



A Guide for Financial Agents

To elect Members of the
Nunavut Legislative Assembly





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Constituency:

Returning Officer:

- 
- 
- 

Office & Hours:

Assistant Returning Officer:

- 
- 
- 

Office & Hours:

Map of Nunavut's 19 constituencies

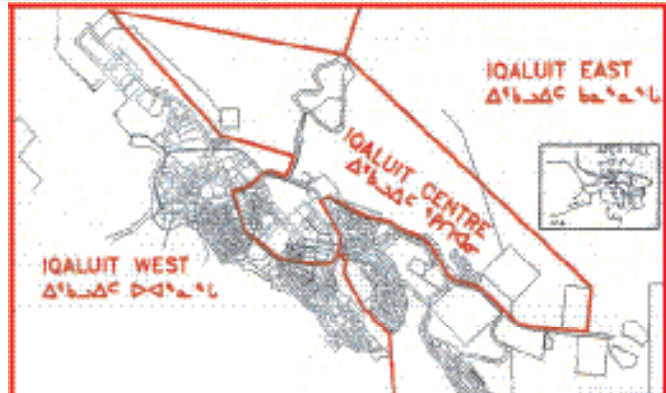
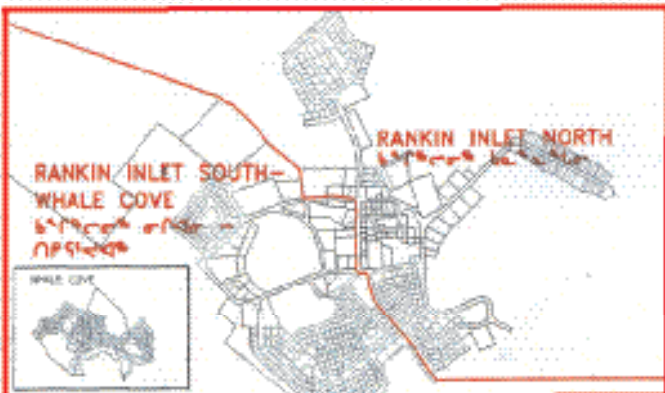


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Introduction

This Guide is a summary of the laws in the *Nunavut Elections Act* that financial agents must follow, during an election for members of the Nunavut Legislative Assembly. It is not a legal document.

The Guide has information about who can and can not be a financial agent; what financial agents must do, and when and how they must do it. It includes copies of forms that financial agents use, such as the campaign financial return and information about how the financial agent must prepare the campaign financial return, after Election Day.

The Guide has information about general elections and by-elections. Most of the laws are the same for both. The Guide clearly shows where the laws are different for a by-election.

Elections Nunavut has other information that financial agents may find useful:

- Constituency maps.
- *Nunavut Elections Act*.
- Guide to the *Nunavut Elections Act* - a summary.
- Voter information brochures.
- Guide for Candidates.
- Guide to Manage a Campaign.

Contact Elections Nunavut for copies of these documents.

Definitions and abbreviations

Affirm: A legal promise. The most serious promise a person can make; if you break this promise it's the same as breaking the law. A person gives their word and affirms that something is true. Similar to swearing, an oath, or a declaration.

Campaign manager: The person the candidate appoints to organize the campaign. The campaign manager signs the declaration of candidacy.

Campaign material: Any ad in favour of or against a candidate. Includes ads on radio, TV, internet, and newspapers; signs, buttons, posters, and banners.

Candidate: A person whose declaration of candidacy is accepted according to the rules in the *Nunavut Elections Act*. A person who wants to be elected as a Member of the Nunavut Legislative Assembly, to represent their constituency.

CEO or Chief Electoral Officer: The CEO is the head of Elections Nunavut. Elections Nunavut is all the people responsible to organize and carry out territorial elections.

Close of candidacy: 2:00 pm local time, 31 days before Election Day.

Constituency: The geographic area within which voters have the right to elect one Member of the Legislative Assembly.

Contribution: Money, services, and goods that people donate to a candidate's campaign. Does not include volunteer labour or any goods that volunteers produce.

Declaration: A formal or legal statement a person makes to say they intend to do something. A person files and signs a declaration of candidacy to say they intend to be a candidate.

Election expense: Any money paid or owed during an election period, to promote or oppose a candidate's election. Includes any goods and services people contribute, and any costs of the financial agent and campaign manager.

Election Notice: The election notice is a list with the name and address of each candidate in a constituency. The Returning Officer sends each candidate an election notice 28 days before Election Day.

Election report: The election report shows how many votes each candidate got. The RO fills it out as soon as they review the statements of the poll from Election Day. If needed the RO can delay the election report for up to two weeks after Election Day.

Final voters list: The final voters list comes out after Election Day. The CEO makes it from the official voters list plus all the voters that registered on Election Day, or for the advance vote or mobile poll.

Financial Agent: The person the candidate appoints to manage the campaign financial and reporting needs under the *Nunavut Elections Act*. The financial agent swears to look after all the money matters for the campaign and signs the declaration of candidacy.

Financial return: The official report of the campaign's election contributions and expenses, as required under the *Nunavut Elections Act*. Includes declarations from the candidate and financial agent.

Oath: A formal, legal promise that something is true; a promise to do something. Election officers take an oath for their job; elected candidates take an oath as MLAs. Similar to swearing, affirming, or a declaration.

Official voters list: The official voters list combines the preliminary voters list and any changes Elections Nunavut accepts, up to 28 days before Election Day. The CEO prepares the official voters list for each constituency no later than 23 days before Election Day.

Pre-election expense: A campaign expense that the candidate pays for during the pre-election period.

Pre-election period: Starts the day the Commissioner publicly announces the day of the next election; ends the day the CEO issues the writ.

Preliminary voters list: The preliminary voters list is the list of voters that the CEO prepares for each constituency and sends out the day they issue the writ.

RO or Returning Officer: The RO is the main election officer for a constituency. Each constituency has an RO and an Assistant Returning Officer or ARO.

Swear: A religious promise. The most serious promise you can make; if you break this promise it's like breaking the law. A person gives their word and swears on the Bible that something is true. Similar to affirming, an oath, or a declaration.

Election Period Calendar

Date	What happens on that day?
35 days before Election Day	CEO issues the writ and completes preliminary voters list.
35 days before Election Day	Elections Nunavut sends a copy of the preliminary voters list to each candidate, for their constituency.
35 days before Election Day	First day to file a declaration of candidacy.
34 days before Election Day	RO sends a Voter Information Card to every voter on the preliminary list.
2:00 pm local time - 31 days before Election Day	Deadline to file declaration of candidacy. Must be complete and properly filled out.
5:00 pm local time - 31 days before Election Day	Deadline for candidates to write a letter to withdraw declaration of candidacy.
30 days before Election Day	Elections Nunavut gives each candidate a copy of the election notice, unless a candidate wins by acclamation.
28 days before Election Day	Deadline to suggest changes to the preliminary voters list.
23 days before Election Day	Elections Nunavut prepares the official voters list for each constituency. They send each candidate a copy for their constituency.
14 days before Election Day	First day voters can vote at the RO's office.

Date	What happens on that day?
7 days before Election Day	Mobile poll: morning. Advance vote: 12 noon to 7:00 pm local time.
5 days before Election Day	First day voter can get a proxy certificate.
4 days before Election Day	Last day voters can vote at the RO's office.
3 days before Election Day	RO sends candidates a list of voters that voted in the advance vote, mobile poll and at the RO's office.
5:00 pm local time - 3 days before Election Day	Deadline for special ballots to reach Elections Nunavut - or they don't count.
1 day before Election Day	No campaign ads: TV, radio, newspaper, internet.
9:00 am to 7:00 pm Rankin Inlet time - Election Day	Polling station open for voting. No campaign ads: TV, radio, newspaper, internet.
3:00 pm local time - Election Day	Deadline to apply for a proxy certificate.
As soon as possible after Election Day	RO sends CEO and each candidate a copy of the election report.
10 days after Election Day	Deadline for candidates to remove all campaign materials.
End of post election period - 60 days after Election Day.	Deadline for candidates and financial agents to complete and file the campaign financial return.

1) The Financial Agent



What is the financial agent's job?

A financial agent is the person that a candidate appoints to manage all the campaign financial and reporting needs, under the *Nunavut Elections Act*. Each candidate **MUST** have a financial agent.

The financial agent signs the declaration of candidacy and swears to look after all the money matters for the campaign. You begin your job as soon as you sign the declaration of candidacy, and accept responsibility under the *Nunavut Elections Act*.

All the money belongs to the campaign, not to the candidate. The financial agent is the only person that accepts campaign contributions, pays campaign expenses, and issues tax receipts.

The financial agent has a very important job. Contact Elections Nunavut in Rankin Inlet if you have any questions or need help. The CEO's office has a staff person who can provide information and support, and help you do your job properly.

Who can and can not be a financial agent?

A financial agent must be a Nunavut resident. Check with your employer to see if they have rules or policies you must follow before you take on the job of financial agent; or that might prevent you taking on that job. Many employers such as the Government of Nunavut have rules or policies about how employees participate in political activities and election campaigns.

A financial agent can not be:

- A candidate.
- An election officer or someone that works for Elections Nunavut.
- A Government of Nunavut employee.
- A business, unless it's an accounting business in Nunavut.

Anyone else can be a financial agent, including one of the candidate's relatives.

What happens if a financial agent quits or the candidate asks them to leave the job?

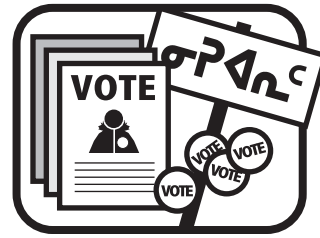
If you leave your job for any reason the candidate **MUST** get another financial agent right away. The candidate must fill out the form 'Appoint a New Financial Agent' and send it right away to the RO.

If you quit your job, tell the candidate in writing, as well as in person. Be sure to include the date that you quit - the date you are no longer responsible.

If the candidate asks you to leave the job, ask them to put that in writing and to include the date that your duties end.

If you leave your job for any reason, you must right away give everything related to your job over to the new financial agent. This includes bank account information, tax receipts, contributions, receipts for expenses, paid and unpaid bills - everything related to the campaign money matters; and any other campaign information you have.

2) Declaration of Candidacy



What is the declaration of candidacy?

The declaration of candidacy is the form a person fills out to say they want to become a candidate. It's the form the candidate uses to appoint the financial agent. If Elections Nunavut accepts the declaration, the person becomes a candidate; if Elections Nunavut rejects the declaration, the person is not a candidate.

To file a declaration of candidacy a person must be eligible to be a candidate. To file a declaration of candidacy they need to:

- Properly fill out the declaration of candidacy form.
- Send the declaration of candidacy to the Returning Officer - any time between the day the CEO issues the writ and 2 pm local time, 31 days before Election Day.
- Pay the \$200 deposit when they file the declaration - with a money order, certified cheque, or a draft from the Northern Store or Co-op.

A person needs the following information to fill out the declaration of candidacy form:

- The candidate's full name and contact information.
- The financial agent's full name and contact information.
- Candidate's and financial agent's signatures; voters to sign and witness the signatures.
- The campaign manager's name and contact information, if they have one. The person does not have to have a campaign manager, but it's usually a good idea. The financial agent may have to take on these duties if the candidate does not have a campaign manager.

What information about the financial agent goes on the declaration of candidacy?

Each candidate **MUST** appoint a financial agent. The financial agent's job starts as soon as you sign the declaration of candidacy. The declaration of candidacy includes the following information about the financial agent:

- Full name.
- Home address - mailing and street address.
- Phone numbers at home and at work.
- Fax number and email address if you have one.

If the financial agent's contact information changes, right away give the Returning Officer the new contact information.

What are the rules for a person to file the declaration of candidacy?

When: File any time between the day the CEO issues the writ and 2:00 pm local time, 31 days before Election Day. After a person files the declaration of candidacy with the Returning Officer, any person can look at it and take information.

Where: File with the Returning Officer for your constituency. If the Returning Officer lives in a different community they may appoint someone in your community to accept the declarations of candidacy. Contact your Returning Officer to find out.

The person must also:

- Pay a \$200 deposit - with a money order, certified cheque, or a draft from the Northern Store or Co-op.
- Send a digital photo of the candidate in the exact form that Elections Nunavut asks - or they won't use it.

The digital photo must meet these standards:

- Show the candidate's head and shoulders against a light-coloured background.
- Be taken within 12 months of Election Day.
- Sent to Elections Nunavut as a 72 dpi compressed jpeg file.
- Be able to produce a printed photo 12.7 cm square at 300 dpi, and contain at least two million pixels.

Elections Nunavut will not edit the photo and rejects it if the photo does not meet these standards.

Elections Nunavut uses candidates' photos on a poster of a ballot. The poster has each candidate's picture beside their name. It hangs at the polling station to help voters know who they want to vote for. If you don't give Elections Nunavut a photo, your name appears on the poster with a blank space instead of a photo.

What happens when Elections Nunavut accepts a declaration of candidacy?

The Returning Officer accepts the declaration of candidacy if:

- The person is an eligible candidate.
- The person properly filled out the declaration of candidacy.
- The person filed before the deadline.
- The person paid the \$200 deposit.

When the Returning Officer accepts the declaration of candidacy, they give the candidate a certificate to say they are a qualified candidate. As soon as the person becomes a candidate the financial agent becomes responsible under the *Nunavut Elections Act*.

As soon as the Returning Officer accepts the declaration of candidacy the financial agent receives a package from Elections Nunavut. The package contains:

- Guide for Financial Agents, including copies of forms.
- CD with forms you can fill out on the computer if you want.
- Guide to the *Nunavut Elections Act* - a summary.
- *Nunavut Elections Act*.
- Sections of the *Income Tax Act* (Nunavut) that relate to tax receipts.
- Set up Campaign Account - a form to fill out, sign, and fax to the CEO after you set up a campaign account at a local bank, Co-op, or Northern Store.
- Official tax receipts and the Record of Tax Receipts - a form that you sign and swear that you received the numbered receipts and will account for them.
- Sign-off sheet saying you received the package.

What happens when Elections Nunavut rejects a declaration of candidacy?

The Returning Officer rejects the declaration of candidacy if the person:

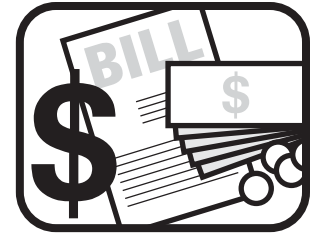
- Is not eligible to be a candidate.
- Filed after the deadline.
- Did not fill out the forms properly.
- Filed a declaration of candidacy in more than one constituency. If they did this they can't be a candidate in any constituency.
- Did not pay the \$200 deposit.
- Is disqualified because they were a candidate in the last election and did not file the campaign financial return on time.

The Returning Officer can ask a person to correct, complete, or replace the declaration of candidacy if they reject it because the person did not fill it out properly. But the person must do this before the deadline - 2:00 pm local time, 31 days before Election Day.

The Returning Officer or Chief Electoral Officer notify the person right away if they decide to reject the declaration of candidacy for other reasons - and they tell the person why. The person can send information or evidence to the CEO, to support their case. The CEO decides within two days and gives the reasons.

If the person disagrees with the CEO's decision, they can appeal within two days. A judge hears the appeal within 10 days and makes a decision as soon as possible after the hearing. If the person appeals, the CEO cancels the election in your constituency until after the judge makes a decision. Then the CEO issues a writ and the election proceeds as usual.

3) Money Matters



Money matters includes everything related to campaign contributions and campaign expenses. The financial agent accepts all the contributions and pays the expenses - NOT the candidate. All money related to the campaign belongs to the campaign - NOT to the candidate or the financial agent.

What are the rules to open a campaign account?

The financial agent **MUST** set up a campaign account. Set up a bank account if your community has a bank. Set up an account at the Northern Store or Co-op if your community has no bank. You use the account to deposit all campaign contributions and to pay all campaign expenses. Do not use the account for anything except the campaign.

Set up the account right away after Elections Nunavut accepts the declaration of candidacy. When you go to set up the account, take a copy of the receipt the candidate got when Elections Nunavut accepted the declaration of candidacy. It shows the candidate's name and your name as the financial agent. Also take ID with your picture and signature. The financial agent has signing authority for the account.

Name the account 'Campaign to Elect _____' or 'Campaign for the Election of _____', or a similar name that includes the word 'campaign'. **DO NOT** put the account in the candidate's name or the financial agent's name.

Right away after you set up the account, fill out the Elections Nunavut form to show you set up a campaign account and fax the form to the CEO. See a copy of the form in the final section of this Guide. You also get a copy of the form with the financial agent package.

What is a campaign budget?

A campaign budget shows the total contributions you expect to receive and how you plan to spend the money. It includes contributions of goods and services.

A budget is very helpful. The candidate, financial agent, and campaign manager use it to understand how much money the campaign needs - to pay for campaign expenses. It helps the campaign team set priorities and to not spend more money than they can raise through contributions.

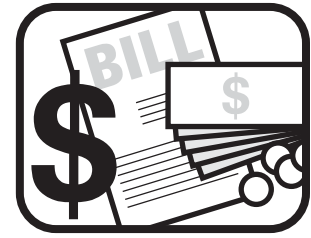
To write up a budget you need to work with the candidate and the campaign manager, to plan the campaign. As you plan the campaign you can identify what things cost money and how much they cost. For example:

- Will the campaign distribute buttons? How many?
- Will the campaign put up signs or posters? What size? How many?
- Will the campaign produce one or more brochures? Will they be colour printed or black and white? How many?
- Does the candidate need to travel to other communities? If yes, how often and for how long?
- Will you have a campaign office? Will you pay someone to run the office?
- What ads do you plan to have in the newspaper, and on radio and TV?
- Will the campaign have a website? Who will set it up?

You will probably adjust the budget many times during the campaign. You may receive more or less contributions than you expected. Campaign expenses may be more or less than you first calculated.

Regularly talk to the candidate and campaign manager as you plan and carry out the campaign.

4) Campaign Contributions



What is a campaign contribution?

A campaign contribution is money, goods and services, or both that people donate to a campaign. Money contributions may be cash or a cheque. Goods and services contributions may include things such as office space, airline tickets, services to design and print a brochure, or food for a gathering.

Financial contributions can be 'named' contributions or 'anonymous' contributions. Any contribution over \$100 **MUST** be a named contribution - you must record the name and address of the contributor.

Who can contribute to a candidate's campaign?

These people can contribute money, goods, or services to a candidate's campaign:

- Individuals that live in Nunavut.
- Companies that do business or work in Nunavut.
- Groups or associations that operate in Nunavut. A group or association must give you a list with the name and the amount each person contributed.

How and when can the campaign accept contributions?

The campaign can accept money and people can contribute money **only under these conditions:**

- Only during the election period.
- Only after Elections Nunavut accepts the declaration of candidacy.
- Only if people give the money to the financial agent.

The candidate CAN NOT directly accept contributions; the financial agent is the only person that can. The financial agent may also authorize another person, in writing, to accept contributions.

What is the maximum amount people can contribute?

Each person, business, or group can contribute a maximum of \$2500, including money, and goods and services.

People may contribute a mixture of money, and goods and services; they may contribute only money or only goods and services. If someone contributes transportation services, they can contribute more than the \$2500 maximum.

What about anonymous contributions?

A person, business, or group can give up to \$100 as an anonymous contribution. If the campaign receives an anonymous contribution worth more than \$100, the financial agent **MUST** give it back if they know who it's from. Otherwise the financial agent **MUST** give the money to the Chief Electoral Officer and it becomes government money.

What is the maximum amount a campaign can collect and spend?

The campaign can collect and spend up to a total of \$30,000. Total expenses can be more than \$30,000 only for:

- Travel and living expenses.
- Childcare expenses.
- Expenses related to a candidate's disability, and that the Chief Electoral Officer approves in advance.

The \$30,000 total includes pre-election and election expenses. Pre-election expenses are campaign expenses the candidate paid for during the pre-election period.

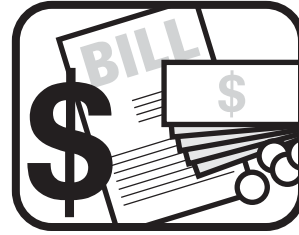
The pre-election period lasts from when the Commissioner publicly announces the date of the next election to when the Chief Electoral Officer issues the writ. The candidate must save all their receipts for pre-election expenses. The financial agent can reimburse the candidate for any approved pre-election expense, ONLY IF the candidate gives the financial agent acceptable receipts.

How much of their own money can the candidate contribute to the campaign?

A candidate can contribute up to \$30,000 of their own money – the maximum amount a campaign can collect and spend. This includes pre-election and election expenses.

A candidate can get an official receipt or \$2500 no matter how much they actually contribute.

5) Tax Receipts



What are tax receipts?

Tax receipts are the Elections Nunavut form that shows how much money a person, business, or group contributed to an election campaign. The tax receipt shows the name and address of the contributor and the exact amount of the contribution, to the maximum of \$2500.

Tax receipts are very important. People can use them as a deduction when they fill out their income tax form.

Who can sign and give out tax receipts?

The financial agent is the only person that can sign and give out tax receipts. You must follow the laws in the *Income Tax Act* (Nunavut) and the *Nunavut Elections Act*. You must use the tax receipts that you get from Elections Nunavut.

When you get the tax receipts from Elections Nunavut you fill out and sign a form that shows the serial numbers of the tax receipts you got. You swear that you got the numbered tax receipts and that you will use them properly and account for them before the end of the post election period.

Who gets a tax receipt?

The financial agent gives a tax receipt for each named contribution. Each person, business, or group that contributes more than \$100 **MUST** give their name and address. You also give a tax receipt to any contributor that contributes \$100 or less - **IF and ONLY IF** they give their name and address.

Only people that contributed money get a tax receipt. DO NOT give a tax receipt to someone that contributed goods and services.

The financial agent MUST make out the tax receipt ONLY TO the person, business, or group that made the contribution. You MUST make out the tax receipt for the exact amount of money the person, business, or group contributed - to the maximum amount of \$2500.

When do contributors get their copy of the tax receipt?

The financial agent fills out the tax receipts and sends them to each contributor before the end of the post election period - 60 days after Election Day. You do not have to give a contributor a tax receipt at the same time they make the contribution.

Each tax receipt has the original and two copies. You send the original or top copy of the tax receipt to the contributor.

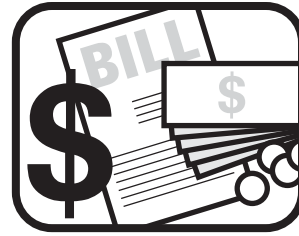
What about the other copies of the tax receipts?

The financial agent keeps a copy of each tax receipt for your files. The final copy stays in the tax receipt book - and goes to the CEO. You send all the tax receipt books to Elections Nunavut with the financial return.

What if you need more tax receipts?

You can ask Elections Nunavut for another book of tax receipts, if you need more. This may happen during the election period if you use up all the tax receipts you have. Or it may happen during the post election period if you need to accept more contributions to pay campaign expenses and you already returned the tax receipt books.

6) Campaign Expenses



What are the rules to pay campaign expenses?

The financial agent or someone they authorize in writing are the only people who can sign for and pay campaign expenses. The financial agent must keep receipts for EVERYTHING. You must attach an original receipt for each and every expense to the campaign financial return.

Candidates sometimes spend their own money to pay for approved campaign expenses. The financial agent can reimburse the candidate for those expenses - but only after they give you acceptable receipts.

What are examples of acceptable and unacceptable campaign expenses?

The Chief Electoral Officer and the *Nunavut Elections Act* have some control over what campaign expenses are acceptable. If you aren't sure, call the CEO and read the *Nunavut Elections Act* before you spend the money.

Here are some examples of acceptable campaign expenses:

- Rent, utilities, and supplies for the campaign office; wages to pay someone to run the office.
- Campaign materials such as signs, posters, and buttons.
- Campaign ads for TV, radio, newspaper, and the internet.
- Travel and accommodation within your constituency.
- Childcare expenses connected with the campaign.
- Expenses related to a candidate's disability.
- A meal and non-alcoholic drinks at a gathering of voters to promote the candidate.

- A meal and non-alcoholic drinks for a candidate or their representatives at the polling station on Election Day.
- Gifts or prizes at a gathering of voters to promote the candidate, if the total value of gifts and prizes is \$500 or less.

Here are some examples of unacceptable or unlawful expenses:

- Travel outside the constituency, unless the candidate must do that to reach a community inside the constituency.
- Money, food, drink, gifts, prizes, or other valuable hand-outs you offer at a voters' gathering to promote the candidate, if the total value is more than \$500. For example, you can't offer a truck or snowmobile.
- Money, food, drinks, gifts, prizes, or other hand-outs you offer to bribe a voter to vote a certain way, or to not vote. For example, you can offer a glass of juice but not a case of juice, and not a bottle of wine or a case of beer.
- The \$200 deposit the candidate made to file the declaration of candidacy.

What happens if there's money left over at the end of the campaign?

If the campaign has money left over, you have two choices:

- 1) Give it to a charitable organization. OR
- 2) Give it to the Government of Nunavut.

If you decide to give it to a charitable organization, check with Elections Nunavut and the CEO to get a list of acceptable groups. Only certain groups are eligible to receive this money and the list can change over time. If you give the leftover money to a group you must ask for a receipt, made out to 'Campaign of _____'.

The candidate and financial agent can not benefit in any way if you give the money to a charitable organization.

What happens if there isn't enough money at the end of the campaign to pay all the bills?

If you need more money at the end of the campaign to pay election expenses, the financial agent can receive contributions up to the end of the post election period - 60 days after Election Day.

The financial agent records these with the contributions from the election period. You can get an extra tax receipt book from the Chief Electoral Officer if you need one.

A candidate is personally responsible for unpaid bills if their campaign doesn't have enough money to pay the bills.

7) Keeping Records during the Campaign



The financial agent must keep financial and other records during the campaign. You must record certain information about contributions and expenses. At the end of the campaign you use this information to prepare the campaign financial return.

Set up the records and keep them in a way that helps you more easily prepare the financial return, after the election. You are responsible for accurate and complete records.

The Guide includes worksheets at the end of this section, to record contributions and expenses. You may find it helpful to use them to keep financial records during the campaign. Make extra copies of each page if you need them.

What are the rules to record contributions?

The financial agent must keep a record of different categories of contributions:

- Anonymous contributions.
- Contributions from campaign gatherings.
- Named contributions.
- Contributions of goods and services.

Anonymous Contributions: The financial agent writes the name 'anonymous' and the exact amount of the contribution. Each anonymous contribution must be \$100 or less.

If you receive an anonymous contribution over \$100 you must return the contribution, if you know where it came from, or send it to the CEO. You record any anonymous contributions you returned or sent to the CEO, and the amount, and note what action you took.

Named Contributions: The financial agent **MUST** write down the name and address of each person, business, or group that contributed more than \$100. Write down the exact amount they contributed and the number of the tax receipt you issued for the contribution.

Named contributions include any contribution of \$100 or less that you issued a tax receipt for. For each of these write down the contributor's name and address, the exact amount, and the tax receipt number.

Goods and services contributions: If a person, business, or group contributes goods and services, not money, the financial agent uses the market value of the goods and services to measure the contribution. For example, the campaign may receive office supplies, printing services, or plane tickets to other communities in the constituency.

The financial agent must calculate how much the goods and services would cost if the campaign had to pay money for them - that is the market value. The financial agent records the name and address of the person, business, or group that contributed the goods and services, and the market value of the contribution.

Goods and services contributions include goods and services that a person, business or group donated to a gathering - such as food. People **DO NOT** get a tax receipt when they contribute goods and services.

Contributions from campaign gatherings: The financial agent or someone they appoint can collect money from people that attend a meeting, dance, dinner, or other campaign gathering.

For each gathering the financial agent or someone they appoint must fill out a form 'Report of Contributions from a Campaign Gathering'.

The report records the following information:

- The name and address of each person, business, or group that contributes over \$100, and the exact amount of the contribution.
- The name and address of a person, business, or group that contributes \$100 or less - if they want a tax receipt, and the exact amount of the contribution.
- The exact amount of each anonymous contribution - \$100 or less; and the total for the gathering. This amount becomes a 'gathering' contribution.
- Any goods and services contribution that the sponsor of the gathering makes. For example, they may pay for food, tea and coffee, or music; they may donate a room for the gathering. The financial agent records the market value of the sponsor's goods and services contribution for the gathering.

A person, business, or group may contribute both money and goods and services. The financial agent records them separately. The total must not be more than the maximum contribution - \$2500.

People often do volunteer work for a candidate's campaign. The financial agent DOES NOT count volunteer labour as a contribution.

BUT - if a self-employed person does the kind of work for the campaign that they usually get paid for, the financial agent must count that as a goods and services contribution and record it. For example an independent graphic designer does a brochure for the campaign, and does not get paid for it. The financial agent calculates the market value of the work, and records the designer's name and the market value as a contribution.

What are the rules to record expenses?

Keep the receipts for EVERYTHING. And pay all expenses with a cheque from the campaign account. The financial agent must attach to the campaign financial return a receipt for each campaign expense.

Record each campaign expense in one of the following categories:

- Ads and signs. Includes buttons and brochures.
- Salaries and allowances.
- Office rent and utilities. Includes heat, electricity, phone, fax, internet, and office supplies.
- Travel. Includes expenses for the candidate to travel to other communities in the constituency.
- Childcare and disability. Includes expenses related to a candidate's disability and to childcare for the candidate's children.
- Other. Includes expenses that don't fit in any other category.

When you record the expense write down the cheque number you used to pay the invoice or bill. Make sure you keep the invoice or bill, and mark it 'paid'.

The financial agent records contributions of goods and services as an expense. You calculated the market value of the goods and services when you recorded the contribution. The financial agent uses the exact same amount to record an expense.

Here's an example. Someone made a contribution of office supplies worth \$550. The financial agent writes down the name of the person and their address, and records a \$550 contribution of goods and services. The financial agent also records a \$550 expense for office supplies.

Worksheets to record campaign expenses and contributions

The next three pages in the Guide have worksheets you can use to record expenses and contributions during the campaign.

- Worksheet to Record Campaign Expenses.
- Worksheet to Record Campaign Contributions - \$\$\$\$\$.
- Worksheet to Record Campaign Contributions - Goods and Services.

Make extra copies of the pages if you need them.

The worksheets have information you need to fill out the financial return. You don't have to use the worksheets. But if you use them during the campaign it may be easier and faster to prepare the financial return after Election Day.

Worksheet to Record Campaign Expenses

Petty cash used ✓								
Cheque #								
Amount of each expense	Other							
	Childcare & disability							
	Travel							
	Office rent & utilities							
	Salaries & allowances							
	Ads & Signs							
	Invoice or Receipt Number							
Supplier Name and Address								

Worksheet to Record Campaign Contributions - \$\$\$\$\$\$

Contributor's name and address Write 'anonymous' or 'gathering' where applicable.	Amount: Named Contributor	Tax Receipt # Named Contributor	Amount: Anonymous or Gathering	Amount Anonymous returned or sent to CEO

Worksheet to Record Campaign Contributions - Goods and Services

Contributor's name and address	Describe. Use the same categories as expenses.	Market Value

8) Campaign Financial Return



What is the financial return?

The financial return is the official record of campaign contributions and expenses. The financial agent prepares the financial return on the proper form; the candidate sends it to the CEO. The financial agent and the candidate both sign it and take an oath to declare that it is complete and accurate.

The financial agent **MUST** complete the long form of the financial return if the campaign had **ANY** contributions or expenses. The financial agent completes the short form if the campaign had **NO** contributions and **NO** expenses. See a copy of each form in the last section of this Guide.

The CEO has an auditor review each financial return. The CEO publishes a summary of each financial return in a newspaper in your constituency. It's a public document.

What documents are part of the financial return?

When you send in the long form of the financial return you must include:

- Part A: Summary of campaign contributions and expenses, and signed declarations from the financial agent and the candidate.
- Part B: Details of contributions and expenses. Include information about unpaid expenses – why you didn't pay them, if you plan to and when.
- Original receipts for each and every expense, including unpaid expenses.

- Printed statement of the campaign account, from the bank or other place that holds the account.
- Approvals you got from the CEO for expenses over \$30,000 – for travel, childcare, and expenses related to the candidate's disability.
- All tax receipts: unused or voided receipts, CEO copy of issued receipts. Include ALL tax receipts listed on the Record of Tax Receipts that you signed when you first got the receipts.

What is the deadline for the campaign financial return?

The candidate must send the financial return to the Chief Electoral Officer before the end of the post election period - 60 days after Election Day. The candidate gets their \$200 deposit back if they file the return on time.

If the candidate won the election, it's important for the financial agent to prepare the financial return right away. The candidate can not sit in the Legislative Assembly until Elections Nunavut receives the financial return.

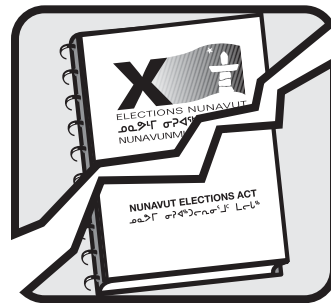
What happens if the campaign financial return isn't done on time?

The financial agent or candidate can apply to the Chief Electoral Officer to extend the deadline for the financial return. You must have a good reason and do this in writing before the end of the post election period - 60 days after Election Day. The CEO decides if you get an extension or not, and if you do how long it is.

If the campaign financial return is late and you don't have an extension:

- The candidate can't sit in the Nunavut Legislative Assembly.
- The candidate does NOT get the \$200 deposit back.
- Neither the candidate nor the financial agent can be a candidate in the next territorial election.

10) Breaking *Nunavut Elections Act* laws



The *Nunavut Elections Act* is like any other law. If you break the law you can be charged with a crime and punished.

What are the main types of election crime?

There are many ways to break the law for each type of crime - see some examples in the table below. Read the *Nunavut Elections Act* and make sure you follow the law.

Type of crime	Example 1	Example 2
Vote improperly.	You vote and you aren't eligible to vote.	You do things you shouldn't do with ballots.
Influence voters improperly.	You bribe a voter with money, liquor, food, a job, or other things.	You sell or give away liquor on Election Day.
Use information improperly.	You use the voters list for something besides the election.	You damage Elections Nunavut notices.
Tell lies or cheat.	You're a candidate or financial agent and you aren't eligible.	You're a candidate in more than one constituency.
Use money improperly.	Your campaign expenses are more than \$30,000.	A candidate uses campaign money for personal expenses.

If someone is charged and convicted, how are they punished?

If you break the law and you're charged and convicted, you will:

- Pay a fine not more than \$5000. OR
- Go to jail for not more than one year. OR
- Pay a fine and go to jail.

Also, for two full terms of the Legislative Assembly you can't:

- Be elected to the Legislative Assembly.
- Sit as a member of the Legislative Assembly.
- Have a job appointed by the Commissioner, a Minister or official of the Government of Nunavut, or the Legislative Assembly.

A judge can also tell you to do things such as:

- Publish the facts about your crime.
- Pay the people you hurt because of your crime.
- Do some community service.

Who can complain about a possible election crime?

Any person who believes someone broke the law in the *Nunavut Elections Act* can complain. They must go to the police, NOT to Elections Nunavut or the Chief Electoral Officer.

It's the same as making a complaint about someone who breaks any other law - people go to the police if someone breaks into their house, steals their truck, or beats up their friend.

They need to go to the police within 90 days of when they know someone broke the law.

Who investigates a complaint?

The police investigate. They'll tell you if they're investigating you, unless they think it will hurt their investigation.

The police have the same power and responsibility to enforce the *Nunavut Elections Act* as other Nunavut and Canadian laws.

The police work with the Chief Electoral Officer and the Integrity Commissioner to solve the problem.

The Integrity Commissioner is an officer of the Legislative Assembly and oversees the *Integrity Act*. The purpose of this Act is to help make sure Members of the Legislative Assembly are honest, reliable, and honourable.

The Commissioner of Nunavut appoints the Integrity Commissioner. The Members of the Legislative Assembly recommend who the Commissioner should appoint.

What's a compliance agreement?

A compliance agreement is a contract between the Integrity Commissioner and someone who probably broke the law. It's an option before the police charge the person with a crime.

The Integrity Commissioner decides whether or not to negotiate a compliance agreement. They consider these things before they decide to negotiate:

- The kind of crime and how bad it is.
- The punishment for doing the crime.
- The public interest.
- The interests of justice.
- Other factors that might apply.

The Integrity Commissioner and the person both sign the compliance agreement. It is published - it's a public document.

When a person signs the compliance agreement, they take responsibility for their crime. They agree to do one or more of these things:

- Pay money to one or more people.
- Apologize to the public and to the people involved.
- Use traditional Inuit practices to make the wrong better.
- Do some community service.
- Agree to do or not to do some specific actions.

If you don't follow the agreement, you can be charged and go to court. You might be convicted and punished. If you follow the agreement, you aren't charged and you don't have a record.

11) Financial Agent's Checklist



Before the election period begins

- Make sure you're eligible to be a financial agent. Check with your employer to see if they have rules or policies you need to follow to become a financial agent.
- Decide if you have the time and skills to be a good financial agent.
- Start to plan the campaign and discuss a campaign budget with the candidate and campaign manager.
- Get copies of the *Nunavut Elections Act* and read it. This will help you follow the laws and do your job properly.
- Help the candidate gather the things they need to properly fill out and file the declaration of candidacy.

During the election period

- Contact the CEO's office in Rankin Inlet for information and support to do your job properly. Participate in any teleconference calls they organize for financial agents.
- Set up a campaign account - at a bank if your community has one; or at the Co-op or Northern Store.
- Make sure you're the only person who accepts contributions for the campaign, unless you authorize someone else in writing.

- Make sure you're the only person who pays campaign expenses, unless you authorize someone else in writing.
- Deposit all campaign contributions into the campaign account.
- Pay all campaign expenses from the campaign account.
- Keep good financial records during the campaign - for anonymous contributions, named contributions, goods and services contributions, contributions from campaign gatherings, and for campaign expenses.
- Give a tax receipt to each person, business, or group that gives their name and address with their contribution. The tax receipt is for the exact amount of the contribution - to the maximum amount of \$2500. Everyone that contributes more than \$100 must give their name and address - and get a tax receipt.
- Make sure no one contributes more than \$2500, unless they contribute travel services for the campaign.
- Get an invoice or receipt for every expense, and save each and every one of them. You must attach a receipt for each expense to the financial return.
- Make sure campaign total expenses are no more than \$30,000. Expenses can be more than that if they are related to travel, childcare, or the candidate's disabilities and you get the CEO's approval in advance and in writing.
- Reimburse the candidate for approved campaign expenses, ONLY IF they have acceptable receipts. Campaign expenses includes pre-election expenses.
- Vote on Election Day.

After Election Day

- Decide with the candidate what to do with leftover campaign money, if you have extra money after you pay all campaign expenses.
- Accept contributions during the post election period only if the campaign ran out of money and you have unpaid election expenses.
- Complete the financial return and send it to the CEO before the end of the post election period - 60 days after Election Day. When you send in the financial return you must include:
 - Part A: Summary of campaign contributions and expenses, and signed declarations from the financial agent and the candidate.
 - Part B: Details of contributions and expenses. Include information about unpaid expenses - why you didn't pay them, if you plan to and when.
 - Original receipts for each and every expense, including unpaid expenses.
 - Printed statement of the campaign account, from the bank or other place that holds the account.
 - Approvals you got from the CEO for expenses over \$30,000 - for travel, childcare, and expenses related to the candidate's disability.
 - All tax receipts: unused or voided receipts, CEO copy of issued receipts. Include ALL tax receipts listed on the Record of Tax Receipts that you signed when you first got the receipts.

- Apply to the CEO to extend the deadline for the financial return, if needed. The CEO approves the extension **ONLY IF** you have a **very good reason**. Apply in writing before the end of the post election period.

If you do not file the financial return on time **AND** you do not have an approved extension - you and the candidate **CAN NOT** be a candidate in the next territorial election.

- Ask the CEO for an extra tax receipt book, if you need one.

Sample Forms

This section of the Guide has copies of the following forms that financial agents commonly need and use:

- **Set up a Campaign Account.** The financial agent must complete this form and send it to Elections Nunavut as soon as they set up the campaign account.
- **Record of Tax Receipts.** The financial agent signs this form. It lists the serial numbers of the tax receipts you get and you promise to account for them.
- **Report of Contributions from a Campaign Gathering.** The financial agent or someone they appoint fills out one of these forms for each campaign gathering. The information is important for the financial return.
- **Consent Form for Candidate Reps.** The candidate or financial agent sign these forms. Each candidate representative must have their own copy of the form and give it to the DRO when they first get to the polling station.
- **Financial Return Long Form.** The financial agent uses this form to record campaign contributions and expenses. The candidate must send the campaign financial return to Elections Nunavut.
- **How to fill out the Financial Return.** Instructions for financial agents.
- **Financial Return Short Form.** The financial agent uses this form IF and ONLY IF the campaign had NO contributions and NO expenses.