
☐ Confirm Reporting Deadlines

Confirm reporting deadlines on the Elections Nova Scotia Website:

<https://www.electionsnovascotia.ca/home>

- Form 2-5 and Tax Receipts
30 days after election day, no extension available.
- Financial Report
Normally **90 days after election day** (80 days after the return of the writ). The fine for late filing a late candidate report is \$50 per day. If you are unable to make this deadline, it is critical that you apply for an extension before the deadline. An extension of up to 30 days may be applied for and approved at the discretion of the CEO.
- Excess Contributions (remaining campaign funds)
 - **One Month** following receipt of candidate's final reimbursement from ENS.
 - **-or -**
 - **Two months** following the date the candidate's expenses were filed if no reimbursement.

☐ Auditor

If election expenses total more than \$500, the financial report must be audited. Contact the auditor (listed on nomination form).

- Advise them:
 - Their services are required for an audit of the campaign's financial report.
 - Reporting deadlines
 - The Auditor handbook is on the ENS website.
- Discuss when you should have the financial report done for their audit, so that you can meet the reporting deadline. Remember to leave sufficient time for back-and-forth conversations with the auditor, as they may require further information or documentation.

☐ **Expenses**

Finish collecting all invoices and claims from vendors, workers, and volunteers. Remember, all invoices and claims must be submitted to the official agent no later than 30 days after election day.

☐ **Tax Receipts**

- Review rules on which contributions are eligible for tax receipts, before completing tax receipts.
- Finish completing tax receipts.
- Provide contributor their white copy (original) of tax receipt. After removing the white copy, you will have three copies left:
 - CEO Copy
 - Registered Party Copy
 - Official Agent Copy
- Complete Form 2-5.
- Make a copy of Form 2-5 for your records.
- Send original Form 2-5 to ENS via Canada Post Priority Courier, along with:
 - CEO copies of tax receipts
 - Unused tax receipts (opened and unopened packages)
 - All spoiled/voided tax receipts
- Send pink copies directly to your registered party. If your candidate was an independent send them to ENS.
- Official agent copies should be kept with the financial report. If the campaign requires an audit, your auditor will need them for the audit.

☐ **Completing your Financial Report**

- Review completing the financial report training module on the ENS website [June 2021 Candidate Official Agent Training, Completing the Financial Report - Overview | Rise 360 \(articulate.com\)](#)

- Review:
 - Candidate's sample financial report.
 - Candidate's workbook, if using Excel workbook to record data. Instructions for completing, are in the instructions worksheet of the workbook.

- Finish recording report data by the following recommended order:
 - 2-3A Statement of Monetary Contributions & Fundraising Events
 - 2-3B Statement of Donations in Kind
 - 2-3C Statement of Transfers
 - 2-3D Loan or Line of Credit
If you had a loan, be sure to include your loan agreement.
 - 2-3E (if using workbook, the transaction log replaces 2-3E)
Receipts and vouchers must match the lines on Form 2-3E or the transaction log.
 - 2-3F Summary of Election Expenses, must be signed and dated by official agent.
 - 2-3 Summary of Financial Activity must be signed and dated by official agent.
 - 2-4 Candidate's Balance Sheet
 - 2 Candidate's Financial Statements and Supporting Schedules, including declaration, must be signed, and dated by both the official agent and candidate.

All the above forms must be filed, even if there is a nil report.

- Prepare Financial Package for Audit
All the above forms must be completed and included for audit.

Be sure all forms are complete, and have the necessary supporting information (invoices, receipts, statements, etc.). In addition to the above, you must also include:

- Form 2-5
- Official agent copies of tax receipts
- Bank statements

□ **Prepare Financial Report for Audit**

Include the following with your financial report for audit:

- Form 2 Candidate's Financial Statements and Supporting Schedules, including declaration, must be **signed, and dated by both the official agent and candidate.**
- Form 2-3 Summary of Financial Activity must be **signed and dated by official agent.**
- Form 2-3A Statement of Monetary Contributions & Fundraising Events
- Form 2-3B Statement of Donations in Kind
- Form 2-3C Statement of Transfers
- Form 2-3D Loan or Line of Credit
If you had a loan, be sure to include your loan agreement.
- Form 2-3E (if using workbook, the transaction log replaces 2-3E)
- Original receipts and vouchers (matching Form 2-3E or transaction log)
- 2-3F Summary of Election Expenses, must be **signed and dated by official agent.**
- 2-4 Candidate's Balance Sheet
- Form 2-5, Report Respecting Tax Receipts for Candidate
- Official Agent Copies of Tax Receipts
- All bank statements from the time the campaign account was open until the date you completed the report.
- Form 2-7 Candidate Electoral Support Program (CESP) must be included **only if the candidate is making a claim** under this program. For details, see section 10, Expenses for disability, childcare, eldercare, and spousal care of the Handbook for the Official of a Candidate.