

## FORM CR-4 POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT

### Checklist

Before you send in this return make sure that:

- it is signed by the chief financial officer
- the signed auditor's report is included
- the Chief Electoral Officer's copies of all used official tax credit receipts are included
- all required schedules are completed and attached

### IMPORTANT

If any of the above items are missing, your return will not be considered filed.

Make sure that:

- a copy of your auditor's invoice is enclosed with the return
- the contributor's copy of all cancelled/voided official tax credit receipts is included

### PLEASE NOTE

You will find the checklist in Guideline PG02, paragraph 33, helpful. The Chief Electoral Officer's staff is always available to provide assistance. You may also download this file from our internet site.

Please contact us at:

Elections Ontario  
Election Finances Division  
51 Rolark Drive  
Toronto ON M1R 3B1

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Fax: (416) 325-9466

Internet Address: <http://www.elections.on.ca>

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## Election Finances Division

51 ROLARK DRIVE  
TORONTO, ONTARIO M1R 3B1

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FAX: (416) 325-9466


### CR-4 Political Party Campaign Period Financial Statements

Disponible aussi en français.

Political Party Information	
Political Party:	
Chief Financial Officer	
First Name:	Last Name:
Business Tel.:	Home Tel.:
Fax:	Email:
Address:	
City:	Postal Code:

Certification of Chief Financial Officer	
I, _____ (Name of Chief Financial Officer), have prepared these financial statements and the supporting schedules as set out herein for _____ (Name of Political Party) and hereby certify that to the best of my knowledge and belief the financial statements and supporting schedules are true and correct.	
_____ <i>Signature of Chief Financial Officer</i>	_____ <i>Date</i>

Notes to Financial Statements for the Campaign Period:	from:	to:
<b>Accounting Policies</b> The accounting policies and procedures are determined by the Act and the Chief Electoral Officer through its Guidelines. These are considered appropriate for compliance with the Act.		
<b>Contributions</b> <ul style="list-style-type: none"><li>Individuals, corporations, trade unions and other organizations are limited by the Act in the amount which they may contribute in a year or an election;</li><li>The Chief Electoral Officer requires that an official tax credit receipt be issued for each contribution;</li><li>Contributions of goods and services are recorded at their fair commercial value.</li></ul>		
<b>Expenses</b> <ul style="list-style-type: none"><li>The Act imposes spending limits on the campaign period expenses of candidates and political parties. Campaign period expenses are defined in the Act and the Guidelines;</li><li>The Act requires all expenses be recorded at their fair commercial value.</li></ul>		
Inventory of campaign materials consists primarily of _____ and is valued at fair commercial value.		
Inventory other than campaign materials is valued at cost.		
Capital assets, consisting primarily of _____, are expensed in the year of acquisition and are included in the statement of assets and liabilities at a nominal amount.		



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<b>Auditor's Report</b>		<i>(Attach auditor's invoice.)</i>
<p>To _____ (Name of CFO), Chief Financial Officer of the _____ (Name of Political Party):</p> <p>I/we have audited the statement of income and expenses of _____ (Political Party) for the campaign period from _____ (Period Start Date) to _____ (Period End Date) relating to the Ontario election held on _____. These financial statements are the responsibility of the chief financial officer and candidate. My/our responsibility is to express an opinion on these financial statements based on my/our audit.</p> <p>Except as explained in the following paragraph, I/we conducted my/our audit in accordance with generally accepted auditing standards. Those standards require that I/we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the chief financial officer as well as evaluating the overall financial statement presentation.</p> <p>Due to the nature of the types of transactions inherent in organizations of this type, it is impracticable through auditing procedures to determine that the accounting records include all income and expenses for the year. Accordingly, my/our verification of these transactions was limited to the amounts recorded in the accounting records of the association and I was/we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.</p> <p>In my/our opinion, except for the effect of adjustments, if any, which I/we might have determined to be necessary had I/we been able to satisfy myself/ourselves as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period in accordance with the accounting principles disclosed in the notes to the financial statements.</p> <p>The Act does not require me/us to report, nor was it practicable for me/us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Act.</p>		
_____		_____
<i>Signature of Auditor</i>		<i>Date</i>
<b>*Comments:</b>	<b>Audit Fee:</b>	
<b>Auditor</b>		
<b>First Name:</b>	<b>Last Name:</b>	
<b>Professional Designation:</b> CA <input type="checkbox"/> CGA <input type="checkbox"/>	<b>License No.:</b>	
<b>Firm Name:</b>		
<b>Business Tel.:</b>	<b>*Home Tel.:</b>	
<b>Fax:</b>	<b>Email:</b>	
<b>Address:</b>		
<b>City:</b>	<b>Postal Code:</b>	
<b>Contact Person (if different from above)</b>		
<b>First Name:</b>	<b>Last Name:</b>	

(\* Items marked with an asterisk are optional.)



**CR-4 Political Party Campaign Period Financial Statements**  
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<b>Statement of Income and Expenses</b>			
<i>Statement of Income and Expenses from:</i>		<b>to:</b>	<b>(Campaign Period)</b>
<b>Income</b>			
Line 001	Contributions (from Schedule 2) .....		
Line 002	Fund-Raising Activities (from Schedule 3) .....		
Line 003	Interest Income .....		
Line 004	Membership Fees .....		
Line 005	Social functions and general collections (from Schedule 4).....		
Line 006	Transfers Received (from Schedule 5) .....		
Line 007	Other Revenue (provide full details below) .....		
	<u>Description</u>	<u>Amount</u>	
<b>Line 008</b>	<b>Total Income</b> .....		
<b>Expenses</b>			
		Subj. To Lim.	Excl. Exp.      Total
Line 009	Accounting .....		
Line 010	Audit .....		
Line 011	Advertising .....		
Line 012	Appreciation Notices .....		
Line 013	Bank Charges .....		
Line 014	Brochures.....		
Line 015	Conventions, Workshops, and Meetings Attended .....		
Line 016	Credit Card Maintenance Fees .....		
Line 017	Fund-Raising Expenses (from Schedule 3) .....		
Line 018	Furniture and Equipment.....		
Line 019	Insurance and Utilities .....		
Line 020	Interest .....		
Line 021	Inventory Of Campaign Materials at start of Campaign Period (Schedule 7) ...		
Line 022	Inventory Of Campaign Materials Transferred to Candidates and Con. Assoc.	(    )	(    )
Line 023	Meetings Hosted .....		
Line 024	Office and Equipment Rental .....		
Line 025	Office Supplies and Stationary.....		
Line 026	Postage and Courier .....		
Line 027	Prepaid Campaign Exp. at start of Campaign Period (Schedule 7) .....		
Line 028	Prepaid Campaign Exp. Trans. to Candidates and Con. Assoc. (Schedule 7).	(    )	(    )
Line 029	Professional Fees .....		
Line 030	Recount Expenses .....		
Line 031	Research and Polling .....		
Line 032	Salaries and Benefits .....		
Line 033	Signs .....		
Line 034	Social Functions.....		
Line 035	Telecommunications (fax, telephone, cable).....		
Line 036	Transfers Paid Out (from Schedule 5) .....		
Line 037	Travel .....		
Line 038	Victory Party.....		
Line 039	Web and Internet.....		
Line 040	Other Expenses (provide full details below) .....		
	<u>Description</u>	<u>Subj. to Lim.</u>	<u>Excl. Exp.      Total</u>
<b>Line 041</b>	<b>Total Expenses Subject to Limitation</b> .....		
<b>Line 042</b>	<b>Total Excluded Expenses</b> .....		
<b>Line 043</b>	<b>Total Campaign Period Expenses</b> .....		
<b>Line 044</b>	<b>Surplus (Deficit) Before Subsidy</b> .....		
<b>Line 045</b>	<b>Party's Campaign Subsidy Entitlement (from Schedule 11)</b> .....		
<b>Line 046</b>	<b>Surplus (Deficit) for the Campaign Period</b> .....		



**CR-4 Political Party Campaign Period Financial Statements**  
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<b>Schedule 1: Borrowings and Overdraft</b>		(Attach separate schedule for each indebtedness.)
<b>Financial Institution</b>		
Institution Name:		
Address:		
City:	Postal Code:	
Check if mailing address is same as address: <input type="checkbox"/>		
<b>Mailing Address:</b>		
City:		
Postal Code:		
Line 101	Amount Borrowed .....	
Line 102	Amount Outstanding at the End of the Campaign Period .....	
<b>Guarantors</b>		(Attach supplementary list if required)
First Name:	Last Name:	Amount of Guarantee
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	



**Schedule 2: Contributions and Official Tax Credit Receipt Form Reconciliation**

**Part 1 – Contributions**

Line 201	From a single source totalling more than \$100.00 (complete Part 2) .....	_____
Line 202	Less – Returned or payable to the contributor .....	_____
Line 203	– Paid or payable to the Chief Electoral Officer.....	_____
<b>Line 204</b>	<b>Net amount from a single source totalling more than \$100.00 .....</b>	<input type="text"/>
Line 205	From a single source totalling \$100.00 or less .....	_____
Line 206	Less – Returned or payable to the contributor .....	_____
Line 207	– Paid or payable to the Chief Electoral Officer.....	_____
<b>Line 208</b>	<b>Net amount from a single source totalling \$100.00 or less .....</b>	<input type="text"/>
Line 209	<b>Total Contributions .....</b>	<input type="text"/>
Line 210	From anonymous sources.....	_____
Line 211	Amount of Contributions Paid or Payable to the Chief Electoral Officer (Line 203 + Line 207 + Line 210) .....	_____

**Part 2 – List of Contributors Whose Contributions Totalled More than \$100** (Attach supplementary list if required.)

Name:	Amount
Address:	
City: Postal Code:	
Name:	Amount
Address:	
City: Postal Code:	
Name:	Amount
Address:	
City: Postal Code:	
Name:	Amount
Address:	
City: Postal Code:	
Name:	Amount
Address:	
City: Postal Code:	

**Part 3 – Official Tax Credit Receipt Form Reconciliation** (Provide serial numbers for each category.)

		<u>Quantity</u>
Line 212	Valid official tax credit receipts issued.....	_____
Line 213	Cancelled .....	_____
Line 214	Lost or destroyed .....	_____
Line 215	Replacement official tax credit receipts issued .....	_____
Line 216	Unused returned to Chief Electoral Officer.....	_____
<b>Line 217</b>	<b>Total used during campaign period .....</b>	<input type="text"/>



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**Schedule 3: Fund-Raising Activities**

<b>Name of Event:</b>		<b>Date:</b>	/	/	(MM / DD / YY)
<b>Description of Event:</b>					
Line 301	Admission/Item charge (per person) * .....				
Line 302	Portion deemed a contribution .....				
Line 303	Number of tickets/items sold .....				
* If admission/item charge per person is not consistent, provide complete breakdown of all ticket/item sales.					
<b>Revenue From Event</b>					
Line 304	Total revenue from tickets/items sold (Line 301 x Line 303) .....				
Line 305	Less – Amount included in contributions – Schedule 2, Part 1 (Line 302 x Line 303).....				
Line 306	Other Revenue (provide full details below) .....				
	<i>Description</i>		<i>Amount</i>		
<b>Line 307</b>	<b>Total revenue not treated as contribution (Line 304 – Line 305 + Line 306).....</b>				
Line 308	Total expenses incurred .....				

*To add additional Fund Raising Activities, please copy this page, fill out as necessary, and include with your application.*

**Schedule 4: Social Functions and General Collections at Meetings**

<i>Attach separate schedule for each function held.</i>					
<b>Name of Function:</b>		<b>Date:</b>	/	/	(MM / DD / YY)
<b>Description of Function:</b>					
<b>Location:</b>					
<b>Line 401</b>	<b>Event income</b> .....				
Line 402	Total expenses incurred .....				

*To add additional Social Functions, please copy this page, fill out as necessary, and include with your application.*



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<b>Schedule 5: Transfers</b>				(Attach supplementary lists if required.)	
<b>Transfers Received</b>					
<i>From Constituency Associations</i>					
<i>Date (M/D/Y)</i>	<i>ED #</i>	<i>Electoral District Name</i>			<i>Amount</i>
/ /					
/ /					
/ /					
/ /					
Line 501 Total From Constituency Associations (provide full details above).....					
<i>From Candidates</i>					
<i>Date (M/D/Y)</i>	<i>ED #</i>	<i>ED Name</i>	<i>Last Name</i>	<i>First Name</i>	<i>Amount</i>
/ /					
/ /					
/ /					
/ /					
Line 502 Total From Candidates (provide full details above) .....					
<b>Line 503 Total Transfers Received (Line 501 + Line 502).....</b>					
<b>Transfers Paid Out</b>					
<i>To Constituency Associations</i>					
<i>Date (M/D/Y)</i>	<i>ED #</i>	<i>Electoral District Name</i>			<i>Amount</i>
/ /					
/ /					
/ /					
/ /					
Line 504 Total To Constituency Association (provide full details above).....					
<i>To Candidates</i>					
<i>Date (M/D/Y)</i>	<i>ED #</i>	<i>ED Name</i>	<i>Last Name</i>	<i>First Name</i>	<i>Amount</i>
/ /					
/ /					
/ /					
/ /					
Line 505 Total To Candidates (provide full details above).....					
<b>Line 506 Total Transfers Paid Out (Line 504 + Line 505).....</b>					









**Schedule 11: Calculation of Political Party Campaign Expense Limitation and Subsidy Entitlement**

		Quantity
Line 1101	Number of electors entitled to vote in the electoral districts in which the party had a candidate.	_____
Line 1102	Campaign expense limit (Line 1101 x \$0.67).....	_____
Line 1103	Number of electors entitled to vote in the electoral districts in which the party's candidate received at least 15% of the popular vote.....	_____
<b>Calculation of Party's Subsidy</b>		
Line 1104	Amount from Line 1103 x \$0.05.....	_____
Line 1105	Total campaign expenses subject to limitation (Line 042).....	_____
Line 1106	Party's subsidy calculated (lesser of Line 1104 or Line 1105).....	_____
<b>Less party's campaign expenses subject to limitation in excess of limit, if any.</b>		
Line 1107	Party campaign expenses subject to limitations in excess (Line 1102 – Line 1105).....	_____
Line 1108	Party's campaign subsidy entitlement (Line 1106 – Line 1107) ( if negative enter "nil").....	_____



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**Schedule 12: Agency Contributions Accepted During the Reporting Period**

**Part 1 – Accepted on Behalf of Constituency Associations** (Attach supplementary lists if required.)

ED #	ED Name	Amount

Line 1201 Total Constituency Association Contributions Received .....

**Part 2 – Accepted on Behalf of Candidates** (Attach supplementary lists if required.)

ED Name	First Name	Last Name	Amount

Line 1202 Total Candidate Contributions Received.....

**Part 3 – Certification of Completeness (to be completed by Chief Financial Officer)**

It is herewith certified that the \_\_\_\_\_ (Name of Political Party) did not accept any agency contributions on behalf of Candidates of the Party prior to the commencement of the campaign period and did not retain any such agency contributions in the financial institution account established for this purpose at the expire of the campaign period.

\_\_\_\_\_  
 Signature of Chief Financial Officer

\_\_\_\_\_  
 Date

**Part 4 – Constituency Association Official Tax Credit Receipt Form Reconciliation**

	Quantity
Line 1203 Supply received during period.....	_____
Line 1204 Valid official tax credit receipts issued .....	_____
Line 1205 Cancelled .....	_____
Line 1206 Lost or destroyed .....	_____
Line 1207 Replacement official tax receipts issued.....	_____
Line 1208 Unused returned to Chief Electoral Officer .....	_____
<b>Line 1209 Remaining at end of period.....</b>	<input type="text"/>

**Part 5 – Candidate Official Tax Credit Receipt Form Reconciliation**

	Quantity
Line 1210 Supply received during period.....	_____
Line 1211 Valid official tax credit receipts issued .....	( _____ )
Line 1212 Cancelled .....	( _____ )
Line 1213 Lost or destroyed .....	( _____ )
Line 1214 Replacement official tax receipts issued.....	( _____ )
Line 1215 Unused returned to Chief Electoral Officer .....	( _____ )
<b>Line 1216 Remaining at end of period.....</b>	<input type="text" value="NIL"/>