

Guide for Completing Tax Receipt Report and Financial Return for Candidate

ORDER OF COMPLETION

All forms must be completed and submitted to ENS, even if there is a nil report.

If you have a nil report, write “nil” on each form that is nil.

Form No.	Description	Step
Form 2-5	Reconciliation of Tax Receipts	1 – see page 2
Form 2	Report Overview and Declaration	10 - see page 30
Form 2-1	Application for Reporting Extension (if required)	Only if required
Form 2-2	Information Update (if required)	Only if required
Form 2-3	Summary of Financial Activity (income statement)	8 – see page 26
Form 2-3A	Monetary Contributions	3 – see page 10
Form 2-3B	Donations in Kind	4 – see page 13
Form 2-3C	Transfers to/from Registered Party and/or EDA	5 – see page 14
Form 2-3D	Loan or Line of Credit	2 – see page 6
Form 2-3E	Details of all Election and Non-election Expenses	6 – see page 15
Form 2-3F	Summary of Election Expenses	7 – see page 24
Form 2-4	Balance Sheet	9 – see page 28

STEP 1: TAX RECEIPTS & FORM 2-5**Completing the
Tax Receipt**

- **Contribution to**
Record the name of the candidate.
- **Date contribution received**
Record the actual date the contribution was received. If you received a contribution by mail after the date of election day, and it was mailed before election day, you would record the date the envelope was postmarked. If the envelope was postmarked after election day, then the contribution would not be eligible for a tax receipt.
- **Date receipt issued**
Record the date that the receipt is being completed.
- **Date of election day**
Record the date of election day.
- **Amount received**
Record total amount received from contributor. Be sure to put a \$ in the box before the first number of the amount, this helps to prevent amount being changed.
- **Received from**
Record the contributor's first and last name, their complete Nova Scotia residential address. If you received a contribution from a married couple, confirm whose should be recorded on the tax receipt. **Do not put two names on the receipt.**

	<ul style="list-style-type: none"> • Official agent name and signature The official agent must print their name and sign every tax receipt.
Tax Receipt Distribution	<ul style="list-style-type: none"> • Original Provide original receipt to the contributor. • Canary copy Chief electoral officer copy. Send canary copy with the completed Form 2-5 • Pink copy Registered party copy. Send pink copy to the candidate’s registered party. For independent candidates only send it to ENS. • Gold copy The official agent retains the gold copy for their records.
Cancelled or Voided Tax Receipts	<p>All tax receipts received must be accounted for. If there is a spoiled or canceled receipt, it must be returned to ENS.</p> <p>For spoiled tax receipts, the <u>official agent must:</u></p> <ul style="list-style-type: none"> • write “cancelled” on the receipt and all copies, for a receipt that has not been issued. • submit all copies to ENS with Form 2-5. • issue a new receipt to the contributor.
Lost Tax Receipts	<p>If a contributor loses a tax receipt, then the official agent may contact their party or ENS for a copy of the issued tax receipt.</p>

Form 2-5	Report respecting tax receipts for candidate This form is a three-part (carbonless copy) form.
2-5 Part 1	<ul style="list-style-type: none"> • Part 1 is completed on original white copy Part 1 is completed by the returning officer when the tax receipts are picked up by the official agent. <ul style="list-style-type: none"> ○ The returning officer will record the tax receipt number series for each package being issued. ○ Both the official agent and the returning officer must sign and date Part 1. ○ The returning officer will keep the pink copy and give the official agent both the white and canary copies. If the official agent requires additional tax receipts after the returning office closes, they must contact ENS head office for additional tax receipts.
Completing Form 2-5 Part 2	<ul style="list-style-type: none"> • Part 2 - Completed on canary copy For issued, cancelled or voided, and unused tax receipts you record the receipt number ranges. If there is a break in number sequencing, use another line. • Declaration The official agent must complete, date and sign the declaration. • After the form has been completed: <ol style="list-style-type: none"> 1. Send original form (white copy) to ENS via Canada Post Priority Courier, and be sure to include: <ul style="list-style-type: none"> ○ CEO copy of tax receipts ○ Any cancelled or voided tax receipts ○ All unused tax receipts 2. Keep canary copy for financial report.

**After ENS
Receives
Completed Form
2-5**

The original form will be reviewed by an ENS representative, who will then sign for ENS and email a signed copy to the official agent. A copy with the ENS representative's signatures should be submitted to the auditor along with the financial report.

STEP 2: LOAN AGREEMENT AND FORM 2-3D, LOAN AND LINE OF CREDIT

Candidates may wish to borrow money to assist in the financing of their campaign. Many financial institutions will only make loans to individuals. The loan requirements apply to loans that are made directly to a candidate as an individual as well as loans made to the campaign.

LOAN AGREEMENT

Loan Agreement	<p>There must be a loan agreement in writing setting out:</p> <ul style="list-style-type: none"> • Amount of loan • Term of loan • Interest rate • Name and address of the lender • Name and address of any guarantor
Amount of Loan	<p>No individual can lend money that exceeds the maximum allowable contribution for the year. The loan and all contributions for the year cannot exceed \$5,000.</p> <p>Example:</p> <p>Johnny made a \$100 contribution to EDA, \$500 contribution to the party, and a \$400 contribution to the candidate. The maximum loan could then only be for \$4,000.</p>
Term of Loan	<p>The maximum term of loan is two years including any renewal or refinancing, if the lender is an individual. Loans must be repaid within two years of the date of the loan. This loan term does not apply if the lender is a financial institution, candidate's registered party or EDA.</p>
Interest Rate	<p>If a candidate borrows money at an interest rate less than the bank prime rate, the difference between the interest</p>

	rate and the bank prime rate results in a political contribution (donation in kind) to the lender.
Lender	<p>Campaign may receive a loan from:</p> <ul style="list-style-type: none"> • A financial Institution, often it is a line of credit • An individual (not more than allowable contribution) • Their own EDA (if money is to be paid back to the EDA, then it is a loan and not a transfer) <p>Campaign cannot receive a loan from</p> <ul style="list-style-type: none"> • Another candidate • An EDA from another electoral district • An organization (other than a financial institution)
Guarantor	<p>An individual can only guarantee a loan up to a maximum contribution of \$5,000 (the maximum would be less, if the individual already contributed to the EDA, party or candidate).</p> <p>An organization cannot guarantee a loan.</p>

CONTRIBUTIONS ARISING FROM LOANS

Interest Benefit	<p><u>Example Loan Details</u></p> <p>Amount of loan: \$4,000</p> <p>Bank prime rate: 3.5%</p> <p>Loan Interest: 0%</p> <p>Term: 6 months</p>
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	<p>Benefit calculation = loan amount X (annual bank prime rate – rate of loan) X term of loan in months.</p> <p>Interest benefit = \$4,000 X (3.5% - 0%) X (6/12) = \$70</p> <p>If the interest benefit is:</p> <ul style="list-style-type: none"> • \$50 or less – It will not require additional disclosure. • Between \$50 and \$200 - Information must be recorded on Form 2-3D. It will not be included with ENS disclosure publication. • \$200 or more - Information must be recorded on Form 2-3B and Form 2-3D. It will be included with ENS disclosure publication.
<p>Repaid by an Individual Other Than the Borrower</p>	<p>If an individual other than the borrower (the candidate) makes either a single payment on a loan or pays the loan in full, that individual has made a political contribution.</p> <p>Example:</p> <p>After receiving \$2,000 reimbursement, Mary (the candidate) couldn't repay her loan of \$4,000. Her sister, Betty gave Mary \$2,000 to repay the loan. Betty has made a political contribution, and this must be disclosed on Form 2-3A.</p>
<p>Loan is Not Repaid (Default)</p>	<p>If a loan is not repaid within the period laid out in the loan agreement, the borrower has defaulted on the loan. If a loan payment is more than six months past due, then the loan is in default and the lender is deemed to have made political contribution.</p>

Deemed Date of Contribution	<p>The contribution is deemed to be a contribution at the time the loan was made if the loan repayment was by an individual other than the borrower or the default was in the calendar year other than the year in which the loan was made.</p> <p>Example:</p> <p>Loan date: January 15, 2016 Default date: January 16, 2018 Date of contribution: January 15, 2016</p>
Tax Receipt	<p>Contributions arising from loans are not eligible for a tax receipt.</p>

LOAN REPORTING

Form 2-3D Loan or Line of Credit	<p>Every transaction must be recorded by date:</p> <ul style="list-style-type: none"> • Outstanding amount is reported on Form 2-4. • Interest expense is reported on Form 2-3. • Donation in kind contributions from interest benefit is reported on Form 2-3.
Loan agreement	<p>Loan agreement must be filled with Form 2-3D.</p>
Outstanding Loan after Filing Form 2-6	<p>Form 2-3 D must be filed with ENS each year if a loan remains outstanding after filing Form 2-6, Disposal of Excess Contributions.</p> <p>Must include details related to:</p> <ul style="list-style-type: none"> • the outstanding balance. • any changes to the loan agreement. • where funds came from for payment on the loan.

STEP 3: MONETARY CONTRIBUTIONS, FORM 2-3A**Ledger** (not provided by ENS)**Record of Each
Monetary
Contribution
Received**

The official agent is required to maintain a complete record of all contributions in a single ledger (one place). A Ledger can be an electronic document (spreadsheet, accounting program, or word-processing document), and

must include:

- Date of contribution
- Full name of contributor
- Civic address
- Amount of contribution
- Name of who received the contribution (official agent or an assigned person as indicated on Form 8-2)
- **Note:** Ledger is not required to be submitted as part of your financial report. However, it may be requested by ENS representatives if details are required.

Form 2-3A**Recording
Cumulative
Contributions**

Cumulative contributions of \$200 or more must be disclosed as a single line entry for every individual that has cumulative contributions of \$200 or more. For every individual you will record a date, last name, first name, civic address and amount.

Example:

Jane contributed \$50, and then another \$150. Jane's total contribution equals \$200 and must be disclosed as one line entry for Jane's total contribution of \$200. Jane's \$50 contribution must not be included with the summary of contributions less than \$200.

Date	Record the date of contribution, or the most recent contribution if the individual made multiple monetary contributions.
Contributor Information	<p>Record Last name, first name and complete civic address of the contributor. If contributor provides a PO Box, you must obtain their full civic address.</p> <p>It is important to record only one name, if a married couple provides both names, you must ask whose name should be recorded. Only the last name, first name, community and total cumulative contributions of \$200 or more will be published.</p>
Amount	Record the total cumulative contribution amount.
Tax Receipt and Source	Record source of contribution, and tax receipt number issued to contributor for eligible contributions.
Total Contribution Less Than \$200	<p>The total of all contributions less than \$200 are recorded on this line. Contributions of \$199 or less made by an individual are not disclosed with the individual's name. They must be reported as a single line entry for all contributions less than \$200.</p> <p>Example:</p> <p>Jack, Michelle, and John each contributed \$100. Where their individual cumulative contributions were less than \$200 each, they are recorded as one total of \$300 under summary of contributions less than \$200.</p>

Total

Add the subtotal and total contributions less than \$200 together for the total contributions. **Record total on Form 2-3 under monetary contributions.**

NOTE: Cumulative monetary contributions, plus cumulative donation in kind contributions of \$50 or more, will be added together, and those that are more than \$200 will be published by ENS.

STEP 4: DONATIONS IN KIND, FORM 2-3B

All donations in kind contributions valued at \$200 or more are required to be reported. It is extremely important for the official agent to maintain and retain a complete record of all donations in kind contributions.

Refer to the **Contributions and Fundraising Guide** on the ENS Website for details on determining what donation in kind contributions are and what is required to be reported.

When is a Donation in Kind Considered a Contribution?	<p>A donation in kind is considered a contribution when the:</p> <ul style="list-style-type: none"> • Donation's value is more than \$50, and • the cumulative value of the current donation, and previous donations have a total value exceeding \$50. <p><i>S. 166 (d)(vii)(A)(B).</i></p>
Date	<p>Record the date of contribution.</p>
Contributor	<p>Record the full name and civic address of the contributor.</p> <p>It is important to record only one name, if a married couple provides both names, you must ask whose name should be recorded. Only the last name, first name, community and total cumulative contributions of \$200 or more will be published.</p>

NOTE: Cumulative monetary contributions, plus cumulative donation in kind contributions of \$50 or more, will be added together, and those that are more than \$200 will be published ~~we be~~ by ENS.

STEP 5: TRANSFERS, FORM 2-3C

Recording transfers to and from registered party and electoral district associations (EDA).

Transfers Received From Registered Party or EDA	<ul style="list-style-type: none"> • Record the date you received the transfer. • Record the value of the transfer under the appropriate column: <ul style="list-style-type: none"> ○ Party Monetary ○ Party Non-Monetary ○ EDA Monetary ○ EDA Non-Monetary • Record total of all monetary transfer from registered party and EDA under Section A on Form 2-3
Transfers Made to Registered Party or EDA	<ul style="list-style-type: none"> • Record the date you made the transfer • Record the value of the transfer under the appropriate column <ul style="list-style-type: none"> ○ Party Monetary ○ Party Non-Monetary ○ EDA Monetary ○ EDA Non-monetary • Record total of all Monetary transfer made to registered party and EDA under Section 2 on Form 2-3.

STEP 6: RECORD OF EXPENSES, FORM 2-3E

The record of a candidate’s election (reimbursable) and non-election expenses (not reimbursable) is a detailed listing of each expense item made by category of expenditures. Form 2-E establishes the relationship between an expense and the supporting documentation (receipt or voucher) for that expense.

For simplicity, the term “**receipt**” means receipt, invoice and voucher, etc.

A credit or debit receipt alone is not considered supporting documentation, an **itemized receipt must be submitted** for an expense to be considered as an election expense.

“**Reimbursable expenses by ENS**”, means that expenses are considered eligible election expenses under the *Elections Act*, and included in reimbursement made by ENS to the maximum amount, provided that the candidate received the minimum 10% of the valid vote.

Column 1	Document Number It is critical that receipts and vouchers can be matched to the lines on Form 2-3E. The document number that you write on the invoice must be the same number that you record in column 1.
Column 2	Date of Expenditure <ul style="list-style-type: none"> • Must be the date on which the expenditure was made. You do this to verify that all entries fall between the date of the writ and election day. • If advertising materials were paid for before the writ, and consumed after the writ, please make a notation on the invoice. • Do not record the payment date, as this could be outside the election period.

Column 3**Payee Name**

The person's name or the company to whom the payment was made to.

If you are reimbursing someone from the campaign for something they personally paid for, such as hardware supplies for signs, you would record their name under column 3, and not the business name where they made the purchase.

You may summarize certain information, such as petty cash and poll workers.

Example: Poll Workers

If you hired 25 poll workers for \$50 each, you could record the payee as "poll worker" with a total amount of \$1,250. You should:

- Put all receipts from the poll workers in an envelope.

Note: It is important that all poll workers sign the receipts showing that they have received payment. These signed receipts must be included for the expense to be considered as an election expense.

- Write "poll workers" on the envelope and record the same under column 3.
- Write the document number on the envelope and record the same number under column 1.

Column 4	<p>Description of Expenditure</p> <p>Description should be sufficient to identify the nature of the expense.</p> <p>Example: Reimbursement of Supplies</p> <p>If you were reimbursing someone from the campaign who purchased hardware supplies for signs, you would record “hardware for sign” under column 4.</p>
Column 5	<p>Paid Expenses</p> <p>The total amount paid, including HST, as identified on the receipt.</p> <p>If you make multiple payments for a receipt, you only need to record one line entry on Form 2-3E. You should, however, be sure to write the date and method of payment for each payment made on the receipt. This will make it easier to trace to the campaign bank account.</p>
Column 6	<p>Unpaid and Uncontested</p> <p>Expenses not paid at the time the report is completed are considered accounts payable and must be paid before the campaign bank account is closed. The official agent acknowledges the expense is not contested. The total unpaid amount for discounts and contributed services must also be included in column 6.</p> <p>Example: Audit fee</p> <p>The audit fee should be recorded under column 6 as it is unpaid at the time the financial report is completed.</p>

Column 7	Discounts Record the dollar value of the discount.
Column 8	Contributed Services If you have an individual who has contributed goods or services that is not an election expense, you record the total value of their donation in kind under column 8. Contributed goods and services are included in the total spending limit.
Column 9	Headquarters Expenses <ul style="list-style-type: none"> • Office space rental • Furniture rental • Utilities • Communication services and equipment (telephones, internet, cell phones, and other wireless communications) • Insurance for the premises and contents • Office equipment (fax, photocopier, computer) • Stationery items and other supplies
Column 10	Worker Remuneration <ul style="list-style-type: none"> • Stipends or wages paid to any campaign staff, such as campaign manager, clerical staff, poll agents or captains, drivers, or canvassers. Either a signed contract or signed timesheet (or equivalent time log for multiple workers doing the same job) must be provided as supporting documentation. • Actual cost of meals, coffee, etc. for workers • Actual cost of accommodation for workers

Column 11	Publicity/Advertising <ul style="list-style-type: none">• Print advertising, such as newspaper ads• Brochures, flyers, door-hangers or other print items that are delivered to electors in the electoral district.• Postage cost for delivery of any printed items• Creation of a website or enhancements to an existing website specifically related to an election.• Miscellaneous advertising items, such as buttons, bookmarks, refrigerator magnets• Signs, posters and the labour cost associated with the placement• Service consultants or others who work on advertising material• Advertising charges to the campaign by registered party
Column 12	Travel <ul style="list-style-type: none">• Personal vehicle<ul style="list-style-type: none">○ A campaign worker who uses their personal vehicle must submit an expense claim for any kilometres driven and be reimbursed a reasonable amount per kilometre. They <u>cannot submit fuel receipts</u> for reimbursement.• Rental vehicle<ul style="list-style-type: none">○ Cost of the rental vehicle and insurance○ Actual cost of fuel for the rental vehicle, with itemized receipts which clearly show the total number of litres, and cost per litre are required.

	<ul style="list-style-type: none"> • Cost of travel for campaign workers who do not live in the electoral district, such as the cost of airfare or another mode of transportation for workers who are coming from another province.
Column 13	<p>Functions</p> <ul style="list-style-type: none"> • Rental of premises to hold rallies or other functions • Refreshments served at rallies, “meet and greet” functions • Entertainment for campaign function <p>Note: <u>Does not</u> include alcohol.</p>
Column 14	<p>Other</p> <ul style="list-style-type: none"> • Banking fees/service charges • Anything that does not fit into the previous categories.
Column 15	<p>Personal Expenses of Candidate</p> <p>Reimbursement of election expenses that the candidate has paid for personally. The <u>candidate should know</u> the rules <u>before they incur</u> and claim any personal expenses.</p> <p>Rules respecting candidate’s personal expenses:</p> <ul style="list-style-type: none"> • Limit of \$1,000 • A candidate <u>cannot personally</u> pay for publicity expenses, which includes advertising, and publicity cost for a nomination convention. • Candidates cannot incur transportation costs within their own electoral district <p>Note: A campaign worker who drives the candidate</p>

around should claim the kilometrage on their expense claim for reimbursement from the campaign. The expense claim would then be considered an election expense and then recorded under column 12 for travel.

Expenses that are considered election expenses and are reimbursable by ENS (maximum \$1,000). They are reimbursable by the campaign, and are considered election expenses for reimbursement by ENS.

- Living expenses (lodging and meals) during the campaign **only if** the candidate has been reimbursed by the campaign.

Expenses not considered an election expense for reimbursement by ENS:

There are some expenses that a candidate may incur while running for election that can be reimbursed by the campaign but are not considered as an election expenses and therefore are not reimbursable from ENS.

These expenses should be **recorded under column 17:**

- Wardrobes-enhancements, and personal grooming
- Salary replacement
- Elections expenses that exceed the \$1,000 limit.

Example: If the candidate had \$1,500 in eligible election expenses: \$1,000 would be recorded under column 15 and \$500 would be recorded under column 17.

Column 16	Disability and Care Expenses <p>The Candidate Electoral Support Program (CESP) Policy provides guidelines that govern the CESP. Please refer to this policy on the ENS website for details.</p>
Column 17	Non-Election Expenses Pre-Writ <p>Expenses that are incurred before the call of an election. They do not include unused pre-writ advertising material. They might include:</p> <ul style="list-style-type: none"> • Banking services charges • Refreshments for rallies, and “meet and greet” functions • Advertising consumed (used) prior to the writ. <p>Expenses, other than those for unused pre-writ advertising material, claimed as an election expense incurred before the writ, are not included in the spending limit for an election.</p>
Column 18	Non-Election Expenses for Writ Period and Post-Election Day <ul style="list-style-type: none"> • Post-election celebrations • Post-election advertising • Close-out costs 7 days after election day and beyond • Alcohol purchase
Calculations	<p>The total of Columns 5 and 6 must equal the total of columns 7 to 16.</p>
Maximum Spending Limit	<p>The maximum spending limit includes expenses recorded</p>

	<p>under columns 7 to 16 plus 18.</p> <p>Expenses that are recorded under column 17 are not included in the maximum spending.</p>
Reimbursable Election Expenses	<p>Election expenses recorded under columns 9 to 16 must be an eligible election expense for reimbursement from ENS.</p>
Non-Reimbursable Expenses	<p>Expenses recorded under columns 17 and 18 are not eligible for reimbursement from ENS.</p>

STEP 7: SUMMARY OF ELECTION EXPENSES, FORM 2-3F

Form 2-3F is the summary of all election expenses.

Transferring Totals From Form 2-3E to 2-3F (row)	<p>Row 1 - record total from column 9 on form 2-3E</p> <p>Row 2 - record total from column 10 on form 2-3E</p> <p>Row 3 - record total from column 11 on form 2-3E</p> <p>Row 4 - record total from column 12 on form 2-3E</p> <p>Row 5 - record total from column 13 on form 2-3E</p> <p>Row 6 - record total from column 14 on form 2-3E</p> <p>Row 7 - record total from column 15 on form 2-3E</p> <p>Row 8 - record total from column 16 on form 2-3E</p> <p>Row 9 - record total from column 7 on form 2-3E</p> <p>Row 10 - record total from column 8 on form 2-3E</p> <p>Row 11 – record total of any disputed claims</p> <p>Row 12 - record total from column 17 on form 2-3E</p> <p>Row 13 - record total from column 18 on form 2-3E</p>
Totaling Rows	<p>Total the following:</p> <ul style="list-style-type: none"> • A Election Expenses total lines 1 to 8 • B Non-Cash Election Expenses total lines 10 to 11 • C Non-Election Expenses total lines 12 and 13 • Total Cost Incurred by the Campaign Add A, B and C
Number of Electors on the List of Electors	<p>Record the final number of electors for the candidate's electoral district as published by ENS.</p>

**Maximum Elections
Expenses Permitted**

Record the maximum sending limit for the candidate's electoral district as published by ENS.

IMPORTANT

Keep in mind that interested electors, and media can review and make copies of form 2-3F and any supporting documentation (receipts), by making arrangements with the Chief Electoral Officer from the time reports are filed at ENS up to 12 months after election day. Section 229(4) of the *Elections Act*.

STEP 8: SUMMARY OF FINANCIAL ACTIVITY, FORM 2-3 (Income Statement)

This form is designed to capture the summary of all activity and will show if the campaign has a surplus or deficit.

Most of the amounts you will record on this form will come from other forms you have already completed.

SECTION 1: INCOME AND TRANSFERS IN

Monetary Contributions	Record the total amount of monetary donations received. Do not include fundraising benefits on this line.
Fundraising Revenue (gross)	Record total gross (total money received) fundraising amount recorded on Form 5-1.
Transfers from Party and EDA	Record the total amount the campaign received from both the registered party and EDA recorded on Form 2-3C.
Reimbursements from Elections Nova Scotia	Record the total amount of all payments the campaign is expected to receive from Elections Nova Scotia: <ul style="list-style-type: none"> • Nomination fee • Audit fee subsidy • Election expense reimbursement Even if there is an assignment agreement between the campaign and the registered party to send election expense reimbursement payments to the party, the total expected candidate's election expense reimbursement should be recorded on this form.
Other Income	Any other income that you are expecting to receive.
Total Income and Transfers	Add all rows in section 1 together and record the total.

SECTION 2: EXPENSES & TRANSFERS OUT

Non-Election Expenses	Record the total of columns 17 & 18 on Form 2-3E.
Fundraising Expenses	Record total expenses on Form 5-1 (if you had a fundraising event).
Election Expenses	Record the total of columns 9 to 16 on Form 2-3E.
Transfer to Party and EDA	Record total amount transferred from the campaign to both the registered party and EDA on Form 2-3.
Interest Payments on Loans or Line of Credit	Record total interest payments made on loan and/or line of credit on Form 2-3D.
Other Expenses	Record total expenses not associated with any other forms.
Total Expenses and Transfers	Add all rows under section and recorded the total.

SURPLUS/DEFICIT

Net Excess or (shortfall)	Subtract total expenses and transfers from total income and transfers.
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DECLARATION

Official Agent	The official agent must sign Form 2-3 declaring that to the best of their knowledge and belief, the information contained in the report is complete, true and correct and is in compliance with the <i>Elections Act</i> .
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STEP 9: BALANCE SHEET, FORM 2-4

This form is designed to summarize the cash flow activity of the campaign.

Total Assets (A) and Total Liabilities and Surplus/Deficit (B) **must** equal the same amount.

ASSETS

Petty Cash	Record amount of funds in petty cash.
Cash on Hand	Record amount of funds on hand.
Cash in Bank	Record the reconciled cash balance at the time of the report. You must also provide a reconciliation with your bank statements.
Receivables from ENS	Record total expected receivables from ENS: <ul style="list-style-type: none"> • Audit fee • Nomination fee • Election expense reimbursement.
Receivables from Other	Record expected other receivables.
Total Assets (A)	Add all rows and record the total amount.

LIABILITIES

Accounts Payable	Record the total amount for invoices not yet paid.
Accounts Payable to Party	Record amount owed to the registered party, if applicable. Often the registered party will invoice campaigns for elections expenses.
Audit Fee Payable	Generally, the audit fee is not paid at the time the report is submitted. Record the total amount of the audit

	invoice.
Loan Payable	Record the amount of the outstanding loan, overdraft, line of credit.
Other Payable	Any other liabilities that do not fit in the above categories should be recorded on these rows and sufficient detail provided.
Total Liabilities	Add all the above rows together and record the total.
Net Excess (shortfall)	Record the net excess/shortfall from Form 2-3
Opening Surplus	If the candidate was registered in a <u>previous calendar year</u> in which the election was held, the campaign might have financial activity with a surplus/deficit from that year. If applicable, record the surplus/deficit from the previous.
Total Liabilities and Surplus/Deficit (B)	Add total liabilities, surplus/deficit and opening surplus/deficit and record the total. This total <u>must</u> match the total assets.

STEP 10: REPORT OVERVIEW AND DECLARATION, FORM 2

Report overview and declaration of the official agent. This should be the last form that complete before submitting your report.

Candidate	Record: <ul style="list-style-type: none"> • Candidate’s name • Party affiliation • Electoral district
Official Agent	Must record official agent’s: <ul style="list-style-type: none"> • Residential address • Telephone number • Email address
Auditor	If a candidate’s election expenses exceed \$500, the report must be accompanied by an auditor’s report, and the auditor must be an individual who is licensed to perform audits. You must record the auditor’s: <ul style="list-style-type: none"> • First and last name (not the business name) • Mailing address • Telephone number • Email address
Financial Institution	Record: <ul style="list-style-type: none"> • Institution name and branch location • Mailing address with postal code • Account number
Signature of Official Agent	The official agent <u>must sign and date</u> the declaration. The <i>Elections Act</i> requires the official agent to sign an affidavit attesting to the accuracy and completeness of the election expense report.

**Signature of
Candidate**

The candidate **must sign and date** acknowledging that the financial submission is complete.

CHECKLIST: BEFORE SUBMITTING YOUR FINANCIAL RETURN TO ENS

Ensure that you have all the necessary documentation to submit to ENS as one package. Use the Canada Post Priority Courier bag and waybill you were given to ship to ENS head office.

Description		Completed
Bank Statements	Include bank statements from the time the campaign account was opened to the time the report was complete.	
Form 2-5	Received sign copy back from ENS – if campaign was issued tax receipts.	
Form 2	Completed, signed, and dated by both the official agent and candidate	
Form 2-3	Completed, signed and dated by the official agent	
Form 2-3A	Completed	
Form 2-3B	Completed	
Form 2-3C	Completed	
Form 2-3D	Completed and loan agreement included – if the campaign had a loan	
Form 2-3E	Completed and included all original receipts	
Form 2-3F	Completed and signed by the official agent	

Form 2-4	Completed	
Form 5-1	Completed only if there was a fundraising function.	
Made copies of all completed forms, bank statements, receipts, auditors report and receipts before submitting to ENS. This is important for referencing if there are questions and for future campaigns in the electoral district.		

CANDIDATE UPDATE INFORMATION, FORM 2-1

Form 2-1 is required only when there is a change in information (name, address, phone, or email) for one of the following:

- Candidate
- Official agent
- Financial institution
- Auditor

This form must be signed and dated by the candidate.

This guide should be used in conjunction with the other materials provided by ENS, including the *Elections Act*, which is the legislation that sets forth the legal rules governing the financing of provincial elections in Nova Scotia. In the event of a conflict or inconsistency between printed materials provided by ENS, the *Elections Act* prevails.