional materials, including newsletters, brochures, buttons and novelty items		
Radio		
Search engine marketing and optimization		
Signs (lawn signs, billboards, etc.)		
Social media (social ads, targeted ads, content boosting, etc.)		
Television		
Website displays		
Other forms of advertising (describe) ③		
Total	④	⑤
	A	B

Sm-PE: Personal Expenses of the Candidate/ Contestant

This form is used to report personal expenses of the nomination contestant. Personal expenses for nomination contestants are defined in section 184(4) of the *Election Act* and include only those types of expenses shown on this form. This form is divided into two columns, with each column having a specific purpose as identified below:

- ① The “Paid personally by the candidate or contestant” column is used for reporting personal expenses for which the nomination contestant paid out of their personal funds and was not reimbursed through the contest/campaign account.
- ② The “Paid or reimbursed through the campaign account” column is used for reporting personal expenses which were paid or reimbursed through the contest/campaign account.
- ③ Enter the cost of transportation to, from or within the electoral district. Provide details of any costs listed as ‘Other’. Calculate the totals and enter them in boxes A1 and A2.
- ④ Enter the cost of lodging, meals and incidental expenses incurred while travelling. Provide details of any costs listed as incidental expenses. Calculate the totals and enter them in boxes B1 and B2.
- ⑤ Enter the cost of all other necessary personal expenses related to the nomination contestants seeking nomination. Calculate the totals and enter them in boxes C1 and C2.
- ⑥ Calculate the total personal expense paid by the nomination contestant (boxes A1, B1 and C1) and enter the total in box D1.
- ⑦ Calculate the total personal expense paid or reimbursed through the contest/campaign account (boxes A2, B2 and C2) and enter the total in box D2.
- ⑧ Calculate the total personal expenses paid by the contestant (box D1) and paid through the contest/campaign account (box D2) and enter the total in box E.
- ⑨ Enter the total personal expenses not used during the election campaign period. This value is carried forward to form Sm-E-N.
- ⑩ Enter the total personal expenses used during the election campaign period. This value is carried forward to form Sm-E-N.

PERSONAL EXPENSES OF THE CANDIDATE / CONTESTANT

NAME OF FILING ENTITY

3 Transportation to, from or within electoral district

1 Paid personally
by the
candidate or
contestant

2 Paid or
reimbursed
through
the campaign
account

Air travel		
Bus, taxi		
Rental vehicle		
Private vehicle		
Other (Describe)		
Total	A1	A2

4 Cost of lodging, meals and incidental expenses while travelling

Airbnb, hotel, motel		
Meals		
Incidental expenses (Describe)		
Total	B1	B2

5 All other necessary personal expenses related to campaign / contest

Family care		
Disability expenses		
Cost of renting a temporary residence		
Total	C1	C2

Total (A + B + C)	6	D1	7	D2
-------------------	----------	-----------	----------	-----------

Total personal expenses (D1 + D2):	8	E
------------------------------------	----------	----------

For candidates and nomination contestants only

Total personal expenses not used during the election campaign period:	9	F
---	----------	----------

Total personal expenses used during the election campaign period:	10	G
---	-----------	----------

Sm-F-N: Summary of Fundraising Functions

This form summarizes the gross income, total cost and net income (or loss) from all fundraising functions held in relation to the nomination contestant seeking nomination. These amounts are obtained by totaling all of the individual fundraising function forms (S-F).

- 1 Enter the total number of fundraising functions held. This must equal the number of S-F forms to be included.
- 2 Enter the total gross fundraising function income. This value is obtained by adding boxes L on all S-F forms.
- 3 Enter the total cost of the fundraising functions. This value is obtained by adding boxes M on all S-F forms.
- 4 Calculate the net income (or loss) from fundraising functions by subtracting box B from box A and enter the difference in box C. If this value is less than zero, record it in brackets to indicate a loss (e.g. $\$450 - \$550 = (\$100)$).
- 5 Enter the total gross fundraising function income reported as political contributions. This value is obtained by adding boxes F on all S-F forms. Political contribution details are carried forward to form Sm-C, and, if applicable, form S-A1 or S-A2.
- 6 Enter the total gross fundraising function income not reported as political contributions. This value is obtained by adding boxes K on all S-F forms and is carried forward to form St-I-N.

Before calculating the amounts in boxes F, G, H and I, 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 election campaign period and those held outside the election campaign period. Then further separate each pile of forms into those with a net loss and those without a net loss (box N of form S-F).

- 7 Enter the total cost of fundraising functions held before the election campaign period in box F. This amount is carried forward to the first column of form Sm-E-N.
- 8 Enter the total net losses of fundraising functions which incurred net losses before the election campaign period in box G. This amount is carried forward to the first column of form Sm-E-N.
- 9 Enter the total cost of fundraising functions held during the election campaign period in box H. This amount is carried forward to the second column of form Sm-E-N.
- 10 Enter the total net losses of fundraising functions which incurred net losses during the election campaign period in box I. This amount is carried forward to the second column of form Sm-E-N.

SUMMARY OF NOMINATION CONTESTANT FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

NAME OF FILING ENTITY

Number of fundraising functions held

1	
---	--

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

2		A
---	--	----------

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

3		B
---	--	----------

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

4		C
---	--	----------

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

5		D
---	--	----------

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

6		E
---	--	----------

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

Total cost of fundraising functions held before the
election campaign period

7		F
---	--	----------

Total net losses of fundraising functions which incurred
net losses before the election campaign period

8		G
---	--	----------

Total cost of fundraising functions held during the
election campaign period

9		H
---	--	----------

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

10		I
----	--	----------

S-F: Fundraising Function

A fundraising function is any function held for the purpose of raising funds for the nomination contestant seeking nomination. 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, candidate, nomination contestant or leadership contestant 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.

- ① A separate form is required for each fundraising function. Each form must include:
 - the date of the event,
 - a brief description of the event; and
 - if the event is a specified fundraising function.
- ② If the event is a specified fundraising function, the Spec-FF form previously filed with Elections BC must be included with this report. Copies of these forms are available on our website.

The values from all S-F forms must be reported on form Sm-F-N as follows:

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

Top section – 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 eligible individual purchases a single ticket for more than \$50 or an eligible individual purchases more than one ticket.

- 3 Enter the number of tickets purchased by eligible individuals.
- 4 Enter the charge per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
- 5 Enter the total charges collected. If tickets were sold for the same price, this number equals the number of tickets sold multiplied by 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 or auctions may also result in political contributions. Goods or services with a market value greater than \$250 donated for sale at a fundraising function are political contributions. Likewise, if a person purchases an item or service at a fundraising function and pays more than market value, the amount in excess of the market value is a political contribution (regardless of how much they pay over market value).

- 7 Enter the description of other political contributions, including any anonymous contributions accepted at the function.
- 8 Enter the value of other political contributions, including any anonymous contributions accepted at the function. Anonymous contributions must also be reported on form S-A2.
- 9 Add boxes A to E and enter the total in box F.

Bottom section – gross income not reported as political contributions

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

- 10 Enter the number of tickets sold for \$50 or less to eligible individuals.
- 11 Enter the charge per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
- 12 Enter the total charges collected. If all the tickets were sold for the same price, this number equals the number of tickets sold multiplied by 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 market value of \$250 or less donated then sold at fundraising functions are not political contributions. Likewise, if a person does not pay more than market value for any item or service, the income is not a political contribution. In both cases, the income must still be reported.

- 14 Enter the description 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 G to J and enter the total in box K.
- 17 Add boxes F and K and enter the total in box L.
- 18 Enter the total cost of the function in box M (this includes the market value of donated items).
- 19 Calculate the net income (or loss) from the fundraising function by subtracting box M from box L and enter the difference in box N. If the value is less than zero, record it in brackets to indicate a loss.

FUNDRAISING FUNCTION

(Submit a separate form for each function held)

1 NAME OF FILING ENTITY	
DATE OF EVENT (YYYY/MM/DD)	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY)

2 If event is a specified fundraising function, tick box and attach Spec-FF form.

Gross income reported as political contributions

	3 Number of Tickets Sold	4 Charge per Ticket	5 Total Charges Collected	6 Tick if Charge per Ticket Varies
Purchases by eligible individuals of a single ticket for more than \$50				A
Purchases by eligible individuals of more than one ticket				B

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

	7	8	C
			D
			E

Total gross income reported as political contributions (A + B + C + D + E) 9 F

Gross income not reported as political contributions

	10 Number of Tickets Sold	11 Charge per Ticket	12 Total Charges Collected	13 Tick if Charge per Ticket Varies
Purchases by eligible individuals of a single ticket for \$50 or less				G

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

	14	15	H
			I
			J

Total gross income not reported as political contributions (G + H + I + J) 16 K

Total gross income (F + K) 17 L

Total cost of function 18 M

Net income (loss) (L - M) 19 N

S-L: Permissible Loan or Guarantee

This form is used to report loans and guarantees received by the nomination contestant in relation to seeking nomination. You must report all the loans and guarantees that were received by the nomination contestant, even if those loans were completely paid off.

Submit a separate form for each loan or guarantee.

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 Indicate if it is a loan or guarantee.
- 2 Enter the full name of the savings institution that provided the permissible loan or guarantee. Note a permissible loan or guarantee can only be provided by a savings institution, and cannot be provided by an individual or other organization at a preferential interest rate.
- 3 Enter the date the loan or guarantee was received.
- 4 Enter the due date for repayment.
- 5 Enter the original amount of loan or guarantee.
- 6 Enter the prime interest rate set by the principal banker of the Province of B.C. at the time the rate of interest of the loan was set. This information is available on the Elections BC website (elections.bc.ca).
- 7 Enter the total amount of the loan outstanding as of date of this report.
- 8 Enter the actual rate of interest being charged by the savings institution.
- 9 If there has been a default on a permissible loan, a call on a guarantee, or any other type of non-compliance with the terms and conditions of a loan or guarantee, enter the applicable date. You may want to check with your savings institution if you are unsure about the details of your loan.

For more information about permissible loans or guarantees, see the Guide for Financial Agents Appointed Under the *Election Act*.

(Submit a separate form for each loan or guarantee)

PAGE
OF

<input style="width: 95%; height: 25px;" type="text" value="NAME OF FILING ENTITY"/>	
1 Please indicate: LOAN <input type="checkbox"/> GUARANTEE <input type="checkbox"/>	
<input style="width: 95%; height: 25px;" type="text" value="NAME OF SAVINGS INSTITUTION PROVIDING LOAN OR GUARANTEE"/> 2	
<input style="width: 95%; height: 25px;" type="text" value="DATE RECEIVED (YYYY/MM/DD)"/> 3	<input style="width: 95%; height: 25px;" type="text" value="DATE DUE (YYYY/MM/DD)"/> 4
<input style="width: 95%; height: 25px;" type="text" value="ORIGINAL AMOUNT"/> \$ 5	<input style="width: 95%; height: 25px;" type="text" value="PRIME INTEREST RATE"/> 6 %
<input style="width: 95%; height: 25px;" type="text" value="AMOUNT OUTSTANDING"/> \$ 7	<input style="width: 95%; height: 25px;" type="text" value="INTEREST RATE"/> 8 %
9 Complete dates only if applicable:	
Default on loan	<input style="width: 95%; height: 25px;" type="text" value="DATE (YYYY/MM/DD)"/>
Call on guarantee for loan	<input style="width: 95%; height: 25px;" type="text" value="DATE (YYYY/MM/DD)"/>
Non-compliance date with terms and conditions	<input style="width: 95%; height: 25px;" type="text" value="DATE (YYYY/MM/DD)"/>

S-TRF: Transfers Received and Given

This form is used to report the transfers received and given by the nomination contestant.

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

Nomination contestants can:

- receive transfers from their political party
 - give transfers to their political party, constituency association or a candidate representing the political party.
- ① Enter the date the money, goods or services were received or given.
 - ② Enter the name of the entity each transfer was received from or given to. For transfers of goods or services, provide details to describe the type of the goods or services.
 - ③ Enter the value of each transfer received by the nomination contestant. If the transfer was of goods or services, the market value should be reported.
 - ④ Enter the value of each transfer given by the nomination contestant. If the transfer was of goods or services, the market value should be reported.
 - ⑤ Enter the total value of transfers received. This value is carried forward and reported as income on the Sm-I-N.
 - ⑥ Enter the total value of transfers given. This value is carried forward and reported as an expense on the Sm-E-N.

Questions?

For more information

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

or contact

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