

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



2 Fundraising

GUIDE FOR THE OFFICIAL AGENT OF AN ELECTORAL DISTRICT ASSOCIATION



Guide for the Official Agent of an Electoral District Association

Fundraising Activities & Contributions

This guide is focused on providing summary information to the official agents of electoral district associations. **This guide should be read in conjunction with the brochures for Monetary Contributions and Non-Monetary Contributions which provide guidance on who can contribute, limits of contributions, valuing non-monetary contributions and reporting and disclosure of contributions.**

Sections 234 to 258 of the *Elections Act* provide detailed information regarding this topic. Official agents should refer to the Act for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

What are Fundraising Activities?

Common fundraising activities include, but are not limited to pass-the-hat, sales or auctions, fundraising events, or lotteries or raffles. Fundraising activities may result in a contribution and therefore, the official agent has a legal requirement to record the contribution. The rules around fundraising events can be very complex. The official agent must understand the rules for valuing, recording and reporting of contributions derived through fundraising events.

Examples of Fundraising Activities and Potential Contributions

Pass-the-Hat

This activity is most often used as a fundraising tool at political meetings. The hat is passed from person to person and they are requested to make a donation. The maximum contribution from any one person is \$25. Do not confuse pass-the-hat with an anonymous contribution. Amounts solicited at an event that are anonymous are illegal.

Sales or Auctions

If an item sold or auctioned is donated, this donation is considered to be a donation in kind and must be recorded as a non-monetary contribution. If the item is sold for more than its fair market value, the difference is considered a contribution and counts towards the thresholds related to disclosure and the maximum contribution limit.

Fundraising Events

The most common example relates to a fundraising dinner, where participants are required to purchase a ticket to attend the event. Fundraising events have a cost associated with running the event and must be documented. These costs would be divided by the number of participants to determine the cost per participant. The contribution provided by the participant would be the ticket price less the average cost per participant.

Lotteries or Raffles

These activities could be a 50/50 draw, a raffle for a gift basket, etc. If the items in the gift basket are donated, this donation is considered a donation in kind and must be recorded as a non-monetary contribution. For those participants purchasing tickets, the contribution portion would be the cost of the ticket less the proportionate prize per ticket.

Reporting

For each fundraising event, the official agent must record the event on a summarized basis on Form 5-1. Official agents must record the date of the event, number of participants, total revenue from the event, total cost of the event, and net profit of the event.

What must the Official Agent Record and Disclose?

As noted in the guides for Monetary Contributions and Non-Monetary Contributions, the official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. Contributions arising from fundraising activities would be disclosed on forms 4-3A (monetary and fundraising contributions) and 4-3B (donations in kind).

The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors by March 31 following the previous calendar year. These disclosure statements are used to comply with the Act.

What Fundraising Activities are Eligible to Receive a Tax Receipt?

Only contributions arising from fundraising events that have received prior approval from the Chief Electoral Officer are eligible to receive a tax receipt. Section 254 of the Elections Act specifically states that fundraising contributions realized through the sale/auction of goods & services, or a lottery or raffle are not eligible to be issued a tax receipt.

Who Can Issue the Tax Receipt?

It should be noted that an electoral district association cannot issue tax receipts. The electoral district association should work closely with its registered party when planning fundraising events. The registered party would be responsible for issuing the tax receipts on behalf of the association.

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3 | Loans

GUIDE FOR THE OFFICIAL AGENT OF A CANDIDATE



Guide for the Official Agent of a Candidate

Loans

This guide is focused on providing summary information to the official agents of individual candidates running in a provincial election.

Sections 215 to 219 of the *Elections Act* provide detailed information regarding this topic. In addition, the *Handbook for the Official Agent of a Registered Candidate*, June 2013, Chapter 13 provides more guidance in this area. Official agents should refer to these documents for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

Candidates may wish to borrow money to assist in the financing of their campaign. In most circumstances, financial institutions will only make loans to individuals. The loan requirements apply to loans that are made directly to candidates as individuals as well as loans that are made to the campaign.

Reporting Requirements

The reporting requirements for loans are complex. Below is a summary of those requirements.

1. There must be a loan agreement in writing which sets out the amount of the loan, the term of the loan, the interest rate associated with the loan, the name and addresses of the lender and the name and address of any guarantor.
2. The maximum term of the loan is two years including any renewal or refinancing. This loan term does not apply if the lender is a financial institution, candidate's registered party or the candidate's electoral district association.
3. Form 2-3D (Loan or Line of Credit) must be submitted when filing the financial election return. All loan related information must be included in the return such as loan agreements, guarantor agreements, etc.
4. If the loan remains outstanding after filing Form 2-6 (Disposal of Excess Contributions), Form 2-3D must be filed with the Chief Electoral Officer each year and provide details related to the outstanding balance and any changes to the loan agreement.

Restrictions on Loans

Candidates can not lend campaign funds or money received as a contribution. No individual can lend money to a registered party, electoral district association or candidate that exceeds the maximum allowable contribution to a single party in a calendar year. In addition, this restriction also applies to individuals who agree to guarantee loans.

Candidates may only receive transfers from their electoral district association or registered party. A transfer is not considered a loan and it does not include interest or formal repayment agreement.

When Must the Loan be Repaid?

Loans must be repaid within two years of the date of the loan.

Can Contributions Arise from a Loan?

There are three circumstances in which a loan can result in a political contribution.

1. Loan provided at discounted rate of interest
2. Loan repaid by an individual other than the borrower
3. Loan that is not repaid (default)

Loan Interest Benefit

If a candidate borrows money at an interest rate less than the bank prime rate, the difference between the interest rate and the bank prime rate results in a political contribution attributable to the lender. If the loan interest benefit is less than \$50, no additional disclosure is required on form 2-3D. If the loan interest benefit exceeds \$200, this information must be recorded and disclosed on form 2-3B (Statement of Donations in Kind.)

Loan Repaid by Another Individual

If an individual other than the candidate makes a payment on the loan or pays the loan in full, the individual has made a political contribution which counts towards the thresholds related to the disclosure and the maximum annual contribution limit (see guide on Monetary Contributions for more information.)

Loan Default

If the loan is not repaid within the time period stipulated in the loan agreement, the borrower has defaulted on the loan. The Elections Act also states that if a loan payment is more than six months past due, the loan is considered to be in default. The lender is deemed to have made a political contribution and a report must be filed.

Deemed Date of Contribution

When the loan payment by an individual other than the candidate or the default occurs in a calendar year other than the year in which the loan was made, the resulting political contribution is deemed to be a contribution at the time the loan was made and treated as though the contribution was made on that date.

Reporting Requirements

If the Deemed Date of Contribution requirement is met, the official agent must refile form 2-3B Donations in Kind with Elections Nova Scotia. This revised form will be posted on the website. Official agents should be aware of the implications of a potential over contribution in this situation.

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4 | Monetary Contributions

GUIDE FOR THE OFFICIAL
AGENT OF A CANDIDATE



Guide for the Official Agent of a Candidate

Monetary Contributions

This guide is focused on providing summary information to the official agents of individual candidates running in a provincial election.

Sections 234 to 258 of the *Elections Act* provide detailed information regarding this topic. In addition, the *Handbook for the Official Agent of a Registered Candidate*, June 2013, Chapters 10 and 11 provide more guidance in this area. Official agents should refer to these documents for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

What is a Monetary Contribution?

Most campaigns will focus on monetary contributions. Monetary contributions may take the form of cash, cheques, or other negotiable instruments – ie. money orders, bank drafts, debit transactions.

Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions. With the exception of a spouse, an individual cannot contribute funds that do not belong to them.

Limitations on Contributions?

There are two types of limitations related to contributions.

1. Official agents cannot accept more than \$100 in cash from any contributor in a calendar year.
2. Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This includes **monetary** and **non-monetary**¹ donations.

Illegal or Anonymous Contributions?

Anonymous contributions or contributions from organizations (eg, corporation, partnership, trade union) cannot be accepted. These contributions must be returned to the donor. If the donor cannot be identified, the contribution must be remitted to the Chief Electoral Officer who will transfer it to the Minister of Finance. Form 8-1 must be completed for each returned contribution.

When can an Official Agent for a Candidate Accept Contributions?

Contributions can be received from the time the candidate becomes a registered candidate until the close of the polls on election day.

Can Anyone Else Accept Contributions?

Under section 237 of the Act, the official agent can appoint a person to accept contributions on his/her behalf. The person must be appointed by the official agent before collecting or receiving contributions. However, under no circumstances, can the candidate collect or receive contributions.

What must the Official Agent Record?

The official agent must record the full name, date and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

What must the Official Agent Disclose?

Form 2-3A (monetary and fundraising contributions) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) equal to or exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors within 120 days of the return of the writ. This disclosure statement is used to comply with the Act. In a non-election year, the disclosure statement is due on March 31.

What Contributions are Eligible to Receive a Tax Receipt?

The official agent of a candidate can only issue tax receipts for monetary contributions received from the time a candidate is officially nominated (which is not the date the election period starts) to the close of polls on election day.

¹Non-monetary donations are discussed in a separate brochure

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5 Monetary Contributions

GUIDE FOR THE OFFICIAL
AGENT OF AN ELECTORAL
DISTRICT ASSOCIATION



Guide for the Official Agent of an Electoral District Association

Monetary Contributions

This guide is focused on providing summary information to the official agents of electoral district associations.

Sections 234 to 258 of the Elections Act provide detailed information regarding this topic. Official agents should refer to the Act for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

What is a Monetary Contribution?

Most Electoral Districts will focus on monetary contributions. Monetary contributions may take the form of cash, cheques, or other negotiable instruments – ie. money orders, bank drafts, debit transactions.

Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions. With the exception of a spouse, an individual cannot contribute funds that do not belong to them.

Limitations on Contributions?

There are two types of limitations related to contributions.

1. Official agents cannot accept more than \$100 in actual cash from any contributor in a calendar year.
2. Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This includes **monetary** and **non-monetary**¹ donations.

Illegal or Anonymous Contributions?

Anonymous contributions or contributions from organizations (eg, corporation, partnership, trade union) cannot be accepted. These contributions must be returned to the donor. If the donor cannot be identified, the contribution must be remitted to the Chief Electoral Officer who will transfer it to the Minister of Finance. Form 8-1 must be completed for each returned contribution.

When can an Official Agent for an Electoral District Association Accept Contributions?

Contributions can be received by an electoral district association at any time as long as the association is a registered electoral district association under the Act.

Can Anyone Else Accept Contributions?

Under section 237 of the Act, the official agent can appoint a person to accept contributions on his/her behalf. The person must be appointed by the official agent before collecting or receiving contributions.

What must the Official Agent Record?

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

What must the Official Agent Disclose?

Form 4-3A (monetary and fundraising contributions) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) equal to or exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors by March 31 following the previous calendar year. This disclosure statement is used to comply with the Act.

What Contributions are Eligible to Receive a Tax Receipt?

An electoral district association cannot issue a tax receipt for any contributions. The registered party issues tax receipts on behalf of the EDA, however reporting is still the responsibility of the EDA.

¹Non-monetary donations are discussed in a separate brochure

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6 Non-Monetary Contributions

GUIDE FOR THE OFFICIAL AGENT OF A CANDIDATE



Guide for the Official Agent of a Candidate

Non-Monetary Contributions/ Donations in Kind

This guide is focused on providing summary information to the official agents of individual candidates running in a provincial election.

Sections 234 to 258 of the *Elections Act* provide detailed information regarding this topic. In addition, the *Handbook for the Official Agent of a Registered Candidate*, June 2013, Chapters 10 and 11 provide more guidance in this area. Official agents should refer to these documents for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

What is a Donation in Kind?

A donation in kind is the provision of goods, services or property for the benefit of a candidate. A donation in kind also results when an item is purchased at a discount where the same discount would not be available to an individual that purchased the same item in an open market.

How is a Donation in Kind Valued?

A donation in kind must be valued at fair market value. Fair market value is the amount something would sell for in an open market between a willing buyer and a willing seller, who are independent of each other. In most cases, the provider should be able to provide you documentation confirming the normal selling price.

What is not a Donation in Kind?

A donation in kind does not include personal services or the use of a vehicle volunteered by a person and not provided as part of that person's work or in the service of an employer.

Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions including a donation in kind.

Limitations on Contributions?

Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This **includes monetary**¹ and **non-monetary** donations.

Is There an Exemption Limit?

An individual can make a total of \$50 in donations in kind in a calendar year, which are exempt. However, the official agent must track all donation in kind contributions to ensure an individual does not exceed this limit.

When can an Official Agent for a Candidate Accept Contributions?

Contributions can be received from the time the candidate becomes a registered candidate until the close of the polls on election day.

What must the Official Agent Record?

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

What must the Official Agent Disclose?

Form 2-3B (statement of donations in kind) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors within 120 days of the return of the writ. This disclosure statement is used to comply with the Act. An annual report must be filed by March 31 in non-election years.

What Contributions are Eligible to Receive a Tax Receipt?

Donated goods and services are not eligible to receive a tax receipt. Donations in kind cannot be made for items that meet the definition of election expenses (s.261(b)).

¹Monetary donations are discussed in a separate brochure

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7 Non-Monetary Contributions

GUIDE FOR THE OFFICIAL
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Guide for the Official Agent of an Electoral District Association

Non-Monetary Contributions/ Donations in Kind

This guide is focused on providing summary information to the official agents of electoral district associations.

Sections 234 to 258 of the *Elections Act* provide detailed information regarding this topic. Official agents should refer to the Act for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

What is a Donation in Kind?

A donation in kind is the provision of goods, services or property for the benefit of a candidate. A donation in kind also results when an item is purchased at a discount where the same discount would not be available to an individual that purchased the same item in an open market.

How is a Donation in Kind Valued?

A donation in kind must be valued at fair market value. Fair market value is the amount something would sell for in an open market between a willing buyer and a willing seller, who are independent of each other. In most cases, the provider should be able to provide you documentation confirming the normal selling price.

What is not a Donation in Kind?

A donation in kind does not include personal services or the use of a vehicle volunteered by a person and not provided as part of that person's work or in the service of an employer.

Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions including a donation in kind.

Limitations on Contributions?

Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This includes **monetary**¹ and **non-monetary** donations.

Is There an Exemption Limit?

An individual can make a total of \$50 in donations in kind in a calendar year, which are exempt. However, the official agent must track all donation in kind contributions to ensure an individual does not exceed this limit.

When can an Official Agent for a Candidate Accept Contributions?

Contributions can be received by an electoral district association at any time as long as the association is a registered electoral district association under the Act.

What must the Official Agent Record?

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

What must the Official Agent Disclose?

Form 4-3B (statement of donations in kind) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors by March 31 following the previous calendar year. This disclosure statement is used to comply with the Act.

What Contributions are Eligible to Receive a Tax Receipt?

Donated goods and services are not eligible to receive a tax receipt. It should be noted that electoral district associations cannot issue tax receipts for any contributions.

¹Monetary donations are discussed in a separate brochure

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8 Tax Receipts

GUIDE FOR THE OFFICIAL
AGENT OF CANDIDATE



Guide for the Official Agent of a Candidate

Tax Receipts

This guide is focused on providing summary information to the official agents of individual candidates running in a provincial election.

Sections 252 to 258 of the *Elections Act* provide detailed information regarding this topic. This guide should be read in conjunction with the guides related to monetary contributions, non-monetary contributions and fundraising. In addition, the *Handbook for the Official Agent of a Registered Candidate, June 2013*, Chapters 10, 11 and 14 provide more guidance in this area. Official agents should refer to these documents for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

Who can Issue a Tax Receipt?

Only the official agent for the candidate can issue a tax receipt for contributions received in the appropriate time period. In some cases, an individual may make a contribution to the party to be used for a specific candidate. In this situation, the party will forward the contribution to the official agent who will record these funds as transfers from the party. As the party has received the contribution, the party is responsible to issue the tax receipt.

Who can Receive a Tax Receipt?

Only individuals who are residents of Nova Scotia can make political contributions, therefore, by extension, only individuals can receive a tax receipt.

What Contributions are Eligible to Receive a Tax Receipt?

Only monetary contributions are eligible for a tax receipt from the time a candidate is officially nominated (which is not the date the election period starts) to the close of polls on election day. In certain circumstances, monetary contributions from fundraising events are eligible for a tax receipt, if Form 5-0 has received prior approval from the Chief Electoral Officer.

What Must be on the Tax Receipt?

The tax receipt must indicate the name of the candidate, the date of the election, the date the contribution was received and the date the receipt was issued. In addition, the receipt must indicate the individual making the contribution, the full residential address of the contributor (cannot use a PO Box) and the amount of the contribution. The receipt must be signed by the official agent.

When Must the Official Agent Issue the Tax Receipt?

The tax receipt must be issued within 30 days after election day for monetary contributions received up to election day.

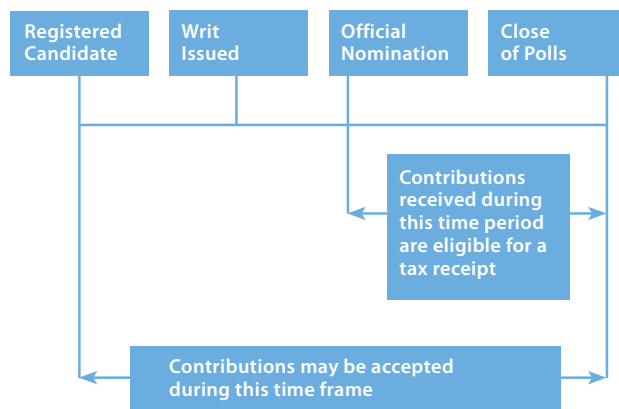
Where/when does the Official Agent get Tax Receipts?

The returning officer will provide the official agent with tax receipts after the candidate is officially nominated. Form 2-5 will be completed and signed by the official agent acknowledging he/she has received the tax receipts.

What forms must the Official Agent complete after the Election?

Form 2-5, which was provided when the tax receipts were picked up, is required to be completed and submitted to the returning officer within 30 days after the election. This form provides a reconciliation of the tax receipts received by the official agent to tax receipts issued, tax receipts spoiled or voided, and the unused tax receipts. All unused tax receipts and spoiled/voided tax receipts must be provided to the returning officer when submitting the form.

The following chart may assist readers in determining the timing of contributions and tax receipts.



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9 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 to the Chief Electoral Officer within 80 days after the election which includes the audited statement of contributions. The Chief Electoral Officer may grant an extension of the filing period for 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 will verify 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. At this time, reimbursement of the candidate's audit costs will also be made.

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

What is to be Submitted with the Financial Election Return

The following items must be submitted before any reimbursement of eligible election expenses can be provided.

1. **Auditor's Report and Invoice** – report must be signed and invoice for services attached
2. **Form 2** – Candidates' Financial Statements and Supporting Schedules – must be signed and dated by the official agent
3. **Form 2-1** – Candidate Application for Reporting Extension – may not be applicable if the return was submitted on time
4. **Form 2-2** – Summary of Financial Activity – Income and Expenses – must be signed and dated by the official agent
5. **Form 2-3A** – Monetary Contributions and Fundraising Events

6. **Form 2-3B** – Donations in Kind
7. **Form 2-3C** – Transfers to and from Registered Party or Electoral District Association
8. **Form 2-3D** – Loan or Line of Credit, Calculation of Interest Benefit – all related loan documents must be included
9. **Form 2-3E** – Details of Election and Non-Election Expenses – all original receipts, invoices, bank statements, etc must be included
10. **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
11. **Form 2-4** – Candidate Balance Sheet
12. **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
13. **Form 5** – Statement of Fundraising Revenue and Expenses – only required if fundraising activities have occurred
14. **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 required the forms to be submitted as part of the financial election reports. All "nil" forms should be appropriately noted as such.

Second and 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.

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