

Payments and claims *Section 262 (1) of the Elections Act*

Any payment of twenty-five dollars or more for election expenses must be evidenced by a receipt that provides all the particulars required for auditing each item of work or material and the rate or unit price used for computing the amount of the payment.

Per diem: When we refer to per diem, we are really referring to a daily allowance for expenditures that are not support by receipts.

Meals and other Expenditures

A Per diem of more than \$25 in total for the writ period paid to an election worker (daily allowance for expenditures) is not an allowable election expense for reimbursement.

The campaign may choose to pay a daily per diem for meals, but they must be recorded as an election expense, and are not eligible for reimbursement if the total exceeds \$25.00.

For meals to be considered as an election expense, an itemized receipt from the food establishment must be provided.

Example:

- Single payment
If you paid a worker \$20 for once (without receipt), for meals this could be considered an election expense.
- Multiple payments
If you paid a worker \$20 a day for food (without receipts), for meals over two days of more the total payment would great than \$25 and therefore would require itemized receipts (rate or unit price used for computing the amount of the payment).

Fee for Services Rendered

You may choose to pay campaign workers a daily rate, hourly rate, or by contract. Every worker being paid for services rendered must submit a claim for payment and sign that they provided those services.

Payments for services rendered must be easily tied to the bank account. It is recommended, if you are paying campaign workers for services rendered and expenses, that you issue two payments: one of services, and then another for expenses. This will ensure your auditor can easily tie the expenses being paid to the campaign bank account.

DOCUMENTATION

Meals and other Expenditures

For meals, and other expense, an itemized receipt must be submitted for payment, and it is recommended that the campaign worker claim an expense claim. For travel, a campaign worker must submit a detailed travel claim for payment of kilometres driven.

Template for travel Cost Reimbursement (pdf and Excel provided on ENS website)
[CandidateTemplateForTravelCosts.pdf \(electionsnovascotia.ca\)](#)

Fee for Services Rendered

At a minimum documentation (timesheet) should include:

- Workers name
- Date worked
- Hours worked
- Total payment
- Workers signature

Workers that work multiple days

For workers who will work multiple days, it is recommended that a time sheet be completed. Timesheets should be easily tied to payments (cheques) made to workers.

Template for Daily Hours of Campaign workers (pdf and Excel provided on ENS website)
[CandidateTemplateForLabourCosts_DailyLog.pdf \(electionsnovascotia.ca\)](#)

For workers that have a formal signed contract, timesheets are not required but are still recommended. If payments made under these contracts can be tied to the campaign bank account, they will be considered an election expense. If the payment made is not clearly tied to an invoice, a separate working paper should be provided reconciling the payment made from the bank account to the invoices provided by the worker. If the payments cannot be tied to the bank account, there is a risk that these expenses could be deemed as a non-election expense.

Single day workers

For workers that work a single day such as election day, you might choose to use a single log that includes the information above. However, it is important that **each worker sign that they provided a service**. These logs should be clear, and easily tied to payments made.

Since many election workers may not have the ability to issue receipts (timesheet), the OA should prepare 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.

Template for Labour Provide to the Election Campaign (pdf and Excel provided on ENS website) [CandidateTemplateForLabourCosts.pdf \(electionsnovascotia.ca\)](#)