

Election Finances

CFO Handbook for Nomination Contestants

2018

Note: This handbook is effective
from Jan 1, 2018 to Dec 31, 2018

Disclaimer

This handbook is for the calendar year 2018. It provides guidance from Elections Ontario about how to comply with the *Election Finances Act*. To the extent that any conflict exists between this handbook and the *Election Finances Act*, the *Election Finances Act* prevails.

Further information

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Definitions

Nomination Contestant

This is a person seeking endorsement as an official party candidate for an electoral district [*Election Finances Act*, subsection 1(1)].

Nomination Contest Period

This means, with respect to a nomination contestant, the period that begins when the contestant first receives or spends funds for the purpose of achieving the endorsement, and ends three months after the candidate for the electoral district is selected [*Election Finances Act*, subsection 1(1)].

The nomination contest period is divided into three segments:

- Prior to Call
- Call to Vote
- Post Vote

Prior to Call

This is the period beginning when the contestant first receives or spends funds for the purpose of achieving the endorsement and ending immediately before the date of the official call of the nomination contest. Contribution rules and spending limits do not apply during this period.

Call to Vote

This is the period beginning on the date of the official call of the nomination contest and ending when the candidate for the electoral district is selected. Contribution rules and spending limits apply during this period.

Post Vote

This is the period beginning the day after the candidate for the electoral district is selected and ending three months after the candidate for the electoral district is selected. The contribution rules apply and the spending limits do not apply during this period.

Pre-Registration Activity

Holding a nomination contest

A registered political party that proposes to hold a nomination contest must file with Elections Ontario a statement setting out the date of the official call of the nomination contest and the date fixed for the nomination vote. [Act reference 12.1(2)]

Prior to the call of a nomination contest, parties are required to advise Elections Ontario of the following:

- the date of the call of a nomination contest; and
- the date fixed for the vote in a nomination contest.

Within 30 days following the date of the vote/selection by the membership of a constituency association, parties are required to advise Elections Ontario of the following:

- the date of the call of a nomination contest;
- the date of the vote/selection in a nomination contest;
- the names and addresses of the contestants – and those of their chief financial officers – as of the date of the vote/selection; and
- the name of the selected candidate

Additionally, parties should promptly advise Elections Ontario of:

- the date of the opening and closing of nominations in a nomination contest;
- the date of cancellation of any nomination contests;
- the names of any persons who withdrew, or were disqualified from running, after the date of the opening of nominations; and
- the name of any candidate who has been appointed by the party or constituency association in lieu of holding a vote/selection by a constituency association, and the date of any such appointments.

If a party charges a fee to become a contestant, the payment of that fee is not treated as a contribution to the party or constituency association. However, once a contest is called, the rules governing contributions apply when a contestant is collecting funds to pay such fees. Internal party contest rules and fees are not regulated by Elections Ontario.

Roles and Responsibilities

Chief Financial Officer

A chief financial officer (CFO) is a person appointed by a nomination contestant's campaign to record, report and keep financial information in accordance with the *Election Finances Act*. All nomination contestants' campaigns must appoint a CFO before registration.

If the appointment ends for any reason, a new CFO must be appointed immediately and Elections Ontario informed in writing immediately. [Act references 33(2) and 33(3)]

Selecting and appointing a CFO

The obligations of a CFO are significant. Because of the skills required, it is recommended that the CFO have knowledge of accounting or bookkeeping.

A CFO cannot be the auditor of his or her own nomination contestant.

Submit the Nomination Contestant Registration and Change Notice Form (NC-1) to Elections Ontario when appointing a CFO.

Responsibilities of the CFO for a Nomination Contestant

The CFO is legally responsible for:

- certifying any changes in registration information reported to Elections Ontario;
- keeping proper financial records of all income and expenditures, including deposit slips, invoices, etc.;
- ensuring that only eligible contributions are accepted, and corrective action is taken where ineligible contributions have been accepted;
- depositing all funds received in the financial institution on record with Elections Ontario;
- recording contributions consisting of goods and services at fair market value;
- keeping a list of all contributions received, including name and address of contributors, and submitting the list to Elections Ontario with the financial statements;
- filing the contest period financial statements with Elections Ontario by the deadline dates;
- processing all payments on time;
- ensuring that funds are borrowed only from eligible sources;

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- keeping all financial records for a minimum of six years as recommended by the Canada Revenue Agency (CRA) ; and
- transferring all financial records to the incoming CFO when leaving the position.

Auditor

An auditor is appointed by a nomination contestant's campaign to provide an opinion on whether financial statements fairly present the information contained in the financial records.

Every registered nomination contestant must appoint an auditor or firm who meets the qualifications below within 30 days of receiving at least

\$10,000 in contributions or incurring expenses of at least \$10,000 with respect to a nomination contest. Elections Ontario must be informed in writing of the auditor details.

If the appointment ends for any reason, a new auditor must be appointed immediately and Elections Ontario informed in writing immediately. [Act references 40(1) and 40(2)]

Selecting and appointing an auditor

To audit a registered nomination contestant's financial statements, an auditor must be a person or firm whose partners, living in Ontario, are licensed under the *Public Accounting Act, 2004*. [Act reference 40(1)]

An auditor for a nomination contestant cannot be:

- a returning officer or deputy returning officer;
- election clerk;
- nomination contestant, candidate or leadership contestant;
- CFO of a nomination contestant, candidate or leadership contestant; or
- CFO of a registered party or constituency association

[Act reference 40 (3)]

The partners or the firm with which such a person is associated are not ineligible to act as an auditor for a nomination contestant.

The appointment of an auditor must be communicated in writing by submitting the Nomination Contestant Registration and Change Notice Form (NC-1) to Elections Ontario.

Responsibilities of the auditor

The auditor must:

- be familiar with the guidelines (Guidelines for Members Appointed as Auditors Under the *Election Finances Act*) prepared by the Chartered Professional Accountants of Ontario (CPA Ontario);
- meet with the CFO of the registered nomination contestant to discuss the audit process well before the filing date to determine cut-off and closing procedures

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Roles and Responsibilities

and to agree on a date when the auditor will be given access to all records, documents, books, accounts and vouchers of the nomination contestant's campaign that may be necessary to issue the auditor's report;

- provide an opinion on all financial statements of the registered nomination contestant;
- provide an opinion on all supporting schedules of the financial statements of the registered nomination contestant;
- provide to the registered nomination contestant's campaign the auditor's invoice for the work performed. The CFO must file the invoice with the financial statements to Elections Ontario; and
- collect payment from the registered nomination contestant's campaign for the work performed, less any audit subsidy received directly from Elections Ontario.

Registration

A nomination contestant must register with Elections Ontario in order to receive contributions and finance political activities in a contest period.

Anyone who actively engages in the contest must register with Elections Ontario as soon as Elections Ontario is advised one is taking place. The following are situations where registration should take place:

- If a party advises Elections Ontario that it will call a contest on a specific date in the future.
- If a party advises Elections Ontario that it will call a contest on a specific date in the future (but does not name the date of the vote).
- If a party calls a contest and/or vote (but does not advise Elections Ontario of that fact), the situation has to be considered in the circumstances of the particular case.
- If notification is provided late, before the contest concludes, the registration requirements may be applied at the discretion of Elections Ontario. Where contests are held without notifying Elections Ontario at all (or notifying Elections Ontario after the fact), the matter is a serious infringement of the Act and the party or constituency association, its officials, and the contestants may be considered by the Chief Electoral Officer for referral to the Ministry of the Attorney General.
- If a party calls a contest and the selection of the party's candidate is going to be put to a vote, anyone who has spent money must already have registered with Elections Ontario prior to the date fixed for the vote.
- If a party calls a contest and the selection of the party or constituency association's candidate is going to be put to a vote, anyone who actively engages in that contest expends resources to do so. As such, they must register with Elections Ontario.
- If a person is disqualified/prohibited because of a legal prohibition from being a candidate, the person is not prohibited from being a nomination contestant. Anyone in the contest must register with Elections Ontario.
- If a person is disqualified/prohibited by a party from being a contestant, then once a contest has been called, anyone who actively engages in the contest should register. Their financial activity must be reported up to the time they are screened out/disqualified by the party or constituency association prior to the date fixed for the vote. The funds they raise, prior to that point, still count towards the annual combined association/nomination contestant contribution limit.
- If a party calls a contest and one or more contestants withdraw before the vote, a nomination contestant who has withdrawn should register with Elections Ontario once the contest has been called. Their financial activity must be reported up to the time Elections Ontario is advised the contestant has withdrawn. The funds

they raise, prior to that point, still count towards the annual combined association/contestant contribution limit.

- If a party calls a contest, advises Elections Ontario of that fact, but then cancels the contest before the vote (i.e. because it just appoints a candidate or decides not to name a candidate), they still have to register with Elections Ontario. Their financial activity must be reported up to the time Elections Ontario is advised the contest is cancelled. The funds they raise, prior to that point, still count towards the annual combined association/contestant contribution limit.
- If a party calls a contest, advises Elections Ontario of that fact, holds a vote, but then holds a later contest to select a different candidate (i.e. because the selected person resigns or is disqualified by the party or constituency association from being a candidate), they have to register with Elections Ontario. Their financial activity must be reported just as it would for any other contest. The funds they raised in the contest still count towards the annual combined association/nomination contestant contribution limit.

The status of being a “registered nomination contestant” ends three months after the day of the vote, or, if cancelled, the day it is cancelled. This applies to all registered nomination contestants, including those who win or withdraw, prior to the date fixed for the vote, or who are disqualified by a party or constituency association from running after the contest is called (i.e. during the contest period).

The nomination contest provisions do not apply to unregistered political parties (i.e. those parties who have not yet been registered through the petition process or who have not nominated two candidates in a general election or two concurrent by-elections).

Contents of application and filing methods

Application form

The registration requirements are listed within the Nomination Contestant Registration and Change Notice Form (NC-1) and the Form Completion Guide. The Form NC-1 must be submitted at the time of application for registration. [Act reference 12.1(3)]

Endorsement by political party or constituency association

The registered political party or constituency association holding the nomination contest must certify the contestant’s eligibility as part of the application for registration by signing the Nomination Contestant Registration and Change Notice Form (NC-1).

Application filing methods

The completed and signed Nomination Contestant Registration and Change Notice Form (NC-1) can be sent to Elections Ontario by any delivery method so long as the application is complete. Examples of accepted delivery methods include mail, fax, email, or hand delivery.

Effective date of registration

Elections Ontario will register the nomination contestant upon approval of the registration application, providing the registration form is complete and signed. [Act reference 12.1(4)]

Elections Ontario will send written confirmation of registration to the nomination contestant and the political party or constituency association holding the contest. Elections Ontario will provide training materials and other information for the operations of the registered nomination contestant's campaign.

Change in registration information

Written notice of changes

Whenever there is any change of registration information, a registered nomination contestant's campaign must provide written notice of the change to Elections Ontario immediately by filing a revised Nomination Contestant Registration and Change Notice Form (NC-1). The revised form must be signed by the CFO and nomination contestant.

A change in registration information includes a change to:

- the full name and address of the registered nomination contestant;
- the CFO of a registered nomination contestant;
- the auditor of a registered nomination contestant;
- the persons authorized by a registered nomination contestant to accept contributions;
- the address of the place or places in Ontario where records of a registered nomination contestant are kept and of the place in Ontario to which communications may be addressed;
- the name and address of every financial institution at which a bank account is held by a registered nomination contestant for holding contributions; and
- the signing officers responsible for each bank account.

[Act reference 12.1(3)]

Change in CFO or auditor

When there is a change in CFO or auditor, the registered nomination contestant's campaign must immediately appoint another CFO or auditor and file a revised Nomination Contestant Registration and Change Notice Form (NC-1), containing the name, address, and telephone number of the new CFO or auditor. [Act references 33(3) and 40(2)]

For a change in CFO, the revised form must be signed by the incoming CFO and nomination contestant.

For a change in auditor, the revised form must be signed by the CFO and nomination contestant.

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In addition, where there is a change in CFO, the person accepting the appointment shall receive the financial records of the registered nomination contestant from the outgoing CFO.

If these documents are not provided, the new CFO must write to advise Elections Ontario of the steps taken to secure the documents.

Responsibility for notification

The responsibility for notifying Elections Ontario of changes in registration information lies with the registered nomination contestant. Elections Ontario will rely and act on information submitted by the nomination contestant and CFO last on record with Elections Ontario.

The nomination contest provisions do not apply to unregistered political parties (i.e. those parties who have not yet been registered through the petition process or who have not nominated at least two candidates in a general election or two concurrent by-elections)

Contributions

Contributions are money, goods, or services given to a registered nomination contestant's campaign for the purposes outlined in the *Election Finances Act*.

Contributions given to a registered nomination contestant's campaign must be receipted but the receipts are not eligible for tax credit purposes.

Contributions are one part of total income that is used in a registered nomination contestant's operations. There are restrictions as to the source and form of contributions. In addition, there are recording and reporting requirements for contributions. Contributions may only be made by individuals normally resident in Ontario using their own funds.

Contribution does not include any goods produced, or services performed, for any registered nomination contestant, by voluntary labour.

In any calendar year, all the goods and services contributed by a person and having an aggregate value of \$100 or less, may not be considered as a contribution, at the option of the person providing the goods or services [Refer to Section Goods and services under Non-monetary contributions].

Any money used for a registered nomination contestant's campaign out of the contestant's own funds is considered to be a contribution, and subject to contribution limits. Every registered nomination contestant must submit a statement in writing to his or her CFO, mentioning all nomination contest expenses paid or to be paid out of the nomination contestant's own funds. This statement should be together with all receipts and claims within three months after the end of the contest period.

After the candidate is selected for the electoral district, if there is a surplus in the funds raised for the purposes of the nomination contestant's campaign, the contestant must pay the funds over to the relevant constituency association or political party. If the nomination contestant is selected as the candidate for the electoral district, he or she may pay the funds into his or her depository for contributions as a candidate.

For the purposes of contributions, voluntary labour is defined as any service provided free of charge by a person outside their working hours, but does not include such a service provided by a person who is self-employed and the service is one that is normally charged for by that person.

Eligible contributions

Only contributions solicited for the purposes of the *Election Finances Act* will be considered a contribution. Contributions may only be made by individuals residing in Ontario using their own funds. [Act reference 19(1)].

Every person who makes a contribution must certify in a form approved by Elections Ontario that the person has not acted in contravention to the Act. [Act reference 19(1)]. A party can produce their own certification form, however, the following attestation must be included and must be completed by the donor: "I certify this contribution made by me is from my own personal funds and I will not be reimbursed for it from any other source".

In the event a contribution is made online, a checkbox shall be provided for selection by the donor to confirm the certification. For cases where a contribution is made via telephone, the representative who administered the call and recorded the donation must also record whether or not the contributor certified the contribution.

For guidance on contributions received from fund-raising activities/events, please refer to the section on Fund-raising

Literature and communication used to solicit contributions

All literature and communication used to solicit contributions by or on behalf of a registered nomination contestant's campaign must clearly identify the nomination contestant receiving the contribution.

Sources of contributions

Eligible contributors

Contributions may only be made to a registered nomination contestant's campaign by a person who is normally resident in Ontario, including a person serving in the armed forces, diplomatic service, or similar type of employment abroad if that person's normal home is in Ontario.

[Act references 16(1) and 29(1)]

A registered nomination contestant's own funds used for his or her campaign are deemed to be a contribution to the campaign. A statement of expenses paid by a registered nomination contestant using his or her own funds must be provided to the CFO with accompanying supporting documentation within three months after the end of the contest period. [Act reference 12.1(6)]

No nomination contestant registered under the Act shall accept a contribution made in contravention of the above.

Contributions from trade unions, corporations, unincorporated associations, affiliated political organization and organizations are prohibited

Under the Act, any trade union, corporations, unincorporated association or organization are not permitted to make a contribution to a registered nomination contestant.

However, nothing in the Act prevents or limits the ability of a nomination contestant or of any person, corporation, trade union, unincorporated association or organization acting on behalf of a nomination contestant to incur nomination contest expenses during the Prior to Call or Post Vote periods.

Source of contributor's funds

No registered nomination contestant's campaign or person acting on its behalf may solicit or knowingly accept any contribution that is not made in the contributor's own funds. [Act reference 19(2)]

Example:

If a contributor attends a fund-raising event, that person must pay for the ticket from his or her own funds and must not be reimbursed for that payment.

As noted previously, every person who makes a contribution must certify in a form approved by Elections Ontario that the person has not acted in contravention to the Act. [Act reference 19(1)]. A party can produce their own certification form, however, the following attestation must be included and must be completed by the donor: "I certify this contribution made by me is from my own personal funds and I will not be reimbursed for it from any other source".

In the event a contribution is made online, a checkbox shall be provided for selection by the donor to confirm the certification. For cases where a contribution is made via telephone, the representative who administered the call and recorded the donation must also record whether or not the contributor certified the contribution.

Ineligible contributions

Ineligible contributors

No registered nomination contestant's campaign may directly or indirectly knowingly accept contributions from an ineligible contributor. [Act reference 29(1)]

A person who is not registered as a nomination contestant or any person, organization, entity or any of its associations or organizations acting on behalf of that person must not accept contributions for the candidacy of that person in a contest related to seeking endorsement as an official party candidate.

Any person/individual (or persons working on their behalf) can sell party memberships before the official call of a nomination contest. A prospective nomination contestant cannot receive contributions to support their own nomination contest, however they can use their own funds to support exploratory activities. Monetary contributions from others are prohibited.

Others may voluntarily produce goods or perform services to support exploratory activities similar to supporting a nomination contestant.

Ineligible contributors to a registered nomination contestant's campaign include, but are not limited to:

- any source outside Ontario;
- registered charities;
- any person normally resident outside Ontario;
- any corporation or trade union;

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- members of the House of Commons living in Ontario but representing an electoral district outside Ontario;
- federal constituency associations; and
- political parties or constituency associations from other provinces.

Anonymous contributions

A registered nomination contestant's campaign must not accept anonymous contributions.

A registered nomination contestant's campaign must return anonymous contributions to the contributor. If the contributor cannot be identified, the funds must be paid to Elections Ontario. [Act reference 17(2)]

Conditional contributions

A registered nomination contestant's campaign may accept directed contributions so long as they are for the general or specific purposes of the nomination contestant's campaign.

Examples:

- A contributor gives \$100 with the direction that it be used to place an advertisement in a newspaper; this is an acceptable contribution.
- A contributor gives funds to cover fees for meetings, seminars, workshops, or conferences that are sponsored by the nomination contestant's campaign and held in Ontario; this is an acceptable contribution.

However, a registered nomination contestant's campaign must not solicit or accept directed contributions that would contravene the *Election Finances Act*.

A registered nomination contestant's campaign must also not accept conditional contributions. A conditional contribution is where the contributor, as a condition of making the contribution, requires the recipient to give the contributor a material benefit.

Example:

A contributor cannot donate \$200 on the condition that the recipient purchase a bicycle using those funds to give to the contributor.

Contribution limits

In any calendar year that falls during a nomination contest period or during which a contestant is required to be registered, a person can make contributions up to the contribution limit determined for that calendar year.

2018 Contribution Limits to nomination contestants

Source	Period	Contribution Limit	Recipients Included in the Limit
Individual contributor using own funds	Calendar year (including all campaign periods in that year)	\$1,222	All constituency associations for a party and all nomination contestants* for that party

Examples:

- Suyin may contribute an amount up to \$1,222 to constituency associations of one political party in 2018. For example, in 2018, Suyin can contribute \$407.33 to 3 constituency associations of one political party. If Suyin does this, she will not be able to contribute to any nomination contestants of that party in 2018 because she has reached the 2018 contribution limit.
- Rahul may contribute an amount up to \$1,222 to nomination contestants of one political party each calendar year. For example: In 2018, Rahul can contribute \$203.66 to 6 nomination contestants of one political party. If Rahul does this, he will not be able to contribute to any constituency associations of that party in 2018 because he has reached the 2018 contribution limit.
- Daniel may contribute an amount up to \$1,222 to constituency associations and nomination contestants of one political party each calendar year. For example: In 2018, Daniel can contribute \$611 to the nomination contestant he supports in his constituency association’s nomination contest and he can contribute \$611 to his constituency association. If Daniel does this, he cannot make any further contributions to constituency associations and nomination contestants of that party in 2018 because he has reached the 2018 contribution limit.

No registered nomination contestant or person acting on its behalf may knowingly accept any contributions in excess of the limits imposed by the Act. [Act reference 28]

Form of contributions

Monetary contributions

A monetary contribution to a registered nomination contestant’s campaign of up to \$25 may be given in cash. Any monetary contribution of more than \$25 shall not be contributed through cash. Such contributions must be made by any modern financial practice where the contributor and their account information can be confirmed. Such

practices include payment by cheque, credit card, E-transfer, money order signed by the contributor, debit card, online payment (i.e. PayPal) or cryptocurrency (i.e. Bitcoin).

[Act reference 16(2)]

Non-monetary contributions

Goods and services

All goods or services provided by a supplier are considered a contribution with an offsetting expense if their total value is more than \$100. If the total value is \$100 or less, it is also considered a contribution unless the donor specifies otherwise. Goods or services not considered a contribution are recorded as other income with an offsetting expense. [Act reference 21(2)]

Whenever goods or services have been provided, whether or not considered to be a contribution for the purposes of the *Election Finances Act*, an expense in the equivalent fair market value is considered to have been incurred.

An exception, where goods and services are not considered to be a contribution, is when goods and services are produced by voluntary labour.

Examples:

- Rahul brought pizza totaling \$30 to the nomination contestant's meeting held in August 2018. Since the fair market value of the pizza is less than \$100, the CFO of Daniel, who is a nomination contestant, must ask Rahul if he would like to treat the donation of pizza as a contribution.
Rahul does not want the pizza to be considered a contribution. Rahul also shows up at another meeting in September 2018 with pizza totaling \$40 for which he also does not treat as a contribution. In October 2018, Rahul purchases office supplies totaling \$40 for the nomination contestant. Rahul has now provided goods totaling \$110 for the nomination contestant. The CFO for Daniel must now inform Rahul that his donations of pizza and office supplies has exceeded the \$100 threshold and the total \$110 must now be considered a contribution of goods and services.
- Suyin is a bookkeeper who provides bookkeeping services to Brigitte, who is a nomination contestant in 2018. The fair market value of her services is \$400 for the year, since the fair market value exceeds \$100 for that year. The CFO for Brigitte must consider Suyin's bookkeeping services as a contribution of goods and services.

Value of goods and services

The value of goods and services is considered to be the fair market value for similar goods and services at the time they are provided.

If the contributor is in the business of supplying such goods and services, fair market value is the lowest amount charged by the contributor for an equivalent amount of goods and services at the same time and in the same market area.

Where the contributor is not in the business of supplying such goods and services, fair market value is the lowest amount charged at the same time by any other person providing similar goods on a commercial retail basis or similar services on a commercial basis in the same market area. [Act reference 21(1)]

If the goods and services contributed has an aggregate fair market value of \$100 or less, the contributor has the option to not have it considered as a contribution.

Goods and services provided for less than fair market value

Where goods and services are provided for a price less than fair market value, including goods and services that are not paid for or where there is an agreement not to accept payment, the difference between the price and fair market value must be considered a contribution. [Act reference 21(3)] However the rules regarding the eligibility of contributors still applies.

Payment of suppliers

All suppliers must be paid promptly within the normal credit terms as provided by the supplier. Any delay in payment may also be considered an ineligible contribution or an ineligible loan.

Supporting documentation for goods and services

All contributions of goods and services must be supported by an invoice, statement of account, or receipt from the supplier of the goods and services.

Administering contributions

Accepting contributions

Deposit of contributions

A nomination contestant's campaign may accept contributions only if it is registered with Elections Ontario.

Contributions will be considered accepted:

- if paid by cash, cheque, E-transfer, cryptocurrency (i.e. Bitcoin), money order, or debit card, at the time the contributions are deposited in the financial institution on record with Elections Ontario; or
- if paid by credit card, online payment (i.e. PayPal) or any other manner that associates the contributor's name and account with the payment, on the date of the transaction.

All money collected by or on behalf of a registered nomination contestant's campaign must be deposited. [Act reference 16(3)]

Contributions received in an envelope postmarked prior to the end of a reporting period, or received on the last day of a reporting period that cannot be deposited because the financial institution is closed, must be recorded as an outstanding bank account deposit on the last day of the reporting period. Each outstanding deposit must be deposited on the next available banking day.

Persons authorized to accept contributions

Only the CFO or other authorized persons noted on the Nomination Contestant Registration and Change Notice Form (NC-1) filed with Elections Ontario may accept contributions. While the *Election Finances Act* permits other authorized persons on record to accept contributions, it is the CFO's responsibility to ensure that only eligible contributions are accepted and appropriately recorded.

A registered nomination contestant must not personally accept contributions. [Act reference 32]

Any contributions collected by others, for example, by means of a door-to-door canvass, must be turned over immediately to the CFO or other persons on record with Elections Ontario, along with a list of the names and addresses of the contributors and the amounts of their individual contributions.

Recording of contributions

The details of all contributors and contributions accepted on behalf of a registered nomination contestant's campaign must be recorded by the CFO. Based on reporting requirements for contributions, it is recommended that the CFO maintain records of contributions in separate lists of the following:

- a list of all contributions accepted (for reporting with the financial statements);
- a list of all contributions accepted from contributors whose contributions in the period totaled greater than \$100 (for reporting on the contributions schedule of the financial statements)

Return of contributions

A CFO may learn that a contribution has been made or accepted in contravention of any provisions of the *Election Finances Act*. These contraventions may include, but are not limited to:

- contributions from unidentifiable or anonymous sources;
- contributions from ineligible sources;
- cash contributions in excess of \$25;
- contributions of funds not belonging to the contributor;
- contributions of funds from a federal political party or its organizations; or
- contributions of funds from a municipal candidate.

In these cases, the CFO must return to the contributor an amount equal to the sum contributed within 30 days. [Act reference 17(1)]

Any such contribution not returned to the contributor or any anonymous contribution accepted by a registered nomination contestant's campaign must not be used for any purpose and must be paid to Elections Ontario. [Act reference 17(2)]

Reporting of contributions

Public disclosure

It is recommended that contributors donating more than \$100 be notified that their names and addresses will be recorded and submitted with the financial statements, and that their names and amounts will be published by Elections Ontario on the Elections Ontario website. [Act reference 2(1)]

Reporting on financial statements

Recorded information regarding contributors and contributions during a contest period greater than \$100 must be reported as part of the contributions schedule of the nomination contest period financial statements to be filed with Elections Ontario.

In addition, a list of all contributions accepted during the nomination contest period must be reported with the financial statements. [Act reference 41(3)]

Non-Contribution Income

In Ontario, other forms of income may be received by a registered nomination contestant's campaign and not considered to be a contribution. These include the non-contribution portion of proceeds from fund-raising, general collections at meetings, goods and services not considered a contribution, transfers, interest income, and other income.

Collection of money at meetings

Where funds are collected for a registered nomination contestant's campaign at a meeting, **amounts of \$10 or less** per person may be given and not be considered contributions. The gross amount collected from each meeting must be separately recorded and reported to Elections Ontario as part of the financial statements.

Only funds collected at meetings may be considered non-contribution income. Funds collected at any other event must be treated as contribution income, regardless of the amount.

Goods and services supplied

Goods and services provided to a registered nomination contestant's campaign must be treated as a contribution unless the total value of all goods and services provided by the supplier in a contest period is \$100 or less, and the supplier indicates that the value is not to be considered a contribution. Goods and services not considered a contribution must be recorded as other income and reported to Elections Ontario as part of the financial statements. [Act reference 21(2)]

Voluntary labour

Under the Act, "voluntary labour" is defined as any service provided free of charge by a person outside their working hours, but does not include such a service provided by a self-employed person if that service is normally charged for by that person. Any goods or services provided to any nomination contestant's campaign by voluntary labour is not considered as contribution under the Act.

Other income

Other income includes income not classified elsewhere, such as recoveries, goods and services not considered contributions, and gains on disposals of investments or fixed assets.

Political Events

There are three types of political event:

- Fund-raising events
- Cost recovery events
- Social events

Fund-raising Events

A fund-raising event is defined as an event to raise funds for a political party, constituency association, nomination contestant, candidate, or leadership contestant registered under the Act. Fund-raising raises funds from the charge by the sale of tickets, or otherwise, for attendance. [Act reference 23(1)]. The attendance restrictions apply to these events [Act reference 23.1].

Please refer to the attendance restrictions section for additional information.

Promoting a fund-raising event

The name of the political entity registered under the Act on whose behalf the fund-raising event is held must be clearly displayed on all materials distributed for that event. This includes any solicitation for contributions.

Any advertising of a fund-raising event appearing between the day the writ is issued and polling day, must comply with the blackout period rules. This advertising will be exempt from the campaign expense limit.

Mandatory Posting of Information on Political Party Website

Every political party with an electronic database must post the following information for fund-raising events held by or on behalf of the political party, its constituency associations and candidates on its web site:

- the date of the fund-raising event;
- the location of the fund-raising event;
- the amount of the charge for attending the fund-raising event; and
- the identity of the recipient or recipients of the funds to be raised at the fund-raising event.

The above information shall be posted at least 7 days before the fund-raising event. If the event is occurring within an election period, this information shall be posted at least 3 days before the fund-raising event.

Contribution limits at fund-raising events

The limits on contributions that may be accepted by a registered political party or constituency association apply to fund-raising events. All eligible contributors to a registered political party or constituency association are subject to the same limits.

Contribution limits apply to the total of monetary and goods and services contributions from any single source. No registered political party or constituency association or person(s) acting on its behalf may knowingly accept any contributions in excess of the limits imposed by the *Election Finances Act*. [Act reference 28]

In 2018, a person can contribute up to a limit of \$1,222.

Example:

If a political party, and one or more of its constituency associations hold a combined event, the maximum amount that an individual can contribute at this event is \$1,222 because, in addition to contributions limits, the Act limits the amount that can be contributed at a single event. Where a combined event is planned, please contact Elections Ontario for the details about the compliance requirements.

What are the Attendance Restrictions?

The *Election Finances Act* contains attendance restrictions about who can attend certain events. It means specific people cannot be present at an event. If someone is present, who is not supposed to be at an event, this may be a contravention of the Act.

Who do the Attendance Restrictions apply to?

- MPPs;
- The Leaders of all political parties registered with Elections Ontario;
- All registered nomination contestants, candidates, and leadership contestants;
- All nominated and appointed candidates;
- All people employed in the Office of the Premier;
- All Chiefs of Staff (or the equivalent position) to provincial Cabinet Ministers; and
- All people employed in the Office of a Leader of an officially recognized party in the Legislative Assembly.

The attendance restrictions do not apply to:

- Spouses and family members of Leaders, MPPs, and others listed above;
- People who are employed in MPPs local constituency offices; or,

- Party staff and officials who are paid by the party, who do not work at Queen's Park, and who do not report to the Office of the Premier or a Leader of an officially recognized party in the Legislative Assembly.

People organizing fund-raising events should be aware of these attendance restrictions when sending out invitations to such events. As such, fund-raising organizers should check with staff, party officials, and volunteers, the relevance of attendance requirements, before scheduling special guests at a fund-raising event.

Soliciting contributions

Although there are attendance restrictions, soliciting contributions other than at an event, by mail, telephone, electronic or other means, is not prohibited.

Examples where attendance restrictions do not apply

The following examples are some events or activities where the restrictions do not apply:

- A food drive, attended by a nomination contestant and hosted by a constituency association, where all the surplus income generated by ticket sales, or goods donated by attendees, are given to a charity.
- A meeting where the attendees pay no fee or charge to gain entry to meet a Party Leader or MPP, but have the option of making contributions by bidding in a silent auction at the event.
- A meal, party, or similar social event, attended by a Chief of Staff where there are no admission charges, and attendance is not conditional on the attendees making a contribution.
- MPP meetings with constituents.
- An annual general meeting, policy convention, or similar gathering.
- A telephone, email, mail, or door-to-door fund-raising campaign with messages from a candidate.

The gross income from any fund-raising event shall be recorded and reported to Elections Ontario by the CFO of the registered political party, constituency association, nomination contestant, candidate, or leadership contestant registered under the Act that held the event or on whose behalf the event was held.

Any amount (in excess of highest amount charged) paid for goods and services offered for sale at a fund-raising event, by a person providing similar services on a commercial or retail basis in the market area, must be considered as contribution under the Act.

Any amount paid for advertising services offered for sale in connection with a fund-raising event shall be considered a contribution.

Cost Recovery Events

A cost recovery event is defined as an event held by or on behalf of a party, constituency association, nomination contestant, candidate or leadership contestant registered under the Act where:

- The event is advertised in advance;
- A charge by the sale of tickets or otherwise is made exclusively to recover the costs of holding the event and that fact is stated in all advertisements for the event;
- Any money raised in excess of the amount required for cost recovery is promptly paid to the Chief Electoral Officer.

The attendance restrictions do not apply to these events.

Advertising Requirement for Cost Recovery Events

If the event is a cost recovery event, this fact must be advertised in all communications related to the event.

Social Events

A social event is an event held by or on behalf of a party, constituency association, nomination contestant, candidate or leadership contestant registered under the Act where no charge is made for attendance and no income is generated.

Lotteries and games of chance

The *Criminal Code of Canada* makes lotteries, games of chance (including poker nights and 50/50 draws) illegal unless sponsored by charities. Political organizations are prohibited from holding lotteries or games of chance.

For further information, please contact the Alcohol and Gaming Commission of Ontario at 416-326-8700 or toll-free in Ontario at 1-800-522-2876.

Auctions

Auctions may be a major source of revenue, but conducting an auction requires careful control of the goods contributed or purchased for sale, and the price of the goods bought by individuals attending the auction. A list must be kept of the name and address of suppliers and purchasers of items auctioned and the description and fair market value of each item.

Goods and services donated for an auction are considered to be a contribution. If the total value of goods and services provided by a donor is \$100 or less, the donor has the

option of declaring them not to be a contribution.

Any amount paid for goods or services, other than advertising services, offered for sale during an event that is more than fair market value, must be considered a contribution.

[Act reference 23(3)]

Examples:

An auction is held to raise funds. Daniel donates a painting valued at \$130 that is bought by Rahul at the auction for \$350. Contributions recorded by the registered political entity are:

- from Daniel for \$130, as a goods and services contribution for the donation of the painting; and
- from Rahul for \$220, as a monetary contribution for the purchase of the painting, the contribution amount being the difference between the value of the painting and the price for which it was purchased.

If an item is sold for less than its fair market value, there is no contribution by the purchaser of the item and the amount paid must be recorded as fund-raising income. The individual donating the item must still be considered to have made a contribution at fair market value regardless of the sale value.

Sale of tickets to events

The following are recommended for organizing ticket sales:

- Have pre-numbered tickets printed for the event;
- Assign one person to control ticket distribution to ticket sellers and supervise the return of unused tickets and proceeds from tickets sold; and
- Ensure that each ticket seller completes a list recording the ticket numbers sold and the full name and address of each ticket purchaser and method of payment.

Expenses incurred for an event

The expenses of the event must be paid by the CFO, and all invoices and receipts must be kept by the CFO for audit purposes.

Determining the contribution and fund-raising income portions of a ticket price

Revenue from ticket sales must be split between contributions and fund-raising income (amounts not treated as contributions) and be reported accordingly on the statement of income and expenses.

The amount considered a contribution will be the ticket price less the per-person costs and the remaining revenue must be considered fund-raising income. All costs are deductible in determining the contribution.

Examples:

- A fund-raising ticket is sold for \$100, and the per-person cost for the event is \$30; the contribution portion is \$70.
- The entry fee charged for a fund-raising golf tournament is \$300. The per person costs for the event were \$200; the contribution portion is \$100.

If a purchaser of a ticket does not attend the fund-raising event, a contribution is still considered to have been given and a receipt must be issued to the purchaser for the net amount after costs.

Only eligible contributors may purchase tickets to a fund-raising event and the purchases may be considered to be contributions. Persons ineligible to contribute may still attend a fund-raising event by purchasing a ticket at the cost of the expenses but no contribution can be made.

Sale of advertising space is a contribution

Any amount paid for advertising as a fund-raising activity or at events must be a contribution. [Act reference 23(4)]

Example:

At a golf tournament, a sponsor (a person and not a corporation or trade union) may have paid for signs on the golf course or attached to golf carts. The full amount that the sponsor pays to the political party for the signs displayed must be considered a contribution.

Deposit of funds raised

All funds raised at an event must be deposited by the CFO for which the event is held, and the name, address and amount paid by ticket purchasers must be recorded by the CFO. People organizing fund-raising activities and events should ensure that all contributions received are provided to the CFO for depositing and recording.

Loans and Guarantees

A registered nomination contestant's campaign may borrow funds to assist in its operations. However, there are restrictions on the source of loans, guarantees, and collateral security.

Borrowing source

A registered nomination contestant's campaign may borrow funds only from:

- a financial institution in Ontario; or
- a registered political party or constituency association in Ontario.

[Act reference 35(1)]

Any delay in paying suppliers or other liabilities may be deemed to be a loan from an ineligible source by Elections Ontario.

Example:

Suppliers' accounts must be paid within the credit terms normally imposed by the supplier or otherwise be considered a loan from an ineligible source.

Nomination contestants and members of their contest teams are not eligible to make loans.

No registered nomination contestant's campaign may receive support in the form of a loan except as provided above. [Act reference 35(3)]

Financial institutions and market rate

No financial institution that may make a loan under this section may make the loan at a rate of interest below the applicable market rate charged by the financial institution for an equivalent amount at or about the time and in the market area where the loan is provided. [Act reference 35(6)]

Timing of borrowing

A registered nomination contestant's campaign may borrow for the nomination contest only after he or she is registered with Elections Ontario.

Guarantees and collateral security

A registered nomination contestant's campaign may receive support in the form of a guarantee or collateral security only from:

- an entity entitled to make a loan; or
- a person entitled to make a contribution.

[Act reference 35(4)]

No person or entity other than those provided above may guarantee or provide collateral security for a loan to a registered nomination contestant's campaign. [Act reference 35(6.1)]

The table below provides an overview of how guarantees are capped in a similar way to contributions:

Example #	Value of Guarantee	Guarantee Limit	# of Guarantors required
1	\$1,222	\$1,222	1
2	\$12,220	\$1,222	10
3	\$122,200	\$1,222	100

Loans as contributions

A financial institution must not waive the right to recover the loan, and a loan must not be made at an interest rate lower than the applicable market rate. [Act reference 35(7)]

If the borrower defaults on a loan, the financial obligation of the registered nomination contestant's campaign is transferred to the guarantor. Terms of repayment shall be reported to Elections Ontario.

Time Limit – loans and guarantees

Every nomination contestant that receives a loan must repay the loan in full no more than two years from the day that a candidate is selected [Act reference 35(9)].

No person shall guarantee the loan for a period longer than the applicable period of two years from the day that a candidate is selected. [Act reference 35(10)]

Reporting of loans

Information regarding any borrowings must be reported to Elections Ontario as part of the financial statement.

Reporting must include:

- the name and address of the financial institution;
- the terms of the loan including the amount borrowed;
- the name and address of each guarantor and the amount guaranteed; and
- the amount outstanding at the end of the reporting period.

[Act reference 35(2)]

Contest Period Expenses

All expenses are to be recorded and reported on the relevant financial statements.

All goods or services provided, whether or not they are considered to be a contribution for the purposes of the *Election Finances Act*, are considered to be expenses incurred at fair market value.

Records of all expenditures must be kept. A list of all contest period expenses paid and outstanding must be reported to Elections Ontario with the contest period financial statement.

The total nomination contest expenses incurred by a nomination contestant and any person acting on behalf of the nomination contestant during the period beginning on the date of the official call of the nomination contest and ending when the candidate for the electoral district is selected shall not exceed,

- 20 per cent of the amount that a candidate in the electoral district for which the contestant is seeking the nomination and the persons, corporations, trade unions, unincorporated associations and organizations acting on the candidate's behalf were allowed to incur during the campaign period for the most recent election before the applicable nomination contest period; or
- if there has been a change in the boundaries of the electoral district since the most recent election, an amount determined by Elections Ontario.

[Act Reference 38.2]

Refer to Appendix A for the spending limits in each electoral district.

Authorization on nomination contestant advertising

All nomination contestant advertising must name the registered nomination contestant authorizing the advertising.

No specific language is required for the authorization but it must be apparent what person or entity has caused the advertisement to appear and any other person or entity that has sponsored or paid for it.

An example of appropriate authorization wording is "Authorized by Suyin Lee, nomination contestant, XYZ Party".

Public Funding of Expenses

Elections Ontario provides public funding in the form of a subsidy for audit fees incurred by a registered nomination contestant's campaign.

Audit subsidy

If an auditor's report is required by the *Election Finances Act*, Elections Ontario will subsidize the cost of auditors' services for the examination and reporting on the financial statements by paying a subsidy to the auditor of a registered nomination contestant. The amount of the subsidy is currently \$1,083 for a registered nomination contestant. [Act reference 40(7)]

To receive the audit subsidy, a registered nomination contestant's campaign must include with its financial statements a copy of the auditor's invoice.

The audit subsidy will be paid directly to the auditor, with the registered nomination contestant's campaign responsible for the remaining portion of the invoice.

Financial Statements

Every registered nomination contestant's campaign must file a nomination contest period financial statements. The accounting policies and procedures used for the financial statements are prescribed by Elections Ontario for compliance with the *Election Finances Act*. The act also requires Elections Ontario to examine and review all financial statements submitted.

Content and filing date

In a nomination contest reporting period, financial statements (Form CR-6) and supporting documentation must be filed with Elections Ontario by the registered nomination contestant's CFO, within 3 months after the end of the nomination contest period.

[Act reference 41.1(3)]

The nomination contest reporting period financial statement includes the following:

- registered nomination contestant information;
- certification by the nomination contestant and CFO of the information reported in the financial statement;
- signed auditor's report, if required, on the financial statement and a copy of the auditor's invoice;
- statement of income and expenses;
- notes to the financial statement and schedules of accounting policies and procedures used;
- signed auditor's report, if required, on the supporting schedules of the financial statement;
- supporting schedules for the following:
 - borrowings and overdrafts;
 - contributions;
 - political events;
 - contest reporting period expenses, which consists of a list of suppliers where expenditures exceed \$100;
 - list of accounts payable;
 - statement of disposition of surplus or deficit; and
 - a list of all contributions accepted during the contest reporting period.

[Act reference 42(1)]

The supporting schedules are an integral part of the financial statement. It is important that each schedule agrees with the primary statement.

Refer to the Form Completion Guide for directions on how to complete this financial statement.

Deficit in a nomination contestant's account

If a registered nomination contestant's campaign shows a deficit, the nomination contestant's campaign must attach a separate schedule with the financial statements listing unpaid debts, including unpaid financial institution borrowings making up the deficit. The schedule must state how these debts will be discharged, and where the nomination contestant's campaign or its registered political party is to pay the deficit, a letter must be forwarded with the schedule signed by the nomination contestant or a party official which clearly confirms this undertaking.

If there is any variance in the amount of the deficit reported and the payment made by either the registered nomination contestant's campaign or political party in full settlement of the debt, Elections Ontario must be informed of full details.

Surplus in a nomination contestant's account

If a registered nomination contestant's campaign shows a surplus in the funds raised for the purposes of the campaign, the contestant must pay the funds over to the constituency association or party. For the nomination contestant that is selected as the candidate for the electoral district, the candidate may pay the funds into their depository for contributions as a candidate.

Financial statements format

A registered nomination contestant's campaign may keep computerized records of the information required by the statutory disclosure provisions and generate the statements from computers.

Computer-generated statements must contain all the required information in a format substantially similar to Elections Ontario's forms.

Accounting methods to be followed

The accounting methods set out below are prescribed by Elections Ontario for use in preparation of all financial statements:

- Cash basis for contributions:
 - Contributions are considered accepted when deposited and cleared through the bank.
- Accrual basis:
 - The accrual basis of accounting must be used so that expenses are recorded when they are incurred.
 - The accrual basis of accounting takes into account:
 - expenses incurred but not paid or for which bills have not yet been received (accounts payable);
 - income on investments that has been earned but not yet received;
 - contributions received in the mail after the end of the period in envelopes postmarked in the reporting period; and

- transfer payments not yet received but in transit.
- Securities:
 - Bonds, stocks, and other securities owned must be valued at quoted market value on the date of the initial statement of assets and liabilities. Securities purchased after that must be valued at cost. When securities are sold, any resulting profit or loss (difference between carrying value and proceeds on sale) must be reflected in the statement of income and expenses.
- Furniture and other equipment:
 - Furniture, fixtures, printing equipment, etc. must be charged to expenses when purchased. The existence of such assets must be indicated by showing them at the nominal value of \$1 in any statement of assets and liabilities.

All figures contained in financial statements may be rounded to the nearest dollar.

Communication with the auditor (if applicable)

When required, the auditor must report on whether the financial statements and supporting schedules fairly present the information contained in the financial records. As a result, it is necessary that the CFO and auditor meet to discuss the audit and filing process.

It is recommended that the two meet before the period-end date to determine cut-off and closing procedures, and to agree on a date when the auditor will be given access to all records, documents, books, accounts, and vouchers of the nomination contestant/s campaign that may be necessary to issue the auditor's reports. [Act reference 40(4)]

Delivery of financial statements

Elections Ontario will accept financial statements by any delivery method so long as the filing is complete. Examples of accepted delivery methods include mail, fax, email, or hand delivery. Mailed financial statements that are postmarked or courier receipted on or before the filing date will be accepted as on time so long as they are complete.

Retention of records

The financial records must be kept for a minimum of six years as recommended by the CRA.

The financial records must be retained at the place where records are kept on file with Elections Ontario.

Failure to file financial statements

If the CFO of a nomination contestant knowingly fails to file financial statements, this may be an offence under the *Election Finances Act*. [Act reference 46]

**Appendix A - Nomination Contestants
Spending Limits for 2018 General Election**

Electoral District	Amount
Ajax	\$ 21,190.06
Algoma--Manitoulin	\$ 15,787.12
Aurora--Oak Ridges--Richmond Hill	\$ 20,574.17
Barrie--Innisfil	\$ 19,702.39
Barrie--Springwater--Oro-Medonte	\$ 19,119.99
Bay of Quinte	\$ 21,838.43
Beaches--East York	\$ 19,809.54
Brampton Centre	\$ 16,672.56
Brampton East	\$ 15,919.70
Brampton North	\$ 18,116.24
Brampton South	\$ 17,822.92
Brampton West	\$ 16,772.42
Brantford--Brant	\$ 24,622.24
Bruce--Grey--Owen Sound	\$ 20,645.38
Burlington	\$ 24,628.66
Cambridge	\$ 21,035.19
Carleton	\$ 17,540.36
Chatham-Kent--Leamington	\$ 20,293.38
Davenport	\$ 18,651.39
Don Valley East	\$ 16,014.71
Don Valley North	\$ 17,987.64
Don Valley West	\$ 18,064.38
Dufferin--Caledon	\$ 22,790.14
Durham	\$ 23,050.53
Eglinton--Lawrence	\$ 19,954.94
Elgin--Middlesex--London	\$ 20,956.33

Electoral District	Amount
Essex	\$ 23,033.46
Etobicoke Centre	\$ 22,123.76
Etobicoke North	\$ 17,658.08
Etobicoke--Lakeshore	\$ 23,138.10
Flamborough--Glanbrook	\$ 20,143.08
Glengarry--Prescott--Russell	\$ 21,751.26
Guelph	\$ 24,729.34
Haldimand--Norfolk	\$ 20,712.19
Haliburton--Kawartha Lakes--Brock	\$ 23,037.45
Hamilton Centre	\$ 18,522.24
Hamilton East--Stoney Creek	\$ 20,810.06
Hamilton Mountain	\$ 19,930.09
Hamilton West--Ancaster--Dundas	\$ 21,642.46
Hastings--Lennox and Addington	\$ 18,496.80
Humber River--Black Creek	\$ 15,629.82
Huron--Bruce	\$ 20,589.82
Kanata--Carleton	\$ 20,003.89
Kenora - Rainy River	\$ 9,076.63
Kingston and the Islands	\$ 23,245.03
King--Vaughan	\$ 19,830.99
Kitchener Centre	\$ 19,917.92
Kitchener South--Hespeler	\$ 18,261.23
Kitchener--Conestoga	\$ 17,678.46
Lambton--Kent--Middlesex	\$ 20,736.14
Lanark--Frontenac--Kingston	\$ 19,854.30
Leeds-Grenville-Thousand Islands and Rideau Lakes	\$ 20,330.24

**Appendix A - Nomination Contestants
Spending Limits for 2018 General Election**

Electoral District	Amount
London North Centre	\$ 23,580.16
London West	\$ 23,695.02
London--Fanshawe	\$ 22,383.79
Markham--Stouffville	\$ 21,551.95
Markham--Thornhill	\$ 18,578.23
Markham--Unionville	\$ 19,760.99
Milton	\$ 16,582.26
Mississauga Centre	\$ 20,744.99
Mississauga East--Cooksville	\$ 20,871.61
Mississauga--Erin Mills	\$ 20,857.76
Mississauga--Lakeshore	\$ 22,238.10
Mississauga--Malton	\$ 20,187.30
Mississauga--Streetsville	\$ 21,239.19
Nepean	\$ 20,353.94
Newmarket--Aurora	\$ 20,924.82
Niagara Centre	\$ 20,978.48
Niagara Falls	\$ 25,779.20
Niagara West	\$ 18,381.90
Nickel Belt	\$ 18,478.96
Nipissing	\$ 15,468.03
Northumberland--Peterborough South	\$ 21,789.15
Oakville	\$ 23,041.54
Oakville North--Burlington	\$ 21,536.88
Orléans	\$ 24,367.92
Oshawa	\$ 24,696.54
Ottawa Centre	\$ 24,185.46

Electoral District	Amount
Ottawa South	\$ 22,822.21
Ottawa West--Nepean	\$ 21,883.02
Ottawa--Vanier	\$ 22,467.19
Oxford	\$ 21,127.90
Parkdale--High Park	\$ 20,512.26
Parry Sound--Muskoka	\$ 19,239.68
Perth--Wellington	\$ 19,177.98
Peterborough--Kawartha	\$ 23,410.91
Pickering--Uxbridge	\$ 21,439.16
Renfrew--Nipissing--Pembroke	\$ 19,701.25
Richmond Hill	\$ 20,402.94
Sarnia--Lambton	\$ 20,651.78
Sault Ste. Marie	\$ 15,172.10
Scarborough Centre	\$ 18,516.82
Scarborough North	\$ 17,319.23
Scarborough Southwest	\$ 18,611.04
Scarborough--Agincourt	\$ 18,276.27
Scarborough--Guildwood	\$ 16,806.04
Scarborough--Rouge Park	\$ 18,617.72
Simcoe North	\$ 22,327.41
Simcoe--Grey	\$ 23,850.22
Spadina--Fort York	\$ 17,153.68
St. Catharines	\$ 21,787.40
Stormont-Dundas-South Glengarry	\$ 19,866.37
Sudbury	\$ 16,731.14
Thornhill	\$ 21,190.95

**Appendix A - Nomination Contestants
Spending Limits for 2018 General Election**

Electoral District	Amount
Thunder Bay - Atikokan	\$ 16,942.70
Thunder Bay-Superior North	\$ 16,053.62
Timiskaming-Cochrane	\$ 15,320.43
Timmins	\$ 8,711.68
Toronto Centre	\$ 18,782.05
Toronto--Danforth	\$ 20,169.47
Toronto-St. Paul's	\$ 20,321.70
University-Rosedale	\$ 20,297.49
Vaughan-Woodbridge	\$ 18,783.93
Waterloo	\$ 20,493.07

Electoral District	Amount
Wellington-Halton Hills	\$ 22,617.34
Whitby	\$ 23,924.58
Willowdale	\$ 19,650.07
Windsor West	\$ 22,090.24
Windsor-Tecumseh	\$ 22,299.65
York Centre	\$ 16,638.88
York South-Weston	\$ 18,396.16
York-Simcoe	\$ 18,960.05
Kiiwetinoong	\$ 5,563.10
Mushkegowuk-James Bay	\$ 6,308.46