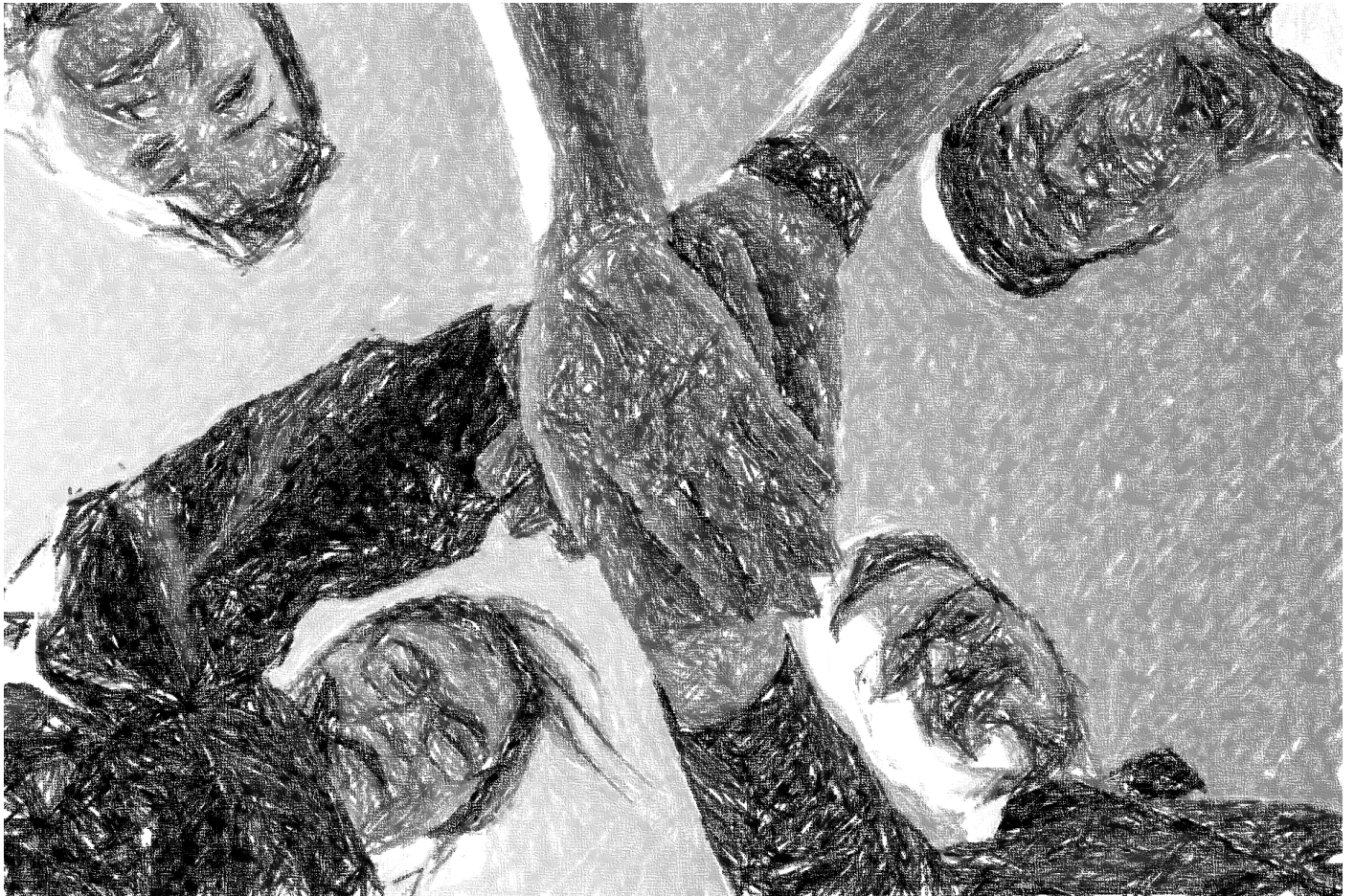




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Elections Nunavut
Élections Nunavut

A Guide for Financial Agents

To Elect Members of the Nunavut Legislative Assembly



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Contact Elections Nunavut for information in any of Nunavut's official languages.



867.645.4610



Toll free 1.800.267.4394



867.645.4657



Toll free 1.800.269.1125



info@elections.nu.ca



<http://www.elections.nu.ca>



Box 39, Rankin Inlet, NU X0C 0G0



41 Sivulliq Ave. Rankin Inlet



Elections_nu



ElectionsNunavut

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2021 General Election Pandemic Planning

The COVID-19 pandemic will have an impact on how we administer the October 25, 2021 General Election.

We are working closely with the Chief Public Health Officer to ensure our communities have an opportunity to participate in forming our government while remaining safe.



Our guiding principles

Inuuqatigiitsiarniq: The safety of voters, candidates, election officers and the communities is our priority.

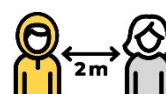
Ajjiqatigiinni: We will work closely with the communities, candidates, voters and the Chief Public Health Officer during the election periods.

Ikajuqtiinni: We will ensure activities during the election follow the orders issued by the Chief Public Health Officer.

Qanuqtuurniq: We will adapt to address challenges as they arise, while preserving the integrity of the election and maintaining the confidence of Nunavummiut.

What we are doing to Keep You Safe

- The rules in the *Nunavut Elections Act* give the Chief Electoral Officer flexibility to protect the health and safety of our communities during the election.
- Online voter registration is available at elections.nu.ca.
- Candidates will be provided with an online portal.
- Our Returning Officers will safely offer mobile polls to our most vulnerable populations.
- Voters will be required to wear masks during voting in-person. You can bring your own mask, or one will be provided for you.
- We will provide single-use pencils.
- We will have a sanitization station for voters at every polling location.
- We will sanitize the voting booths regularly.
- We will make sure everyone is practicing social distancing.
- Protective barriers will be in place to separate voters from election officers.



What this may mean for candidates

- The declaration of candidacy process may be changed to reduce in-person interaction with election officials.
- Certain restrictions may be placed on-person campaigning to reduce the risk of the pandemic.
- Campaigning in elder's facilities, care homes or shelters may be prohibited to protect our most vulnerable populations.
- Limitations may be placed on in-person monitoring of voting or the count by candidates or their representatives.
- Voting opportunities may be expanded at short notice. This may include lengthening voting days during the advance voting, or allowing longer time for mail-in ballots to arrive at our office.
- Delays in reporting election results due to safety measures taken by Elections Nunavut.



What this may mean for voters

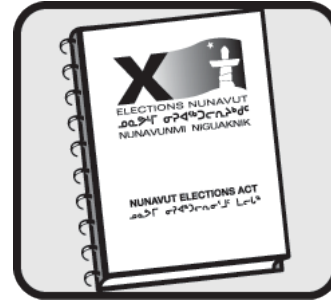
- Voters will be encouraged to vote during advance voting opportunities.
- Voters may be more comfortable voting by mail-in ballot than attending a polling location.
- Voters may not get a chance to interact in-person with their candidates.
- Voters who are unwell or in isolation will be encouraged to vote by mail-in ballot.



Changes to the voting process in response to the pandemic may delay certain aspects of the election, and voting, counting and results-reporting deadlines may be lengthened.

Introduction

This Guide is a summary of parts of the *Nunavut Elections Act*—the laws to elect Members of the Legislative Assembly. Financial agents must use and follow this guide, but it does not replace the laws.



This Guide has the following important information:

- 🕒 Who can and cannot be a financial agent.
- 🕒 What financial agents must do, and when and how to do it.
- 🕒 How to prepare the campaign financial return.

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:

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

Contact Elections Nunavut for copies of these documents, in any of Nunavut’s official languages.

What's new for the 2021 General Election?

Recent amendments to the *Nunavut Elections Act* have created some changes for candidates and voters in the 2021 General Election.

Local Time to be Used for Election Day

The polls will now be open on Election day from 9am to 7pm local time in every constituency.

Introduction of a Future Voters List

16 and 17-year old's can now register to vote (but they will still have to wait until they turn 18 to vote).

Rules for Members of Municipal Council Who Want to Run

Mayors or councilors who wish to become a candidate in an MLA election must take leave from their position on council.

Expand Emergency Voting

The use of emergency voting (telephone voting) has been expanded to allow for those who are unable to vote on Election Day because of an unexpected absence.

Elimination of Proxy Voting

By expanding emergency voting, anyone who may have voted by proxy can now vote by emergency voting. Proxy voting will no longer be available.

Deadline for Special (mail-in) ballot applications

To ensure ballots can be processed, delivered, and returned on time, the deadline for applying for a mail-in ballot is 7 days before election day.

Exception for Audit Requirement

Audits will not be required if the candidate received less than \$500 in contributions and spent less than \$500 on their campaign.

Limit on total amount of Anonymous Contributions

A Financial Agent cannot accept more than \$2,500 in total anonymous contributions.

Clarify When an Account needs to be Opened by the Financial Agent

A financial agent must open an account before receiving contributions, and no later than 21 days before election.

Privacy and the Voters List

Elections Nunavut takes the privacy and security of voter information very seriously. We require candidates to also take it very seriously.

Any candidate in the General Election who requests a voters list within the prescribed timeframe will receive a copy of the voters list for their constituency. The candidate will be required to sign a privacy policy form indicating that they will only use the voters list for the election.

After the election, the candidate is legally responsible to destroy the list or return the list to the Returning Officer. Paper copies must be shredded, burned or otherwise disposed of, and electronic copies must be destroyed.

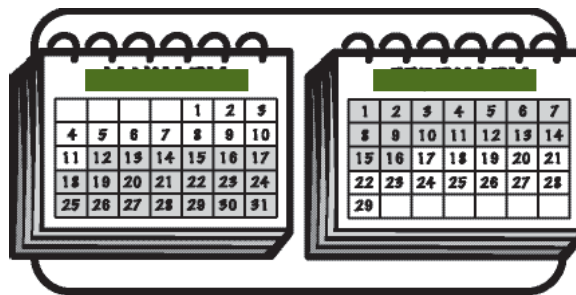
The Election Period

The election period starts 35 days before Election Day and ends on Election Day. The post-election period is the 60 days right after Election Day.

In a general election, the pre-election period starts 90 days before the writ is issued and ends when the CEO issues the writ.

In a by-election, the pre-election period starts when the date of the election is publicly announced and ends when the CEO issues the writ.

Financial agents and candidates must meet some strict deadlines during the election period and post-election period.



Election Period Calendar

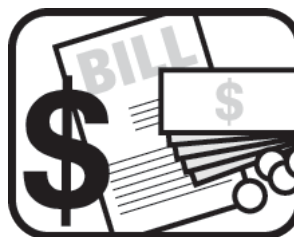
Important days	What happens on that day
June 22	Pre-election period starts
September 20	Chief Electoral Officer sends the writ to each returning officer (RO). Each RO posts it in their office.
	First day a person can file a declaration of candidacy.
	First day a person can apply for a special mail-in ballot.
September 21	Elections Nunavut sends a Voter Information Card to every voter on the voters list.
September 24	2 pm deadline (local time) to file a declaration of candidacy.
	5 pm deadline (local time) to withdraw declaration.
October 11	First day voters can vote at the returning officer's office—from 12 noon to 7 pm local time.
October 18	Mobile poll in each community from 9 am to 11:30 am local time. Advance vote from 12 noon to 7 pm.
October 21	Last day voters can vote at the returning officer's office—from 12 noon to 7 pm local time.
October 25 Election Day	Special ballots must be received by 5 pm or they won't count.

Post-Election Period Calendar

Important days	What happens on that day
10 days after Election Day	Candidates must remove all campaign materials.
60 days after Election Day	Candidates and financial agents must complete and file the campaign financial return.
	Candidates must destroy all copies of the voters lists that they received, or return them to Elections Nunavut.

The Financial Agent

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



All the money belongs to the campaign, not to the candidate or the financial agent. 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 for information to help you do your job properly. Participate in Elections Nunavut regular, toll-free teleconference calls during the election period.

Who can and cannot 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 have rules or policies about how employees can participate in political activities and election campaigns.

Who cannot be a financial agent

You cannot be a financial agent if you:

- Were a candidate or a financial agent in the last election and didn't file the campaign financial return on time.
- Work for Elections Nunavut.
- Are a Government of Nunavut employee who did not obtain proper approval as per the *Public Service Act*.
- Are a business, unless it is an accounting business inside of Nunavut.
- Did not follow a compliance agreement from the last election.
- Have been convicted of an election offence anywhere in Canada in the last 5 years.

If a financial agent leaves the job

If a financial agent leaves their 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. On the form, the candidate records the reasons you left your job and the date that your duties ended.

If you leave your job, you must right away give everything related to the 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's finances; and any other campaign information you have.

Declaration of Candidacy



The declaration of candidacy is the form a person **MUST** fill out to say they want to be a candidate, and to appoint their financial agent. Each candidate **MUST** have a financial agent.

To fill out the declaration of candidacy, a person needs the following information:

- Candidate's full name, contact info, and signature.
- Financial agent's full name, contact info, and signature.
- Voters to sign and witness the signatures. The candidate and financial agent can't witness any signature.
- Campaign manager's name and contact information, if there is one.

The person becomes a candidate if Elections Nunavut accepts the declaration of candidacy. The person is not a candidate if Elections Nunavut rejects it.

As soon as the financial agent signs the declaration of candidacy, his/her job begins. You accept responsibility under the *Nunavut Elections Act* to look after all the money matters for the campaign.

Important rules to file the declaration of candidacy

The *Nunavut Elections Act* defines the process to file the declaration of candidacy.

When: File any time between the day the CEO issues the writ—35 days before Election Day—and 2:00 pm local time, 31 days before Election Day. **Do NOT wait until the last minute!**

The declaration form must be complete and properly filled out by that date and time. After a person files the declaration, 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 appoint an assistant returning officer in your community to accept the declarations of candidacy.

What: File the completed form and pay the \$200 deposit— with a money order, certified cheque, or a draft from the Northern Store or Co-op.

Also send a digital photo of the candidate, if you want. Elections Nunavut produces a poster of a ballot with each candidate's picture beside their name. It hangs at the polling station to help voters know who the candidates are.

If you don't give Elections Nunavut a photo, your name appears on the poster with a blank space beside it, instead of a photo.

The digital photo must meet these standards or Elections Nunavut won't use it. Elections Nunavut will not edit the photo.

- Show the candidate's head and shoulders against a plain, 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.

The RO or someone they appoint receives the Declaration of Candidacy, and reviews it. There are three possible outcomes:

- RO accepts the Declaration.
- RO rejects the Declaration.
- RO accepts the Declaration, but gives official notice that they suspect the candidate is not eligible, but only the CEO can decide.

If the RO accepts a declaration of candidacy

The RO accepts the declaration of candidacy if:

- The person is clearly an eligible candidate.
- The person properly filled out the declaration of candidacy, and has time before the deadline to correct or change it.
- The person filed before the deadline.
- The person paid the \$200 deposit—with a money order, certified cheque, or a draft from the Northern Store or Co-op, payable to the Government of Nunavut.

When the RO 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*.

The financial agent receives a package from Elections Nunavut that includes:

- Guide for Financial Agents, including copies of forms.
- Campaign Financial Return—long form and short form, and instructions to fill out the long form.
- Set up Campaign Account form.
- Report of Contributions from a Campaign Gathering form.
- Guide to the *Nunavut Elections Act*—a summary.
- Sign-off sheet to show you got the package.

Once you get the package, you deal only with Elections Nunavut CEO office in Rankin Inlet for all campaign issues and questions. This includes all financial issues and questions. See contact info at the front of this Guide and participate in Elections Nunavut teleconference calls for financial agents.

Once you get the package you can expect only certain things from your constituency's RO, such as:

- Notices
- Copies of the voters list for the constituency
- The list of voters who voted in the early polls
- The election report

If the RO rejects a declaration of candidacy

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

- Did not pay the \$200 deposit.
- Filed after the deadline.
- Did not fill out the forms properly and has no time to corrected before the deadline.
- Filed a declaration in more than one constituency. If they do this, they can't be a candidate in any constituency.
- Is not eligible to be a candidate because the person:
 - Is on Elections Nunavut's list of people who are disqualified.
 - Did not file the campaign financial return on time, as a candidate or financial agent in the past five years.
 - Did not follow a compliance agreement within the past five years.
 - Was an MLA convicted of an offence, and had to leave office.
 - Is a member of the House of Commons, Senate, or legislature of a province or another territory.
 - Is a judge of any court, except a citizenship court.
 - Is a staff person or election officer with Elections Nunavut.

If the RO accepts a declaration, but sends an official notice

The RO may suspect the person is not eligible to be a candidate on other grounds, that only the CEO can decide. If this happens the RO accepts the declaration, and sends the person an official notice to say why they suspect the person is not eligible. The notice also goes to the CEO who must review the information and decide.

If the person thinks they are still eligible, they must immediately tell the CEO why in person, in writing, or by phone and provide evidence to support their case. The CEO decides within two days of the close of candidacy and sends a notice about their decision.

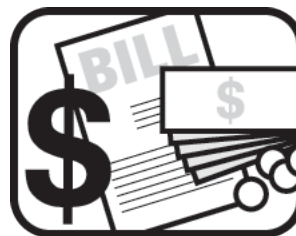
If the person disagrees with the CEO's decision, they can apply to the court, within seven days, to review the decision. A judge hears the case and makes a decision as soon as possible.

The election continues without the person as a candidate, unless the court decides that the person is eligible and orders a new election.

Money Matters

The financial agent manages all the campaign finances. You accept all the contributions and pay all the expenses—NOT the candidate. All money related to the campaign belongs to the campaign—NOT to the candidate or the financial agent.

Campaign money pays for things such as brochures, buttons, signs, ads on TV or radio, and travel to or within the constituency.



Campaign account

The financial agent **MUST** set up a campaign account before accepting any contributions. **The deadline for setting up the account- even if you do not receive any contributions- is 21 days before election day.**

If you need more time to set up the account, you must apply to the Chief Electoral Officer before this deadline.

You can use a bank if your community has one; or use the Northern Store or Co-op if your community has no bank.

Contact Elections Nunavut if your community does not have a place to set up an account

When you go to set up the account:

- Take a copy of the receipt that shows Elections Nunavut accepted the declaration of candidacy. It has the candidate's name and your name as the financial agent.
- Take ID with your picture and signature.

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.

Use the account **ONLY** for the campaign—to deposit all campaign contributions and to pay all campaign expenses. The financial agent has the only signing authority for the account.

Right away after you set up the account, fill out the Elections Nunavut form 'Set up a Campaign Account' and send it to the CEO. This form is part of the financial agent package.

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 work together 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 raise through contributions.

To write up a budget you need to plan the campaign. As you plan you 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 it?
- 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.

Contributions and Expenses

A campaign contribution is money, goods, and/or services 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.



Important rules about campaign contributions

Who can contribute: These people can contribute money, goods, and/or services:

- 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 much: Each person, business, or group can contribute a maximum of \$2500 including money, goods, and/or services. If someone contributes transportation or accommodation services, they can contribute more than the \$2500 maximum, as a goods and services contribution.

A person, business, or group may contribute a mix of money, goods, and/or services; they may contribute only money, or only goods, or only services. The total of any combined contributions cannot be more than the \$2500 maximum.

The campaign can collect and spend a maximum of \$30,000.

How and when to contribute: People can contribute to the campaign 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.

Who accepts contributions: The financial agent accepts all contributions. The candidate can NOT accept contributions. The financial agent may authorize another person, in writing, to accept contributions.

The financial agent must deposit all money into the campaign account, before you spend it.

Financial contributions—named: Any financial contribution over \$100 MUST be a named contribution. The financial agent must record the name and address of the contributor, and give them a tax receipt.

Financial contributions—anonymous: A person, business, or group can give up to \$100 as an anonymous contribution (not give their name).

If the campaign gets an anonymous contribution worth more than \$100, the financial agent MUST give it back. If you don't know who to give it back to, you must send it to the CEO and it becomes Government of Nunavut money.

The maximum amount of all anonymous contributions the financial agent can receive is \$2500.

Candidate's own money: A candidate can contribute up to \$30,000 of their own money. This is the maximum amount that a campaign can collect and spend.

The candidate gets a tax receipt for the amount they contribute, to a maximum of \$2500. For example, if the candidate contributes \$500, the tax receipt is for \$500. If the candidate contributes \$5000, the tax receipt is for \$2500.

The candidate's contribution may include pre-election expenses campaign expenses that the candidate pays for during the pre-election period. In a general election, the pre-election period starts 90 days before the writ is issued and ends when the CEO issues the writ.

In a by-election, the pre-election period starts when the date of the election is publicly announced and ends when the CEO issues the writ.

Important rules about tax receipts

Tax receipts are the Elections Nunavut form that show people contributed money to an election campaign. People use tax receipts as a deduction on their income tax form.

Who gets a tax receipt: The financial agent gives a tax receipt to any person, business, or group that makes a financial (money) contribution AND gives their name. If they contribute more than \$100, the contributor MUST give their name.

Do NOT give a tax receipt for a contribution of goods and/or services.

Amount: The tax receipt shows the name and address of the contributor, and the exact amount they contributed. The maximum amount is \$2500.

Financial agent responsibilities: When the financial agent gets the tax receipt books from Elections Nunavut, you sign a form that shows the serial numbers. And you swear to use them properly.

The financial agent is the only person who can sign and give out tax receipts. You must use the Elections Nunavut tax receipt form.

The financial agent fills out the tax receipt and sends the top copy to the person, business, or group that made the contribution before the end of the post-election period (60 days after Election Day). The financial agent keeps the second copy of each receipt for the campaign files.

The third copy stays in the tax receipt book. The financial agent sends all tax receipt books used and unused to Elections Nunavut with the financial return.

The financial agent can ask Elections Nunavut for another book of tax receipts if:

- During the election period, you run out.
- During the post-election period, you need to accept more campaign contributions to pay expenses, and you already returned the tax receipt books.

Important rules about campaign expenses

Campaign expenses are everything that you buy for the campaign. They include any goods and services that people donate.

Pay by cheque from the campaign account: The financial agent or someone they authorize in writing sign for and pay all campaign expenses. Use the campaign account and write a cheque.

Keep receipts: The financial agent must keep receipts for EVERY expense. You must attach an original receipt to the campaign financial return, for each and every expense.

Reimburse candidate: If the candidate spends their own money to pay for acceptable campaign expenses, the financial agent can reimburse them. The financial agent MUST get a receipt from the candidate.

Acceptable expenses

The *Nunavut Elections Act* defines acceptable campaign expenses. If you aren't sure, contact Elections Nunavut or read the Act.

Some examples of acceptable expenses:

- Rent, utilities, supplies for the campaign office.
- Wages to pay someone to run the office, or to hire a campaign manager or financial agent.
- Campaign materials such as signs, posters, or buttons.
- Campaign ads for TV, radio, newspaper, internet.
- Travel and accommodation only within the constituency.
- Childcare expenses connected with the campaign.
- Expenses related to a candidate's disability.
- Food and non-alcoholic drinks at a voters' gathering.
- Food 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.

Unacceptable expenses

Some examples of unacceptable expenses. If you aren't sure, contact Elections Nunavut or read the *Nunavut Elections Act*.

- Travel outside the constituency, unless that candidate must to reach a community inside the constituency.
- Money, food, drink, gifts, prizes, or other hand-outs you offer at a voters' gathering, if the total value is more than \$500. For example, you can't offer a truck or snowmobile.
- The \$200 deposit that the candidate made to file the declaration of candidacy.

Money left over at the end of the campaign

The campaign may have more contributions than expenses and you have money left over. You have two choices:

- Give the money to a charitable organization.
- or**
- Give the money to the Government of Nunavut.

If you decide to give the money to a charitable organization, you must choose a registered society in good standing. Contact Legal Registries, Government of Nunavut to check on the group you choose. You must get a receipt from the group. Ask them to write the receipt to "Campaign of _____." Attach the receipt to the financial return.

If you give the money to a charitable organization, neither the financial agent nor the candidate can benefit in any way.

If you decide to give the money to the Government of Nunavut, attach a cheque from the campaign account to the financial return. Make it out to "Consolidated Revenue Fund Nunavut."

Not enough money to pay the bills

The campaign may have more expenses than contributions. And you need more money to pay campaign expenses. If this happens, the financial agent can accept contributions up to the end of the post-election period 60 days after Election Day.

The financial agent includes these contributions on the financial report. And you can get an extra tax receipt book from the CEO if you need one.

Candidate personally responsible: A candidate is personally responsible for any unpaid bills if their campaign does not have enough money to pay them.

Campaign Records

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. You are responsible for accurate and complete records.

This 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.

Important rules to record contributions

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

- Named financial contributions.
- Anonymous financial contributions
- Contributions from campaign gatherings
- Goods and services contributions

Named contributions: The financial agent must record the name and address of each person, business, or group that contributes more than \$100. You also record the exact amount and the tax receipt number.

If someone contributes \$100 or less and gives their name, you record the same things and give them a tax receipt.

Anonymous contributions: The campaign can accept an anonymous contribution of \$100 or less. If you receive an anonymous contribution of more than \$100 you must return it, if you know where it came from. Or you must send it all to the CEO.

To record it, write “anonymous” and the exact amount, and any actions you took.

Goods and services contributions: The financial agent uses the marketvalue of any goods and services contributions to measure the contribution. Do NOT give any tax receipts for any goods and services contributions.

For example, an airline provides one or more free ticket for the candidate to travel in the constituency during the campaign. The financial agent records the name of the airline and the value of the ticket.

Or a supporter donates office supplies or printing services. The financial agent records the name of the supporter and the market value of the supplies or services.

Or a supporter uses cash to buy something and donates it to the campaign. The financial agent gets the receipt from the supporter, and records their name and the amount on the receipt (and keep the receipt).

People often do volunteer work for a candidate’s campaign. The financial agent does NOT count volunteer labour as a contribution. UNLESS a self-employed person does the kind of work for the campaign that they usually get paid for.

For example, a self-employed graphic designer does a brochure for the campaign as a volunteer. The financial agent records the graphic designer’s name and the market value of their volunteer work as a goods and services contribution.

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

For each gathering the financial agent must fill out a form “Report of Contributions from a Campaign Gathering”. This report records the following details:

- Name and address of each person, business, or group that contributes over \$100, and the exact amount of the contribution.
- 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, if they pay for food, non-alcoholic drinks, or music, or they donate a room. The financial agent records the sponsor’s name and address, and the market value of the goods and services.

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

Important rules to record expenses

The financial agent must keep a record of all campaign expenses.

Keep receipts: Keep receipts for EVERYTHING. The financial agent must attach a receipt for each campaign expense to the financial return.

Expense categories: Record each 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, supplies.
- Travel. Includes expenses for the candidate to travel to other communities in the constituency.
- Childcare and disability. Include 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. Check the earlier sections that list some acceptable and unacceptable expenses.

Pay expenses with a cheque from the campaign account: When you record the expense:

- Write down the cheque number you use to pay.
- Keep the invoice or bill, and mark it "paid".

Goods and services as an expense: Goods and services are a contribution AND an expense. To record the contributions, you record the total market value of all goods and services. To record goods and services as an expense, you record the total for each expense category (see the list above expense categories).

Example: Someone contributes \$550 worth of office supplies and pays \$150 to print some brochures. The financial agent writes the person's name and address, and \$700 as a goods and services contribution (\$550 + \$150). The financial agent also records these goods and services under two expense categories: \$550 under office supplies expense and \$150 under ads and signs expense.

Campaign 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.

If the campaign had ANY contributions or expenses, the financial agent **MUST** complete the long form. The financial agent completes the short form **ONLY** if the campaign had **NO** contributions and **NO** expenses.

The financial agent can complete a paper or electronic version of the financial return. If you fill out the electronic version, you must print and sign it, and send that copy to Elections Nunavut. You can **NOT** send an electronic version.

The CEO has an auditor review each campaign financial return that received or spent more than \$500.

Important deadline

The candidate **MUST** send the completed financial return to the CEO before the end of the post-election period 60 days after Election Day. Candidates get their \$200 deposit back if they file the financial return on time.

The financial agent or candidate can apply to the CEO to extend the deadline, if needed. You must have a good reason. And you must apply 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 how long the extension will be.

An elected candidate cannot apply for an extension. If a candidate won the election, they can **NOT** sit in the Legislative Assembly until Elections Nunavut receives and reviews their financial return.

If the financial return is late and the candidate has no extension:

- The candidate does **NOT** get back their \$200 deposit.
- Neither the candidate nor the financial agent can be a candidate in a territorial election for the next five years.
- An elected candidate must submit their financial return before they can sit in the Legislative Assembly.

Public document

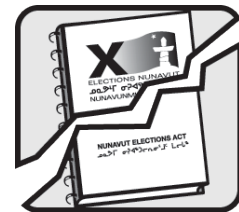
Every financial return is a public document. At the end of the post-election period, the CEO publishes where to find a summary of each financial return in a local newspaper. This includes information about candidates who fail to file their financial return on time.

Elections Nunavut also publishes the complete financial return on their website the original completed form and the audited form.

Breaking the Laws

Nunavut Elections Act

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



Main ways to break the law

There are many ways to break the law. See some examples in the table below. Read the *Nunavut Elections Act* and make sure you follow the law.

Sample 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, a job, food, or other things.	Campaigning at a polling station.
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.

Punishments

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

- 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 five years you can NOT:
- 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

Any person can complain, who believes someone broke a law in the *Nunavut Elections Act*. They must put their complaint in writing and go to the police within 90 days of when they believe someone broke the law. They do NOT go to Elections Nunavut or the CEO.

Who investigates

The police investigate. They 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 CEO and the Integrity Commissioner to solve the problem. The Integrity Commissioner is an officer of the Legislative Assembly who oversees the *Integrity Act*. The purpose of the Act is to help make sure MLA's are honest, reliable, and honourable.

The Commissioner of Nunavut appoints the Integrity Commissioner. The MLA's recommend who the Commissioner should appoint.

Compliance agreement

A compliance agreement is a contract between the Integrity Commissioner and someone who may have broken the law. It's an option any time, before a person gets convicted of 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 they consider relevant.

If they negotiate a compliance agreement, the Integrity Commissioner and the person both sign. The Commissioner publishes a summary of each signed agreement. It's a public document.

When a person signs the compliance agreement, they take responsibility for the 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 Inuit Qaujimagatuqangit / IQ (traditional Inuit knowledge) 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 can NOT be a candidate for five years.
 - You might be convicted and punished.

If you follow the agreement, you aren't charged and you don't have a record.

The Commissioner makes a public report on whether or not a person follows their compliance agreement.

Financial Agent 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 helps 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 Elections Nunavut in Rankin Inlet for information and support.
- Participate in the regular teleconference calls they organize for financial agents. See the schedule at the end of this checklist.
- 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. If you receive cash, put it in the account before you spend it.
- Pay all campaign expenses with a cheque from the campaign account.
- Keep good financial records during the campaign—for all contributions: named, anonymous, goods and services, and from campaign gatherings; and for all 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 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—including money, goods, and / or services. Unless they contribute transportation or

accommodation services for the campaign, as a goods and services contribution.

- Get an invoice or receipt for every expense, and save them all. You must attach a receipt for each expense to the financial return.
- Make sure total campaign expenses are no more than \$30,000. Except for travel, childcare, or expenses related to a 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 give you the receipts. Campaign expenses include pre-election expenses.
- Vote.

After Election Day

- If you have extra money after you pay all campaign expenses, decide with the candidate to give it to an approved charity OR to the Government of Nunavut.
- 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 the financial return, you must include:
 - The proper form, filled out and signed.
 - Original receipts for every expense, including unpaid expenses.
 - Printed statement of the campaign account, from the bank or other place that holds the account.
 - Any approvals you got from the CEO for expenses over \$30,000 for travel, childcare, expenses related to a candidate's disability.
 - All tax receipts used, unused, or voided.
- Apply to the CEO to extend the deadline for the financial return, if needed. Apply in writing before the end of the post-election period. The CEO approves the extension ONLY if you have a very good reason.
- Ask Elections Nunavut for an extra tax receipt book, if you need one.