

**Report of the Chief Electoral Officer on the  
Proceedings of the By-Elections, July 14, 2015  
Volume II: Financial Information and Statistics**



Published by the Chief Electoral Officer  
February 17, 2016

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February 17, 2016

The Honourable Kevin Murphy  
Speaker of the House of Assembly  
Province of Nova Scotia  
1726 Hollis Street, Province House  
Halifax, NS  
B3J 2Y3

Dear Mr. Speaker,

I have the honour to present the Report of the Chief Electoral Officer, Volume II, *Financial Information & Statistics* on the proceedings of the Cape Breton Centre, Dartmouth South, Sydney-Whitney Pier byelections, held on July 14, 2015.

Volume I, entitled Statement of Votes and Statistics, was published in November 2015.

Volume II provides information related to the candidate, registered party, and third party expenses as well as the reimbursements made to the candidates for election expenses. Election administration costs are also included, and comparative statistics are provided where available.

I respectfully request that you table Volume II of the report to the House of Assembly at your earliest opportunity.

This report is submitted to the House of Assembly in accordance with section 163 of the Elections Act.

Respectfully submitted,



Richard Temporale,  
Chief Electoral Officer

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### Abbreviations

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<b>CEO</b>	Chief Electoral Officer	<b>NSLP</b>	Nova Scotia Liberal Party
<b>CPI</b>	Nova Scotia Consumer Price Index	<b>PC</b>	The Progressive Conservative Association of Nova Scotia
<b>EDA</b>	Electoral District Association	<b>PGE</b>	Provincial General Election
<b>ENS</b>	Elections Nova Scotia	<b>Tariff</b>	Tariff of Fees and Expenses
<b>GPNS</b>	Green Party of Nova Scotia		
<b>NSNDP</b>	Nova Scotia New Democratic Party		

## 1. Introduction

The report of the Chief Electoral Officer on the proceedings of three by-elections held on July 14, 2015 is presented in two volumes. Volume I, Statement of Votes & Statistics published November 12, 2015, provided the recapitulation on the election, identified elected members, official agents and senior election officers, summarized election results, provided detailed results and statistics by polling division (poll-by-poll results) and recommended legislative changes. Volume II, Financial Information & Statistics published following completion of accounts, provides financial information on election expenses, candidate reimbursement, election administration costs and financial and comparative statistics. Both reports are available on the ENS website: [electionsnovascotia.ca](http://electionsnovascotia.ca).

On June 13, 2015 an order of Governor in Council fixed election day for by-elections in three electoral districts: Cape Breton Centre, Dartmouth South, and Sydney-Whitney Pier, on July 14, 2015.

Ten candidates stood for election: 3 each from the Nova Scotia Liberal Party (NSLP), the Nova Scotia New Democratic Party (NDP), The Progressive Conservative Association of Nova Scotia (PC), and 1 independent candidate. No Green Party candidates ran in the by-elections.

Of the total number of candidates who stood for election, 9 achieved the required threshold of 10% of the valid votes cast in their electoral districts, qualifying them for reimbursement of a portion of their election expenses from public funds. Total reimbursement paid to these 9 candidates amounted to \$217,993.

Expenses reported by the three registered parties totaled \$33,554. These expenses are not eligible for reimbursement from public funds.

Administrative costs for the three by-elections, excluding reimbursement of candidate election expenses and audit fees, were \$418,760. This figure includes all direct costs incurred by the electoral district returning offices and costs incurred by Elections Nova Scotia to administer the election. Costs incurred prior to the issuance of the writs of election for supplies, materials, computer equipment, software, consulting services and any other related expenses which are expended between elections to ensure ongoing election readiness are not included.

Election expenses per elector were \$13.13, compared to \$12.89 in the general election of 2013 and 10.37 in the general election of 2009.

**Table 1.1: Cost Per Elector**

Cost per Elector (comparative 2015 by-elections and the average cost per district for 2013 and 2009 PGEs)			
Description	July 14, 2015	October 8, 2013	June 9, 2009
Candidate Election Expenses	\$212,141.32	\$2,932,344.02	\$2,699,458.09
Candidate Audit Fee reimbursement	\$5,851.19	\$86,024.67	\$100,778.03
Returning Office Costs	\$418,760.37	\$6,261,607.77	\$4,607,981.93
Total Election Cost	\$636,752.88	\$9,279,976.46	\$7,408,218.05
Number of Electors on List	48,480	720,077	714,675
Cost per elector	\$13.13	\$12.89*	\$10.37

\*the 2013 cost per elector of \$12.89 reflects the final costs. The June 2014 report indicated a cost per elector of \$13.02 that included estimates that were subsequently amended as final invoices were processed.

The requirement for the registration of third parties who advertise during the writ period was introduced in 2012. During the by-election, one Third Party was registered.

Following the 2013 general election, a recommended change to the *Elections Act* that allows a candidate to receive employment remuneration during the election period without the remuneration being considered an election contribution, received Royal Assent May 11, 2015, was proclaimed on June 15, 2015.

## 2. Registered Parties

### 2.1 Spending Limits, Reporting and Public Funding

Determination of spending limits for election campaigns and reporting of registered party election expenses are important components of the electoral finance regime in Nova Scotia. The *Elections Act* sets out a formula by which registered party spending limits are established. Within 120 days of the date fixed for the return of the writs of election the official agent of each registered party is required to file a report of election expenses with supporting receipts and an independent auditor's opinion respecting the report. There are no provisions in the *Elections Act* for the reimbursement of registered party election expenses, the results of by-elections do not impact the amount of public funding a registered party will receive following the election.

#### 2.1.1 Registered Party Election Expenses Spending Limits

Subsection 259(1) of the *Elections Act* establishes the maximum amount a registered party may incur for election expenses as defined in Section 166(i) of the *Elections Act*. In the

July 14, 2015 by-elections, the election expenses of a registered party could not exceed \$6,109.64 in each district for a total of \$18,328.92. The due date for filing the audited report was November 25, 2015, which was met by all parties with candidates contesting the elections. Table 2.1 below shows the registered party election expenses.

**Table 2.1 Registered Party Spending Limits, Filing Dates and Election Expenses  
Cape Breton Centre, Dartmouth South and Sydney Whitney Pier**

Description	Nova Scotia Liberal Party	Nova Scotia New Democratic Party	The Progressive Conservative Association of Nova Scotia
Election Expense Limits	\$18,328.92	\$18,328.92	\$18,328.92
Report Filing Date	November 20, 2015	November 24, 2015	October 8, 2015
Headquarter Expenses	\$201.44	\$1,022.44	\$1,377.84
Worker remuneration	\$2,252.78	\$0.00	1,633.70
Publicity/Advertising	\$8,747.63	\$13,885.07	2,668.71
Travel	\$4,665.33	\$10,363.56	565.35
Campaign Functions	\$0.00	\$0.00	
Other	\$0.00	\$0.00	55.14
Subtotal	\$15,867.18	\$25,271.07	\$6,300.74
Less: Amounts invoiced to candidates	-	\$13,885.07	-
Net Election Expenses	\$15,867.18	\$11,386.00	\$6,300.74

### 3. Candidates

Subsection 65(3) of the *Elections Act* requires each candidate to appoint an official agent and provide the name and address of their official agent in their nomination papers. Table 3.1 lists each candidate and their official agent as well as the date on which the official agent initially filed their candidate's reports relating to the by-election<sup>1</sup> with the Chief Electoral Officer. Section 229 of the *Elections Act* outlines the filing deadlines. All but the report dealing with disposal of excess contributions were due on or before October 16, 2015. An extension of up to 30 days was permitted if requested and approved by the CEO. There are no financial consequences for late filing or failure to file statutory reports specified in the

<sup>1</sup> Refer to Table 3.2 for a summary of reports required to be filed with the CEO following an election and the related filing deadlines

*Elections Act*. It is important to note that candidates who are elected are disqualified from sitting or voting in the House of Assembly under Section 263 of the *Elections Act* until the required reports are filed.

**Table 3.1: Candidates, Official Agents and Report Filing Date  
July 14, 2015 By-elections**

Electoral District	Party	Name as on ballot	Official Agent Name	Report due date Oct 16	Extension granted due date	Date received at ENS	Date deemed complete at ENS
05 - Cape Breton Centre	NSNDP	Tammy Martin	Mary McPhee	Oct 16		Oct 16	Dec 16
	PC	Edna Lee	Gloria Kehoe	Oct 16		Oct 13	Dec 18
	NSLP	Dave Wilton	John Miles	Oct 16		Oct 13	Dec 10
19 - Dartmouth South	PC	Gord Gamble	Greg Strange	Oct 16		Oct 6	Dec 10
	Independent	Charlene Gagnon	Mike Conrad	Oct 16		Oct 15	Jan 13
	NSLP	Tim Rissesco	Jonathan Hughes	Oct 16		Oct 16	Jan 18
45 - Sydney-Whitney Pier	NSNDP	Madonna Doucette	Mary McPhee	Oct 16		Oct 16	Dec 21
	PC	Brian E. MacArthur	Corrie Stewart	Oct 16		Oct 9	Dec 17
	NSLP	Derek Mombourquette	Gerry MacKenzie	Oct 16	Nov 6	Nov 2	Dec 16

### 3.1 Responsibilities of the Official Agent

The official agent of a candidate is responsible for all financial aspects of the campaign and is required to file reports with the Chief Electoral Officer detailing election expenses, political contributions and tax receipts. Certain reports must include an opinion provided by the auditor appointed by the candidate. Section 173 of the *Elections Act* requires the auditor appointed by the candidate to be a public accountant licensed under the Public Accountants Act. Table 3.2 provides a listing of reports that must be filed by the official agent of a candidate including the statutory reference, the audit requirement and the filing deadline.



The deadlines for the by-election were August 13 for the return of tax receipts and October 16 for the submission of the audited financial report.

In June 2015, two training sessions were offered in Sydney and Halifax to assist the Official Agents in their preparations of the required reports.

**Table 3.2: Reporting Requirements of the Official Agent of a Candidate  
July 14, 2015 By-elections**

Report Name	Legislative Reference	Audit Requirement	Filing Deadline
Report of Candidate's Election Expenses (Form 2-3F)	<i>Elections Act</i> ss. 229(1)	Audit opinion respecting report	80 days after return of the writ (October 16, 2015)
Candidate's Statement of Contributions for Which Official Tax Receipts Issued (Form 2-5)	<i>Elections Act</i> ss. 240(3)	Audit opinion respecting report	80 days after return of the writ (October 16, 2015)
Notification by Official Agent of Disposal of Excess Contributions (Form 2-6)	<i>Elections Act</i> S. 268	Audit opinion not required	Within 30 days of receiving final reimbursement of election expense or in the case where the candidate is not eligible for reimbursement within 60 days of filing reports

### 3.2 Candidate Election Expenses Spending and Reimbursement Limits

Section 260 of the *Elections Act* provides the formula for calculating the maximum amount that a candidate may incur for election expenses as defined in Section 166(i) of the *Elections Act*. Table 3.3 shows the calculation of the maximum amount a candidate may incur for election expenses by an electoral district. The final limit is based on the greater of either the preliminary or final number of electors on the list.

A candidate who receives not less than 10% of the valid votes cast in their electoral district is eligible to receive reimbursement of election expenses. The amount of reimbursement is the lesser of the maximum reimbursement amount, as prescribed in Section 267 of the *Elections Act*, or the candidate's actual election expenses. The maximum amount of reimbursement which a candidate may receive is also shown in Table 3.3.

**Table 3.3: Candidate Election Expenses Spending and reimbursement limits  
July 14, 2015 By-elections**

Electoral District	Amounts in <i>Elections Act</i> Updated for CPI 2011 to		\$ 5 .72 \$ 6 .11	\$ 4 .86 \$ 5 .19	\$ 4.29 \$ 4.58	Total Candidate Spending Limit Final	\$ 1 .43 \$ 1 .53
	Number of Electors Dec 13, 2013	Number of Electors August 14, 2015	\$6.11 per elector times the number of electors for the first 5,000 electors	\$5.19 per elector times the number of electors exceeding 5,000, not exceeding 10,000	\$4.58 per elector times the number of electors exceeding 10,000		\$1.53 per elector Candidate reimbursement
19-Dartmouth South	15,940	17,100	30,531.13	25,940.78	32,515.65	88,987.57	26,104.12
5-Cape Breton Centre	13,062	13,389	30,531.13	25,940.78	15,520.50	71,992.41	20,439.06
45-Sydney Whitney Pier	17,906	18,310	30,531.13	25,940.78	38,057.05	94,528.97	27,951.25

### 3.2.1 Candidate Nomination Deposit

At the time a candidate files their nomination papers with the returning officer, he or she is required to provide a deposit of \$200. If the candidate receives not less than 10% of the valid votes cast in their electoral district, the nomination deposit is returned to the candidate's official agent. In changes to the *Elections Act*, effective January 1, 2016, all nomination deposits will be refundable when the official agent submits the financial report before the deadline, and the list of electors has been destroyed or returned.

In the by-elections held July 14, 2015 by-elections 10 candidates were officially nominated, 9 achieved 10% or more of the valid votes cast in their electoral district and had their nomination deposit returned.

### 3.2.2 Candidate Audit Fee

Under Section 19 of the Tariff, the official agent of a candidate is reimbursed for all or a portion of their costs for audit fees. The eligibility of a candidate to be reimbursed for audit costs is not conditional on receiving a minimum threshold of the valid votes cast in their electoral district. In an election year, the amount of reimbursement a candidate may receive for their audit costs is the lessor of the actual cost of an audit or 2% of the candidate's election expenses to a maximum of \$781.89. Where a candidate's election expenses are less than \$150 the maximum audit fee reimbursement is \$208.50. Total audit fee reimbursements for the July 14, 2015 by-elections were \$5,851.19. The audit fee reimbursed to each candidate is shown in Table 3.4.

### **3.2.3 Summary of Candidate Election Expenses and Reimbursements**

The election expenses report filed by the official agent of a candidate receives a detailed compliance review by the Chief Electoral Officer and his financial staff. All expenses reported must meet the definition of election expenses in Section 166(i) of the *Elections Act*. Pursuant to Section 262(1) of the *Elections Act* any payment of \$25 or more for election expenses must be evidenced by a receipt. Table 3.4 on the following page shows each candidate's expenses as categorized in the election expenses report (Form 2-3E and 2-3F) as amended by the detailed compliance review. Election expenses as originally filed, or as amended (if necessary) following the detailed compliance review and the total election expenses and audit fee reimbursements that were made to the official agent are shown in Table 3.4.

**Table 3.4: Categorized Candidate Election Expense**

Electoral District	Party	Candidate	Headquarters	Worker Remuneration	Publicity Advertising	Travel	Campaign Functions	Other	Personal Expenses of Candidate	Total Amended Election Expenses	Election Expense Reimbursement	Audit Fee	Total
<b>5-Cape Breton Centre</b>													
	NSLP	David Wilton	3,216.72	1,065.25	34,164.97	898.55	528.98	320.07		40,194.54	21,439.06	781.89	22,220.95
	NSNDP	Tammy Martin	3,605.03	7,041.85	6,365.14	634.36	66.37			17,712.75	17,712.75	468.73	18,181.48
	PC	Edna Lee	1,812.44	1,700.11	13,686.25	1,641.50	112.50	25.90		18,978.70	18,978.70	468.73	19,447.43
		<b>Subtotal</b>	8,634.19	9,807.21	54,216.36	3,174.41	707.85	345.97	-	76,885.99	58,130.51	1,719.35	59,849.86
<b>19-Dartmouth South</b>													
	NSLP	Tim Rissesco	9,965.64	3,729.02	13,809.27	288.66	40.00	89.26		27,921.85	26,104.12	528.96	26,633.08
	NSNDP	Marian Mancini	6,890.52	18,816.62	8,108.07		125.14	105.36		34,045.71	26,104.12	680.91	26,785.03
	PC	Gord Gamble	2,774.12	6,901.42	16,166.22	144.91		267.79		26,254.46	26,104.12	522.08	26,626.20
		Independent Charlene M. Gagnon*	-	450.51	360.09	-	-	57.22		867.82	-	468.73	468.73
		<b>Subtotal</b>	19,630.28	29,897.57	38,443.65	433.57	165.14	519.63	-	89,089.84	78,312.36	2,200.68	80,513.04
<b>45-Sydney Whitney Pier</b>													
	NSLP	Derek Mombourquette	7,149.81	905.62	29,643.81	2,980.15	380.20	15.00		41,074.59	27,951.25	781.89	28,733.14
	NSNDP	Madonna Doucette	4,426.40	5,927.44	8,439.69	878.54	-	124.88	-	19,796.95	19,796.95	468.73	20,265.68
	PC	Brian E. MacArthur	3,268.25	1,387.20	25,457.91	15.00		3,898.45		34,026.81	27,951.25	680.54	28,631.79
		<b>Subtotal</b>	14,844.46	8,220.26	63,541.41	3,873.69	380.20	4,038.33	-	94,898.35	75,699.45	1,931.16	77,630.61
		<b>Total</b>	43,108.93	47,925.04	156,201.42	7,481.67	1,253.19	4,903.93	-	260,874.18	212,142.32	5,851.19	217,993.51

\*This candidate did not receive 10% of votes, therefore only audit fees were eligible for reimbursement.

#### 4. Third Party Advertising

The *Elections Act* introduced requirements for third parties to register and report activity, as well as limiting the amount a third party could spend. These limits are \$10,000 for a general election or \$2,000 for a by-election, based on 2011 and subject to CPI. The requirements are covered in Sections 275-284 of the Act. The registration is triggered when \$500 is spent. A limit of \$2,135.02 for each third party was in place. There were no contributions to third parties in this reporting period. The Nova Scotia Citizens Health Care Network registered as a third party and their reporting deadline was November 14, 2015. The report was received at Elections Nova Scotia on January 18, 2016.

**Table 4.1: Third Party Election Expenses  
July 14, 2015 By-elections**

	Registration date	Amount spent
Nova Scotia Citizens Health Care Network	8-Jul-15	\$1,577.51

#### 5. Returning Offices

##### 5.1 Establishing Returning Offices

Elections Nova Scotia does not maintain permanent locations for returning offices. A returning officer is responsible for identifying potential returning office locations when directed to do so by the Chief Electoral Officer. A lease for the returning office is typically executed following the issuance of the writ of election.

##### 5.2 Returning Office Costs

Elections Nova Scotia makes every effort to record and report all costs associated with the delivery of a by-election. Costs associated with election service delivery can be categorized as direct costs and indirect costs. Direct costs are costs that can be specifically identified with the returning office. For reporting purposes costs are consolidated into various categories. Table 5.1 shows these categories and the type of expenditures that is consolidated within each.

**Table 5.1: Returning Office Direct Costs  
July 14, 2015 By-elections**

Category	Description
Poll Workers	Ballot Box Messenger Constable Supervising deputy returning officer Deputy Returning Officer Election Officer to Count Ballot Information Officer Poll Clerk Standby Election Worker Supervising Deputy Returning Officer Witness
Enumerators	Enumerator fees
Polling Stations	Advance polling Station fees Mobile poll polling station fees Election day polling station fees
Postage, Courier and Shipping	Postage costs incurred by returning offices Postage for voter information cards allocated based on final list of electors Courier fees for write-in ballots Shipping fees to ship election supplies to returning office headquarters from ENS
Ballot and Voter Information Card	Printing Fees for printing and binding of ballot papers Fees for printing voter information cards
Office and Equipment Leases	Furniture and equipment rental Office rental
Office Expenses	Travel and meal expenses Miscellaneous office expenses
Salaries	Returning officer and assistant returning officer Election clerk and assistant election clerk Revision assistant/deputy presiding officer Presiding officer Deputy presiding officer Write-in ballot coordinator Assistant write-in ballot coordinator Returning Office Clerical Support
Telephone and Internet	Telephone, cell phone and internet services

### 5.3 Returning Office Indirect Costs

Indirect costs are those overhead costs associated with election administration and election operations that are incurred by Elections Nova Scotia as part of election service delivery. These costs are prorated based on the list of electors and allocated to each electoral district returning office. Table 5.2 shows the type of expense categories which are reported as ENS Overhead in Table 5.3.

**Table 5.2: Returning Office Indirect Costs  
July 14, 2015 By-elections**

Category	Description
	ENS staff overtime (accounts for less than 1% of total by-election expenses)
	IT Consulting
	Advertising
	Election debrief
	Travel
	Payroll processing fees
	Printing (other than ballot and voter information card printing)
	Freight and Postage
	Communication initiatives

### 5.4 Categorized Returning Office Costs

Table 5.3 summarizes all direct and indirect costs by electoral district using the categories detailed in Tables 5.1 and 5.2.

**Table 5.3: Categorized Returning Office Cost July 14, 2015 By-elections**

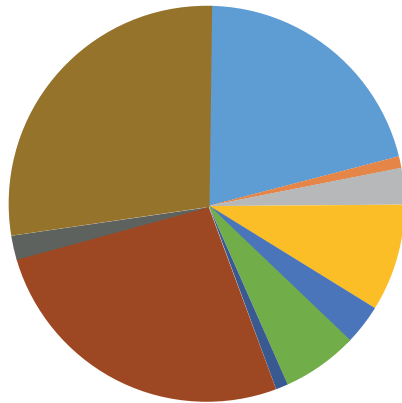
Electoral Districts	Poll Workers	Enumerators	Polling Stations	Postage, Courier, and Shipping	Ballot and Voter Information Card Printing	Office and Equipment Leases	Office Expenses	Salaries	Telephone and Internet	Total RO HQ Cost	ENS Overhead	Total Cost Per Electoral District (RO HQ Cost + ENS Overhead)
<b>5 Cape Breton Centre</b>	29,209.21	156.00	3,745.15	9,641.15	4,189.78	5,600.00	967.79	38,208.92	1,702.19	93,420.19	31,812.80	125,232.99
<b>19 Dartmouth South</b>	28,397.06	3,810.24	4,080.17	14,865.05	5,335.66	10,767.50	2,633.05	35,711.87	1,974.82	107,575.42	40,513.37	148,088.79
<b>45 Sydney Whitney Pier</b>	30,308.03	-	4,126.27	12,944.04	5,744.49	7,488.74	1,299.34	37,585.53	2,324.50	101,820.94	43,617.64	145,438.59
<b>Total</b>	87,914.30	3,966.24	11,951.59	37,450.24	15,269.93	23,856.24	4,900.18	111,506.32	6,001.51	302,816.55	115,943.82	418,760.37

\*This candidate did not receive 10% of votes, therefore only audit fees were eligible for reimbursement.



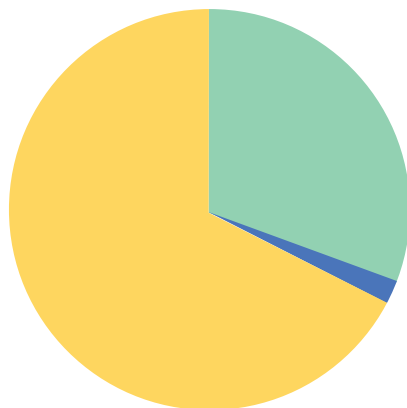
The chart below reflects the split of costs associated with administering these by-elections.

**Election Administration**



- Poll Workers
- Enumerators
- Polling Stations
- Postage and Shipping
- Ballot and VIC Printing
- Office and Equipment Leases
- Office Expenses
- Returning Office Salaries
- Telephone and Internet
- ENS Overhead

**Election Administration & Candidate Reimbursements**



- Candidate Election Expenses Reimbursements
- Candidate Audit Reimbursements
- Returning Office Costs

## 6. Total Cost by Electoral District

The total election costs are composed of three components:

- Returning office costs
- ENS Overhead
- Candidate election expenses reimbursements

Table 6.1 provides a summary of election costs by electoral district for the July 14, 2015 by-elections.

**Table 6.1: Summary of Total By-elections**

By-election Cost	Cape Breton Centre	Dartmouth South	Sydney-Whitney Pier	Totals
Total RO HQ Cost	\$ 93,420.19	\$107,575.42	\$101,820.94	\$302,816.55
ENS Overhead	31,812.80	40,513.37	43,617.64	115,943.82
Candidate Reimbursement	59,849.86	80,512.04	77,630.61	217,992.51
Total Cost	\$185,082.85	\$228,600.83	\$223,069.20	\$636,752.88



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