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Do the following before the election begins (if the election has already begun, do these things immediately!):

**Resource and Training Material**

It is also important to familiarize yourself with the *Elections Act*.

It is strongly recommended that every official agent review all the below, even if they are an experienced official agent. All materials are available on the ENS website.

- Handbook for the Official Agent of a Candidate
- Official Agent Online Training Modules:
  - Financial Reporting Requirements
  - Completing the Financial Report
- Contributions and Fundraising Guide
- Candidate Forms
- Guide for Completing Form 2-3E, Election and Non-election Expenses for Candidate Excel Workbook (not required)
- Cost Templates
- Per Diem Clarification
- Sample Financial Report
- Attend any meetings and/or training sessions provided by your party, and/or ENS

If there are discrepancies between any resource material provided by Elections Nova Scotia, the *Election Act* will prevail.

**Election and Non-Election Expenses**

- **Spending Limits & Reimbursements from ENS.**  
Know the overall election spending limit, and maximum reimbursement amount of eligible election expenses for your electoral district.
- **Election & Non-election Expenses**  
Understand the difference between election expenses (reimbursable by ENS) and non-election (not reimbursable by ENS), as per the *Elections Act*.

## **Campaign Budget**

There is no requirement for an official agent to prepare a campaign budget. However, it is best practice to setup a budget so that the campaign does not overspend.

## **Contributions and Eligible Tax Receipts**

- **Contributions**  
Know the rules relating to who can make and receive a contribution, and all restrictions.
- **Tax Receipts**  
Only the official agent is legally allowed to issue tax receipts, this task cannot be delegated. It is critical that the official agent knows the rules around which contributions you can issue a tax receipt for.

## **Transfers**

It is important to understand what transfers are. Transfer are not contributions, and they impose no obligation on the entity receiving the transfer.

## **Record Keeping System**

Finalize your record keeping system including how you will track money coming into and being paid out of the campaign account.

You may choose to use the Excel workbook developed by ENS, on the ENS website as one of your tools. However, you should develop a system for recording donations in kind, keeping in mind that a donation in kind is not captured through a bank transaction.

## **Campaign Loan**

Candidates may wish to borrow money to assist in the financing of their campaign. Reporting requirements for loans are complex. Should your campaign have or are thinking about getting a loan or line of credit, please refer to Loan Information on the ENS website.

## **Advertising**

The Official agent must authorize all signs, advertisements, and promotional materials. The words "authorized by" the official agent for [name of candidate] must appear (or be mentioned) on all advertising materials.

## **Review Official Agent Check List 4, The Election Is Called**

If the campaign start incurring expenses, spending or receiving money before the election is called, review with the candidate, campaign staff, and any volunteers the checklist section called "Meet with the candidate and the campaign staff to remind them of financial requirements".

## **Review Nomination Requirements with Candidate**

It is recommended that both the official agent and the candidate review the nomination process prior to the election, so that they both know what to expect when the election is called. Form 105, Candidate Nomination is the form required to have a candidate's name on the ballot.

Both Form 105, Candidate Nomination, and the Guide for Candidate Nomination are on the ENS website.

**Critical note:** Candidate's nomination form cannot be dated or signed until after the election has been called.