

Guide for using the Expense Journal Spreadsheet

Each and every expenditure or expense of a campaign needs to be accounted for.

Each expense that is paid or reimbursed must be paid using funds that have been deposited in the account(s) identified and used to accept contributions of money to the campaign.

No person other than the chief financial officer for a campaign shall authorize election expenses and no expense should be incurred except by the chief financial officer or a person authorized in writing by the chief financial officer to incur expenses.

The chief financial officer is also required to prepare an itemized invoice for any election expenditure in excess of \$100.

All expenses must be evidenced by a receipt for the purchase that identifies the amount paid and the type of goods or service purchased.

Please note, a charge card slip is not a receipt unless it actually itemizes the items purchased in addition to the amount paid. If a charge card slip shows only a total charge then the itemized receipt that usually supports such a slip should be retained.

How Paid Column

Ideally, payments should be made using pre-numbered cheques. Voided cheques should be retained and the number of any cheque used to make a payment should be noted on the specific invoice being paid.

When making payments by cheque the number of the cheque should be written in the How Paid column (3) of the Expense Journal.

When making payments by cash or money order the method of payment should be indicated in the How Paid column (3) and the chief financial officer should retain receipts that can be reconciled with the specific amounts withdrawn from the bank account to make the payment(s). Copies of receipts supporting cash payments should be attached to the reconciliation

If the chief financial officer has authorized someone to incur an expense for the campaign and that person uses a personal credit card or other method to pay the expense, the how paid column (3) should reflect the method that is used by the chief

financial officer to reimburse that person, not the method used by that person to actually pay the expense.

If a person is not reimbursed for an expense incurred on behalf of a campaign then that person has made a contribution of goods and services to the campaign and the how paid column (3) should reflect that the person was not reimbursed.

Contributions of goods and services must also be recorded as revenue in the Revenue Journal.

If the campaign is anticipating receipt of an election expense subsidy which will be used to reimburse individuals and suppliers once that money is received then a note to the effect that the expense is considered a payable should be made and unpaid bills should be listed on the appropriate filing package schedule. **See also Schedule 11. List of Unpaid Campaign Bills.**

Recording expenses

Record the Date Paid, Payee, How Paid and Amount Paid under columns (1), (2), (3) and (4) of the Expense Journal and record or distribute the amount/value again to the appropriate column for the specific type of expenditure.

Contributions of goods or services:

Record the date received, contributor name, how paid and the value of the goods and services received under columns (1), (2), (3) and (4) of the Expense Journal. Record or distribute this value again to the appropriate column for the specific type of expenditure.

For example, if an individual has donated office space for use by a campaign, the value of that donation, as determined by the chief financial officer for the campaign, would be recorded under column (13) titled "office and equipment rentals."

Contributions of goods and services must have a value assigned by the chief financial officer (usually fair market value) and that value must also be recorded as a contribution in the revenue journal.

Opening Inventory

Record the campaign start date and the value of the opening inventory under columns (1) and (4) of the Expense Journal. Record or distribute this value again to the appropriate column for the type of expenditure. In this case column (15) headed "opening inventory".

Opening inventory, which would normally consist of an inventory of campaign signs or materials left over from a previous campaign, must have a value assigned by the chief financial officer (usually fair market value) and that value must also be recorded as revenue in the Revenue Journal.

Salaries & Benefits

Record the date paid, payee, how paid and amount paid as reimbursement for services rendered to the campaign under columns (1), (2), (3) and (4) of the Expense Journal. Record this value again under column (19) headed salaries and benefits.

If such payments are made using cash to scrutineers or other election workers the chief financial officer "must" obtain a signed receipt from the payee acknowledging receipt of the money and the chief financial officer should retain copies of the receipts that should be reconciled with the specific amount withdrawn from the bank account to make payments.

Transfers to Party

Record the date paid, payee, how paid and amount paid out in transfers to a political party under columns (1), (2), (3) and (4) of the Expense Journal. Record the amount again under column (22) headed "transfers to party."

Please note: a candidate can only transfer funds to a registered political party in this province.

Transfers to other entities such as political district associations, federal parties or to other candidates are not allowed.

Candidate Travel

Record the date paid, payee, how paid and amount paid out for a candidate's travel under columns (1), (2), (3) and (4) of the Expense Journal. Record the amount again under column (24) headed candidate's travel.

For the Expense Journal, the chief financial officer should only record amounts supported by receipts that have actually been reimbursed to the candidate out of funds that have been deposited in the account(s) identified and used to accept contributions of money to the campaign.

A candidate is also required to complete schedule 8 of the filing package indicating all personal expenses related to candidate travel even including those amounts which have not been reimbursed to the candidate. See also schedule 11. List of Unpaid Campaign Bills.