

**Handbook for the Official Agent  
of a Candidate**



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## **INTRODUCTION**

**This guide is provided to Official Agents (OA)  
who are appointed by a Candidate**

**The OA is responsible for all financial matters of a candidate's campaign. The role is very important.**

**This handbook provides an overview of the financial responsibilities.**

**Several other resources are available on the Elections Nova Scotia (ENS) website.**

**In addition to financial matters, all election advertising must be authorized by the OA.**

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## 1. DEFINITIONS FOR THE TERM “CANDIDATE”

1. **Nomination candidate**

A person who is campaigning to become a candidate for election for a registered party.

2. **Prospective candidate**

A person who self-declares, or is declared by others with their consent, to be a candidate.

3. **Registered candidate**

A candidate whose registration has been approved by the Chief Electoral Officer (CEO), as per Section 203 of the *Elections Act*. A candidate must be registered before his/her official agent can raise or spend money on their behalf.

4. **Candidate**

After a writ is issued, an individual becomes “**officially nominated**” when the individual has filed a Nomination, **Form 105** with the returning officer, and the returning officer has approved their nomination. A candidate is deemed to be registered once they have been officially nominated, as per Section 67 of the *Elections Act*.

Type of Candidate	Raise/Spend Money	Report to ENS	Name on Ballot	Form No.
Nomination	N	N	N	N/A
Prospective	N	N	N	N/A
Registered	Y	Y	N	Form 1-1
Candidate	Y	Y	Y	Form 105

## 2. CANDIDATE'S ROLE WITH CAMPAIGN FUNDS

Candidates (including registered candidates) are **not permitted** to handle campaign funds.

<b>Candidates <u>must not</u></b>	<ul style="list-style-type: none"><li>• Receive contributions;</li><li>• Incur election expenses;</li><li>• Pay for publicity expenses (includes advertising, and publicity cost for nomination convention);</li><li>• Issue tax receipts;</li><li>• Access funds in bank account;</li><li>• Act on behalf of the official agent (OA).</li></ul>
<b>Contributions: Candidates <u>may</u> (recommendation)</b>	When campaigning, it is recommended that the candidate either: <ul style="list-style-type: none"><li>• Have someone with them who has been assigned by the OA to accept contributions on their behalf, <b>or</b></li><li>• Provide the contributor with a preaddressed, postage-paid envelope to mail their contribution directly to the candidate's OA.</li></ul>
<b>Election Expenses</b>	<ul style="list-style-type: none"><li>• Travel – Most of the time a <b><u>candidate must not</u></b> incur travel expenses. In these cases, it is recommended that the candidate have someone with them while campaigning who can incur travel expenses and submit a claim for reimbursement of kilometers driven. (An example of</li></ul>

	<p>candidates travel that is an election expense is for travel outside their electoral district to attend a meeting organized by the registered party)</p> <ul style="list-style-type: none"> <li>• Vendor Invoices - There may be times when a vendor requires payment right away by credit card. If this is the case and the candidate is the only person who has a credit card, then they are permitted to pay for the expense <b>only if</b>: <ul style="list-style-type: none"> <li>○ It is not publicity or advertising;</li> <li>○ The OA has authorized the expense;</li> <li>○ The vendor provides an itemized invoice/receipt, along with proof of payment;</li> <li>○ The OA reimburses the candidate from the campaign account.</li> </ul> </li> </ul>
<p><b>OA is not Able to Complete their Duties</b></p>	<p>If the OA is not able to fulfill their duties, then the candidate must appoint another OA. The candidate <b>must</b> contact ENS, and their registered party to provide them with the details of the change. (Form 2-2)</p>

### **3. DUTIES OF AN OFFICIAL AGENT (OA)**

1. Opening and maintaining a bank account.
2. Keeping detailed records of all:
  - Income (fundraising, contributions, and transfers);
  - Expenses (obtain itemized receipts, and keep copies for your record;)
  - Assets;
  - Liabilities.
3. Ensuring the campaign does not spend more than the election expense limit or advertising expenses limit, including authorizing:
  - Campaign expenses and issuing payments;
  - Advertisement and promotional materials.
4. Issuing tax receipts for monetary contributions that are eligible for a tax receipt.
5. Preparing financial statements for the campaign, ensuring the statements are audited and filed with ENS before the deadline.
6. Responding to questions from the audit team at ENS, 4-6 months after an election.
7. Receiving election expense reimbursement cheques (if applicable) and using the funds to first pay any amounts owed by the campaign.
8. Paying the surplus (if one exists) to the electoral district association (EDA), party, or the province, and filing the appropriate report with ENS.
9. Reporting of loan(s) outstanding at the end of election for a maximum period of 2 years or to when the loan was paid in full if less than two years.

## Candidate Reporting Relationship with ENS

### No link with ENS

Nomination  
Candidate

A person  
campaigning to  
represent a party

Name **not**  
on ballot

#### Cannot

- Accept contributions
- Transfers
- Incur election expenses

Prospective  
Candidate

Self-declares or is  
declared by others

Name **not**  
on ballot

No reporting required  
with ENS at this stage

### Candidate and ENS Linked

Registered  
Candidate

Form 1-1  
is approved  
by CEO

Name **not**  
on ballot

Annual reporting required  
until election is called

Writ  
Issued

Nomination  
Form 105 is  
approved by  
Returning  
Officer

Name **on**  
ballot

Election  
financial  
report filed  
with ENS

Final  
report,  
Form 2-6  
filed with  
ENS



#### 4. Calendar and deadlines

##### Registration

- At the earliest on which the OA accepts a contribution, transfer or has incurred an expense.

##### Nomination

- Filed with the returning officer after the writ is issued, and 20 days before election day.

##### Return of List of Electors

- Official Addition day is recomend. Form109\* must be submitted to the returning officer by the candidate before the returning office closes.

##### Tax Receipts

- Before 30 days folloiwng election day

##### Financial Report

- Before 80 days following the return of writ

##### Disposal of Excess Fund

- One month after final reimbursement, or
- Two months after report is filed if there is no reimbursement

##### Annual Filing

- Financial report: March 31 if the candidate registered in a non-election
- Loan Update: March 31 if there is an outstanding loan after election

**All reports are filed directly with ENS, except the nomination (form 105) which is filed at the returning office headquarters in the electoral district where the candidate is running.**

**\*The candidate should make an appointment with the returning officer as they will have to return of the list of electors (USB's received), and complete Form 109 with the RO.**

## **5. BANK ACCOUNT**

The OA must open and maintain an account at financial institution. Do not open a personal account; open an account that is used by a business or non-profit organization. For your records, you will require copies of:

- Bank statements for each month the account is open;
- Cancelled cheques to be returned;
- Deposit book that will allow you to retain a carbon copy of every deposit.

All expenses, and funds received during the campaign (before, during, and after the election) must flow through this account.

Account must be separate from any other account held by the registered party or the EDA.

Account name: there is no legal requirement. Here are some suggestions:

- John Brown, official agent for Mary Smith;
- John Brown campaign, official agent Mary Smith.

As an OA, you are responsible for the finances of the campaign; you must not allow another person to have sole signing authority. There may be cases where an account requires more than one signature on cheques. However, this cannot impair your ability to fulfill your duties.

## **6. REGISTRATION AND NOMINATION**

### **Candidate Registration (submitted to ENS head office)**

Candidates must register with ENS at the earliest on which the OA:

- Accepts a contribution;
- Accepts a transfer;
- Has incurred an expense.

**Form 1-1** Application for Candidate Registration must be completed and submitted to ENS for approval by the CEO. If the candidate is running under a registered party banner, then their application must be supported with an endorsement letter by the party.

If a campaign is not going to spend money, accept any contributions, or transfers before the candidate files their nomination paper (after the writ of election, on the 20<sup>th</sup> day before election day), then they are not required to file for registration.

Registration should not be confused with nomination. Registering as a candidate does not mean the candidate's name will be on the ballot. See section 1, Definitions of a Candidate, for details.

Registration is only good for one electoral event, i.e., registrations do not carry over. A new application must be submitted for every election and/or by-election.

## **Nomination**

### **1. Filing the Nomination Paper & \$200 Deposit (submitted to Returning Officer)**

For a person to become “officially nominated” and have their name on the ballot, they must file Form 105, Candidate Nomination with the returning officer in the district they wish to run as a candidate.

Candidate nomination must be **filed after the writ of election**, and prior to 20 days before election day. All **signatures must be obtained** (signed) and dated **on or after** the date of the writ of election. The only exception to this is the Leader’s letter, where a letter presented with the candidate registration can be used. A candidate who is officially nominated is deemed to be a registered candidate once the forms have been approved by the returning officer in the district they are contesting.

The nomination form requires significant information. The form and its requirements should be reviewed well in advance of nomination day. **Do not wait until the deadline to file.**

A \$200 deposit is required to become officially nominated and must be submitted with the nomination form. Payment should be made by: money order, bank draft, or certified cheque. Cash is discouraged but will be accepted if necessary.

See Guide for Candidate Nomination on the ENS website for detailed instructions.

## **2. Qualifications of a Candidate**

To be nominated as a candidate, an individual must be:

- A Canadian citizen,
- 18 years of age or older on election day,
- Resident of Nova Scotia for 6 months immediately preceding the date of the writ, and
- Not be disqualified or ineligible under the *Elections Act*, the *House of Assembly Act*, or any other Act to be a candidate or member of the House of Assembly.

## **3. Withdrawal of a Candidate**

A nomination can be withdrawn by a candidate by making a declaration either personally or through the OA. See Guide for Candidate Nomination for details.

It is an offence to knowingly publish a false statement on the withdrawal of a candidate.

## 7. INCOME

### 1. Contributions (see Monetary & Non-Monetary Contributions brochure on ENS website)

#### Who Can/Cannot Contribute

- Individuals who are residents of Nova Scotia;
- Except for a spouse, an individual cannot contribute funds that do not belong to them;
- An individual's contribution must not be reimbursed;
- Organizations are not allowed to contribute;
- Anonymous contributions are not allowed.

#### **Note**

*If you receive an anonymous contribution, you must send the contribution to ENS, where it will be transferred to the Minister of Finance.*

#### Contribution Limits

- \$100 physical cash from any contributor in a calendar year;
- \$25 for **pass-the-hat**. Attendees must be informed of limit;
- \$5,000 maximum per calendar year, cumulative between the registered party, and its EDA and candidates.

**Example:** *An individual could contribute \$2,000 to your candidate, \$1,500 to the party, and \$1,500 to EDA.*

*Contributions made over the limit must be returned to the contributor.*

**Who Can Accept Contributions?**

- Only the OA, and any person assigned by the OA to accept contributions on their behalf; (Form 8-2)
- Detailed logs must be kept by each person accepting contributions;
- Candidates are not allowed to receive contributions.

**Types of Contributions**

- **Monetary**
  - Cash, cheque, money order, bank draft, and electronic funds transfers from an individual.

**Note**

Only monetary contributions are eligible for tax receipts. More information is provided under Tab 8.

**Donations in kind**

  - Goods, services, or property at fair market value;
  - Fair market value is the amount something would sell for in an open market;

**Note**

*The provider should be able to provide documentation confirming normal selling price.*

  - Determining **value**:
    - Provided for resale, is fair market value of item;

- Provided at a discount, is the difference between the discounted price and fair market value;
- Provided directly to participant in a fundraising event, is fair market value;
- o Renouncing payment for goods or services that would be considered an election expense is not allowed.

**Note**

*This provision limits the type of donation in kind the campaign can receive.*

- o An individual's donation in kind contribution that total more than \$50 in a calendar year are cumulative.

**Note**

*This means if donation in kind contributions are \$50 or less, than they are exempt and do not have to be disclosed. It is important that the OA track all donation in kind contributions to identify if an individual exceeds the \$50 exemption limit, and therefore would be subject to disclosure.*

- o Voluntary **unpaid labour** during a campaign, such as canvassing, putting up signs, working in the campaign office, etc. are not considered contributions.



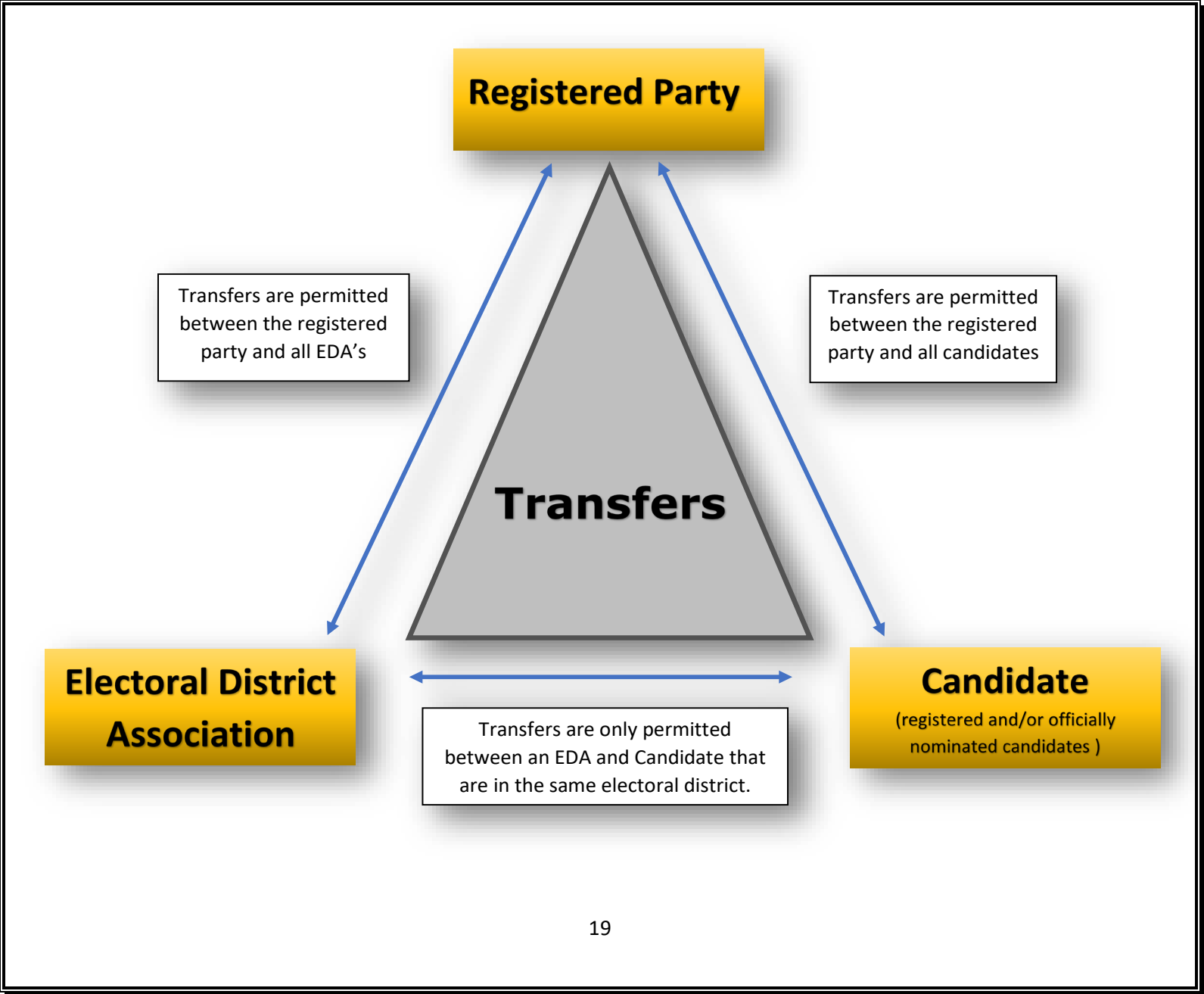
	<ul style="list-style-type: none"> <li>○ <b>Vehicle</b> volunteered by a person is not considered a contribution if it is not provided as part of the person's work in the service of an employer.</li> </ul> <p><b><u>Note:</u></b>  <i>Donations in kind <b>are not</b> eligible for a tax receipt.</i></p> <ul style="list-style-type: none"> <li>• <b>Fundraising</b>  Contributions may arise from fundraising activities. (see fundraising brochure on ENS Website)</li> <li>• <b>Loan</b>  Contributions may arise from loans. (see loans brochure on ENS website)</li> </ul>
<b>Record keeping</b>	<p>The <i>Elections Act</i> requires the OA to maintain a complete record of all contributions in a single ledger (one place).</p> <p>A ledger can be an electronic document (spreadsheet, word-processing, or accounting program), and must include:</p> <ul style="list-style-type: none"> <li>• Date of contribution;</li> <li>• Full name of contributor;</li> <li>• Civic address;</li> </ul>

	<ul style="list-style-type: none"><li>• Amount of contribution;</li><li>• Name of who received the contribution. (OA or an assigned person as indicated on Form 8-2)</li></ul> <p>The person appointed to accept contributions on the OA's behalf <b>must</b> make a transmittal record that includes all the above information.</p>
<b>Reporting</b>	See guide to completing financial return on the ENS website.

## 2. Transfers

A transfer is the movement of services, money, or property among the related political entities of a registered party. Transfers impose no obligation on the entity receiving the transfer. This means that the transferring entity does not receive anything of value in return for the transfer and there is no obligation on the recipient to repay any portion of the amount or value of goods transferred. A transfer is not recorded as a contribution.

<b>Transferred from</b>	<b>Transferred to</b>
<b>Registered party</b>	<ul style="list-style-type: none"><li>• An EDA of the party;</li><li>• Registered or an officially nominated candidate endorsed by the party.</li></ul>
<b>Candidate</b>	<ul style="list-style-type: none"><li>• Party;</li><li>• Monetary transfer from the party's EDA in their electoral district.</li></ul>
<b>Electoral District Association (EDA)</b>	<ul style="list-style-type: none"><li>• Party;</li><li>• Registered or an officially nominated candidate endorsed by the party running in associations electoral district.</li></ul>



## 8. TAX RECEIPTS

### What Can I Issue a Tax Receipt For?

Tax receipts **can only be issued for eligible monetary contributions** for candidates:

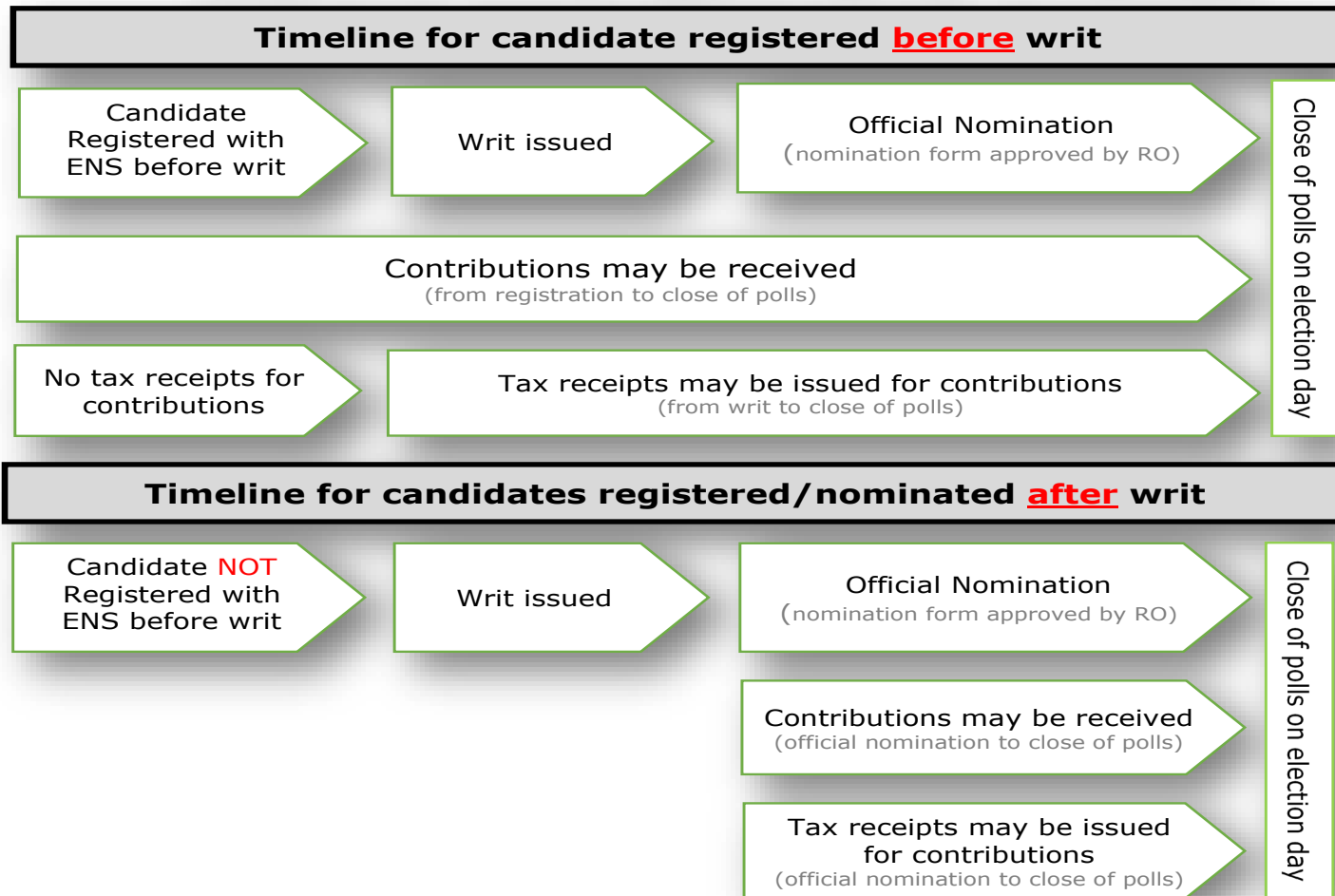
- For candidates registered **before** the writ, for contributions made from the date of the writ to close of polls on election day;
- For candidates registered/nominated **after** the writ, for contributions made from the date of official nomination to the close of polls on election day.

If the OA receives a contribution in the mail after election day, the envelope must have been sent on or before election day for the contribution to be eligible for a tax receipt. (either with documentation from the sender or an attestation by the OA of the date sent).

Only the OA is legally allowed to issue tax receipts, this task cannot be delegated.

	<p>Tax receipt <b>are</b> issued for:</p> <ul style="list-style-type: none"> <li>• Monetary contributions received: <ul style="list-style-type: none"> <li>○ <b>On or after</b> date of the writ, if a candidate was registered before the writ of election was issued;</li> <li>○ <b>On or after</b> date of the approved nomination, if a candidate was not registered before the writ of election;</li> <li>○ <b>Before</b> the close of polls on election day.</li> </ul> </li> </ul>
<p><b>What Can I Not Issue a Tax Receipt For?</b></p>	<p>Tax receipts <b>are not</b> issued for:</p> <ul style="list-style-type: none"> <li>• Donation in kind contributions;</li> <li>• Contributions arising from loans.</li> </ul>
<p><b>Receiving Tax Receipts</b></p>	<p>After candidate is officially nominated, the OA will receive their tax receipts, along with Form 2-5 the Report Respecting Tax Receipts for Candidate directly from the returning officer.</p> <p><b>OA will be required to sign for their tax receipt package on Form 2-5.</b></p> <p>If an OA requires more tax receipts, they can contact:</p> <ul style="list-style-type: none"> <li>• Returning officer during the election; or,</li> <li>• ENS after the election.</li> </ul>

## Diagram for Official Agents Issuing Tax Receipts



## 9. EXPENSES

### 1. Election expenses eligible for reimbursement

- **To a maximum of \$1.43 per elector;**
- **Candidate must receive not less than 10% of the valid votes in the district.**

All expenses incurred during an election for promoting or opposing, directly or indirectly, the election of a candidate, and are not excluded by the *Elections Act*.

#### Types of election expenses to be classified in report

<b>Headquarters Expense</b>	Office rent, furniture rental, utilities, communication equipment and service, office equipment, stationery items and office insurance, including close out costs up to seven days after election day.
<b>Worker Remuneration</b>	Wages or stipends paid to campaign staff, with supporting documentation (contract, timesheets, or time log signed by worker), refreshments and meals provided to workers, and any accommodation.
<b>Publicity/Advertising</b>	May include promotional items purchased before the issuance of the writ but consumed during the election period - social media, installation of signage and postage.



	<p><b><u>Note</u></b>  <b><u>Candidate cannot personally pay</u></b> for publicity expenses, which includes advertising, and publicity cost for nomination convention.</p>
<b>Travel</b>	<p>Mileage for campaign workers (rate at or below the Province's kilometrage rate), rental vehicle and fuel charges for rental vehicle, other transportation costs for campaign workers who do not live in the district.</p> <p><b><u>Note</u></b>  A <b><u>candidate cannot incur travel expenses</u></b> A campaign worker may incur travel expenses on behalf of the candidate when traveling with the candidate.</p>
<b>Functions</b>	Rental of premises, cost of refreshments, and cost of entertainment.
<b>Other</b>	Bank Fees.
<b>Candidate</b>	Candidate's own personal expenses during an election to a maximum of \$1,000, that are not disallowed by the <i>Elections Act</i> . (see: expenses not eligible for reimbursement) - May include meals and accommodations that have been reimbursed by the campaign

**2. What are not allowed as election expenses** (not eligible for reimbursement)

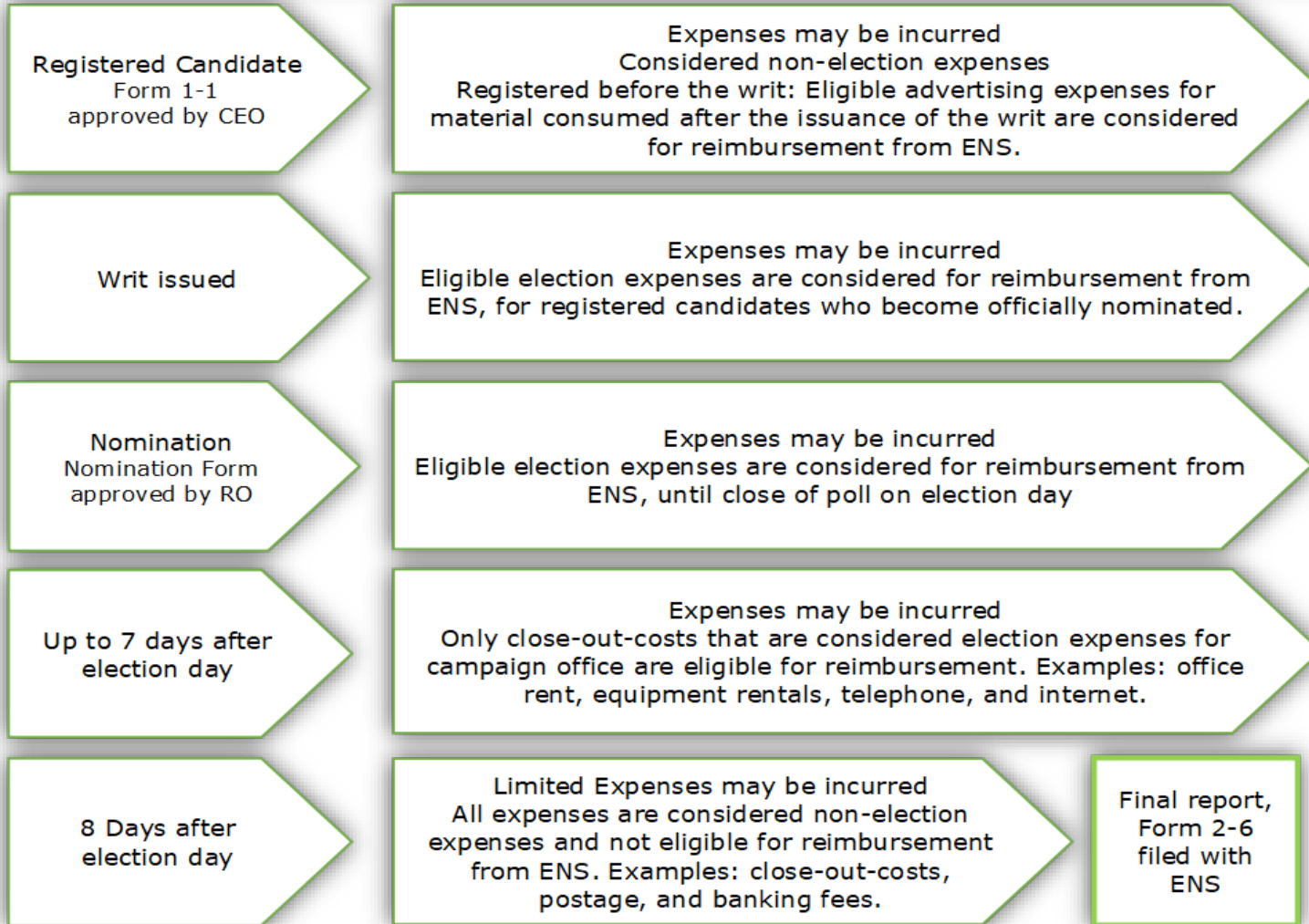
Expenses that are specifically disallowed as an election expense, or expenses incurred outside of the election period.

**Expenses not eligible for reimbursement (examples):**

<b>Publicity/Advertising</b>	<ul style="list-style-type: none"><li>• Cost of publication in a newspaper editorial, news report or letter, without payment, in the same manner as it would be published outside the election period;</li><li>• Cost of transmission by radio, television of a broadcast or news or comment made in the same manner as outside the election period;.</li><li>• Promotional material, including signage used outside the election period;</li><li>• If signs are displayed before the issuance of the writ, the cost must be prorated.</li></ul>
<b>Transportation Costs Not Reimbursed</b>	Transportation costs of any person that are not reimbursed by the campaign.
<b>Candidate</b>	<ul style="list-style-type: none"><li>• Publicity costs or costs incurred by a candidate in respect of a convention or electoral district selection of a candidate;</li><li>• Expenses incurred by a candidate such as food and accommodation that <b>are not</b> reimbursed by the campaign;</li></ul>

	<ul style="list-style-type: none"> <li>• Transportation cost, salary replacement, personal grooming, dry cleaning, and childcare expenses;</li> <li>• Expenses exceeding the \$1,000 maximum.</li> </ul>
<b>After the Close of Polls</b>	Goods or services consumed after the close of the polls. (except for associated headquarters close out costs)
<b>Recount and Legal Fees</b>	No provision to allow for expenses associated with a recount.
<b>Auditors Fee</b>	A separate subsidy is paid for the auditor fee.
<b>Alcohol &amp; Celebrations</b>	<ul style="list-style-type: none"> <li>• Alcohol (at any time);</li> <li>• Celebration gift;</li> <li>• After election celebration, or otherwise.</li> </ul>

## Timeline for Election and Non-election Expenses



### 3. Documentation of Election Expenses

Any payment for election expenses of \$25 or more must be supported by an itemized receipt which provides all details required for auditing. For clarity:

<b>Election Worker Payments</b>	At a minimum, the dates and hours an individual has worked. Since many election workers may not have the ability to issue receipts, the OA <u>should prepare</u> a receipt on the workers' behalf and have the worker sign the receipt confirming the date and hours they worked, and that they have received the amount indicated.
<b>Meals and Refreshments</b>	Receipts <b>must</b> be itemized. Debit and credit card receipts alone are not acceptable documentation. If an itemized receipt is not provided, it will be reallocated to non-election expenses and not eligible for reimbursement.
<b>Travel Claims</b>	<b>Gas Receipts</b> <ul style="list-style-type: none"><li>• Gas receipts will only be considered an election expense when the fuel was used for a rental vehicle;</li><li>• Gas receipts are not acceptable documentation for worker travel claims, and will not be considered an election expense, the worker must submit a travel claim.</li></ul>

Travel claims for campaign workers must include:

- The purpose of travel;
- Date of travel;
- Number of kilometres driven;
- Rate per kilometre;
- Workers signature.

Receipt requirement applies to all expenditures. In reviewing and approving election expenses the reimbursement of expenses from public funds, the CEO will verify 100% of election expenses reported.

#### **4. Time Limit for Vendor to Present Claim**

A claim must be submitted no later than 30 days after election day to the OA.

#### **5. Maintaining Petty Cash Fund**

OA may authorize campaign workers to use a petty cash fund for expenses during the campaign. Petty cash expenses can be consolidated as a single line entry on the report, rather than showing each petty cash expenditure. See ENS website for templates.

#### **6. Per Diem for Expenses**

Per diems are prohibited, they cannot be claimed as an election expense.

If the worker receives payment and provides detailed timesheets for hours worked, they can be claimed as an election expense. Reimbursement for food and travel kilometrage is allowed with itemized receipts and travel logs.

### **7. Renouncing Remuneration**

No person is legally allowed to:

- Charge a price for election expenses that is different from their regular price for similar goods or services outside of an election;
- Provided goods or services without payment that would be considered an election expense;
- Enter into an agreement for the provision for payment of goods or services to a candidate, EDA, or registered party that includes a term that the person will make a contribution, directly or indirectly, to a candidate EDA or registered party.

### **8. MLAs Running for Re-election**

A Member of the Legislative Assembly (MLA) running for re-election is prohibited from using provincial resources for campaign purposes. This would include the resources and staff associated with a constituency office. If a constituency assistant is working on the campaign, they must take a leave of absence from their employment with the Province.

## 10. EXPENSES FOR DISABILITY, CHILDCARE, ELDERCARE AND SPOUSAL CARE

### Candidate Electoral Support Program (CESP)

<b>Coverage for candidates with disabilities</b>	<p>CESP will cover any reasonable incremental cost(s) candidates with disabilities incur related to their disability while running in a provincial electoral campaign during the writ period.</p> <p>These additional costs may include:</p> <ul style="list-style-type: none"><li>• transportation costs,</li><li>• attendant costs,</li><li>• interpretation costs,</li><li>• assistive technology and associated communications costs, and</li><li>• other costs that represent barriers to participation for candidates with disabilities.</li></ul>
<b>Coverage for candidates with dependents</b>	<p>During the writ period, CESP will cover any reasonable incremental cost(s) candidates with dependents incur over and above those they normally incur.</p> <p>These additional costs may include:</p> <ul style="list-style-type: none"><li>• childcare costs,</li><li>• spousal care costs, and</li><li>• eldercare costs.</li></ul>



**Documentation  
Required**

Form 2-7 Claim – Candidate Electoral Support (CESP) must be submitted with supporting documentation, signed, and dated by both the candidate and official agent.

**Reimbursement to the  
Candidate’s campaign**

Incremental costs are reimbursable to the candidate’s campaign to the maximum limit of election expenses with submission of documentation including original receipts and bank statements for all expenses claimed over \$25. Documentation of costs normally incurred is also required to substantiate the claim.

**Note:** As with election expenses, the candidate must receive not less than 10% of the valid votes in the district to be eligible for reimbursement from ENS. Reimbursement would be included as part of the payment of other election expenses reimbursement.

## **11. ELECTION EXPENSE LIMITS (spending limits)**

The *Elections Act* establishes election expense limits for candidates and registered parties. The spending limit includes the total value of all election expenses incurred during an election period, including advertising material purchased prior to the election and consumed during the election period.

The amount spent by a campaign must not exceed the spending limit.

### **Spending Limit Calculation in each electoral district**

<b>\$6.65 per elector</b>	Per elector for the first 5,000 electors.
<b>\$5.65 per elector</b>	Per elector for the number of electors from 5,001 to 10,000.
<b>\$4.99 per elector</b>	Per elector for the number of electors from than 10,001 to the maximum.

*Spending limits above are as of March 31, 2021*

The above amounts are adjusted according to the Nova Scotia consumer price index, they will change from election to election. After the writ is issued, spending limits will be calculated and posted to the ENS website.

## 12. LOANS

Candidates may wish to borrow money to assist in the financing of their campaign. The loan requirements of the *Act* apply to loans that are made directly to candidates as individuals as well as loans that are made to their campaign.

Reporting requirements for loans are complex. Should your campaign have a loan or line of credit, please refer to Loan Information on the ENS website.

<b>Loan Agreement</b>	Along with ENS reporting form, the OA must submit the loan agreement which sets out: <ul style="list-style-type: none"><li>• Amount;</li><li>• Term;</li><li>• Interest rate;</li><li>• Name and address of the lender and any guarantor.</li></ul>
<b>ENS Reporting Form</b>	Every transaction relating to the loan must be recorded by date. The guide outlines requirements and process for completing report.

### 13. REPORTING DEADLINES AND FORMS

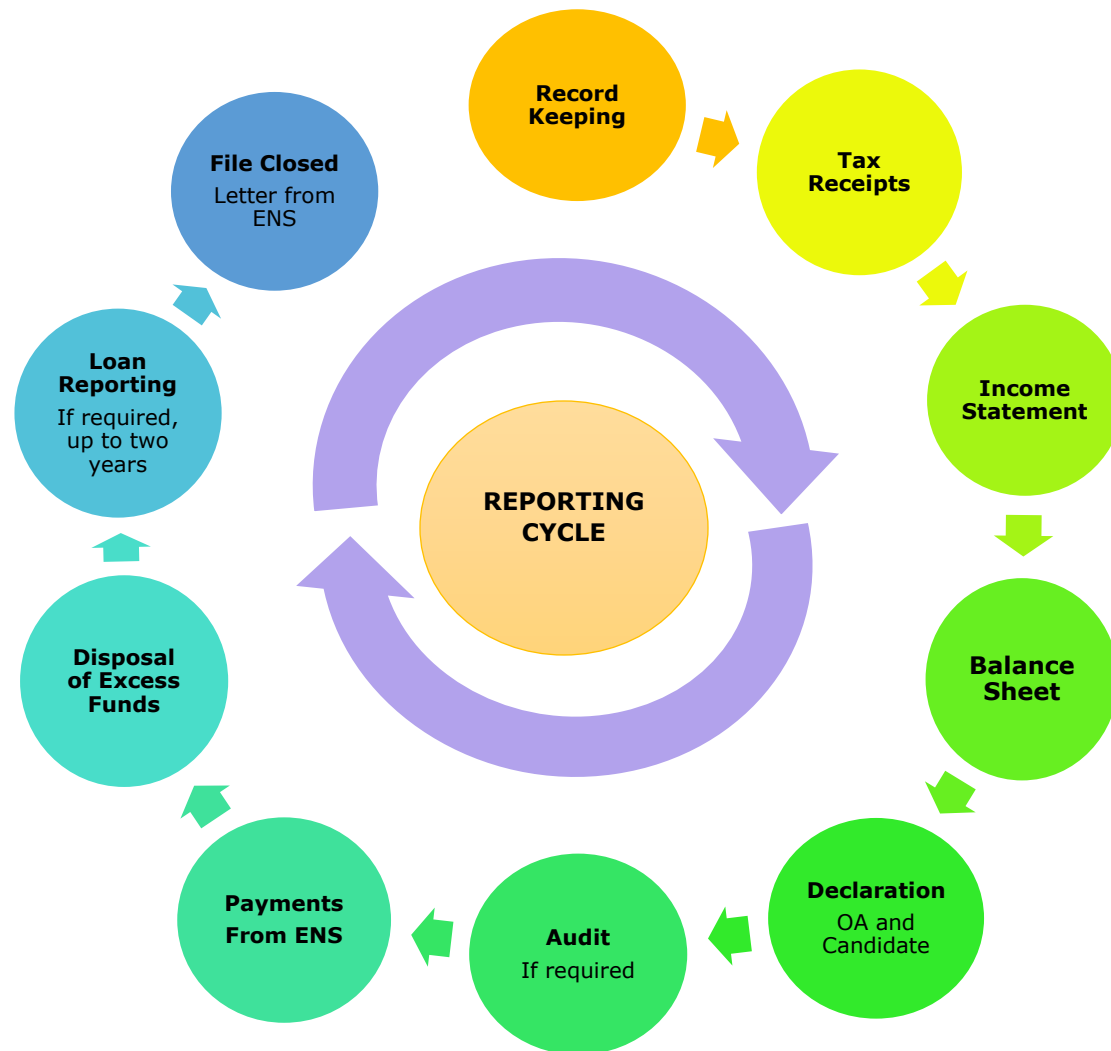
If election expenses total \$500 or more, the report must be audited by a public accountant who is licensed to perform audits. See the guide for completing financial report on the ENS Website.

No Extension available	Extension of up to 30 days may be applied for and approved at the discretion of CEO	No Extension available
<b>Tax Receipts</b>  30 days after election day	<b>Financial Report</b>  Normally 90 days after election day (80 days after the return of the writ)  Fine for late filing, \$50 per day for late candidate reports	<b>Excess Contributions</b>  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 is payable by ENS.

#### Non-election Year

If a candidate was registered and there was no election in that year, then a financial report must be filed on or before March 31 of the next calendar year with ENS.

Example: If a candidate was registered in April 2020 and there was no election in 2020, then their financial report for 2020 would be due on or before March 31, 2021.



## Forms

<b>Form #</b>	<b>Name/Description</b>
<b>1-1</b>	Application for registered candidate
<b>105</b>	Candidate Nomination
<b>2</b>	Candidate and Official Agent Declaration
<b>2-1</b>	Application for Reporting Extension
<b>2-2</b>	Registered Candidate Update Information
<b>2-3</b>	Summary of Financial Activity
<b>2-3A</b>	Statement of Monetary Contributions
<b>2-3B</b>	Statement of Donations in Kind
<b>2-3C</b>	Statement of Transfers to and from Registered Party and EDA
<b>2-3D</b>	Loan or Line of Credit
<b>2-3E</b>	Election and Non-election Expenses
<b>2-3F</b>	Summary of Election Expenses
<b>2-4</b>	Balance Sheet
<b>2-5</b>	Report Respecting Tax Receipts for Candidate
<b>2-6</b>	Notification of Disposal of Excess Contributions
<b>2-7</b>	CLAIM - Candidate Electoral Support Program (CESP)
<b>5</b>	Statement of Fundraising Revenue and Expenses

<b>5-1</b>	Statement of Fundraising Part 2, Summary of Fundraising Functions
<b>8-1</b>	Return of Contribution
<b>8-2</b>	Appointment of Individual to Accept Contribution
<b>310</b>	Checklist for Candidate Package
<b>312</b>	Appointment of Scrutineer
<b>315</b>	Official Agent's Declaration of Secrecy

### Templates

<b>Labour Costs</b>
<b>Labour Costs – Daily Logs</b>
<b>Petty Cash</b>
<b>Travel Logs</b>

## 14. CONTACTING ELECTIONS NOVA SCOTIA (ENS)

### Street Address

202 Brownlow Avenue, Suite 505  
Dartmouth, NS B3B 1T5

### Telephone

902-424-8584  
1-800-565-1504 (toll free)  
902-424-6622 (Fax)

902-424-7475 (TTY)  
1-866-774-7074 (TTY)

### Mailing Address

PO Box 2246  
Halifax, NS B3J 3C8

### General inquires email address

[elections@novascotia.ca](mailto:elections@novascotia.ca)

### Electoral finance inquires email address

[electionsfinance@novascotia.ca](mailto:electionsfinance@novascotia.ca)

### Website

<https://www.electionsnovascotia.ca>

This handbook should be used in conjunction with 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 the handbook, the *Elections Act* prevails.