



# CAMPAIGN FINANCE GUIDE

FINANCIAL OFFICERS OF REGISTERED POLITICAL PARTIES

and

OFFICIAL AGENTS OF CANDIDATES

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## Changes to the previous version (GE Form 801)

	Description	Of Schedule or Line	Page
1.	Naming	Schedule E and Schedule F	11
2.	Naming	Line 14	19
3.	Description Candidate and Party	Line 14	19
4.	Naming and Description	Line 15	19
5.	Description Candidate and Party	Line 15	19
6.	Description	Line 17	20
7.	Naming and Description	Line 35	24
8.	Naming and Description Party	Line 36	24
9.	Naming and Description	Schedule E and Line 39	25
10.	Naming and Description	Schedule F and Line 42	25
11.	Naming	Schedule E and F	28
12.	Description	Schedule E and F	30
13.	Additional info, last sentence	Step 6	35
14.	Screenshot and Description	Schedule E / Step 8	37
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16.	Screenshot	Expenses / Step 10	38
17.	Description	Additional Function/Tab “Acc.Sum”	41

## Changes to the previous version (GE Form 801-1) – GE Form 801-2 discarded

	Description	Of Schedule or Line	Page
1.	Naming	Schedule F	11
2.	Naming and Description	Line 15	19
3.	Naming and Description	Line 36	24
4.	Naming and Description	Schedule F	25
5.	Naming	Schedule F	28
6.	Naming and Description	Schedule F	37
7.	Naming and Description	Schedule F Task 9 new Task 9a	37
8	New	Schedule F Task 9b	37

## Glossary

### **Campaign Period**

Period beginning with the issue of the writ and ends 30 days after the date of the return of the writ. Political party and candidate financial returns are due 90 days after the return of the writ.

### **Campaign Period Contribution**

A donation made to a campaign that includes money (monetary) or goods and services (non-monetary) contribution. Receipts are to be issued.

### **Campaign Period Expense**

Election expenses refer to any amount paid, liability incurred, or the fair market value of any non-monetary contribution accepted to promote or oppose a candidate's campaign.

### **Candidate**

Once a returning officer accepts a properly completed Nomination Paper, and the applicant is a qualified elector, the application is reviewed. Once confirmed, the prospective candidate becomes an official candidate.

### **Contribution**

A gift made to a candidate for campaign purposes or to a registered political party, including a gift in the form of money, a good, a service or a discount off the usual price of a good or service, but not including volunteer labour or the payment of a candidate's nomination deposit.

### **Contribution in Kind**

A contribution other than a monetary contribution to a candidate or a registered political party means a person or unincorporated group that makes a contribution to the candidate or registered political party.

### **Deficit**

If a deficit is reported, the election financing report shall set out the names and addresses of all debt holders to whom payment is owed, and the amount of each debt.

### **Election Period**

The period from the date of issue of the writ to the date of the return to the writ.

### **Financial Officer**

The person appointed by a registered political party and responsible for all of the political party's campaign transactions and financial reporting.

### **Monetary Contribution**

A contribution in the form of money; "money" includes cash, the monetary value of negotiable instruments and money conveyed by credit card or other similar means.

### **Official Agent**

The person appointed by a candidate and responsible for all of a candidate's campaign transactions and financial reporting.



**Person**

Means an individual, a corporation, including an entity that is incorporated in any jurisdiction but not including a trade union or a political party, or a partnership, or other unincorporated association, organization or body, that is registered under the *Partnership and Business Names Act*.

**Receipt**

Means a receipt issued under Part 6 of the *Elections Act*.

**Registered political party**

Any organization approved by the chief electoral officer as a registered political and has as its primary purpose the promotion of candidates for election to the Legislative Assembly.

**Report of the Chief Electoral Officer**

The annual report on registered political party revenues is published after the deadline for receipt of the election returns, March 31<sup>st</sup> annually and after the election returns have been reviewed.

The report of the chief electoral officer for the calendar year in which a territorial election occurs also includes the political party and candidates election returns.

**Returning Officer**

The election official responsible for the administration of the election in an electoral district. The returning officer is responsible to and answers directly to the chief electoral officer.

**Surplus**

If a candidate was endorsed by a registered political party in an election, the candidate’s surplus funds shall be paid to the registered political party and proof of the payment made to the registered political party shall accompany the election financing return.

**Total Contribution**

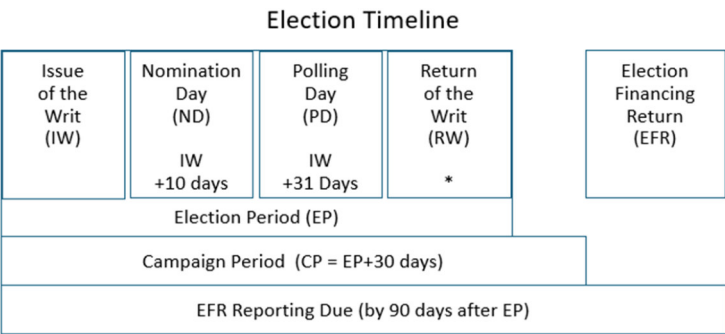
Total contribution of a contributor to a candidate or a party for a year or a campaign period means the total amount of all of the contributor’s contributions to the candidate or the party in the year or for the campaign period.

**Unincorporated Group**

Means a trade union, a political party, and any other entity that is not a person.

**Valuation of contributions in kind**

Contributions in kind shall be valued at their fair market value as of the time when they are made.



\*Note: The end of the campaign period is 30 days following the return of the writs. This date is based on the date of return of the last writ. It is typically a week after the close of polls, however it may be longer due to delays in returns or recount scheduling.

## Introduction

This guide was prepared for financial officers of registered political parties and the official agents of candidates.

Financial officers and official agents must file an Election Financing Return (EFR) within 90 days following the return to the writ to report financial activity during an election or by-election. A registered political party or candidate that has no contributions must still file an EFR to report that no contributions were received.

The EFR must be prepared following an election or by-election by the official agent of every candidate. This is required by section 394 of the *Elections Act*. The purpose of this return is to publicly disclose the financial activity of the candidate related to an election or by-election.

This guide provides detailed step-by-step instructions to assist financial officers and official agents in completing and filing the EFR. It is provided as a resource to registered political parties, candidates and their official agents. The *Elections Act* must be consulted for full legal authority.

## Required Election Period Returns

Financial provisions for candidates and registered political parties are detailed in the *Elections Act (Act)* Part 6 sections 370 – 406. There are three returns required of official agents that must be filed within 90 days of the return of the writ after an election.

They are collectively known as the Election Financial Return. They include:

- **Election Revenue Return (ERR)**  
Reports the total amount of revenue received for campaign purposes. Refer to the *Act* sections 385-390 for details.
- **Election Expense Return (EER)**  
Reports the fair market value of goods and services used during the election period. Refer to the *Act* sections 391-393 for details.
- **Election Financial Return (EFR)**  
Reports the summary of total revenue (from the ERR), total expenses (from EER), and the amount of surplus or deficit (total expenses deducted from total revenue). Refer to the *Act* sections 395-395 for details.

## Role of the Financial Officer and official agent

Financial officers are appointed by the registered political party.

Official agents are appointed by the candidate. Candidates are required to appoint an official agent at the time they file their Nomination Papers with the returning officer for the electoral district in which they are seeking election. The official agent performs certain official duties, in accordance with the *Elections Act*.

Financial officers and official agent are responsible for the financial activities of the candidate's campaign, and must:

- maintain records of contributions, including all contributor information
- identify unincorporated groups and collect required contributor information
- issue receipts for contributions to contributors
- make all payments by or on behalf of the candidate
- keep copies of receipts, records and books of account to provide additional detail to the chief electoral officer, on request, and to verify contribution amounts, if required by Canada Revenue Agency
- complete, sign and file the EFR, along with all necessary statements and receipts

## Making a Contribution to a Registered Political Party or a Candidate

The Election Revenue Return includes contributions received by political parties or candidates.

Contributions can be made by:

- Persons, meaning
  - an individual
  - a corporation which is incorporated in any jurisdiction
  - a partnership or other unincorporated association, organization or body that is registered under the *Partnership and Business Names Act*
- Unincorporated groups, meaning
  - a trade union
  - a political party
  - any other entity that is not a person

The financial officers and official agent are responsible to identify unincorporated groups to obtain the required information and statements from them.

Two types of contributions may be made: monetary and In Kind, which are defined in the glossary of this guide.

There is no limit on contribution amounts. A contributor can make a contribution of any amount, as long as it is properly receipted and necessary information and statements, where required, are obtained.

There is no restriction in the *Elections Act* on who can contribute to a candidate, as long as the contributor is identified. Anonymous contributions of any type must be turned over to the Chief Electoral Officer.

There is no limit on the total amount of contributions a candidate can accept, as long as the contributions are properly disclosed.

## Contribution Tax Credits

The Political Contribution Tax Credit is available to individuals and corporations that contribute money (cryptocurrency is not a monetary contribution) to a recognized territorial political party or candidate.

The latest update to credit amounts was on January 1, 2016. The maximum annual credit is \$650, which results from a total contribution of \$1,275 or more.

The credit amount is calculated as the sum of:

- 75% of the first \$400 of contributions
- 50% of the next \$350 of contributions
- 33.33% of the next \$525 of contributions

Only monetary contributions are eligible for tax credits.

## Receipts for Contributions

Receipts for all monetary and in kind contributions related to the registered political party campaign or the candidate's campaign, including contributions received before the campaign period, must be issued using official receipts provided by the Chief Electoral Officer.

There are two different types of receipt forms: one for monetary contributions, which are eligible for a tax credit and one for in kind contributions, which are not eligible for a tax credit.

**Note: The candidate or official agent is the only person authorized to issue receipts on behalf of the candidate.**

Receipts must be issued for the contribution portion of a donation (i.e. the amount by which the payment exceeds the value of goods and services or other compensation received.)

Only official receipts from Elections Yukon can be used. No official receipt can be issued by or on behalf of a candidate other than one provided by the chief electoral officer, or the chief electoral officer via the returning officer, although the official agent may issue an interim receipt when a contribution is received.

A receipt cannot be issued for any part of a contribution if the contributor receives in return, or should reasonably expect to receive in return, equivalent value (in cash, negotiable instruments, goods, services or other compensation).

## What Receipts Must Include

The receipt issued by the financial officer or official agent must show (*Elections Act, Section 371*) :

- the campaign period
- if the contributor is an individual, the name and address of the individual, including the first name or initials
- if the contributor is an unincorporated group, the name and address of the unincorporated group
- the amount of contribution and if in kind the type of the contribution
- the name of the candidate and political affiliation or name of the registered political party
- the date on which the contribution was received, except for a contribution from a contributor who made more than one contribution, in which case the date the last contribution was received shall be shown
- the date on which the receipt was issued
- the name and address of the financial officer or official agent
- the signature of the financial officer or official agent

Duplicate copies of all receipts issued for campaign contributions must be filed with the EFR (the bottom or third copy), along with the appropriate forms on which the financial officer or official agent will note the receipts completed, any voided receipts and any unused receipts. An affidavit is required to account for any missing receipts.

## Where to Get Receipts

Financial officers can request receipts from Elections Yukon headquarters. *Form 805A and Form 805B (Record of Issue Official Receipts and Record of Return)* are used for the issue and return of receipts.

For official agents, an initial supply of the receipts for monetary contributions and receipts for in kind contributions is provided from the returning officer for the electoral district of their candidate.

If an official agent request receipts from the local returning officer, the returning officer will prepare a *Form 805 A – Record of Issue Official Receipts Forms for Contributors to candidates* indicating the serial numbers and total number of receipts that are being provided to each official agent who has requested receipts.

The other side of Form 805 A is *Form 805B Record of Return – Submission of Receipt Forms and Unused Receipt Forms*. The purpose of Form 805B is to account for the return of receipts for contributions and unused receipt forms which were received from the returning officer or assistant returning officer.

Additional receipts are available from the registered political party office as Elections Yukon will provide a quantity of both types of receipts to the designated party official for each political party.

## Filing of the Election Financing Return (EFR)

The EFR must be filed with the chief electoral officer **within 90 days** following the return to the writ after an election or by-election. The candidate may apply to the chief electoral officer for an extension of the time for filing the EFR. The application must be made before the filing deadline.

The *Elections Act* requires that all claims for payment must be received within 60 days of the return to the writ (67 days after polling day); the official agent should notify suppliers of this deadline. If the candidate receives a claim for payment after the deadline, it may be paid with the prior approval of the chief electoral officer. If this occurs, an addendum to the EFR must be filed.

The EFR must be filed with the chief electoral officer at the office of Elections Yukon, along with duplicate copies of official receipts and statements from unincorporated groups. It can be personally delivered or mailed to the office.

For registered political parties, the EFR must contain an original signature of the financial officer and an authorized party official.

For candidates, the EFR must contain an original signature of the official agent and the candidate.

Address: Elections Yukon  
Box 2703 (A-9E)  
2071 Second Avenue  
Whitehorse, YT  
Y1A 2C6

## Information Required on the EFR

The EFR must set out the registered political party and the candidate's total revenue and expenses to provide a complete picture of money/value received and used for campaign purposes. It must include all revenue and expenses relating to the campaign.

Revenue includes contributions and amounts received from all other sources. The EFR has separate sections to record contributions, other revenue and election expenses. It also includes schedules that allow for reporting of specific information that must be disclosed.

The complete EFR includes\*:

- Total revenue and expenses; campaign surplus/deficit (page one)\*
- Election Revenue Return (Schedule A)\*
- Monetary Contributions over \$250 in Total (Schedule B)\*
- In Kind Contributions over \$250 in Total (Schedule C)\*
- Election Expenses Return (Schedule D)\*
- Amounts received from Candidates (Schedule E - [Party only](#))\*
- Contributions received for a Candidate (Schedule F – [Party only](#))\*
- Monetary Contributions up to \$50 in Total (Schedule G)
- In Kind Contributions up to \$50 in Total (Schedule H)
- Monetary Contributions \$50.01 to \$250 in Total (Schedule I)
- In Kind Contributions \$50.01 to \$250 in Total (Schedule J)
- Duplicate Receipts\*
- Statements from unincorporated groups (if required)\*

The nomination deposit is not recorded on the EFR as a contribution or expense.

With changes to the *Elections Act* in 2015, the nomination deposit is refunded to the candidate when the EFR is received by the filing deadline. The nomination deposit is considered to be funds belonging to the candidate (and not part of the campaign reporting).

The names and addresses of contributors who contribute more than \$250 (either monetary or in kind) to the candidate's campaign are reported to the public, along with the contribution amounts. The names and addresses of the principals of unincorporated groups that contribute over this amount are public as well.

Disclosure occurs only if the amount contributed to the registered political party or candidate's campaign exceeds \$250; contributions to more than one candidate, or to the candidate and the party, are not combined for reporting purposes. **It is important to share this information with contributors.**

The candidate may not have information to record on each schedule. In that case, the schedule should be included with a note indicating that it's not applicable.

## Additional information which must be filed with the EFR

Included in the EFR are:

- The Election Finances Return for registered political parties and candidates
- Electronic copy of the EFR (Excel or similar software used to itemize those contributors into the various monetary and in kind dollar values.
- Duplicate copies of all receipts issued for campaign contributions must be filed with the EFR, along with voided receipts and any unused receipts.
- An affidavit is required to account for any missing receipts.

A statement is required from an unincorporated group contributing over \$50.

- Political parties and trade unions: the statement must include the name and address.
- Unincorporated groups: the statement must include the name and address of a principal of the group.

## The Report of the Chief Electoral on Election Finances

All unincorporated groups must provide a statement identifying any contributors of over \$250 towards the total amount or indicating that no contributor exceeded \$250. The same information is required for any contribution made by another unincorporated group. For example, if ABC Group identifies XYZ Group as a contributor, both groups must provide the information required from unincorporated groups.

The chief electoral officer's Annual Report to the Legislative Assembly on Registered Political Party Revenues is published soon after the deadline for receipt of the election returns (March 31st) annually and the Election Financial Return is published after the election returns have been reviewed.

The report of the chief electoral officer for the calendar year in which a territorial election occurs includes both the party and candidates' election returns in addition to the Annual Revenue Return of the parties.



An extract below from the Chief Electoral Officer's Report on Election Financing Returns for the 2021 election is displayed below. It has been edited to serve as a generic example of a report summary using a candidate's or parties EFR.

ELECTIONAL DISTRICT - CANDIDATE NAME				
ELECTION REVENUE RETURN				
CONTRIBUTIONS			TOTALS	
RANGE	# OF CONTRIBUTORS	TOTAL AMOUNT	MONETARY	IN-KIND
MONETARY			8 Contributors	1 Contributors
Up to \$50.00	0 Contributors	\$0.00	\$1,664.74	\$1,000.00
\$50.01-\$250.00	6 Contributors	\$864.74		
\$250.01 and up	2 Contributors	\$800.00		
IN KIND				
Up to \$50.00	0 Contributors	\$0.00		
\$50.01-\$250.00	0 Contributors	\$0.00		
\$250.01 and up	1 Contributors	\$1,000.00		
Amounts Received from a political party		\$3,651.51		
Amounts received by a political party on behalf of the candidate (included in contributions)		\$2,788.28		
Other Revenue		\$0.00		
TOTAL		\$6,316.25		
CONTRIBUTORS				
MONETARY				
NAME		COMMUNITY		AMOUNT
Name of Contributor		Whitehorse, YT		\$500.00
Name of Contributor		Whitehorse, YT		\$300.00
IN KIND				
NAME		COMMUNITY	DESCRIPTION	AMOUNT
Name of Contributor		Whitehorse, YT	Lumber for Sign Supports	\$1,000.00

ELECTION EXPENSE RETURN						
ELECTRONIC & PRINT MEDIA	OFFICE & ADMINISTRATION	PERSONNEL	ELECTION TRAVEL	EXPENSES PAID ON BEHALF OF CANDIDATE	ANY OTHER COSTS	EXPENSES TOTAL
\$0.00	\$0.00	\$0.00	\$0.00	\$3,651.55	\$0.00	\$3,651.55

ELECTION FINANCE RETURN			
REVENUE	EXPENSES	SURPLUS/DEFICIT	REMARKS
\$6,316.25	\$3,651.55	\$2,664.70	SURPLUS TO PARTY

The Candidate report does show: "Amounts Received from a political party" and "Amounts received by a political party on behalf of the candidate (included in contributions)" whereas

the Party report shows: "Amounts Received from Candidates for expenses" and "Amounts received on behalf of the candidates endorsed by the political party".

# Completing the Candidate’s Election Financing Return

## ELECTION FINANCING RETURN – Overview and Line by Line Explanation

The first page of the EFR provides a summary of all financial activity relating to the campaign. Total election revenue and total election expenses are recorded on page one. These amounts are calculated on Schedules A and D, respectively.

From these amounts you will determine whether the candidate is in a surplus or deficit situation following the election.

Line by line instructions for completing the EFR follow. The instructions are numbered to correspond with each line of the EFR. The schedules are designed to record revenue and expenses on an ongoing basis. When the schedules are completed, total amounts will be transfer to the corresponding summary lines for reporting purposes.

Except where noted, the information provided on the EFR will be available for review by the public at the office of the chief electoral officer.

An electronic version is to be provided to Elections Yukon. It should be saved using the following format:

- For a political party: Party Name, EFR 2025 and date. Eg: YLP EFR 2025 19 Dec2025
- For a candidate: Candidate Last Name, political party or independent, ED#.. and date.  
Eg: Jones IND EFR 2025 19 Dec 2025

Here are the electoral Districts and ED#s:

ED#	Electoral District
1	Copperbelt North
2	Copperbelt South
3	Klondike
4	Kluane
5	Lake Laberge
6	Marsh Lake - Mount Lorne - Golden Horn
7	Mayo - Tatchun
8	Mountainview
9	Porter Creek Centre
10	Porter Creek North
11	Porter Creek South

ED#	Electoral District
12	Riverdale North
13	Riverdale South
14	Southern Lakes
15	Takhini
16	Vuntut Gwitchin
17	Watson Lake - Ross River - Faro
18	Whistle Bend North
19	Whistle Bend South
20	Whitehorse Centre
21	Whitehorse West

ELECTION FINANCING RETURN	
Reporting for:	
Dates of Campaign Period	Sample: October 3., 2025 – November 13., 2025
Political Affiliation	
Name of Candidate	
Name of Electoral District	
Date Submitted	

Note: The end of the campaign period is 30 days following the return of the writs. This date is based on the date of return of the last writ. It is typically a week after the close of polls, however it may be longer due to delays in returns or recount scheduling.

<b>ELECTION FINANCING RETURN (EFR) SUMMARY</b>	
<b>Total Election Revenue</b>	
<b>Line 1</b>	Report total election revenue. This amount can be found on Line 17 of Schedule A.
<b>Total Election Expenses</b>	
<b>Line 2</b>	Report total election expenses. This amount can be found on Line 37 of Schedule D.
<b>Surplus/Deficit</b>	
<b>Line 3</b>	<p>Subtract Line 2 from Line 1 to determine if the candidate has a surplus or a deficit.</p> <p>If the result is a positive number, you have a surplus. If the result is a negative number, you have a deficit.</p> <p>If a deficit is reported, you must list the names and addresses of all debt holders to whom payment is owed and the amount of each debt on Lines 4 through 7 of the Deficit Report.</p> <p>If a surplus is reported and the candidate was endorsed by a party, you must pay the surplus to the party and include proof of payment.</p> <p>If a surplus is reported and the candidate had no political affiliation (e.g. was an independent candidate), you must enclose payment of the surplus for deposit into the Yukon Consolidated Revenue Fund.</p>
<b>Deficit Report</b>	
<b>Line 4</b>	Report the name of each debt holder.
<b>Line 5</b>	Report the address of each debt holder.
<b>Line 6</b>	Report the amount that is owed to each debt holder.
<b>Line 7</b>	Add all amounts in line 6 and report the total debt owed to debt holders. This total should equal the total deficit reported on Line 3.
<b>Statement of Verification</b>	
<b>Line 8</b>	The Return must be dated and signed by both the official agent and the candidate before it is filed with the chief electoral officer.

## SCHEDULE A – ELECTION REVENUE RETURN

### Contributions

All contributions received for campaign purposes must be reported. This includes contributions received before and during the campaign period. The campaign period begins with the issue of the writ of election and ends 30 days after the return to the writ.

Contributions are gifts made to a candidate in the form of money, a good, a service or a discount off the usual price of a good or service. It does not include volunteer labour. Specific detail is required when reporting contributions.

Monetary contributions are contributions in the form of money and include cash, the monetary value of negotiable instruments (such as a cheque) and money conveyed by credit card or other similar means.

Contributions in kind are contributions of goods and services. For example, a candidate could receive a donated good, such as a piece of used office equipment or a donated service, such as computer repairs.

The value of a contribution in kind is its fair market value when it is contributed. As an example:

- for used office equipment, the fair market value would be the cost of purchasing the used equipment
- for a service, the fair market value would be the amount that a person would usually charge for this service
- for a good or service purchased at a discount, the difference between the price that is usually paid and the discounted price is the fair market value of the contribution

**Note: A candidate's nomination deposit is not considered to be a contribution.**

#### Line 9

Up to \$50

Report the number and amount of all monetary contributions and the number and value of all in kind contributions of **\$50 or less**. In the last column, report the total of all contributions (monetary and in kind) of all contributions of \$50 or less.

<p><b>Line 10</b></p> <p><b>From \$50.01 - \$250</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions from <b>\$50.01 to \$250</b>. In the last column, report the total of all contributions (monetary and in kind) of \$50.01 to \$250.</p> <p>For contributions of more than \$50 from a trade union or political party, a disclosure statement is required indicating the name and address of the trade union or political party.</p> <p>For other unincorporated groups, a disclosure statement is required indicating the name and address of an individual who is a principal of the unincorporated group.</p> <p>All unincorporated groups must provide a statement identifying any contributors of over \$250 towards the total amount or indicating that no contributor exceeded \$250. The same information is required for any contribution made by another unincorporated group. For example, if ABC Group identifies XYZ Group as a contributor, both groups must provide the information required from unincorporated groups.</p> <p>Public disclosure is limited to contributions over \$250.</p>
<p><b>Line 11</b></p> <p><b>Over \$250</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions <b>over \$250</b>. In the last column, report the total of all contributions (monetary and in kind) of all contributions over \$250.</p> <p>Detailed information on these contributions is required on Schedule B (for monetary contributions) and Schedule C (for in kind contributions) and then entered into the applicable place in the summary document.</p>
<p><b>Line 12</b></p> <p><b>Total</b></p>	<p>Add and report the total number and amount of all monetary contributions and the total number and value of all in kind contributions from lines 9 through 11. In the last column, report the total of all contributions (monetary and in kind) from lines 9 through 11.</p>

<b>Anonymous contributions</b>  A candidate cannot accept any anonymous contributions. An anonymous contribution received in the form of cash or negotiable instrument must be immediately remitted to the chief electoral officer where it is paid to the Yukon Consolidated Revenue Fund. An anonymous contribution in kind must be immediately delivered to the chief electoral officer where it is donated or disposed of.  Donations received at a meeting or rally held for campaign purposes are deemed not to be anonymous contributions, but must be reported as revenue in the Election Revenue Return.	
<b>Line 13</b>	Report the amounts of anonymous contributions received.
<b>Amounts Received from a Political Party /</b> <b>Amounts received from Candidates</b>	
<b>Line 14</b> <b>Candidate</b>	<b>Amounts Received from a Political Party</b>  Report the total of any amounts received from a political party. This would include money received for the campaign, as well as the value of any expenses that were paid by the party on behalf of the candidate.  Expenses may include advertising, rental charges, etc.  <u>Do not</u> include amounts that were received by the party on behalf of the candidate and reported as contributions to the candidate's campaign.
<b>Line 14</b> <b>Party</b>	<b>Amounts received from Candidates</b>  Report the total of any amounts received from candidates for e.g. expenses, including advertising expenses, paid by the political party on behalf of candidates (report details on Schedule E).
<b>Contributions received for a Candidate</b>  These amounts are deemed to be contributions received by the political party for the candidate's campaign.  The party also reports these contributions paid to a candidate as an expense on their EFR (Line 36).  The candidate must report the contribution received as revenue on their EFR line 9.-11.	
<b>Line 15</b> <b>Party</b>	Report the total of any amounts from contributors that were received by the party for a candidate, which were paid to the candidate. See also line 36.
<b>Line 15</b> <b>Candidate</b>	This is not relevant for Candidates therefore "N/A".

## OTHER REVENUE

Revenue includes contributions (which have been recorded above) plus:

- proceeds from fundraising activities
- donations made at meetings and rallies
- event registration fees
- loans
- income from any other source

Other revenue is reported as one amount. Detailed records must be maintained, since additional information may be requested by the chief electoral officer.

This can be recorded on the “Other” sheet. (see excel EFR Report)

<b>Line 16</b>	Report the total of all other revenue from any other source, as defined above.
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## TOTAL ELECTION REVENUE

<b>Line 17</b>	Add and report the total of all contributions ( <b>excluding anonymous contributions</b> ) and all other revenue from Lines <b>12, 14, 15 and 16</b> . This amount will reflect the total revenue received for campaign purposes.
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<b>SCHEDULE B – MONETARY CONTRIBUTIONS OVER \$250 IN TOTAL</b>	
<b>Monetary Contributions (over \$250)</b>	
<b>Line 18</b>	<p>Report monetary contributions over \$250.</p> <p>The names and addresses of contributors who make monetary contributions over \$250 are public information. They will be published, along with the contribution amounts, in the annual report of the chief electoral officer and posted on the Elections Yukon website.</p> <p>Refer to the instructions on Line 10 of this guide for specific requirements relating to unincorporated groups.</p>
<b>Name of Contributor</b>	
<b>Line 19</b>	Report the name of the contributor. For unincorporated groups other than trade unions or political parties, include the name of the group and the name of the principal of the group.
<b>Address</b>	
<b>Line 20</b>	Report the address of the contributor. For unincorporated groups other than trade unions or political parties, report the address of the principal of the group.
<b>Amount</b>	
<b>Line 21</b>	Report the amount contributed by each of the contributors.
<b>Total Monetary Contributions Over \$250</b>	
<b>Line 22</b>	Add and report the total of the monetary contributions over \$250.

<b>SCHEDULE C – IN KIND CONTRIBUTIONS OVER \$250 IN TOTAL</b>	
<b>In Kind Contributions (over \$250)</b>	
<b>Line 23</b>	<p>Report in kind contributions over \$250.</p> <p>The names and addresses of contributors who make contributions in kind over \$250 are public information. They will be published, along with the contribution amounts, in the annual report of the chief electoral officer and posted on the Elections Yukon website.</p> <p>Refer to the instructions on Line 10 of this guide for specific requirements relating to unincorporated groups.</p>
<b>Name of Contributor</b>	
<b>Line 24</b>	Report the name of the contributor. For unincorporated groups other than trade unions or political parties, include the name of the group and the name of the principal of the group.
<b>Address</b>	
<b>Line 25</b>	Report the address of the contributor. For unincorporated groups other than trade unions or political parties, report the address of the principal of the group.
<b>Description</b>	
<b>Line 26</b>	<p>Provide a brief description of the good or service contributed, e.g. use of office space, supply of campaign brochures or computer set-up.</p> <p>Sample description:</p> <p>1x use of office space for 2 months = \$ 1500, 1x Supply of campaign brochures = \$ 300, 1x 1 hour computer set-up \$ 200 = Total \$ 2000</p>
<b>Amount (Value)</b>	
<b>Line 27</b>	Report the fair market value of each of the contributions.
<b>Total In Kind Contributions Over \$250</b>	
<b>Line 28</b>	Add and report the total value of the in kind contributions over \$250. This amount should be transferred to Line 11.

SCHEDULE D – ELECTION EXPENSES RETURN	
<b>EXPENSES</b>  All expenses for goods and services used during the election period must be reported, regardless of when payment is made. This includes expenses incurred before and during the election period. The election period begins with the issue of the writ of election to the date of the return to the writ.  The campaign period begins with the issue of the writ of election and ends 30 days after the return to the writ.	
<b>Line 29</b>	Report the value of goods and services used for the election period (the period from the issuance of the writ to the return to the writ). Do not include the candidate's usual personal expenses (e.g. a regular monthly car payment would not be a campaign expense, but additional operating costs over the usual cost for personal use would be).  Election expenses include the cost or fair market value of all goods and services <u>used</u> during the election period, whether they were purchased or received as a contribution and, if purchased, regardless of when payment is made or due.  Goods and services used in previous elections (e.g. signs used for a previous campaign) should not be included in the Election Expenses Return.  <b>Note: A candidate's nomination deposit is not considered to be an expense and should not be included on the return.</b>
<b>Amount</b>	
<b>Line 30</b>	Report the fair market value of the good or service, whether the good or service was received as a donation or purchased at its usual price or a discounted price.
<b>Electronic &amp; Print Media</b>	
<b>Line 31</b>	Report the amounts for all electronic and print media, including all design, production, placement and distribution costs for advertising, literature, signs and other similar expenses. This would include all costs related to campaign advertising, regardless of the medium used.
<b>Office &amp; Administration</b>	
<b>Line 32</b>	Report the amounts for all office and administration, including rent, supplies, telecommunications, equipment rental, insurance and other similar expenses. This would include all administrative expenses related to the campaign.

<b>Personnel</b>	
<b>Line 33</b>	Report the amounts for all personnel, including staff salaries, per diems, honoraria, workers' compensation premiums, transportation, accommodation and other similar expenses. This would include all personnel costs and reimbursements that were paid or would usually be paid for; it does not include volunteer labour (for setting up signs, delivering brochures, etc.)
<b>Election Travel</b>	
<b>Line 34</b>	Report the amounts for all election travel, including gas or mileage, vehicle rental, flights, accommodation, meals and other similar expenses. This would include all travel costs incurred for campaign travel.
<b>Amounts transferred from Candidate to Political Party / Amounts transferred from Political Party to Candidates</b>	
<b>Line 35 Candidate</b>	<b>Amounts transferred from Candidate to Political Party</b> Report all amounts which have been transferred from candidate to political party for e.g. expenses paid by the party on behalf of the candidate. This may include expenses paid for notices, advertising, rental charges, etc.
<b>Line 35 Party</b>	<b>Amounts transferred from Political Party to Candidates</b> Report all amounts which have been transferred from political party to candidate for e.g. expenses paid on behalf of the candidate. This may include expenses paid for notices, advertising, rental charges, etc.
<b>Contributions paid to a Candidate (Candidate to report contribution)</b>	
<b>Line 36 Candidate</b>	This is not relevant for Candidates therefore "N/A".
<b>Line 36 Party</b>	<b>Contributions paid to a Candidate (Candidate to report contribution)</b> Report the total amounts received for a Candidate and paid to them. This line reflects the payment of the amounts to the candidate. See also line 15.  The candidate must report the contribution received as revenue on their EFR line 9.-11.
<b>Any Other Costs</b>	
<b>Line 37</b>	Report any other costs incurred for campaign purposes that are not covered by the above categories, including the cost of any candidate stipends.
<b>Total Election Expenses</b>	
<b>Line 38</b>	Add and report the total of all election expenses reported on Lines 31 through 37. This amount will be the same as the amount reported on Line 2 of the EFR.

<b>SCHEDULE E – Amounts received from Candidates</b>	
<b>Party only</b>	
<b>Line 39</b>	Report all amounts received from Candidates for e.g. expenses, incl. advertising expenses.  The names of the Candidate.
<b>Line 40</b>	Report the amount received for the Candidate.
<b>Line 41</b>	Add and report the total value of the amounts received for the Candidates.

<b>SCHEDULE F – Contributions received for a Candidate (details to line 15)</b>	
<b>Party only</b>	
<b>Lines 42</b>	Report all contributions received for a Candidate and paid to them.  The names of the Candidate
<b>Line 43</b>	Report the amount received for the Candidate.
<b>All other columns</b>	Report the details of the issued Candidate receipts.  The Party must inform the Candidate about details of the issued Candidate receipts.
<b>Line 44</b>	Add and report the total value of the amounts received for the Candidates.

<b>SCHEDULE G – MONETARY CONTRIBUTIONS UP TO \$50 IN TOTAL</b>	
<b>Monetary Contributions (up to \$50)</b>	
<b>Lines 35 - 48</b>	<p>Report monetary contributions up to \$50 in total.</p> <p>The names and addresses of contributors who make monetary contributions up to \$50 are not public information.</p>
<b>Line 49</b>	Add and report the total value of the monetary contributions up to \$50. This amount should be transferred to Line 9.

<b>SCHEDULE H – IN KIND CONTRIBUTIONS UP TO \$50 IN TOTAL</b>	
<b>In Kind Contributions (up to \$50)</b>	
<b>Lines 50 - 54</b>	<p>Report in kind contributions up to \$50 in total.</p> <p>The names and addresses of contributors who make in kind contributions up to \$50 are not public information.</p>
<b>Line 55</b>	Add and report the total value of the in kind contributions up to \$50. This amount should be transferred to Line 9.

<b>SCHEDULE I – MONETARY CONTRIBUTIONS \$50.01 TO \$250 IN TOTAL</b>	
<b>Monetary Contributions (\$50.01 to \$250 in total)</b>	
<b>Lines 56 - 59</b>	<p>Report monetary contributions from \$50.01 to \$250 in total*.</p> <p>The names and addresses of contributors who make monetary contributions from \$50.01 to \$250 are not public information.</p>
<b>Line 60</b>	Add and report the total value of the monetary contributions from \$50.01 to \$250. This amount should be transferred to Line 10.

<b>SCHEDULE J – IN KIND CONTRIBUTIONS \$50.01 TO \$250 IN TOTAL</b>	
<b>In Kind Contributions (\$50.01 to \$250 in total)</b>	
<b>Lines 61 - 65</b>	Report in kind contributions from \$50.01 to \$250 in total*.  The names and addresses of contributors who make in kind contributions from \$50.01 to \$250 are not public information.
<b>Line 66</b>	Add and report the total value of the in kind contributions from \$50.01 to \$250. You should include this amount for the calculation of the total of Line 10.

\* Refer to the instructions on Line 10 of this guide for specific requirements relating to unincorporated group

## ELECTRONIC EFR TEMPLATE (Excel) – General Information

A fillable Election Financing Return template has been provided to political parties and is available from Elections Yukon. There is only one version which covers both; registered political parties and candidates.

This file (EFR Template 2025) includes the following tabs:

- Instructions (Info)
- Cover (manually)
- All Receipts – captures all your receipts (manually)
- Account Register – captures all your account transactions with income and expenses (manually)
- Account Categories – shows all the categories which you can use in the Account Register (Info)
- Account Sum – Sum of entries in the Account Register (Info)
- EFR Total – Summary of the Elections Finance Return (mostly automated)
- Schedule A – Election Revenue Return (mostly automated)
- Schedule B – Monetary Contributions over \$ 250 in Total (fully automated)
- Schedule C – In Kind Contributions over \$ 250 in Total (fully automated)
- Schedule D – Election Expense Return (fully automated)
- Schedule E – Amounts received from Candidates for e.g. Expenses, incl. Advertising Expenses (manually)
- Schedule F – Contributions received for a Candidate (manually)
- Schedule G – Monetary Contributions up to \$50 in Total (fully automated)
- Schedule H – In Kind Contributions up to \$50 in Total (fully automated)
- Schedule I – Monetary Contributions \$50.01 to \$250 in Total (fully automated)
- Schedule J – In Kind Contributions \$50.01 to \$250 in Total (fully automated)
- Other – Other to report revenue (manually)
- Reporting – Reporting of different consolidated figures with charts (fully automated)
- EFR Reporting – Reporting of different consolidated figures (fully automated)
- Tab >250 Monetary – Names and figures from Schedule B which can be sorted by amount (mostly automated)
- Tab >250 In Kind – Names and figures from Schedule C which can be sorted by amount (mostly automated)



## Instruction for EFR Template-2025-3

### Important to know before you start:

#### Do's/Info:

- Save this sheet to your computer and enable the macros. If you have problems to enable the macros refer to the following instructions:

<https://support.microsoft.com/en-us/office/enable-or-disable-macros-in-microsoft-365-files-12b036fd-d140-4e74-b45e-16fed1a7e5c6>

- Read the complete instruction first.
- The information from the "Cover" sheet is automatically populated on every sheet of the template.
- All sheets have been set-up with the respective header information as well as actual date and page numbers.
- Some yellow input fields will turn white as soon as you enter your text.
- Print this instruction sheet for better reading.
- Print only single tabs not the entire workbook. It will come up with 160 pages.
- Print: If you need the Schedules B, C, G-J printed use the "Prepare for printing" button first (see Step 6)

#### Don'ts:

- Do not enter any information in the grey shaded field column A, B, C and S in the "All Receipts" tab. These columns will be filled automatically.
- Do not remove any filters in the tabs (the macros do need them to work).
- Do not delete any empty line on the tabs "All Receipt", "Schedules" or "Other" (you can hide them with a macro - explanation see below).
- Do not merge any cells in the tabs as the macros will not work anymore.
- Do not change anything in the fully automated Schedules (B-D, G-J) and tabs "Reporting", "EFR Reporting"
- Do not print all pages of this worksheet - it will come up with 160 pages.

	<p><b>General Information regarding the EFR file (excel):</b></p> <p>This information/instruction is also available in the EFR/Template (Excel file) tab "Instructions"</p> <p>The grey tabs need your attention, and the respective tasks (1-16) are described below:</p> <p>"Cover" - Depending on your information the template will be set to "Party" or "Candidate" with the corresponding report fields.</p> <p>"All Receipts" - Here you should capture all your distributed receipts. It also includes some helpful buttons to allocate your input to the corresponding Schedule.</p> <p>"Acc. Register" - Here you should capture all your account movements and categorize them into the relevant expenses or revenue types. These will be automatically summarized and distributed in Schedules A and D.</p> <p>"EFR Total" - Shows your Total Revenue, Total Expenses and Surplus/Deficit. Here you need to sign the "Statement of verification". Additional input is needed if you report a deficit.</p> <p>"Schedule A" - Shows your Elections Revenue Report. Input is needed if you have In Kind anonymous contributions.</p> <p>"Schedule E" (Party only) - Input is needed if the party received amounts from candidates for e.g. expenses.</p> <p>"Schedule F" (Party only) - Input is needed if the party collected amounts on behalf of the Candidate and transferred to them.</p> <p>"Other" - Input is needed if you received any Other Revenue which must be reported.</p> <p>The green tabs contain information, or they are fully automated -&gt; no task to perform within these tabs.</p> <p>The blue tabs contain reporting information which will be used from Elections Yukon and may also be of interest for you. Do not change anything in the tabs "Reporting" and "EFR Reporting".</p> <p>"&gt;250M" and "&gt;250IK" show all contributors with contributions &gt;\$250 which will be disclosed. The table can be sorted by amount, just push the respective button on the right hand side of the table.</p>

	<b>See detailed reporting steps below:</b>													
<b>Step</b>	<b>Task</b>													
	<b>"COVER" tab:</b>													
	<table><tr><th colspan="2">REGISTERED POLITICAL PARTY/CANDIDATE ELECTION FINANCING RETURN</th></tr><tr><td>Reporting for:</td><td>Party</td></tr><tr><td>Campaign Period:</td><td>Oct. 3. - Dec.10./2025</td></tr><tr><td>REGISTERED POLITICAL PARTY:</td><td>Party Name</td></tr><tr><td>Candidate Name and District:</td><td>Name and District</td></tr><tr><td>DATE SUBMITTED:</td><td>14.10.2025</td></tr></table>	REGISTERED POLITICAL PARTY/CANDIDATE ELECTION FINANCING RETURN		Reporting for:	Party	Campaign Period:	Oct. 3. - Dec.10./2025	REGISTERED POLITICAL PARTY:	Party Name	Candidate Name and District:	Name and District	DATE SUBMITTED:	14.10.2025	<div>Select from drop down: Party or Candidate</div> <div>Enter name</div> <div>Enter name and district of Candidate if Party enter blank</div> <div>Automatic, actual date</div>
REGISTERED POLITICAL PARTY/CANDIDATE ELECTION FINANCING RETURN														
Reporting for:	Party													
Campaign Period:	Oct. 3. - Dec.10./2025													
REGISTERED POLITICAL PARTY:	Party Name													
Candidate Name and District:	Name and District													
DATE SUBMITTED:	14.10.2025													
<b>1</b>	<p>Enter the following in the "Cover" tab:</p> <ul style="list-style-type: none"><li>- Select from Drop Down "Party" or "Candidate" in field B3</li><li>- Campaign period should have been set automatically (field B4)</li><li>- Enter Party Name in field B5</li><li>- Enter Name of Candidate and District in field B6</li></ul>													

## **Contributions**

All contributions received for campaign purposes must be reported. This includes contributions received before and during the campaign period. The campaign period begins with the issue of the writ of election and ends 30 days after the return to the writ.

Contributions are gifts made to a candidate in the form of money, a good, a service or a discount off the usual price of a good or service. It does not include volunteer labour. Specific details are required when reporting contributions.

Monetary contributions are contributions in the form of money and include cash, the monetary value of negotiable instruments (such as a cheque) and money conveyed by credit card or other similar means.

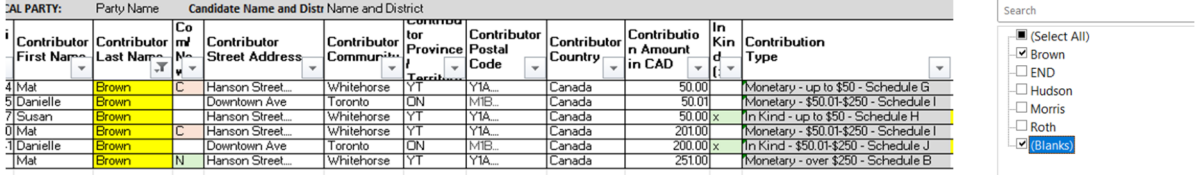
Contributions in kind are contributions of goods and services. For example, a candidate could receive a donated good, such as a piece of used office equipment or a donated service, such as computer repairs.

The value of a contribution in kind is its fair market value when it is contributed. As an example:

- for used office equipment, the fair market value would be the cost of purchasing the used equipment
- for a service, the fair market value would be the amount that a person would usually charge for this service
- for a good or service purchased at a discount, the difference between the price that is usually paid and the discounted price is the fair market value of the contribution

**Note: A candidate's nomination deposit is not considered to be a contribution.**

Step	Task																																																																																																																																																																																																															
	"All Receipts" tab and Schedules B, C, G - J																																																																																																																																																																																																															
	<table><tr><th colspan="14">ALL RECEIPTS</th></tr><tr><th colspan="4">Campaign Period Aug. 5 - Sept. 30/2025</th><th colspan="10">REGISTERED POLITICAL PARTY: Party Name Candidate Name and Dist Name and District</th></tr><tr><th>Calendar Year/Campaign Year</th><th>Name of Registered Political Party</th><th>Contribution from</th><th>Date Contribution Received</th><th>Date Receipt Issued</th><th>Name of Official</th><th>Receipt #</th><th>Contributor First Name</th><th>Contributor Last Name</th><th>Contributor Street Address</th><th>Contributor Community</th><th>Contributor Province</th><th>Contributor Postal Code</th><th>Contributor Country</th><th>Contribution Amount in CAD</th><th>In Kind</th><th>Contribution Type</th></tr><tr><td>1 Aug. 5 - 3</td><td>Party Name Name</td><td>Individual</td><td>Nov. 13/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1234</td><td>Mat</td><td>Brown</td><td>C</td><td>Hanson Street...</td><td>Whitehorse</td><td>YT</td><td>Y1A...</td><td>Canada</td><td>50.00</td><td></td><td>Monetary - up to \$50 - Schedule G</td></tr><tr><td>2 Aug. 5 - 3</td><td>Party Name Name</td><td>Individual</td><td>Nov. 14/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1235</td><td>Danielle</td><td>Brown</td><td></td><td>Downtown Ave</td><td>Toronto</td><td>ON</td><td>M5B...</td><td>Canada</td><td>50.01</td><td></td><td>Monetary - over \$50 - Schedule I</td></tr><tr><td>3 Aug. 5 - 3</td><td>Party Name Name</td><td>Corporation</td><td>Nov. 13/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1236</td><td>Cherly</td><td>Hudson</td><td></td><td>Lake View Drive</td><td>Yellowknife</td><td>NW/T</td><td></td><td>Canada</td><td>250.01</td><td></td><td>Monetary - over \$250 - Schedule B</td></tr><tr><td>4 Aug. 5 - 3</td><td>Party Name Name</td><td>Corporation</td><td>Nov. 14/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1237</td><td>Susan</td><td>Brown</td><td></td><td>Hanson Street...</td><td>Whitehorse</td><td>YT</td><td>Y1A...</td><td>Canada</td><td>50.00</td><td>x</td><td>In Kind - up to \$50 - Schedule H</td></tr><tr><td>5 Aug. 5 - 3</td><td>Party Name Name</td><td>Trade Union</td><td>Nov. 13/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1238</td><td>Dave</td><td>Morris</td><td></td><td>Broadway 33</td><td>New York</td><td>NY</td><td>10001</td><td>USA</td><td>50.01</td><td>x</td><td>In Kind - \$50.01-\$250 - Schedule J</td></tr><tr><td>6 Aug. 5 - 3</td><td>Party Name Name</td><td>Political Party</td><td>Nov. 14/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1239</td><td>Peter</td><td>Polth</td><td></td><td>Hauptstrasse 55</td><td>Wettingen</td><td>AG</td><td>5313</td><td>Switzerland</td><td>250.01</td><td>x</td><td>In Kind - over \$250 - Schedule C</td></tr><tr><td>7 Aug. 5 - 3</td><td>Party Name Name</td><td>Individual</td><td>Nov. 13/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1240</td><td>Mat</td><td>Brown</td><td>C</td><td>Hanson Street...</td><td>Whitehorse</td><td>YT</td><td>Y1A...</td><td>Canada</td><td>201.00</td><td></td><td>Monetary - \$50.01-\$250 - Schedule I</td></tr><tr><td>8 Aug. 5 - 3</td><td>Party Name Name</td><td>Individual</td><td>Nov. 14/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td>1241</td><td>Danielle</td><td>Brown</td><td></td><td>Downtown Ave</td><td>Toronto</td><td>ON</td><td>M5B...</td><td>Canada</td><td>200.00</td><td>x</td><td>In Kind - \$50.01-\$250 - Schedule J</td></tr><tr><td>9 Aug. 5 - 3</td><td>Party Name Name</td><td>Individual</td><td>Nov. 13/2025</td><td>Dec. 12/2025</td><td>Mr. Sample</td><td></td><td>Mat</td><td>Brown</td><td>N</td><td>Hanson Street...</td><td>Whitehorse</td><td>YT</td><td>Y1A...</td><td>Canada</td><td>251.00</td><td></td><td>Monetary - over \$250 - Schedule B</td></tr></table>	ALL RECEIPTS														Campaign Period Aug. 5 - Sept. 30/2025				REGISTERED POLITICAL PARTY: Party Name Candidate Name and Dist Name and District										Calendar Year/Campaign Year	Name of Registered Political Party	Contribution from	Date Contribution Received	Date Receipt Issued	Name of Official	Receipt #	Contributor First Name	Contributor Last Name	Contributor Street Address	Contributor Community	Contributor Province	Contributor Postal Code	Contributor Country	Contribution Amount in CAD	In Kind	Contribution Type	1 Aug. 5 - 3	Party Name Name	Individual	Nov. 13/2025	Dec. 12/2025	Mr. Sample	1234	Mat	Brown	C	Hanson Street...	Whitehorse	YT	Y1A...	Canada	50.00		Monetary - up to \$50 - Schedule G	2 Aug. 5 - 3	Party Name Name	Individual	Nov. 14/2025	Dec. 12/2025	Mr. Sample	1235	Danielle	Brown		Downtown Ave	Toronto	ON	M5B...	Canada	50.01		Monetary - over \$50 - Schedule I	3 Aug. 5 - 3	Party Name Name	Corporation	Nov. 13/2025	Dec. 12/2025	Mr. Sample	1236	Cherly	Hudson		Lake View Drive	Yellowknife	NW/T		Canada	250.01		Monetary - over \$250 - Schedule B	4 Aug. 5 - 3	Party Name Name	Corporation	Nov. 14/2025	Dec. 12/2025	Mr. Sample	1237	Susan	Brown		Hanson Street...	Whitehorse	YT	Y1A...	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4 Aug. 5 - 3	Party Name Name	Corporation	Nov. 14/2025	Dec. 12/2025	Mr. Sample	1237	Susan	Brown		Hanson Street...	Whitehorse	YT	Y1A...	Canada	50.00	x	In Kind - up to \$50 - Schedule H																																																																																																																																																																																															
5 Aug. 5 - 3	Party Name Name	Trade Union	Nov. 13/2025	Dec. 12/2025	Mr. Sample	1238	Dave	Morris		Broadway 33	New York	NY	10001	USA	50.01	x	In Kind - \$50.01-\$250 - Schedule J																																																																																																																																																																																															
6 Aug. 5 - 3	Party Name Name	Political Party	Nov. 14/2025	Dec. 12/2025	Mr. Sample	1239	Peter	Polth		Hauptstrasse 55	Wettingen	AG	5313	Switzerland	250.01	x	In Kind - over \$250 - Schedule C																																																																																																																																																																																															
7 Aug. 5 - 3	Party Name Name	Individual	Nov. 13/2025	Dec. 12/2025	Mr. Sample	1240	Mat	Brown	C	Hanson Street...	Whitehorse	YT	Y1A...	Canada	201.00		Monetary - \$50.01-\$250 - Schedule I																																																																																																																																																																																															
8 Aug. 5 - 3	Party Name Name	Individual	Nov. 14/2025	Dec. 12/2025	Mr. Sample	1241	Danielle	Brown		Downtown Ave	Toronto	ON	M5B...	Canada	200.00	x	In Kind - \$50.01-\$250 - Schedule J																																																																																																																																																																																															
9 Aug. 5 - 3	Party Name Name	Individual	Nov. 13/2025	Dec. 12/2025	Mr. Sample		Mat	Brown	N	Hanson Street...	Whitehorse	YT	Y1A...	Canada	251.00		Monetary - over \$250 - Schedule B																																																																																																																																																																																															
2	<p>Capture all your Monetary and In Kind contributions receipts in tab "All Receipts"</p> <ul style="list-style-type: none"><li>- Column B and C will be filled automatically once you enter an amount in column Q.</li><li>- Start in column D with "Contribution from" - Select from the Drop down: Individual, Corporation, Trade Union, Political Party</li><li>- Column E and F "Date" - Date format YYYY.MM.DD enter either eg. 2024.12.28 or 28.12</li><li>- As soon as you enter an amount in column Q the corresponding Schedule is displayed in column S.</li><li>- If you mark In Kind in column R the description field in column T is triggered. Please add your description of the In Kind contribution in column T.</li></ul> <p>The yellow field marking will go away as soon as you enter your information. A good description should indicate how many items of an article and which amount for each of these as well as a sum of the item and total of all items.</p> <p>Example:</p> <p>1 Box paper \$ 50 each = \$ 50</p> <p>2 Flight tickets \$ 400 each = \$ 800</p> <ul style="list-style-type: none"><li>- The sheet will detect if a last name is inserted twice or more in column J. This does help you to verify if you must consolidate contributions of a certain contributor (same last name, first name and address). See next step - Perform combinations if required.</li></ul>																																																																																																																																																																																																															

Step	Task
	<b>"All Receipts" tab and Schedules B, C, G - J - Combination of entries</b>
	
<b>3</b>	<p>Perform combination if required (If no combination must be done go to step 4):</p> <p>If you identify that a Contributor made several contributions you should combine those entries. All these entries should be from the same type. (All Monetary or all In Kind)</p> <p>The system will automatically mark all entries with the same last name (column J) but you need to decide if the contributor is really entered more than once. E.g. Bill and Kate are not the same contributor but twice Bill with the same address is a duplication.</p> <p>For example if a Contributor has contributed 6x\$50 = \$300 and you have provided 6 different receipts you should combine these 6 items.</p> <ol style="list-style-type: none"> <li>1) Before you start the corrections, write down the total contributions from line 522 in the "All receipts" tab.</li> <li>2) Mark those 6 items (from the above example) with a "C" in column K "Com/New".</li> <li>3) Add a new entry (same data for this Contributor) except the amount. This is \$300 in this example. <ul style="list-style-type: none"> <li>- No Receipt number required (receipt number field stays empty).</li> <li>- If In Kind make sure that you insert the description from all previous combined items in column T.</li> </ul> </li> <li>4) Mark this new entry with "N" in column K "Com/New".</li> <li>5) Check if the total contribution does still show the same amount as noted before (line 522). If yes go to step 4. If not check your combinations.</li> </ol> <p>Do not mix Monetary and In Kind contributions.</p> <p>Hint: If you have a long list of yellow marked last names, you can select one last name from the filter, select Blanks as well. Then decide if you need to correct. If so, you already have an empty line to copy the above mentioned new entry. If you decide there is no correction required, you can mark the entries in column "K" e.g. green. You will have a good overview of what is already done and what is open.</p> <p>See screenshot of selection sample above.</p>

Step	Task																																																
	<b>"All Receipts" tab and Schedules B, C, G - J - Run macros</b>																																																
4	<p>Once you have captured all your receipts and combinations (if required) you can run the first macro by pushing "1. Data Transfer" button. See column U.</p> <p>The system will automatically transfer all data from the "All Receipt" tab to the tab of the corresponding Schedule.</p> <p>If you need to add new data after you have done the above mentioned data transfer, enter the new data first.</p> <p>Then rerun the data transfer to the Schedules by using the buttons</p> <p>1) "Unhide Lines" and</p> <p>2) "Re Run Data Transfer"</p>																																																
5	<p>Once the data transfer to the Schedules is done, the amounts in lines 528 - 538 on the "All Receipts" tab should turn green. This indicates that the process has been finalized correctly. You are done with Schedules B-C and G-J.</p> <table><tr><td>Summary B</td><td>501.01</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary C</td><td>250.01</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary I</td><td>50.01</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary J</td><td>250.01</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary G</td><td>0.00</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary H</td><td>50.00</td><td>Summary after correction from Schedule</td></tr><tr><td>Total Check</td><td>1*101.04</td><td></td></tr><tr><td>Summary B</td><td>751.02</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary I +</td><td>300.02</td><td>Summary after correction from Schedule</td></tr><tr><td>Summary G</td><td>50.00</td><td>Summary after correction from Schedule</td></tr><tr><td>Total Check</td><td>1*101.04</td><td></td></tr></table> <p>If you detect that the numbers are not correct you need to check if the combinations have been done properly. Go back to Step 3.</p>	Summary B	501.01	Summary after correction from Schedule	Summary C	250.01	Summary after correction from Schedule	Summary I	50.01	Summary after correction from Schedule	Summary J	250.01	Summary after correction from Schedule	Summary G	0.00	Summary after correction from Schedule	Summary H	50.00	Summary after correction from Schedule	Total Check	1*101.04		Summary B	751.02	Summary after correction from Schedule	Summary I +	300.02	Summary after correction from Schedule	Summary G	50.00	Summary after correction from Schedule	Total Check	1*101.04																
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6	<p>Once all summaries are correct check the numbers on Schedule A. They should match the numbers from the "All Receipt" sheet.</p> <table><tr><th colspan="7">SCHEDULE A - ELECTION REVENUE RETURN</th></tr><tr><th rowspan="2">CONTRIBUTIONS</th><th colspan="2">Monetary (Sched B, I, G)</th><th colspan="2">In Kind (Sched C, J, H)</th><th colspan="2">Total</th></tr><tr><th>Number</th><th>Amount</th><th>Number</th><th>Amount</th><th></th><th>Amount</th></tr><tr><td>9. Up to \$50 (from Schedules G and H)</td><td>0</td><td>\$ 0.00</td><td>1</td><td>\$ 50.00</td><td>\$</td><td>50.00</td></tr><tr><td>10. \$50.01 to \$250 (from Schedules I and J)</td><td>1</td><td>\$ 50.01</td><td>2</td><td>\$ 250.01</td><td>\$</td><td>300.02</td></tr><tr><td>11. Over \$250 (from Schedules B and C)</td><td>2</td><td>\$ 501.01</td><td>1</td><td>\$ 250.01</td><td>\$</td><td>751.02</td></tr><tr><td>12. Total Contributions (9+10+11)</td><td>3</td><td>\$ 551.02</td><td>4</td><td>\$ 550.02</td><td>\$</td><td>1*101.04</td></tr></table> <p>If this is the case, you are done with the Receipts.</p> <p>If you need to print the Schedules B, C and G-J use the "Prepare for Printing" button in the "All Receipts" tab first. This will hide empty lines in these Schedules.</p> <p>The total amount of your monetary contributions must also match your entries in the "Acc.Register" under "9.-11. Monetary Contributions". If not check your entries. See step 10.</p>	SCHEDULE A - ELECTION REVENUE RETURN							CONTRIBUTIONS	Monetary (Sched B, I, G)		In Kind (Sched C, J, H)		Total		Number	Amount	Number	Amount		Amount	9. Up to \$50 (from Schedules G and H)	0	\$ 0.00	1	\$ 50.00	\$	50.00	10. \$50.01 to \$250 (from Schedules I and J)	1	\$ 50.01	2	\$ 250.01	\$	300.02	11. Over \$250 (from Schedules B and C)	2	\$ 501.01	1	\$ 250.01	\$	751.02	12. Total Contributions (9+10+11)	3	\$ 551.02	4	\$ 550.02	\$	1*101.04
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Step	Task																									
	"Other" tab																									
	<div>OTHER REVENUE</div> <div>Revenue includes contributions (which have been recorded above) plus:<ul style="list-style-type: none"><li>• proceeds from fundraising activities</li><li>• donations made at meetings and rallies</li><li>• event registration fees</li><li>• loans</li><li>• income from any other source</li></ul>Other revenue is reported as one amount. Detailed records must be maintained, since additional information may be requested by the chief electoral officer.</div>																									
	<div><div>OTHER CONTRIBUTIONS</div><div>Registered Political Party: Party Name</div><div>Camp. Period: Aug. 5. - Sept. 30/2025</div><div>Candidate and District: Name and District</div><table><thead><tr><th>Line</th><th>Receipt #</th><th>Contribution Description</th><th>Contribution Amount in CAD</th><th>Contribution Type</th></tr></thead><tbody><tr><td>1</td><td>N/A</td><td></td><td>0.00</td><td>Other</td></tr><tr><td>2</td><td>N/A</td><td></td><td>0.00</td><td>Other</td></tr><tr><td>3</td><td>N/A</td><td></td><td>0.00</td><td>Other</td></tr><tr><td>4</td><td>N/A</td><td></td><td>0.00</td><td>Other</td></tr></tbody></table></div>	Line	Receipt #	Contribution Description	Contribution Amount in CAD	Contribution Type	1	N/A		0.00	Other	2	N/A		0.00	Other	3	N/A		0.00	Other	4	N/A		0.00	Other
Line	Receipt #	Contribution Description	Contribution Amount in CAD	Contribution Type																						
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2	N/A		0.00	Other																						
3	N/A		0.00	Other																						
4	N/A		0.00	Other																						
7	<div>Capture all your Other Revenue (include profits from fundraising activities, donations received at meetings and rallies, membership fees, event registration fees, income from investments, loans and income from any other source) in the tab "Other". This amount will be used in Schedule A (16. Other Revenue - field I25).</div> <div>The amount should match the total of your Other Revenue captured in the "Acc.Register" sheet.</div> <div>If it doesn't match, check your entries in "Other" and "Acc.Register" sheet.</div>																									



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	<b>"Schedule E" tab - Party only</b>																																																																																																																																																																																				
	<div style="text-align: center; background-color: #f2f2f2; padding: 5px;"> <b>SCHEDULE E – AMOUNTS RECEIVED FROM CANDIDATES</b> </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 70%;">39. Name of Candidate</th><th style="width: 30%;">40. Amount</th></tr> <tr> <td></td><td style="text-align: right;">\$ 0.00</td></tr> <tr> <td></td><td style="text-align: right;">\$ 0.00</td></tr> <tr> <td></td><td style="text-align: right;">\$ 0.00</td></tr> </table>	39. Name of Candidate	40. Amount		\$ 0.00		\$ 0.00		\$ 0.00																																																																																																																																																																												
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<b>8</b>	<p><b>For Party only (not relevant for Candidate):</b></p> <p>Capture your details for "14. Amounts received from Candidates" in Schedule E.</p> <p>The amount in Schedule E will be used in Schedule A.</p> <p>This amount has to match your entries in the "Acc.Register" sheet.</p> <p>If it doesn't match, check your entries in the "Schedule E" and the "Acc.Register" sheet.</p>																																																																																																																																																																																				
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Party Name Name A		Individual	2025-11-10	2025-12-28	Mr. Sample	1234	Mal	Brown	Hanson Street	Whitehorse	YT	Y1A	Canada	200.00		Monetary - \$50.01-\$250 - Sche	2 Oct. 3 - Dec.	Party Name Name B		Individual	2025-11-14	2025-12-29	Mr. Sample	1235	Mal	Brown	Hanson Street	Whitehorse	YT	Y1A	Canada	200.00		Monetary - \$50.01-\$250 - Sche	3 Oct. 3 - Dec.	Party Name Name C		Individual	2025-11-15	2025-12-30	Mr. Sample	1236	Mal	Brown	Hanson Street	Whitehorse	YT	Y1A	Canada	200.00		Monetary - \$50.01-\$250 - Sche	4 Oct. 3 - Dec.	Party Name Name D		Individual	2025-11-16	2025-12-31	Mr. Sample	1237	Mal	Brown	Hanson Street	Whitehorse	YT	Y1A	Canada	150.00		Monetary - \$50.01-\$250 - Sche	5 Oct. 3 - Dec.	Party Name Name E		Individual	2025-11-17	2026-01-01	Mr. Sample	1238	Mal	Brown	Hanson Street	Whitehorse	YT	Y1A	Canada	150.00		Monetary - \$50.01-\$250 - Sche	6 Oct. 3 - Dec.	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8																																																																																																																																																																																					
<b>9a</b>	<p><b>For Party only (not relevant for Candidate):</b></p> <p>Capture your details for "15. Contributions received for a Candidate" in Schedule F.</p> <p>Like in the "All Receipts" tab all information regarding the issued Candidate receipts from the Political Party on behalf of the Candidate should be captured here.</p> <p>The amount in Schedule F will be used in Schedule A.</p> <p>This amount must match your entries in the "Acc.Register" sheet under "15. Contributions received for a Candidate (Party only).</p> <p>The field I23 in Schedule A turns green once the two amounts match.</p> <p>If it doesn't match check your entries in the Acc.Register and in Schedule F.</p>																																																																																																																																																																																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">36. Contributions paid to Candidate (Candidate to report Contribution)</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 10%; text-align: right;">-1'000.00</td> <td style="width: 20%;">Automatically taken from Account register (Party only), N/A (Candidate)</td> </tr> </table>	36. Contributions paid to Candidate (Candidate to report Contribution)	\$	-1'000.00	Automatically taken from Account register (Party only), N/A (Candidate)																																																																																																																																																																																
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<b>9b</b>	<p><b>For Party only (not relevant for Candidate):</b></p> <p>The amounts received in Line 15. (Revenue) must be paid to the respective Candidate. This payment is reflected in line Line 36. Contributions paid to a Candidate (Expenses). Capture these amounts in the "Acc.Register" under category 36. Contributions paid to a Candidate. This amount will be used in Schedule D (field D15).</p> <p>The Political Party is responsible for informing the Candidate of these amounts and the details of the issued Candidate receipts (Schedule F).</p> <p>The Candidate must report these amounts in the EFR as Revenue in Schedule A Line 9.-11. (use "All Receipts" tab in the Candidate EFR)</p> <p>Line 15. Schedule A and Line 36. Schedule D <b>will not count</b> in the EFR of the Political Party.</p>																																																																																																																																																																																				

Step	Task																																																																																
	<b>"Acc.register" tab (incl. Expenses)</b>																																																																																
	<b>EXPENSES</b> All expenses for goods and services used during the election period must be reported, regardless of when payment is made. This includes expenses incurred before and during the election period. The election period begins with the issue of the writ of election to the date of the return to the writ. The campaign period begins with the issue of the writ of election and ends 30 days after the return to the writ.																																																																																
	<table><tr><th colspan="8">Party Name, Name and District, Period: Oct. 3. - Sept. 31/2025</th></tr><tr><th colspan="8">Account register</th></tr><tr><th>Category</th><th>DATE</th><th>Type</th><th>DESCRIPTION OF TRANSACTION</th><th>DEPOSIT</th><th>WITHDRAW</th><th>BALANCE</th><th>YEAR/ MONTH END</th></tr><tr><td>Balance</td><td>Oct 31 2025</td><td></td><td>Account Balance (Starting Position)</td><td>0.00</td><td></td><td>0.00</td><td>Oct. 25</td></tr><tr><td>37. Any Other Costs</td><td>Nov 1 2025</td><td>Bank</td><td>Monthly Bank Fee</td><td></td><td>-6.00</td><td>-6.00</td><td></td></tr><tr><td>32. Office &amp; Administration</td><td></td><td>Debit</td><td>Stables - Office Material, Folder and separators</td><td></td><td>-25.00</td><td>-31.00</td><td></td></tr><tr><td>31. Electronic &amp; Print Media</td><td></td><td>e-Transfer</td><td>Website Design</td><td></td><td>-315.00</td><td>-346.00</td><td></td></tr><tr><td>37. Any Other Costs</td><td></td><td>e-Transfer</td><td>Room Rental</td><td></td><td>-430.50</td><td>-776.50</td><td></td></tr><tr><td>14. Amounts received from Candidates (Party Only)</td><td></td><td>e-Transfer</td><td>Amount received for Candidate .....</td><td>99.00</td><td></td><td>-677.50</td><td></td></tr><tr><td>36. Contributions collected from Political Party on behalf of Candidate</td><td></td><td>e-Transfer</td><td>Transferred to Candidate</td><td></td><td>-1000.00</td><td>-1677.50</td><td></td></tr></table>	Party Name, Name and District, Period: Oct. 3. - Sept. 31/2025								Account register								Category	DATE	Type	DESCRIPTION OF TRANSACTION	DEPOSIT	WITHDRAW	BALANCE	YEAR/ MONTH END	Balance	Oct 31 2025		Account Balance (Starting Position)	0.00		0.00	Oct. 25	37. Any Other Costs	Nov 1 2025	Bank	Monthly Bank Fee		-6.00	-6.00		32. Office & Administration		Debit	Stables - Office Material, Folder and separators		-25.00	-31.00		31. Electronic & Print Media		e-Transfer	Website Design		-315.00	-346.00		37. Any Other Costs		e-Transfer	Room Rental		-430.50	-776.50		14. Amounts received from Candidates (Party Only)		e-Transfer	Amount received for Candidate .....	99.00		-677.50		36. Contributions collected from Political Party on behalf of Candidate		e-Transfer	Transferred to Candidate		-1000.00	-1677.50	
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10	<p>Go to the "Acc. Register" tab (Account register).</p> <p>This tab is meant to capture all your account transactions and does help to categorize them into the EFR relevant Revenue and Expense types.</p> <p>Start with the "Account balance (Starting position)" in field B4 (date) and field E4 (amount). They should show the information of the day before the Campaign Period.</p>																																																																																
11	<p>Add all your account transactions in this sheet in columns A-F. Column G will automatically calculate your balance. No input needed in columns I-Y (this part is automated).</p> <ul style="list-style-type: none"><li>- Start with column A and select the category of the transaction from the Drop down menu. An overview of all categories is also shown in the tab "Acc.Categories".</li><li>- Add date and type of transaction. The type needs to be selected from the Drop down menu in column C.</li><li>- Add a description for the transaction</li><li>- Select if Deposit or Withdrawal and enter the amount in the corresponding column. Withdrawals must be entered with a minus "-" e.g. -6</li><li>- Capture all your transactions during the Campaign period on this sheet.</li></ul> <p>The sheet will automatically show the actual account balance in column G. This must match your actual account.</p> <p>Once you are done with all the transactions and the actual account balance is correct you can check the totals in line 500 of this sheet or you can go to tab "Acc. Sum" for an easy overview.</p> <p>If the summary is correct and the account balance does match your account at the end of the Campaign period, you are done with this sheet. This data will be automatically transferred to the corresponding Schedules.</p>																																																																																

Step	Task																																																					
	<b>Schedule A - Manual input if required</b>																																																					
	<b>Anonymous contributions</b>  A candidate cannot accept any anonymous contributions. An anonymous contribution received in the form of cash or negotiable instrument must be immediately remitted to the chief electoral officer where it is paid to the Yukon Consolidated Revenue Fund. An anonymous contribution in kind must be immediately delivered to the chief electoral officer where it is donated or disposed of. Donations received at a meeting or rally held for campaign purposes are deemed not to be anonymous contributions, but must be reported as revenue in the Election Revenue Return.																																																					
	<table><tr><th colspan="7">SCHEDULE A - ELECTION REVENUE RETURN</th></tr><tr><th rowspan="2">CONTRIBUTIONS</th><th colspan="2">Monetary (Sched B, I, G)</th><th colspan="2">In Kind (Sched C, J, H)</th><th rowspan="2">Total Amount</th><th rowspan="2"></th></tr><tr><th>Number</th><th>Amount</th><th>Number</th><th>Amount</th></tr><tr><td>9. Up to \$50 (from Schedules G and H)</td><td>0</td><td>\$ 0.00</td><td>1</td><td>\$ 50.00</td><td>\$ 50.00</td><td>Automatically taken from Schedules G and H</td></tr><tr><td>10. \$50.01 to \$250 (from Schedules I and J)</td><td>1</td><td>\$ 50.01</td><td>2</td><td>\$ 250.01</td><td>\$ 300.02</td><td>Automatically taken from Schedules I and J</td></tr><tr><td>11. Over \$250 (from Schedules B and C)</td><td>2</td><td>\$ 501.01</td><td>1</td><td>\$ 250.01</td><td>\$ 751.02</td><td>Automatically taken from Schedules B and C</td></tr><tr><td>12. Total Contributions (9+10+11)</td><td>3</td><td>\$ 551.02</td><td>4</td><td>\$ 550.02</td><td>\$ 1'101.04</td><td>Automatically calculated</td></tr><tr><td>13. Anonymous contributions received since last campaign period and delivered to Chief Electoral Officer)</td><td>5</td><td>\$ 85.00</td><td>5</td><td>\$ 0.00</td><td>\$ 85.00</td><td>Monetary: Automatically take from Acc. Register In Kind: to be entered manually in field G19</td></tr></table>	SCHEDULE A - ELECTION REVENUE RETURN							CONTRIBUTIONS	Monetary (Sched B, I, G)		In Kind (Sched C, J, H)		Total Amount		Number	Amount	Number	Amount	9. Up to \$50 (from Schedules G and H)	0	\$ 0.00	1	\$ 50.00	\$ 50.00	Automatically taken from Schedules G and H	10. \$50.01 to \$250 (from Schedules I and J)	1	\$ 50.01	2	\$ 250.01	\$ 300.02	Automatically taken from Schedules I and J	11. Over \$250 (from Schedules B and C)	2	\$ 501.01	1	\$ 250.01	\$ 751.02	Automatically taken from Schedules B and C	12. Total Contributions (9+10+11)	3	\$ 551.02	4	\$ 550.02	\$ 1'101.04	Automatically calculated	13. Anonymous contributions received since last campaign period and delivered to Chief Electoral Officer)	5	\$ 85.00	5	\$ 0.00	\$ 85.00	Monetary: Automatically take from Acc. Register In Kind: to be entered manually in field G19
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12	<p>The amount of Monetary Anonymous contributions has been covered with your Acc. Register entries and will appear in Schedule A "13. Anonymous contributions" in field D19. <b>But you still need to enter how many Monetary Anonymous contributions - Field B19.</b></p> <p>If you have any In Kind Anonymous contributions, you need to enter the amount in Schedule A "13. Anonymous contributions" in field G19 as well as the number of In Kind Anonymous contributions in field E19.</p> <p><b>All Anonymous contributions will not count as Revenue in your Elections Revenue Return (Schedule A).</b></p>																																																					

Step	Task															
	<b>"EFR Total" tab</b>															
	<div style="border: 1px solid black; padding: 10px;"> <div style="text-align: center; background-color: #f2f2f2; margin-bottom: 10px;"><b>ELECTION FINANCING RETURN</b></div> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1. Total Election Revenue (from Line 17 on Schedule A)</td><td style="width: 10%; text-align: center;">\$</td><td style="width: 20%; text-align: right;">1'101.04</td></tr> <tr> <td>2. Total Election Expenses (from Line 38 on Schedule D)</td><td style="text-align: center;">\$</td><td style="text-align: right;">-2'614.50</td></tr> <tr> <td>3. Surplus/Deficit* (1-2)</td><td style="text-align: center;">\$</td><td style="text-align: right; color: red;">-1'513.46</td></tr> </table> <p style="color: red; font-size: small;">* If a deficit is reported, list the names and addresses of all debt holders to whom payment is owed and the amount of each debt below.</p> <div style="background-color: #f2f2f2; text-align: center; margin-top: 10px; padding: 2px;"><b>DEFICIT REPORT</b></div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">4. Name</th><th style="width: 33%;">5. Address</th><th style="width: 34%;">6. Amount</th></tr> </thead> <tbody> <tr> <td> </td><td> </td><td style="text-align: right;">\$ 0.00</td></tr> </tbody> </table> <div style="margin-top: 10px;"> <p><b>8. STATEMENT OF VERIFICATION</b></p> <p>This return contains financial information for the registered political party for the above noted election. It has been prepared based on information and records that the best of my knowledge are complete and correct.</p> <p>The duplicate copies of all receipts issued during the campaign period are attached to this return.</p> <p>Dated at _____ this _____ day of _____ year <u>2025</u></p> <p>Name of Financial Officer: _____ Signature: _____</p> <p>Tel: _____ email: _____</p> </div> </div>	1. Total Election Revenue (from Line 17 on Schedule A)	\$	1'101.04	2. Total Election Expenses (from Line 38 on Schedule D)	\$	-2'614.50	3. Surplus/Deficit* (1-2)	\$	-1'513.46	4. Name	5. Address	6. Amount			\$ 0.00
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3. Surplus/Deficit* (1-2)	\$	-1'513.46														
4. Name	5. Address	6. Amount														
		\$ 0.00														
<b>13</b>	<p>Finalize the EFR Total sheet:</p> <ul style="list-style-type: none"> <li>- Check if the TOTAL ELECTION REVENUE matches your number from Schedule A.</li> <li>- Check if the TOTAL ELECTION EXPENSES matches your number from Schedule D.</li> <li>- If a deficit is reported, list the names and addresses of all debt holders to whom payment is owed and the amount of each debt in the respective fields.</li> <li>- Add information in section 8 (Statement of verification).</li> </ul> <p>Print sheet EFT Total and sign.</p> <p>This needs to be delivered with copies of the receipts and any statement of an unincorporated group to Election Yukon.</p> <p>See also <a href="#">"Additional information which must be filed with the EFR"</a> (page 11 of this guide).</p>															

Step	Task
	<b>"Print and finalize"</b>
<b>14</b>	Print the Cover Sheet.
<b>15</b>	<p>Send signed documents and required additional documentation (see section "Additional information which must be filed with the EFR" - GE Form 801 Guide for Official Agents... page11) to Elections Yukon as well as the electronic copy of this template. Subject EFR for Party ..... for Year 2025 or Subject EFR for Party ....., Candidate ..... for Year 2025.</p> <p>The electronic version of this file is to be provided to Elections Yukon. It should be saved using the following format:</p> <ul style="list-style-type: none"> <li>• For a political party: Party Name, EFR 2025 and date. Eg: YLP EFR 2025 19 Dec2025</li> <li>• For a candidate: Candidate Last Name, political party or independent, ED#... and date. Eg: Jones IND EFR 2025 19 Dec 2025</li> </ul>
<b>16</b>	Done 😊
	<b>Additional functions</b>
	<p>If you want to use the tables with the Contributors &gt;250 (Tab&gt;250M or Tab&gt;250IK):</p> <ul style="list-style-type: none"> <li>- This tables will be filled automatically from the respective Schedules</li> <li>- If you want to sort them by the amount just push the respective buttons on the right hand side of the tables.</li> </ul>
	The tab "Acc.Sum" does give you a quick overview of all expense types and amounts as well as an indication if some of the account types do match the respective Schedule entries.

OFFICIAL RECEIPT FOR A MONETARY CONTRIBUTION  
(These receipts are available for Party and Candidate)

ELECTIONS YUKON Official Receipt for a Monetary Contribution to a Registered Political Party (Yukon) Reçu officiel pour contribution monétaire à un parti politique enregistré (Yukon)		Issued in accordance with the Elections Act Délivré en vertu de la Loi sur les élections	M 4151
Calendar year OR Campaign period: Année civile OU période de campagne électorale : <b>Use Campaign period from «Cover» sheet</b>		Name of registered political party: / Nom du parti politique enregistré :	
Name of contributor: Nom du donateur :		Date contribution received: / Contribution reçue le :	
Address of contributor: Adresse du donateur :		Date receipt issued: / Reçu délivré le :	
Amount of contribution: Montant de la contribution :			
(Name of Official / Nom du dirigeant) (Signature of Official / Signature du dirigeant)			
By Authority of the Chief Electoral Officer of Yukon / Avec l'autorisation de la directrice générale des élections du Yukon			
ORIGINAL: Contributor Copy / ORIGINAL: Copie du donateur		Form / Formulaire 61M-16	

ELECTIONS YUKON Official Receipt for a Monetary Contribution to a Registered Political Party (Yukon) Reçu officiel pour contribution monétaire à un parti politique enregistré (Yukon)		Issued in accordance with the Elections Act Délivré en vertu de la Loi sur les élections	M 4151
Calendar year OR Campaign period: Année civile OU période de campagne électorale :		Name of registered political party: / Nom du parti politique enregistré :	
Name of contributor: Nom du donateur :		Date contribution received: / Contribution reçue le :	
Address of contributor: Adresse du donateur :		Date receipt issued: / Reçu délivré le :	
Amount of contribution: Montant de la contribution :			
(Name of Official / Nom du dirigeant) (Signature of Official / Signature du dirigeant)			
By Authority of the Chief Electoral Officer of Yukon / Avec l'autorisation de la directrice générale des élections du Yukon			
COPY: Registered Political Party Official / COPIE: Dirigeant du parti politique enregistré		Form / Formulaire 61M-16	

ELECTIONS YUKON Official Receipt for a Monetary Contribution to a Registered Political Party (Yukon) Reçu officiel pour contribution monétaire à un parti politique enregistré (Yukon)		Issued in accordance with the Elections Act Délivré en vertu de la Loi sur les élections	M 4151
Calendar year OR Campaign period: Année civile OU période de campagne électorale :		Name of registered political party: / Nom du parti politique enregistré :	
Name of contributor: Nom du donateur :		Date contribution received: / Contribution reçue le :	
Address of contributor: Adresse du donateur :		Date receipt issued: / Reçu délivré le :	
Amount of contribution: Montant de la contribution :			
(Name of Official / Nom du dirigeant) (Signature of Official / Signature du dirigeant)			
By Authority of the Chief Electoral Officer of Yukon / Avec l'autorisation de la directrice générale des élections du Yukon			
COPY: Chief Electoral Officer: to be filed with the Annual Revenue/Election Financing Return / COPIE: Directrice générale des élections: À joindre à la déclaration de revenu annuelle/financement d'élection		Form / Formulaire 61M-16	



**OFFICIAL RECEIPT FOR AN IN-KIND CONTRIBUTION**  
(These receipts are available for Party and Candidate)

<b>ELECTIONS</b> YUKON		Official Receipt for a Contribution of Goods and Services to a Registered Political Party (Yukon) Reçu officiel pour contribution sous forme de biens ou de services à un parti politique enregistré (Yukon)	Issued in accordance with the Elections Act Délivré en vertu de la Loi sur les élections	<b>GS 0833</b>
Calendar year OR Campaign period: Année civile OU période de campagne électorale :			Name of registered political party: / Nom du parti politique enregistré :	
Name of contributor: Nom du donateur :			Date contribution received: / Contribution reçue le :	
Address of contributor: Adresse du donateur :			Date receipt issued: / Reçu délivré le :	
Value and description of goods/services: Valeur et description des biens ou des services visés :				
(Name of Official / Nom du dirigeant)			(Signature of Official / Signature du dirigeant)	
By Authority of the Chief Electoral Officer of Yukon / Avec l'autorisation de la directrice générale des élections du Yukon				
ORIGINAL: Contributor Copy / ORIGINAL: Copie du donateur			NOT ELIGIBLE FOR A POLITICAL TAX CREDIT / NON ADMISSIBLE AU CRÉDIT D'IMPÔT POUR CONTRIBUTIONS POLITIQUES	
Form / Formulaire 61GS-16				

Use Campaign period from «Cover» sheet

Party and Candidate Name

Date \$-Amount received

Date receipt issued

<b>ELECTIONS</b> YUKON		Official Receipt for a Contribution of Goods and Services to a Registered Political Party (Yukon) Reçu officiel pour contribution sous forme de biens ou de services à un parti politique enregistré (Yukon)	Issued in accordance with the Elections Act Délivré en vertu de la Loi sur les élections	<b>GS 0833</b>
Calendar year OR Campaign period: Année civile OU période de campagne électorale :			Name of registered political party: / Nom du parti politique enregistré :	
Name of contributor: Nom du donateur :			Date contribution received: / Contribution reçue le :	
Address of contributor: Adresse du donateur :			Date receipt issued: / Reçu délivré le :	
Value and description of goods/services: Valeur et description des biens ou des services visés :				
(Name of Official / Nom du dirigeant)			(Signature of Official / Signature du dirigeant)	
By Authority of the Chief Electoral Officer of Yukon / Avec l'autorisation de la directrice générale des élections du Yukon				
COPY: Registered Political Party Official / COPIE: Dirigeant du parti politique enregistré				
Form / Formulaire 61GS-16				

<b>ELECTIONS</b> YUKON		Official Receipt for a Contribution of Goods and Services to a Registered Political Party (Yukon) Reçu officiel pour contribution sous forme de biens ou de services à un parti politique enregistré (Yukon)	Issued in accordance with the Elections Act Délivré en vertu de la Loi sur les élections	<b>GS 0833</b>
Calendar year OR Campaign period: Année civile OU période de campagne électorale :			Name of registered political party: / Nom du parti politique enregistré :	
Name of contributor: Nom du donateur :			Date contribution received: / Contribution reçue le :	
Address of contributor: Adresse du donateur :			Date receipt issued: / Reçu délivré le :	
Value and description of goods/services: Valeur et description des biens ou des services visés :				
(Name of Official / Nom du dirigeant)			(Signature of Official / Signature du dirigeant)	
By Authority of the Chief Electoral Officer of Yukon / Avec l'autorisation de la directrice générale des élections du Yukon				
COPY: Chief Electoral Officer: to be filed with the Annual Revenue/Election Financing Return / COPIE: Directrice générale des élections : À joindre à la déclaration de revenu annuelle/financement d'élection				
Form / Formulaire 61GS-16				

# FORM 805A – RECORD OF ISSUE – OFFICIAL RECEIPTS



## RECORD OF ISSUE OFFICIAL RECEIPTS FORMS FOR CONTRIBUTIONS TO CANDIDATES

The purpose of this form is as a record of issue of official receipt forms to authorized officials.

It will be used to verify the return of all copies of receipt forms and unused receipt forms at the time when the Election Expenses Return for Candidates to be submitted to the Chief Electoral Officer within 90 days of the Return to the Writ.

Candidate's Name:				
<b>DECLARATION OF RECEIPT</b>				
I have, on this date, _____, received from the Returning Officer or the Assistant Returning Officer for the electoral district in which I have been appointed as Official Agent, the following numbered official receipts and have verified the count as true:				
	Numbered From:	Numbered To:	Total	<input checked="" type="checkbox"/>
Official Receipts For a Monetary Contribution				
Official Receipts For Contribution of Goods and Services				
Print Name, Position, and email/phone number		Signature of Official		
<b>DECLARATION OF ISSUE</b>				
_____ Signature of The Returning Officer or Assistant Returning Officer		_____ Date		

Form 805 A (2021)

Elections Act s381



## FORM 805B – RECORD OF RETURN – OFFICIAL RECEIPTS



### RECORD OF RETURN

#### SUBMISSION OF RECEIPT FORMS AND UNUSED RECEIPT FORMS.

The purpose of this form is to account for the return of receipts for contributions and unused receipt forms which were received from the Returning Officer or Assistant Returning Officer. The Election Expenses Return for Candidates must be submitted to the **Chief Electoral Officer** within **90 days of the Return to the Writ**.

Candidate Name:			
Reporting Year:		Date of Submission:	

Receipt Balance	Number Issued:	Number Returned:			
Receipts	Status	Numbered From:	Numbered To:	Total	<input checked="" type="checkbox"/>
Return of Official Receipts For a Monetary Contribution  <small>*includes statement of disclosure **Includes affidavits for missing receipts</small>	Completed Duplicates*				
	Unused				
	Damaged/Unusable				
	Other**				
Return of Official Receipts For Contribution of Goods and Services  <small>* includes statement of disclosure **Includes affidavits for missing receipts</small>	Completed Duplicates*				
	Unused				
	Damaged/Unusable				
	Other**				

Print Name, Position, and email/phone number	Signature of Official Agent

#### DECLARATION OF CONTRIBUTION RECEIPTS AND RECEIPTS

Signature of The Returning Officer or Assistant Returning Officer	Date
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**Elections Yukon**

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