



# Candidate's Electoral Campaign Return (EC 20120) Instructions

## When to use this form

This form is mandatory for all candidates. Additionally, an audit report must also be submitted if contributions totalling \$10,000 or more were accepted or if electoral campaign expenses, not including transfers to affiliated political entities, totalling \$10,000 or more were incurred or if the candidate received 10% or more of the valid votes cast in the electoral district in which they were a candidate.

This form is due four months after election day.

## Tips for completing this form

### Part 1

#### ED code, Electoral district:

Refer to Annex I for a list of electoral district codes and names.

#### Declaration:

The candidate and the official agent must sign the declaration by hand. Alternatively, if the *Candidate's Electoral Campaign Return* is submitted online using the Political Entities Service Centre, handwritten signatures are replaced by digital consent during the submission process.

The official agent must be the agent in Elections Canada's registry at the time of signing.

### Part 2a

List all monetary and non-monetary contributions received by the campaign.

For contributors whose total monetary and non-monetary contributions are greater than \$200, the full name and address must be recorded.

For contributions from contributors whose total monetary and non-monetary contributions are \$200 or less, on the last page used for Part 2a, record the grand total of monetary and non-monetary contributions, along with the total number of contributors.

For anonymous contributions of \$20 or less, on the last page used for Part 2a, record the grand total of monetary and non-monetary contributions, along with the total approximate number of anonymous contributors.

#### For anonymous contributions from a general solicitation at a meeting or fundraising event:

Supporting documentation would include a description of the function at which the contributions were collected, the date of the function, the approximate number of people at the function and the total amount of anonymous contributions accepted.

## **Part 2b**

Provide a separate Part 2b for each loan.

### **Loan details:**

If there is more than one loan to the campaign, enter a loan number to identify the loan.

For overdrafts, enter the maximum amount overdrawn.

If a line of credit is used, the treatment will differ depending on whether the funds were deposited into the campaign bank account or used to pay suppliers directly:

- If the funds from the line of credit were transferred into the campaign bank account, the sum of all transfers will be reported as a line of credit.
- If campaign expenses were paid directly to the supplier from the line of credit, the maximum amount drawn from the line of credit will be reported as an overdraft.

### **Variable interest rate:**

If the interest rate is variable, enter the variable rate. For example, if a variable interest rate is 2% above prime, enter "+2."

### **Balance of loan as of December 31:**

Enter the outstanding balance at December 31 of each year. For example, if the campaign borrowed money in October 2019, you would report the balance of the loan as of December 2019.

## **Part 2c**

### **Returned contributions:**

Enter all contributions returned to contributors or remitted to the Chief Electoral Officer (CEO). For non-monetary contributions that were used, the commercial value of the contributed property or service must be remitted to the CEO, payable to the Receiver General for Canada.

## **Part 2d**

### **Transfers received:**

Nomination contestants in the same electoral district as the candidate, in respect of the same election, can make a monetary transfer to the candidate. If the transfer is from a registered association, enter their ED code. For a list of ED codes, refer to Annex I.

## **Part 2e**

### **Other cash inflows received:**

Enter all other cash inflows received.

For the non-contribution portion of fundraising revenue, enter the difference between the selling price and the contributions of the fundraising activity.

For returned cash advances, enter the unused returned portion of the cash advance.

## **Part 2f**

### **Summary of inflows:**

To determine the total campaign inflows, carry forward the total amounts and number of contributors or lenders, if applicable, from each Part to the corresponding boxes.

## **Part 3a**

### **Electoral campaign expenses and other outflows:**

List all of the electoral campaign expenses and other outflows. For each expense amount, record the amount that was either paid from the campaign bank account, remain unpaid, or were contributed by an individual or transferred from the registered party or a registered association or a combination thereof.

### **If original supplier is different from intermediary supplier:**

Enter the name of both the intermediary supplier and the original supplier. For example, if the campaign sublets office space from the registered association and pays the association, enter the registered association as the supplier and the landlord as the original supplier. The association must send an invoice to the candidate's campaign together with its original rental agreement and both documents must be submitted with this return.

### **Expense types, Expense categories and Expense subcategories:**

For a complete list of applicable expense types, expense categories and expense subcategories, refer to Annex II.

### **Expenses where the individual amounts are immaterial:**

For expenses where the individual amounts are immaterial, it is not necessary to record each expense separately. If the total amount of expenses is \$200 or less, enter the name of the individual as the supplier and "Various" as the name of the original supplier, and select the appropriate expense type and expense category and subcategory. For example, if a volunteer submits various receipts for miscellaneous expenses, a single entry can be entered for these expenses.

## **Part 3b**

### **Litigation and personal expenses not funded by the campaign:**

Provide details of the candidate's litigation and personal expenses that were paid from the contestant's own funds or from another source of funds. These expenses are not contributions if the funds were not deposited into the campaign bank account.

## **Part 3c**

### **Summary of outflows:**

The election expenses limit can be found on the Elections Canada website. To determine the total campaign outflows, carry forward the total amounts from parts 3a and 3b.

## **Part 4**

### **Non-monetary transfers sent to affiliated political entities:**

Candidates can make non-monetary transfers to either the registered party, a registered association or to their own nomination campaign. If the transfer is to a registered association, enter their ED code. For a list of ED codes, refer to Annex I.

## Part 5

### Unpaid loans and claims:

Provide details of all outstanding loans, including overdrafts and lines of credit, listed in Part 2b and all unpaid claims listed in Part 3a.

## Part 6

### Campaign bank reconciliation:

If all campaign transactions that went through the campaign bank account have been reported in the return, the amount in Box D3 will equal the amount in Box F3.

### Campaign return transactions:

Carry forward all the amounts from the indicated parts of the return to determine the campaign's monetary surplus as at the date of the return.

### Campaign bank account:

To determine the effective bank balance; list all credits and debits to the campaign bank account, and all outstanding cheques and outstanding deposits.

## Required Documents

Provide, with this return, the auditor's report and the *Checklist for Audits* (EC 20011) (if required), the *Candidate's Statement of Expenses* (EC 20220), invoices, bank statements, deposit slips, cancelled cheques, loan agreements (including all terms and conditions and repayment schedules), copies of contribution cheques, copies of contribution receipts, and other pertinent documents.

## Telephone help

If you are not sure how to complete this form or you have any questions, call the Political Entities Support Network at 1-800-486-6563.

## Where to send the form

This form, and any supporting documentation, can be sent by email (in PDF format), courier, mail or fax.

### Email

efr-rfe@elections.ca

### Mail

Elections Canada  
30 Victoria Street  
Gatineau Quebec K1A 0M6

### Fax

Political Financing  
1-888-523-9333 (toll-free)  
1-819-939-1803

## NEWFOUNDLAND

ED code	Electoral District Name
10001	Avalon
10002	Bonavista—Burin—Trinity
10003	Coast of Bays—Central—Notre Dame
10004	Labrador
10005	Long Range Mountains
10006	St. John's East / St. John's-Est
10007	St. John's South—Mount Pearl / St. John's-Sud—Mount Pearl

## PRINCE EDWARD ISLAND

ED code	Electoral District Name
11001	Cardigan
11002	Charlottetown
11003	Egmont
11004	Malpeque

## NOVA SCOTIA

ED code	Electoral District Name
12001	Cape Breton—Canso
12002	Central Nova / Nova-Centre
12003	Cumberland—Colchester
12004	Dartmouth—Cole Harbour
12005	Halifax
12006	Halifax West / Halifax-Ouest
12007	Kings—Hants
12008	Sackville—Preston—Chezzetcook
12009	South Shore—St. Margaret's
12010	Sydney—Victoria
12011	West Nova / Nova-Ouest

## NEW BRUNSWICK

ED code	Electoral District Name
13001	Acadie—Bathurst
13002	Beauséjour
13003	Fredericton
13004	Fundy Royal
13005	Madawaska—Restigouche
13006	Miramichi—Grand Lake
13007	Moncton—Riverview—Dieppe
13008	New Brunswick Southwest / Nouveau-Brunswick-Sud-Ouest
13009	Saint John—Rothesay
13010	Tobique—Mactaquac

## QUEBEC

ED code	Electoral District Name
24001	Abitibi—Baie-James—Nunavik—Eeyou
24002	Abitibi—Témiscamingue
24003	Ahuntsic—Cartierville
24004	Alfred-Pellan
24005	Argenteuil—La Petite-Nation
24006	Avignon—La Mitis—Matane—Matapédia
24007	Beauce
24008	Beauport—Limoilou
24009	Bécancour—Nicolet—Saurel
24010	Bellechasse—Les Etchemins—Lévis
24011	Beloil—Chambly
24012	Berthier—Maskinongé
24013	Thérèse-De Blainville
24014	Pierre-Boucher—Les Patriotes—Verchères
24015	Bourassa
24016	Brome—Missisquoi
24017	Brossard—Saint-Lambert
24018	Rimouski-Neigette—Témiscouata—Les Basques
24019	Charlesbourg—Haute-Saint-Charles
24020	Beauport—Côte-de-Beaupré—Île d'Orléans—Charlevoix
24021	Châteauguay—Lacolle
24022	Chicoutimi—Le Fjord
24023	Compton—Stanstead
24024	Dorval—Lachine—LaSalle
24025	Drummond
24026	Gaspésie—Les Îles-de-la-Madeleine
24027	Gatineau
24028	Hochelaga
24029	Honoré-Mercier
24030	Hull—Aylmer
24031	Joliette
24032	Jonquière
24033	La Pointe-de-l'Île
24034	La Prairie
24035	Lac-Saint-Jean
24036	Lac-Saint-Louis
24037	LaSalle—Émard—Verdun
24038	Laurentides—Labelle
24039	Laurier—Sainte-Marie
24040	Laval—Les Îles
24041	Longueuil—Charles-LeMoine
24042	Lévis—Lotbinière
24043	Longueuil—St-Hubert
24044	Louis-Hébert
24045	Louis-Saint-Laurent
24046	Manicouagan
24047	Mégantic—L'Érable

## Annex I – List of Federal Electoral Districts

24048	Mirabel	35017	Chatham-Kent—Leamington
24049	Montarville	35018	Davenport
24050	Montcalm	35019	Don Valley East / Don Valley-Est
24051	Montmagny—L'Islet—Kamouraska— Rivière-du-Loup	35020	Don Valley North / Don Valley-Nord
24052	Mount-Royal/Mont-Royal	35021	Don Valley West / Don Valley-Ouest
24053	Notre-Dame-de-Grâce—Westmount	35022	Dufferin—Caledon
24054	Outremont	35023	Durham
24055	Papineau	35024	Eglinton—Lawrence
24056	Pierrefonds—Dollard	35025	Elgin—Middlesex—London
24057	Pontiac	35026	Essex
24058	Portneuf—Jacques-Cartier	35027	Etobicoke Centre / Etobicoke-Centre
24059	Québec	35028	Etobicoke—Lakeshore
24060	Repentigny	35029	Etobicoke North / Etobicoke-Nord
24061	Richmond—Arthabaska	35030	Flamborough—Glanbrook
24062	Rivière-des-Mille-Îles	35031	Glengarry—Prescott—Russell
24063	Rivière-du-Nord	35032	Guelph
24064	Rosemont—La Petite-Patrie	35033	Haldimand—Norfolk
24065	Marc-Aurèle-Fortin	35034	Haliburton—Kawartha Lakes—Brock
24066	Saint-Hyacinthe—Bagot	35035	Hamilton Centre / Hamilton-Centre
24067	Saint-Jean	35036	Hamilton East—Stoney Creek / Hamilton- Est—Stoney Creek
24068	Saint-Laurent	35037	Hamilton Mountain
24069	Saint-Léonard—Saint-Michel	35038	Hamilton West—Ancaster—Dundas / Hamilton-Ouest—Ancaster—Dundas
24070	Saint-Maurice—Champlain	35039	Hastings—Lennox and Addington
24071	Salaberry—Suroît	35040	Huron—Bruce
24072	Shefford	35041	Kanata—Carleton
24073	Sherbrooke	35042	Kenora
24074	Vaudreuil—Soulanges	35043	King—Vaughan
24075	Terrebonne	35044	Kingston and the Islands / Kingston et les Îles
24076	Trois-Rivières	35045	Kitchener Centre / Kitchener-Centre
24077	Ville-Marie—Le Sud-Ouest—Île-des- Soeurs	35046	Kitchener-Conestoga
24078	Vimy	35047	Kitchener South—Hespeler / Kitchener- Sud—Hespeler

### ONTARIO

ED code	Electoral District Name
35001	Ajax
35002	Algoma—Manitoulin—Kapusksing
35003	Aurora—Oak Ridges—Richmond Hill
35004	Barrie—Innisfil
35005	Barrie—Springwater—Oro—Medonte
35006	Bay of Quinte / Baie de Quinte
35007	Beaches—East York
35008	Brampton Centre
35009	Brampton East / Brampton-Est
35010	Brampton North / Brampton-Nord
35011	Brampton South / Brampton-Sud
35012	Brampton West / Brampton-Ouest
35013	Brantford—Brant
35014	Bruce—Grey—Owen Sound
35015	Burlington
35016	Cambridge
35017	Chatham-Kent—Leamington
35018	Davenport
35019	Don Valley East / Don Valley-Est
35020	Don Valley North / Don Valley-Nord
35021	Don Valley West / Don Valley-Ouest
35022	Dufferin—Caledon
35023	Durham
35024	Eglinton—Lawrence
35025	Elgin—Middlesex—London
35026	Essex
35027	Etobicoke Centre / Etobicoke-Centre
35028	Etobicoke—Lakeshore
35029	Etobicoke North / Etobicoke-Nord
35030	Flamborough—Glanbrook
35031	Glengarry—Prescott—Russell
35032	Guelph
35033	Haldimand—Norfolk
35034	Haliburton—Kawartha Lakes—Brock
35035	Hamilton Centre / Hamilton-Centre
35036	Hamilton East—Stoney Creek / Hamilton- Est—Stoney Creek
35037	Hamilton Mountain
35038	Hamilton West—Ancaster—Dundas / Hamilton-Ouest—Ancaster—Dundas
35039	Hastings—Lennox and Addington
35040	Huron—Bruce
35041	Kanata—Carleton
35042	Kenora
35043	King—Vaughan
35044	Kingston and the Islands / Kingston et les Îles
35045	Kitchener Centre / Kitchener-Centre
35046	Kitchener-Conestoga
35047	Kitchener South—Hespeler / Kitchener- Sud—Hespeler
35048	Lambton—Kent—Middlesex
35049	Lanark—Frontenac—Kingston
35050	Leeds—Grenville—Thousand Islands and Rideau Lakes
35051	London—Fanshawe
35052	London North Centre / London-Centre- Nord
35053	London West / London-Ouest
35054	Markham—Stouffville
35055	Markham—Thornhill
35056	Markham—Unionville
35057	Milton
35058	Mississauga Centre / Mississauga-Centre
35059	Mississauga East— Cooksville/Mississauga- Est—Cooksville
35060	Mississauga—Erin Mills
35061	Mississauga—Lakeshore
35062	Mississauga—Malton
35063	Mississauga—Streetsville
35064	Nepean

## Annex I – List of Federal Electoral Districts

35065 Newmarket—Aurora  
 35066 Niagara Centre  
 35067 Niagara Falls  
 35068 Niagara West  
 35069 Nickel Belt  
 35070 Nipissing—Timiskaming  
 35071 Northumberland—Peterborough  
 South/Northumberland—Peterborough-  
 Sud  
 35072 Oakville  
 35073 Oakville North—Burlington / Oakville-  
 Nord—Burlington  
 35074 Oshawa  
 35075 Ottawa Centre / Ottawa-Centre  
 35076 Orléans  
 35077 Ottawa South / Ottawa-Sud  
 35078 Ottawa—Vanier  
 35079 Ottawa West—Nepean / Ottawa-Ouest—  
 Nepean  
 35080 Oxford  
 35081 Parkdale—High Park  
 35082 Parry Sound—Muskoka  
 35083 Perth—Wellington  
 35084 Peterborough—Kawartha  
 35085 Pickering—Uxbridge  
 35086 Renfrew—Nipissing—Pembroke  
 35087 Richmond Hill  
 35088 Carleton  
 35089 St. Catharines  
 35090 Toronto—St. Paul's  
 35091 Sarnia—Lambton  
 35092 Sault Ste. Marie  
 35093 Scarborough—Agincourt  
 35094 Scarborough Centre / Scarborough-  
 Centre  
 35095 Scarborough—Guildwood  
 35096 Scarborough North / Scarborough-Nord  
 35097 Scarborough—Rouge Park  
 35098 Scarborough Southwest / Scarborough-  
 Sud-Ouest  
 35099 Simcoe—Grey  
 35100 Simcoe North / Simcoe-Nord  
 35101 Spadina—Fort York  
 35102 Stormont—Dundas—South Glengarry  
 35103 Sudbury  
 35104 Thornhill  
 35105 Thunder Bay—Rainy River  
 35106 Thunder Bay—Superior North / Thunder  
 Bay—Superior-Nord  
 35107 Timmins—James Bay / Timmins—Baie  
 James  
 35108 Toronto Centre / Toronto-Centre  
 35109 Toronto—Danforth  
 35110 University—Rosedale  
 35111 Vaughan—Woodbridge

35112 Waterloo  
 35113 Wellington—Halton Hills  
 35114 Whitby  
 35115 Willowdale  
 35116 Windsor—Tecumseh  
 35117 Windsor West / Windsor-Ouest  
 35118 York Centre / York-Centre  
 35119 York—Simcoe  
 35120 York South—Weston / York-Sud—Weston  
 35121 Humber River—Black Creek

### MANITOBA

ED code	Electoral District Name
46001	Brandon—Souris
46002	Charleswood—StJames—Assiniboia— Headingley
46003	Churchill—Keewatinook Aski
46004	Dauphin—Swan River—Neepawa
46005	Elmwood—Transcona
46006	Kildonan—St. Paul
46007	Portage—Lisgar
46008	Provencher
46009	Saint Boniface—Saint Vital
46010	Selkirk—Interlake—Eastman
46011	Winnipeg Centre / Winnipeg-Centre
46012	Winnipeg North / Winnipeg-Nord
46013	Winnipeg South / Winnipeg-Sud
46014	Winnipeg South Centre / Winnipeg- Centre-Sud

### SASKATCHEWAN

ED code	Electoral District Name
47001	Battlefords—Lloydminster
47002	Cypress Hills—Grasslands
47003	Desnethé—Missinippi—Churchill River / Desnethé—Missinippi—Rivière Churchill
47004	Carlton Trail—Eagle Creek / Sentier Carlton—Eagle Creek
47005	Moose Jaw—Lake Centre—Lanigan
47006	Prince Albert
47007	Regina—Lewvan
47008	Regina—Qu'Appelle
47009	Regina—Wascana
47010	Saskatoon—Grasswood
47011	Saskatoon—University
47012	Saskatoon West
47013	Souris—Moose Mountain
47014	Yorkton—Melville

## ALBERTA

ED code	Electoral District Name
48001	Banff—Airdrie
48002	Battle River—Crowfoot
48003	Bow River
48004	Calgary Centre / Calgary-Centre
48005	Calgary Confederation
48006	Calgary Forest Lawn
48007	Calgary Heritage
48008	Calgary Midnapore
48009	Calgary—Nose Hill
48010	Calgary Rocky Ridge
48011	Calgary Shepard
48012	Calgary Signal Hill
48013	Calgary Skyview
48014	Edmonton Centre / Edmonton-Centre
48015	Edmonton Griesbach
48016	Edmonton Manning
48017	Edmonton Mill Woods
48018	Edmonton Riverbend
48019	Edmonton Strathcona
48020	Edmonton West / Edmonton-Ouest
48021	Edmonton—Wetaskiwin
48022	Foothills
48023	Fort McMurray—Cold Lake
48024	Grande Prairie—Mackenzie
48025	Lakeland
48026	Lethbridge
48027	Medicine Hat—Cardston—Warner
48028	Peace River—Westlock
48029	Red Deer—Mountain View
48030	Red Deer—Lacombe
48031	St-Albert—Edmonton
48032	Sherwood Park—Fort Saskatchewan
48033	Sturgeon River—Parkland
48034	Yellowhead

## BRITISH COLUMBIA

ED code	Electoral District Name
59001	Abbotsford
59002	Burnaby North—Seymour/Burnaby-Nord—Seymour
59003	Burnaby South / Burnaby-Sud
59004	Cariboo—Prince George
59005	Central Okanagan—Similkameen—Nicola
59006	Chilliwack—Hope
59007	Cloverdale—Langley City
59008	Coquitlam—Port Coquitlam
59009	Courtenay—Alberni
59010	Cowichan—Malahat—Langford
59011	Delta

59012	Fleetwood—Port Kells
59013	Kamloops—Thompson—Cariboo
59014	Kelowna—Lake Country
59015	Kootenay—Columbia
59016	Langley—Aldergrove
59017	Mission—Matsqui—Fraser Canyon
59018	Nanaimo—ladysmith
59019	New Westminster—Burnaby
59020	North Okanagan—Shuswap
59021	North Vancouver
59022	Pitt Meadows—Maple Ridge
59023	Port Moody—Coquitlam
59024	Prince George—Peace River—Northern Rock
59025	Richmond Centre
59026	Esquimalt—Saanich—Sooke
59027	Saanich—Gulf Islands
59028	Skeena—Bulkley Valley
59029	South Okanagan—West Kootenay / Okanagan-Sud—Kootenay-Ouest
59030	South Surrey—White Rock / Surrey-Sud—White Rock
59031	Steveston—Richmond East/Steveston—Richmond-Est
59032	Surrey Centre
59033	Surrey—Newton
59034	Vancouver Centre / Vancouver-Centre
59035	Vancouver East / Vancouver-Est
59036	Vancouver Granville
59037	North Island—Powell River
59038	Vancouver Kingsway
59039	Vancouver Quadra
59040	Vancouver South / Vancouver-Sud
59041	Victoria
59042	West Vancouver—Sunshine Coast—Sea to Sky Country

## YUKON

ED code	Electoral District Name
60001	Yukon

## NORTHWEST TERRITORY

ED code	Electoral District Name
61001	Northwest Territories

## NUNAVUT

ED code	Electoral District Name
62001	Nunavut



## Expense Type - Election Expenses

### Expense category - Advertising

Expense subcategory	Description
Mail outs	Mail outs (brochures, flyers, unaddressed mail, other)
Print media	Print media (newspapers, magazines, other)
Design & development	Design and development
Production costs	Production costs for videos
Placement costs	Placement costs
Signs	Signs (lawn signs, billboards, other)
Social media	Social media
TV	TV
Radio	Radio
Other	Other advertising (add description)

### Expense category - Voter contact

Expense subcategory	Description
Calling services	Voter contact calling services
Database updates	Database updates
Text messaging	Text messaging
Other	Other voter contact (add description)

### Expense category - Office

Expense subcategory	Description
Furniture	Furniture
IT - Hardware	Information technology - Hardware
IT - Software	Information technology - Software
IT - Consulting	Information technology - Consulting
Office supplies	Office supplies
Rent & lease	Rent and lease
Repairs & maintenance	Repairs & maintenance
Telephone & internet	Telephone, internet
Utilities	Utilities (gas, hydro, water, other)
Website - development	Website - development
Website - hosting	Website - hosting
Other	Other office expenses (add description)

### Expense category – Salaries, wages & consulting fees

Expense subcategory	Description
Campaign workers	Campaign workers
Official Agent	Financial agent
Campaign manager	Campaign manager
Consulting fees	Consulting fees
Payroll remittances	Payroll remittances
Other	Other (add description)

### Expense category – Campaign events

Expense subcategory	Description
Non-ticketed fundraising events	Non-ticketed fundraising events
Campaign kick-off meetings	Campaign kick-off meetings
Campaign rallies	Campaign rallies
Other	Other (add description)

## Expense category - Other

Expense subcategory	Description
Bank fees	Bank fees
Interest	Interest on loan or line of credit , interest on overdraft
Transaction fees	Other transaction fees (Paypal, Interac, etc.)
Meals & entertainment	Meals and entertainment
Non-candidate travel	Non-candidate travel (rentals, parking gas, mileage, taxis)
Other	Other (add description)

## Expense Type – Personal Expenses

### Expense category – Person with incapacity

Expense subcategory	Description
Dependent care	Dependent care

### Expense category - Childcare

Expense subcategory	Description
Babysitter & daycare	Babysitter, daycare, camp
Other	Other childcare (add description)

### Expense category - Disability

Expense subcategory	Description
Assistant	Assistant
Equipment rental	Equipment rental
Construction & renovation	Construction and renovation
Other	Other (add description)

### Expense category – Other (Up to 200\$)

Expense subcategory	Description
Clothing	Clothing
Dry cleaning	Dry cleaning
Personal grooming	Personal grooming
Telephone	Telephone
Other	Other (add description)

### Expense category – Candidate’s Representatives

Expense subcategory	Description
Polling station	At a polling station
Office of the R.O.	Office of a returning officer

## Expense Type - Accessibility

### Expense category - Voter

Expense subcategory	Description
Accessible website	Accessible website
Sign language interpretation	Sign language interpretation
Communication products	Communication products
Construction & renovation	Construction and renovation
Other	Other (add description)

## Expense Type – Travel & Living

### Expense category – Living – during period

Expense subcategory	Description
Meals	Meals
Incidentals	Incidentals
Temporary lodging	Temporary lodging
Other	Other living expense (add description)

### Expense category – Living – outside period

Expense subcategory	Description
Meals	Meals
Incidentals	Incidentals
Temporary lodging	Temporary lodging
Other	Other living expense (add description)

### Expense category – Travel – during period

Expense subcategory	Description
Air – charter	Air – charter
Air – commercial	Air – commercial
Land – public transport	Land – bus, train or taxi
Land – rental/lease	Land – rental/lease
Land – gas and oil or mileage	Land – gas and oil or mileage
Land – repairs	Land – repairs
Water – ferry	Water – ferry
Water – boat rental or costs	Water – boat rental or costs
Other	Other

### Expense category – Travel – outside period

Expense subcategory	Description
Air – charter	Air – charter
Air – commercial	Air – commercial
Land – public transport	Land – bus, train or taxi
Land – rental/lease	Land – rental/lease
Land – gas and oil or mileage	Land – gas and oil or mileage
Land – repairs	Land – repairs
Water – ferry	Water – ferry
Water – boat rental or costs	Water – boat rental or costs
Other	Other (add description)

## Expense Type – Litigation Expenses

### Expense category – Litigation

Expense subcategory	Description
Judicial recount	Judicial recount
Contested election	Contested election/selection
Court extension	Court extension
Revision or correction	Court request for revision or correction
Payment of claim	Payment of claim
Relief from liability	Relief of candidate from liability due to act or omission of OA
Force of nature	Inability to provide document due to destruction by superior force
Relief correction CEO	Order for relief from correction or revision at request of CEO

## Expense Type – Other Campaign Expenses

### Expense category – Advances

Expense subcategory	Description
Campaign manager	Campaign manager
Candidate	Candidate
Petty cash	Petty cash
Workers & volunteers	Workers and volunteers
Other	Other (add description)

### Expense category – Outside election/contest period

Expense subcategory	Description
Advertising – mail outs	Advertising – mail outs
Advertising – print media	Advertising – print media
Advertising – design & development	Advertising – design & development
Advertising – production costs	Advertising – production costs
Advertising – placement costs	Advertising – placement costs
Advertising – signs	Advertising – signs
Advertising – social media	Advertising – social media
Advertising – TV	Advertising – TV
Advertising – radio	Advertising – radio
Advertising – other	Advertising – other outside the election/contest period
Transaction fees	Transaction fees (Paypal, Interac, etc.)
Bank fees	Bank fees
Interest	Interest on loan or line of credit, interest on overdraft
Election night events	Election/selection night events
Furniture	Furniture
IT – Hardware	Information technology – Hardware
IT – Software	Information technology – Software
IT – Consulting	Information technology – Consulting
Office supplies	Office supplies
Rent & lease	Office rent & lease
Office – Repairs & maintenance	Office – Repairs & maintenance
Telephone & Internet	Telephone & Internet
Utilities	Utilities (gas, hydro, water, other)
Website	Website
Consulting fees	Consulting fees
Salaries & wages	Salaries & wages
Payroll remittances	Payroll remittances
Non-candidate travel	Non-candidate travel
Non-candidate meals & entertainment	Non-candidate meals & entertainment
Other	Other (add comments)

### Expense category – Other

Expense subcategory	Description
Auditor's fee	Auditor's fee
Candidate salary	Candidate salary
Deposits	Deposits
Fundraising expenses	Fundraising expenses
Returned contributions	Returned contributions
Candidate personal expenses > \$200	Candidate personal expenses over \$200
Candidate reps > \$5000	Candidate's representatives over \$5000

**Expense category – Loan repayment**

<b>Expense subcategory</b>	<b>Description</b>
Loan repayment-principal	Loan payment – principal portion

**Expense category – Transfers out**

<b>Expense subcategory</b>	<b>Description</b>
Nomination Contestant	Nomination Contestant
Registered Association	Registered Association
Registered Party	Registered Party