

Questions?

Official agents are encouraged to contact Elections Nova Scotia with any questions or concerns related to any areas of Electoral Finance.

Elections Nova Scotia

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This guide provides high level information regarding fundraising activities. It is not intended as a substitute for the legislation governing this topic. Official agents should refer to the *Elections Act* for exact legal content.

Website: electionsnovascotia.ca



7 Submitting Your Financial Election Return

GUIDE FOR THE OFFICIAL
AGENT OF CANDIDATE



Guide for the Official Agent of a Candidate Submitting Your Financial Election Return

Overview

The election is over and you have received your financial election reports from your auditor. Your role as official agent is nearing completion. You have a few more steps to complete this role.

The first step is to submit your financial election report, which includes the audited statement of contributions, to the Chief Electoral Officer within 80 days after the return of the writ. The Chief Electoral Officer may grant an extension up to 30 days upon written application of the official agent.

Reimbursement of Eligible Election Expenses

Reimbursement of eligible election expenses occurs in two stages.

1. A preliminary review is conducted and if the submission satisfies the review criteria, 75 percent of the eligible reimbursement will be provided.
2. The final review checks that each election expense over \$25 is supported by appropriate documentation that confirms the expense meets the definition of an election expense and that expenses have been properly classified. Once completed, reimbursement of the candidate's audit costs will be made.

Official agents should be aware that reimbursement of eligible election expense will be held up if either review determines that the reports and information submitted do not meet the requirements of the Elections Act.

A daily fine of \$50 is imposed for late filing.

What is to be Submitted with the Financial Election Return?

The following items must be submitted before any reimbursement of eligible election expenses will be made.

Auditor's Report and Invoice – Report must be signed and invoice for services attached.

Form 2 – Candidates' Financial Statements and Supporting Schedules – must be signed and dated by the official agent.

Form 2-1 – Candidate Application for Reporting Extension – may not be applicable if the return was submitted on time.

Form 2-2 – Summary of Financial Activity – Income and Expenses – must be signed and dated by the official agent.

Form 2-3A – Monetary Contributions and Fundraising Events.

Form 2-3B – Donations in Kind.

Form 2-3C – Transfers to and from Registered Party or Electoral District Association.

Form 2-3D – Loan or Line of Credit, Calculation of Interest Benefit – all related loan documents must be included.

Form 2-3E – Details of Election and Non-Election Expenses – all original receipts, invoices, bank statements, etc. must be included.

Form 2-3F – Summary of Election Expenses – must be signed and dated, will be scanned and posted to the website within 10 days of receipt.

Form 2-4 – Candidate Balance Sheet.

Form 2-5 – Report Respecting Tax Receipts for Candidate – this is required to be sent in earlier when all unused tax receipts are due, staff will ensure this form (and tax receipts) have been returned before processing any payments.

Form 5 – Statement of Fundraising Revenue and Expenses – only required if fundraising activities have occurred.

Form 5-1 – Statement of Fundraising Part II – only required if fundraising activities have occurred.

It should be noted that while some forms may be "nil", Elections Nova Scotia requires the forms to be submitted as part of the financial election reports. All "nil" forms should be appropriately noted as such.

Final Step

A disposal of excess contributions report (**Form 2-6**) must be filed within one month after the official agent receives the candidate's reimbursement of election expenses or

within two months after filing the report when the candidate is not entitled to reimbursement.

Excess contributions must be transferred to one of three entities – the candidate’s electoral district association, the candidate’s registered party or the Minister of Finance. If the candidate is not affiliated with a registered party it must be transferred to the Minister of Finance.

The official agent must sign and date the form which indicates that he/she has transferred the excess funds to one of the three entities above and that he/she has closed the bank account.

Is that Everything?

If the candidate had a loan or line of credit that was not paid off prior to closing the bank account, the official agent has additional reporting requirements related to the loan. Annually, the official agent must provide certain information until the loan is repaid. The loan must be repaid within two years.

If the candidate did not have loan or line of credit outstanding at the time of filing **Form 2-6**, congratulations, your role of official agent is complete.