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- Meet with the candidate and the campaign staff to remind them of financial requirements:**

1. Expenses

- **Spending Limits and Reimbursements from ENS**
Review spending limits, and maximum reimbursement amount of eligible election expenses for your electoral district.
- **Election and Non-election Expenses**
Review what election expenses (reimbursable by ENS) and non-election (not reimbursable by ENS) include.
- **Campaign Budget**
Review budget if established.
- **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.
- **Making Payments**
Only the official agent (or someone designated by the official agent) may make a payment for a campaign election expense.
- **Document Required for Payment**
Any payment for election expenses of \$25 or more must be supported by an itemized receipt which provides all the details required for auditing. Debit and credit card receipts alone are not acceptable.
 - Itemized receipts would include:
 - Vendor name
 - Invoice date
 - Date of service, or date of purchase of goods
 - Description of goods or service
 - Itemized cost of goods or service

- **Candidate Expenses**
Candidate's own personal expenses during an election to a maximum of \$1,000, that are not disallowed by the *Elections Act*.

Expenses a candidate might incur but **are not** eligible to be considered as election expenses:

- Publicity costs or costs incurred by a candidate in respect of a convention or electoral district selection of a candidate to represent a registered party.
- Food and accommodation that are not reimbursed by the campaign
- Transportation costs
- Salary replacement
- Personal grooming, dry cleaning, and childcare
- Exceeding the \$1,000 maximum

- **Headquarters and Equipment Leases**

All leases should include:

- Names of landlord and tenant
- Property address
- Leasing period with a clear start and end date
- Rental price by period (weekly, monthly, etc.)

- **Worker Remuneration**

- Multi-day workers, such as contract workers, and any worker who will work multiple days. Time sheet should be completed, and at a minimum they should be easily tied to the workers payment.
- At a minimum timesheet must include:
 - Worker's name
 - Date worked
 - Hours worked
 - Amount paid per hour (per diems are not permitted)
 - Total payment
 - Worker's signature
- Single-day workers such as election day, you might choose to use a single log that includes the information above. However, it is important that each worker signs that they provided a service.

- **Travel**

Candidate transportation costs is not considered an election expense, therefore if a candidate incurs travel expenses, they would be considered a non-election expense.

All other claimants must submit a travel claim for reimbursement from the campaign for the expense to be considered as an election expense.

- Personal vehicle travel claims must include:
 - Name of claimant
 - Purpose of travel
 - Date of travel
 - Number of kilometres driven
 - Rate per kilometre (rate at or below the province's kilometrage rate paid to civil servants)
 - Total payment
 - Worker's signature

Critical Note: Gas receipts for personal use of vehicles will not be considered as an election expense.

- **Rental Vehicle**

A rental agreement/invoice should clearly state:

- Rental period, start and end date
- Daily or period rate
- Total payment

Gas receipts must be itemized. Debit and credit card receipts alone are not acceptable documentation.

Critical Note: Gas receipts will only be considered an election expense for rental vehicles when there is a rental agreement in place, and that fuel was used for the rental vehicle.

2. Contributions

- **Who can make contributions?**

Individuals who are resident of Nova Scotia

- **Who can accept contributions?**

Only the official agent, and anyone appointed by the official agent through Form 8-2, Appointment of Individual to Accept Contribution are allowed to accept contributions.

If the official agent assigns another person to accept contributions on their behalf:

- The official agent must complete Form 8-2, Appointment of individual to accept contributions.
- Detailed logs must be kept by each person accepting contributions.
- Candidates are not allowed to receive contributions; therefore, they cannot be assigned to accept contributions.

- **Monetary Contributions**

- Cash (maximum \$100 per year)
- Cheque
- Money order
- Bank draft
- Electronic funds transfer (EFT, e-transfer)

- **Donations in Kind**

A donation in kind is the provision of goods, services, or property for the benefit of a candidate at fair market value. donations in kind are not eligible for tax receipts. No one can renounce remuneration for goods or services that would be considered election expenses.

- **Restrictions**

- An individual cannot contribute more than \$5,000 to the combined political entities of the candidate, electoral district association and party. Remind contributors of this limit.
- An individual cannot contribute money on behalf of another individual if that individual is not their spouse.
- An individual cannot be reimbursed for contributions made, including the purchase of tickets to a fundraising event.
- Organizations cannot make contributions or purchase tickets to a fundraising event.

□ **Form 105, Candidate Nomination**

Form 105, Candidate Nomination is the form required to have the candidates name on the ballot.

- **Review Nomination Process**

If you have not already done so, review the nomination process, so that you understand what is expected. Both Form 105, Candidate Nomination, and the Guide for Candidate Nomination are on the ENS website.

- **Have the Candidate Complete Candidate Nomination Form**
Carefully review Form 105 to ensure accuracy, and completion.

Critical note: Candidate's nomination form cannot be dated, signed, or filed until after the election has been called. All dates must be on or after the date of the writ.

- **Schedule an Appointment with the Returning Officer for your Electoral District to file Form 105.**

Although not required, it is highly recommended to schedule an appointment with the returning officer for the candidate to file their nomination form.

Everyone is encouraged to file early because any deficiencies or mistakes must be corrected and refiled prior to the deadline.

- **Nomination Deposit**

The nomination form must be accompanied by a nomination deposit of \$200.00, by certified cheque or money order made payable to the Minister of Finance or legal tender.

- **Nomination Deadline**

The deadline for filing the Candidate Nomination Form is 2:00 PM on the 20th day before Election Day. (Check with your returning officer for the exact date).