

elections.ab.ca

A Guide to the Election Finances and Contributions Disclosure Act

For Political Parties, Constituency Associations and Candidates

Dated: August 5, 2015



**A Guide to the
Election Finances and Contributions Disclosure Act
For Political Parties, Constituency Associations and Candidates**

Table of Contents

Introduction	1
Chapter One – All Political Entities	
Fillable Forms	2
Registration	2
Chief Financial Officer Duties	2
Appointing a Chief Financial Officer	3
Retention of Records.....	3
Contributions	3
Deposit of Contributions	4
Excessive Contributions	4
Anonymous and Unauthorized Contributions	4
Valuing Contributions Other Than Money	5
Public Disclosure of Contributions.....	6
Quarterly Reporting of Contributions	7
Fund-Raising Functions	9
General Collections	13
Annual Membership Fees	13
Official Contribution Receipts	14
Annual and Campaign Contribution Receipts.....	14
Control of Official Contribution Receipts.....	15
Official Contribution Receipt Preparation and Procedures	15
Summary of Income Tax Credits	17
Transfer of Funds or Real Property or Goods	17
Loans from Financial Institutions	17
Limits on Expenditures	18
Financial Statements	18
Filing of the Financial Statements	18
Filing Procedures and Bookkeeping Tips	19
Submission of the Financial Statements	20

Chapter Two – The Party

Party Registration	21
Party De-Registration	22
Contribution Limits	22
Financial Statements	22
Quarterly Reporting	23

Chapter Three – The Constituency Association

Constituency Association Registration	24
Constituency Association De-Registration	25
Contribution Limits	26
Financial Statements	26
Quarterly Reporting	26

Chapter Four – The Candidate

Candidate Registration	28
Candidate Nomination Deposit	29
Candidate Nomination Deposit Refund	30
Candidate De-Registration	30
Surplus Campaign Funds	31
Contribution Limits	31
Financial Statements	32
Campaign Deficits and Retirement Process	33
Candidate’s Activity Timeline	34

Contact Information

Contact Information	34
----------------------------------	----

Guides, Sample Forms and Filing Dates

The Party

Guide for the Preparation of the Political Party Financial Statements	35
Political Party Annual Financial Statement Sample Form	42
Political Party Campaign Period Financial Statement Sample Form	48

The Constituency Association

Guide for the Preparation of the Constituency Association Financial Statement..	50
Constituency Association Annual Financial Statement Sample Form	57
Registration of a Constituency Association Sample Form	59
Statement of Assets and Liabilities Sample Form	60

The Candidate

Guide for the Preparation of the Candidate Financial Statement	61
Candidate Financial Statement Sample Form	71
Application for Registration of a Candidate Sample Form	73

Official Contribution Receipt

Official Contribution Receipt Sample Form	74
---	----

Quarterly Reporting Form

Quarterly Reporting Sample Form	76
---------------------------------------	----

Filing Dates

Summary of Filing Dates for Political Entities	77
--	----

INTRODUCTION

This guide has been produced to assist political entities (political parties, constituency associations and candidates) in the understanding of the *Election Finances and Contributions Disclosure Act (EFCDA)*, and to ensure compliance with the legislation. Separate guides have been prepared for assisting Leadership Contestants and Third Party Advertisers (TPAs). All guides and forms, including selected fillable forms, are available from Elections Alberta and on our website at www.elections.ab.ca by clicking the applicable menu item e.g. Parties & Candidates/Forms & Guides.

Copies of the *EFCDA* and any other relevant legislation can be obtained through the Elections Alberta website at www.elections.ab.ca by clicking on: Resources/Legislation / Election Finances and Contribution Disclosure Act from the top menu.

Do not consider this a replacement of the *EFCDA*, but as a supplementary document to assist you.

Chapter One contains information relevant to all political entities. It should be reviewed thoroughly for a general understanding of the responsibilities of a Chief Financial Officer and the law regarding contributions, official contribution receipts, banking, and the filing of contribution reports and financial statements. Chapters Two, Three, and Four provide more specific information to assist parties, constituency associations and candidates, respectively.

It is not possible to cover each and every situation that may arise. If you are unable to find a suitable explanation in the *EFCDA* or the materials provided by Elections Alberta, you may write, phone or visit.

(Elections Alberta
Suite 100, 11510 Kingsway NW
Edmonton, AB T5G 2Y5
Telephone: (780) 427-7191
Toll free: 310-0000-780-427-7191
Fax: (780) 422-2900
Email: info@elections.ab.ca

Director, Election Finances
Telephone: (780) 638-3134
Email: finance@elections.ab.ca

CHAPTER ONE – ALL POLITICAL ENTITIES

In this guide, “Political Entity” refers to any registered party, registered constituency association, or registered candidate under the *EFCDA*. These political entities will be referred to as a party, a constituency association and a candidate respectively throughout this guide. Please note that separate guides to the *EFCDA* have been prepared for Leadership Contestants and Third Party Advertisers.

All documents required to be filed with Elections Alberta by a political entity, including financial statements and registration documents, become part of the public files and are available for public review. Financial statements are posted on the Elections Alberta website at www.elections.ab.ca under the heading “Financial Disclosure”.

FILLABLE FORMS

Elections Alberta is developing online resource tools, such as fillable smart-forms for entering financial statements. This will give the user the option to enter their financial data and have the form automatically perform calculations and error-check the statement prior to printing and signing for submission. As new resources become available, Elections Alberta will inform and support political entities on accessing and using these online tools.

REGISTRATION

Each political entity has a distinct set of registration requirements set out by the *EFCDA*. These are provided in detail in the following chapters and are referenced in the *EFCDA* as follows:

Political Parties	Guide Chapter 2	<i>EFCDA</i> Section 7
Constituency Associations	Guide Chapter 3	<i>EFCDA</i> Section 8
Candidates	Guide Chapter 4	<i>EFCDA</i> Section 9

CHIEF FINANCIAL OFFICER DUTIES

The appointment of a Chief Financial Officer (CFO) is a mandatory requirement. A CFO must be in place in order for a political entity to accept contributions. Many of the provisions of the *EFCDA* and most of the contents of this guide apply directly to the activities of the CFO. Committing to the CFO position is something that should be done by an individual that has read and accepted the duties set out in the *EFCDA*. Elections Alberta is available to assist CFOs with their responsibilities through guides and one-on-one assistance as requested. CFOs are encouraged to contact Elections Alberta with any questions or concerns.

Appointing a Chief Financial Officer

The *EFCEA* requires that a CFO be appointed on each Application for Registration. The CFO appointed by a party may also be appointed as the CFO of one or more constituency associations of that party. Similarly, the CFO of one constituency association may also be appointed as the CFO of other constituency associations.

A candidate may not be appointed as CFO for any candidate, including him or herself. (*EFCEA* Section 29). However, the CFO for one candidate may also be the CFO for multiple candidates and may also be the CFO for a party or for one or more constituency associations.

Should it be necessary to appoint a person as a replacement for the CFO whose name is on file with Elections Alberta, the principal officers of that political entity must promptly advise Elections Alberta in writing of the name, address, telephone number, and email address of the newly appointed CFO. The party must send in the update within 30 days of the change, the constituency association must send in the update within 60 days, and the candidate must send in the update within 48 hours. (*EFCEA* Sections 7(4), 8(4), and 9(4)).

Retention of Records

The CFO of a political entity must retain all of the financial records for a period of 3 years following the date the financial statements are required to be filed with Elections Alberta. The Chief Electoral Officer may review the financial affairs and records of political entities and the CFO is required to supply backup documentation to support the financial filing. (*EFCEA* Section 10.1).

CONTRIBUTIONS

Contributions, as defined by the *EFCEA*, may be accepted as soon as a political entity has received written confirmation of registration from Elections Alberta. The contribution information that follows applies to all political entities. The contribution limits for each political entity appear in the following chapters and can be referenced in the *EFCEA*.

In accordance with *EFCEA* Section 1(1)(e), "Contribution" means any money, real property or goods or the use of real property or goods that is provided

- (i) to a political party, constituency association or candidate,
- (ii) for the benefit of a political party, constituency association or candidate with the political entity's consent

without compensation from that political party, constituency association or candidate.

As of June 15, 2015, only a person ordinarily resident in Alberta may make a contribution to a registered party, registered constituency association or registered candidate. A prohibited person or entity shall not make a contribution to a registered party, registered constituency association or registered candidate.

Prohibited person or entity means a person not ordinarily resident in Alberta, a corporation and an unincorporated association or organization

An estate may make a contribution to a political entity in the form of a testamentary gift (a gift intended to take effect at the time of the contributor's death). However, certain conditions must be met. The contribution must be made through a will or another testamentary instrument and must provide for an unconditional, non-discretionary gift in which the specific political entity is identified as the intended recipient. In addition, the deceased must have been eligible to contribute at the time of death.

Amounts attributed to an estate must meet all statutory requirements; in particular, sections 17 and 21.1 of the *EFDA*.

Deposit of Contributions

All financial contributions accepted by or on behalf of a political entity and any contribution other than money that is converted into money, must be paid into an appropriate depository (bank) on record with Elections Alberta. (*EFDA* Section 14).

The CFO must ensure that all contributions comply with the *EFDA* and that contributions from prohibited person or entity are not solicited or accepted. (*EFDA* Sections 1(1)(l), 16, 17, 19, 21.1, 27, 34, and 35).

Excessive Contributions

No political entity may knowingly accept any contribution in excess of the limits imposed by Section 17 of the *EFDA*. If the CFO learns of such a contribution, the CFO shall advise the Chief Electoral Officer in writing of the circumstances within 30 days of learning of the excessive contribution. (*EFDA* Section 19).

For example, a constituency association receives \$700 as an annual contribution and during the same year an additional \$450 from the same person, to the same constituency association. The annual contribution limit is \$1,000. The total aggregated contribution of \$1,150 is \$150 in excess of the amount that may be accepted by one constituency association. (*EFDA* Sections 17 and 19).

Anonymous and Unauthorized Contributions

The following contributions must not be used or expended:

- any anonymous contribution in excess of \$50
- any contribution from out of province
- any contribution from a prohibited person or entity
- any contribution not belonging to a contributor
- any contribution made in contravention of the *EFCDA*

It is the responsibility of the political entity to return the contribution to the contributor. However, if the identity (name and/or address) of the contributor cannot be established by the political entity, Elections Alberta must be notified and the contribution must be paid over for deposit into the General Revenue Fund for the Government of Alberta. (*EFCDA* Sections 21.1, 34 and 35).

Valuing Contributions Other Than Money

Real property or goods, or the use of real property or goods, contributed to a political entity is deemed a contribution by the *EFCDA*. The value of a contribution other than money is the market value of the contribution at that time. Valued contributions qualify for official contribution receipts and are subject to contribution limits.

When real property or goods, or the use of real property or goods, are provided to a political entity for a price that is less than the market value at that time, the amount by which the market value exceeds the price paid represents a contribution. It is the CFO's responsibility to assess the appropriate market value at that time. (*EFCDA* Section 22).

Some common examples of real property or goods are:

- a computer or furniture
- signage / pamphlets / buttons
- the use of a car
- the use of a venue to hold a meeting or to use as an office

The provision of services is **not** deemed to be a valued contribution by the *EFCDA*.

Some common examples of services not eligible for contribution receipts are:

- door-to-door delivery of pamphlets or other campaign materials
- assisting with organizing and setting up meetings and other activities
- time spent attending meetings
- providing courier services such as delivery and pick-up of Special Ballot packages
- provision of professional services including legal services, accounting services, auditing services, etc.
- creating written resources and advertisements
- other volunteer activities, including telephone canvassing

When the "use of real property or goods" (which is eligible for a contribution receipt) is intertwined with a "service" (which is **not** eligible for a contribution receipt), the CFO of the political entity must determine, as best as possible, the respective values of these two components. For expediency, if the "service" component represents the major part (i.e. greater than 50% of the total value of the contribution), then the entire contribution is deemed ineligible. However, if the "service" component represents the minor part, then the entire value of the contribution is eligible for a "Valued" contribution receipt.

An example would be the use of a car and driver (limo service). The use of the car is the "good" and the cost of the driver is the "service". If the use of the car is valued at \$500 and the cost of a driver is \$300, then the total value of \$800 is eligible for a "Valued" contribution receipt. However, if the use of the car is valued at \$250 and the cost of the driver is \$300, then the total value of \$550 is considered a "service" and no contribution receipt would be issued.

Public Disclosure of Contributions

For public reporting and disclosure purposes, all political entities are required to report the contributions they have received in two categories:

- a) contributors who, in the aggregate, have contributed more than \$250 during the reporting period, are to be identified by name, address, and amount contributed; and
- b) contributors who, in the aggregate, have contributed \$250 or less during the reporting period, are to be added together and reported as one lump sum.

Contributions are reported in several ways:

1. Quarterly, parties and constituency associations must, within 15 days of the quarter end, report all contributions received during the quarter, regardless of whether or not a contribution receipt has been issued yet (see next section for additional information). Contributions received during the 28-day election period are exempt from this quarterly reporting requirement.
2. Annually, parties and constituency associations must file financial statements by March 31, disclosing all contributions received during the previous calendar year.
3. For campaign periods, parties and candidates must file financial statements disclosing all contributions received during the campaign period. Parties must file financial statements 6 months after polling day, and Candidates must file financial statements 4 months after polling day.

Public information regarding contributions is disclosed both on the Elections Alberta website and in the public files (located at Elections Alberta). The website discloses the name of the contributor and the total amount contributed during the reporting period;

whereas the public files also disclose the address of the contributor. (*EFCEA* Sections 4(1) (d) and 11).

Quarterly Reporting of Contributions

Effective January 1, 2013 all parties and constituency associations became subject to quarterly filing requirements for contributions received (*EFCEA* Section 32). This requirement is in addition to the requirement for filing annual financial statements.

Quarterly reporting of contributions received is based on the 3-month quarters in a calendar year as shown below. Quarterly reports are due within 15 days following the end of the quarter. If the 15th falls on a weekend or holiday, the quarterly report is due on the next business day. If no contributions were received during the quarter, a “nil” report must be filed.

- The 1st quarter is January 1 to March 31 (Filing deadline: April 15)
- The 2nd quarter is April 1 to June 30 (Filing deadline: July 15)
- The 3rd quarter is July 1 to September 30 (Filing deadline: October 15)
- The 4th quarter is October 1 to December 31 (Filing deadline: January 15)

A complete calendar of filing deadlines is available on Elections Alberta’s website at www.elections.ab.ca.

Contributions received by parties during the 28-day election period (from the issuance of the writ of election to the end of polling day) are exempt and shall not be included in the quarterly reporting. Constituency associations are prohibited from receiving contributions during the campaign period. Therefore, constituency associations shall not have any contributions to report for the campaign period, which includes the 28-day election period.

Official contribution receipts do not have to be issued prior to reporting contributions on quarterly reports. Official contribution receipts are **not** submitted with quarterly reports. Official contribution receipts are only submitted with annual or campaign financial statements, as appropriate.

The quarterly reporting requirements are limited to submitting:

- the name, address and total amount contributed by each contributor who, in the aggregate, has contributed more than \$250 in the quarter, and
- the sum total of all other contributions received during the quarter from contributors who did not contribute over \$250 in aggregate.

Contributions are deemed to be received on **the date received** by the CFO of the party or constituency association. This applies to both money and valued contributions.

There is no requirement to:

- provide a cumulative total from one quarter to the next;

- aggregate contributions made over two or more quarters; nor
- reconcile the quarterly reports to the annual financial statement.

Examples of contributions received over a six-month period, along with proper reporting:

Date	Contributor Name	Contributor Address	Contribution Amount
January 14, 2013	Bob White	123-1 Street, Acme	\$55
February 4, 2013	Bob White	123-1 Street, Acme	\$200
March 22, 2013	Betty Brown	456-7 Street, Barrhead	\$245
April 11, 2013	Betty Brown	456-7 Street, Barrhead	\$200
May 3, 2013	Joe Black	899-1 Street, Camrose	\$200
June 10, 2013	Mary Green	899-1 Street, Camrose	\$500

Here is what would be reported on the 1st quarter report:

1st Quarter Report
January 1, 2013 – March 31, 2013
Due by April 15, 2013

Contributor details for contributions received in this quarter over \$250:				
Date	Contributor Name	Contributor Address	Amounts	Total Contributions
January 14, 2013	Bob White	123-1 Street, Acme	\$55	
February 4, 2013	Bob White	123-1 Street, Acme	\$200	<u>\$255</u>

The total sum of contributions received in this quarter under \$250:	<u>\$245</u>
--	---------------------

Here is what would be reported on the 2nd quarter report:

2nd Quarter Report
April 1, 2013 – June 30, 2013
Due by July 15, 2013

Contributor details for contributions received in this quarter over \$250:				
Date	Contributor Name	Contributor Address	Amount	Total Contribution
June 10, 2013	Mary Green	899-1 Street, Camrose	\$500	<u>\$500</u>

The total sum of contributions received in this quarter under \$250:	<u>\$400</u>
--	---------------------

To help political parties and constituency associations meet the new legislative requirements, an online Quarterly Reporting System, with user instructions, is available at grs.elections.ab.ca. Users require an ID and password to access this Quarterly Reporting System. If you require assistance, please contact Elections Alberta by telephone at 780-638-3975 (or toll-free at 310-0000 then 780-638-3975 outside of the Edmonton calling area) or by email at grs.elections.ab.ca.

It is expected, in most cases, that the CFO files the quarterly reports. However, the following individuals may also file, subject to conditions:

- For the political party: the CFO or Executive Director may file. If the party has no Executive Director, the President or Leader may file upon notification to Elections Alberta.
- For the constituency association: the CFO or President (principal contact) may file. In addition, the individuals designated to file quarterly reports for the political party may file quarterly reports for all of the party's constituency associations, as well. It is hoped that this will help those parties that do not accept contributions at the constituency association level.

If an individual other than the named CFO or President currently on file with Elections Alberta attempts to file the quarterly report, he or she will select "I am not on the list", within the online Quarterly Reporting System. The individual will be required to enter his/her name, email address and phone number. The report for the quarter can then be submitted. In order to submit subsequent quarterly reports, an Update to Registration form must be filed with Elections Alberta.

To ensure compliance with the deadlines, online reporting is recommended. However, political entities may opt to manually complete hard copy (paper) forms and submit them to Elections Alberta by mail. Regardless of which method is chosen, the statutory filing deadline remains unchanged, namely: the completed and signed quarterly report must be received by Elections Alberta within 15 days following the end of the quarter. (See page 77 for a sample of the Quarterly Reporting form).

A copy of the Quarterly Reporting form can be downloaded from our website at www.elections.ab.ca. by clicking on Political Entities / Resources & Forms or you may contact Elections Alberta and request that a copy of the form be mailed to you.

Fund-Raising Functions

A fund-raising function includes any event held for the purpose of raising funds for a political entity, either by the political entity or on behalf of the political entity.

If a fund-raising function is held by the sale of tickets or otherwise, the contribution portion, if any, of the amount paid to the fund-raiser is to be determined under either clause (a) or under clause (b) of Section 23(3) of the *EFDA*. The method chosen is at the option of the party, constituency association or candidate. The two options for determining the contribution, based on the fund-raising ticket price, are:

- a) if the individual charge is:
 - (i) \$50 or less, it is not considered to be a contribution unless the person who pays the charge specifically requests that it be so considered, in which case 1/2 of the amount is allowed for expenses and 1/2 is considered to be a contribution,

(ii) more than \$50 but not more than \$100, \$25 is allowed for expenses and the balance is considered to be a contribution, and

(iii) more than \$100, 25% of the amount is allowed for expenses and the balance is considered to be a contribution;

b) the amount of the contribution is the difference between the price of the ticket and the market value of what the ticket entitles the bearer to obtain.

If the fund-raising function uses some other means of raising funds other than selling tickets, the price paid in excess of the market value for goods or services received is considered to be a contribution.

The gross income of the fund-raiser, minus the contribution portion determined by either clause (a) or (b) above, must be recorded as revenue from fund-raising functions on the political entity's financial statement. The CFO should keep a separate record of the event showing the date of the function, the number of people who attended, the number of tickets sold and the amount of admission charged.

The table on the following page shows selected fund-raising events and how to determine the contribution portion.

Fund-raiser	Ticket Price	Contribution Portion	Expense Portion	Section Reference	Explanatory Note
Luncheon	\$35	\$0	\$35	23(3)(a)(i)	The CFO opts to follow clause (a). The ticket cost is under \$50 so no Official Contribution Receipt is issued.
Luncheon	\$35	\$17.50	\$17.50	23(3)(a)(i)	The CFO opts to follow clause (a). The ticket buyer asks for a receipt, in this case the ticket price is split 50/50 and an Official Contribution Receipt is issued to the buyer for \$17.50.
Dinner	\$75	\$50	\$25	23(3)(a)(ii)	The CFO opts to follow clause (a). The ticket cost is more than \$50 but less than \$100. Thus the expense portion is deemed to be \$25; therefore, an Official Contribution Receipt must be issued to the buyer for \$50.

Golf Tournament	\$200	\$150	\$50	23(3)(a)(iii)	The CFO opts to follow clause (a). The ticket cost is more than \$100 so 25% is deemed to be an expense. Thus the expense portion is deemed to be \$50; therefore, an Official Contribution Receipt must be issued to the buyer for \$150.
Golf Tournament	\$400	\$100	\$300	23(3)(b)	The CFO opts to follow clause (b). The expense portion has been established to be \$300 (market value); therefore, an Official Contribution Receipt is issued to the buyer for \$100.

The following scenarios are provided as examples of how to report the revenue and contributions from fund-raising activities, specifically silent auctions:

Scenario 1

A lawyer, Mr. Doe, agrees to provide legal services in the preparation of a personal will to a silent auction fund-raising event. Mr. Doe advises in writing that the fair market value (FMV) of his services is \$200 based on his current professional fee structure. The Chief Financial Officer (CFO) verifies the fee reflects FMV.

The donor of the service, Mr. Doe, is not eligible for a contribution receipt because “services” are not eligible as a contribution under the *EFCD*A.

The purchaser of the service, (i.e. the successful bidder at the silent auction), pays the bid amount; and

- if the bid was for \$200 (the FMV) or less, no contribution receipt is issued to the bidder, or
- if the bid was for more than \$200 (e.g. \$275), then the excess (e.g. \$75) would be the amount of the “Money” contribution receipt as per Section 23(4).

Please note that Section 23(4) of the *EFCD*A applies only to a person acquiring a service through a fund-raising function. It does not apply to the donor of the service.

Scenario 2

A decorative crystal vase is donated to a silent auction fund-raising function. The vase along with the donor’s purchase receipt for \$60 is given to the CFO. Again, the CFO is responsible to determine the FMV of the vase, which can easily be done using the submitted receipt.

The donor of the vase will receive a “Valued” contribution receipt for \$60 from the CFO.

The purchaser of the vase (i.e. the successful bidder at the silent auction), pays the bid amount; and

- if the bid was for \$60 (the FMV) or less, no contribution receipt is issued to the bidder, or
- if the bid was for more than \$60 (e.g. \$75), then the excess over FMV (e.g. \$15) would be the amount of the contribution and no receipt would be required to be issued because it is less than \$50, unless specifically requested by the purchaser that it be considered a contribution or that purchaser's aggregated contributions exceed \$50.

Scenario 3

A used solid oak kitchen table and 6 chairs in excellent condition is donated to the fund-raising event. The CFO must determine the FMV of the furniture. One option is for the CFO to contact local used furniture stores. Alternatively, the CFO may check on internet sites for the asking price of similar furniture. The CFO must be able to provide a reasonable rationale and supporting documentation for the determined FMV should this information be requested by Elections Alberta.

Assuming the CFO determines the FMV to be \$1,000, the donor of the furniture will receive a "Valued" contribution receipt in the amount of \$1,000 from the CFO.

The purchaser of the furniture (i.e, the successful bidder at the silent auction), pays the bid amount, and

- if the bid was for \$1,000 (the FMV) or less, no contribution receipt is issued to the bidder; or
- if the bid was for \$1,500, then the excess over FMV (e.g. \$500) would be the appropriate amount for a "Money" contribution receipt as per Section 23(4); or
- if the bid was for \$2,500, then the excess over FMV (e.g. \$1,500) would exceed the \$1,000 contribution limit allowed by the *EFCDA* for a constituency association. Accordingly, the \$2500 bid, and the funds, cannot be accepted by the organizers of the constituency association fund-raising function. In this example, the maximum bid the organizers would be allowed to accept is the FMV plus \$1,000.

This example highlights the need for the organizers and the CFO to be very mindful in determining an appropriate and defensible FMV and the maximum bid price allowable at auction. Where applicable, organizers should pre-determine the maximum bid allowable for a given auction item, namely:

- a) the FMV of the auction item; plus

- b) the maximum contribution limit allowed by Section 17(1) of the *EFDA* for the political entity hosting the fund-raising function; i.e. \$1,000 for a constituency association, \$2,000 for a candidate, and either \$15,000 for a party in a non-election year or \$30,000 for a party during an election year.

Pre-determining the maximum bid allowable would help avoid the need to return funds paid for an auction item that may result in an over-contribution. If the CFO learns that an over-contribution has been made, within 30 days after learning of it, the CFO must advise Elections Alberta in writing of the fact and circumstances and return the amount of the over-contribution to the bidder.

Should a questionable situation arise, the CFO should contact Elections Alberta in a timely manner to resolve the risk of a potential over-contribution and its associated impact for the contributor and the political entity. (*EFDA* Section 1(1)(e) and 23).

General Collections

When money is given at a meeting held for a political entity, in response to a general collection of money solicited from the persons in attendance at the meeting, individual amounts of \$50 or less shall not be considered a contribution but shall be recorded as to the gross amount. (*EFDA* Section 24).

However, if the contributor requests an official contribution receipt for a contribution under \$50, a receipt must be issued and the contribution must be recorded appropriately. (*EFDA* Section 13).

Annual Membership Fees

An annual membership fee paid for membership in a political party or in a constituency association of that party, or in both, is not a contribution if

- the fee or, when a fee is paid to the party and to a constituency association of that party, the total of those fees, does not exceed \$50, and
- the political party and constituency association each maintain a membership list indicating the amount of the fee or fees paid by each member that is allocated to the political party or constituency association, as the case may be,

but if the fee or total of those fees exceeds \$50, the amount of the excess shall be considered as a contribution. (*EFDA* Section 25).

OFFICIAL CONTRIBUTION RECEIPTS

Official contribution receipts are issued by political entities to comply with the *EFCD*A. The blank, pre-numbered forms are available from Elections Alberta and their use must be accounted for by the political entity. It is the CFO's responsibility to prepare official contribution receipts in the form and manner approved by the Chief Electoral Officer.

In accordance with Section 33 of the *EFCD*A, the receipt must indicate

- a) whether it has been issued in respect of an election under the *Election Act* or an election under the *Senatorial Selection Act*, (this requirement is covered off by having separate receipts for these events),
- b) that the contributor acknowledges that the contribution is made in compliance with the *EFCD*A, and
- c) where the contributor may find information about the making of contributions.

The requirements imposed by clause (b) and (c) above are addressed, in part, by the following warnings imprinted on the back of the Contributor's copy of the receipt form:

"As a contributor, you have a legal obligation to ensure that you are eligible to make a contribution in accordance with the *Election Finances and Contributions Disclosure Act* (*EFCD*A Section 15.1). Violations are subject to administrative penalties and prosecution.

Only eligible persons may make contributions (*EFCD*A Section 16). Contribution limits are established by law (*EFCD*A Section 17).

In addition to these warnings imprinted on the back of the receipt form, it is incumbent upon CFOs to ensure that contributors are made aware of the contribution rules and limits imposed by the *EFCD*A and that contributors are provided with, or directed to, the information they need to make an informed decision.

Official contribution receipts may be used by contributors to support income tax credits and accordingly, due diligence must be exercised to ensure the official contribution receipt is fully and properly completed.

Annual and Campaign Contribution Receipts

Official contribution receipts are made available to the CFO of each party, constituency association and candidate (subject to the administrative policy of the party). Refer to page 75 for a sample. These receipts shall be completed and issued by the CFO to persons, corporations, trade unions, or employee organizations that made eligible contributions during a calendar year or during a campaign period. (*EFCD*A Section 33).

Control of Official Contribution Receipts

Blank official contribution receipts available from Elections Alberta are sequentially numbered, controlled and printed in triplicate for distribution as follows:

1. **Contributor's Copy** – when attached to an Income Tax Return will support an income tax credit.
2. **Chief Electoral Officer's Copy** – shall be attached to the applicable annual or campaign financial statement, as the case may be.
3. **Chief Financial Officer's Copy** – shall be retained for a period of 3 years following the date on which the applicable financial statement is required to be filed with Elections Alberta. (*EFDA* Section 10.1).

Each CFO must acknowledge receipt of all official contribution receipts obtained from Elections Alberta. The CFO is accountable for all official contribution receipts and is expected to store the receipts in a secure location and maintain proper records.

CFOs may issue replacement receipts to contributors who have lost or misplaced their originals or where the receipt has been spoiled, as follows:

- (a) A replacement receipt must be cross referenced to the serial number of the lost, misplaced or spoiled receipt by:
 - (i) clearly marking the replacement receipt with “*Duplicate, Replacing Receipt Number xxx*” and attaching the Contributor's copy to the financial statement;
 - (ii) clearly marking the lost, misplaced or spoiled receipt with “*Cancelled – See New Receipt Number zzz*” and attaching all available copies to the financial statement;
- (b) Any receipts written in error shall be clearly marked with “*Cancelled - Not Replaced*”, all available copies attached to the financial statement.

Official Contribution Receipt Preparation and Procedures

Only the CFO whose name is on file with Elections Alberta may issue official contribution receipts for contributions received. Contributions are deemed to be received on **the date received** by the CFO of the party, constituency association or candidate. This applies to both money and valued contributions. The CFO must deposit all contributions (cash and/or cheques) in an authorized financial institution on record with Elections Alberta. If a contribution is received in the form of a cheque, the financial institution must clear the cheque before the CFO issues an official contribution receipt. (*EFDA* Section 14).

When one or more contributions are made by a *Person* (as defined in Section 1(1)(j) of the *EFDA*) in a non-election year, the CFO may issue one official contribution receipt

after the year end to cover all contributions received from the same individual during the financial reporting period. The CFO will enter either the date the last contribution was received or the end-date of the financial reporting period (e.g. December 31st for the reporting of annual contributions). The “Amount Received” block will show the total of all contributions which were received in aggregate from the individual.

It is important to note that contributions received during a campaign period must be separately identified and reported as campaign contributions. Official contribution receipts must clearly identify **all** contributions received during the campaign period as campaign contributions. The CFO must confirm the start date of the campaign period (by checking www.elections.ab.ca or contacting Elections Alberta for confirmation), which may be:

- February 1, 2019 and every 4 years thereafter (within the fixed election period); or
- the date on which the writ of election is issued (if the election occurs outside the fixed period).

The end date of the campaign period is 2 months after polling day.

The CFO of each political entity shall complete the appropriate official contribution receipt for contributions received, by indicating:

- a) contribution period (annual or campaign),
- b) political entity (party, candidate or constituency association),
- c) the date of the end of the campaign period (where applicable),
- d) the date of receipt of the contribution,
- e) the date of issue of the receipt,
- f) the full name of the contributor (only one contributor per receipt), Effective June 15, 2015, no contributions may be accepted by corporations, trade unions or employee organizations
- g) the full address of the contributor (this must be the home address of the individual, **not** the mailing address they may wish to have the receipt sent to),
- h) the amount of the contribution – a dollar sign “\$” shall be placed in the box immediately preceding the first digit of the amount,
- i) whether the contribution is money (e.g. cash, cheque) or a valued contribution (e.g. real property or goods or the use of real property or goods),
- j) the name of the party, the candidate or the constituency association, and
- k) the name of the CFO (printed) and the signature of the CFO.

The CFO shall print or type his/her name and sign the receipt in the respective spaces provided. With the advance approval of Elections Alberta, a digital signature on official contribution receipts will be accepted.

Official contribution receipts must **not** be issued jointly (in the names of two or more persons). The CFO must determine the amount that each person contributed and issue individual receipts accordingly. For example, receipts should not be issued to Mr. and

Mrs. Smith, nor to John and Mary Smith. Instead, John Smith and Mary Smith should each receive a separate receipt showing the amount that each contributed.

Summary of Income Tax Credits

Official contribution receipts will qualify the contributor to claim an income tax credit. CFOs are not responsible for calculating the amount of any tax credit the contributor may be eligible to receive but, for information purposes only, the maximum tax credit of \$1,000 is reached when contributions total \$2,300. Alberta Treasury Board and Finance, Tax and Revenue Administration Division, is responsible for determining and administering applicable political income tax credits.

Amount Contributed	Available Tax Credit	Maximum Credit	Cumulative Amount
Up to \$200	75%	\$150	\$150
Next \$900 (\$201 to \$1,100)	50%	\$450	\$600
Next \$1,200 (\$1,101 to \$2,300)	33.3%	\$400	\$1,000
Over \$2,300	Nil	Nil	\$1,000

TRANSFER OF FUNDS OR REAL PROPERTY OR GOODS

Funds, or real property or goods, or the use of real property or goods, may be transferred from or to a party, constituency association(s) or candidate(s) and are not considered contributions. A record of the transfer must be kept by both the entity making the transfer and the entity receiving the transfer. This record shall indicate:

- the date paid/received,
- the name of the entity making/receiving the transfer, and
- the amount or value of the transfer, and, if applicable, a suitable description of the goods transferred. (*EFCDA* Sections 13 and 38).

Transfers from federal political entities to provincial political entities are prohibited. (*EFCDA* Sections 36 and 37).

LOANS FROM FINANCIAL INSTITUTIONS

A political entity may borrow money, but only from a financial institution other than an Alberta Treasury Branch (ATB). Any person, corporation, trade union, employee organization or any unincorporated association or organization, may sign, co-sign, guarantee or provide collateral security for a loan on behalf of a political entity. The details of the loan shall be recorded by the CFO and reported to Elections Alberta on the political entity's financial statement for the period.

Loan payments made on behalf of political entities are considered contributions. All contribution limits and restrictions apply. The CFO of the political entity must issue an official contribution receipt for the total value of such loan payments unless the borrower repays the amount of the loan payment prior to the filing of the financial statement for the period. (*EFCDA* Section 40). If the payment is made by a corporation, trade union or employee organization and not repaid prior to the filing of the financial statement for the period, the payment would be a breach of the Act

LIMITS ON EXPENDITURES

The *EFCDA* does not place any limitations on the types of expenditures which may be made, or how much may be spent on any particular item. The *EFCDA* contemplates that funds collected, contributed, and borrowed shall be spent for electoral purposes. The amount spent is limited only by the total amount of revenue that the political entity is able to raise.

FINANCIAL STATEMENTS

Each political entity is responsible for filing annual and/or campaign financial statements as prescribed by the *EFCDA*. The party and the constituency association are responsible for filing annual financial statements, and the party and the candidate are responsible for filing campaign financial statements. Annual financial statements are based on a calendar year and must be filed by March 31 of the following year. Campaign financial statements must be filed by parties within 6 months after polling day and by candidates within 4 months after polling day.

Filing of the Financial Statements

Financial statements must be received by Elections Alberta no later than **4:30 p.m.** on the filing deadline prescribed by the *EFCDA*. The financial statement must bear original signatures. Faxed and emailed documents will **not** be accepted.

To complete the filing of the financial statement, the CFO must attach the following documents:

- the Chief Electoral Officer's copies of all official contribution receipts issued,
- all copies of official contribution receipts issued in error or for which valid receipts were re-issued,
- a reconciliation of all official contribution receipts (requested, used, voided, spoiled and returned),

- for public disclosure purposes, a list of contributors who, in aggregate, have contributed more than \$250, including the names and addresses of the contributors and the total amounts contributed,
- for web posting purposes, a list of contributors who, in aggregate, have contributed more than \$250, including only the name of the contributors and the total aggregate amounts contributed (i.e. no address),
- detailed listing of all transfers received and transfers issued,
- terms and details of loans from financial institutions, and
- a copy of the bank statement confirming the bank balance at the end of the reporting period (e.g. as at December 31 for the party and constituency associations, and as at the last day of the campaign period for candidates).

Filing Procedures and Bookkeeping Tips

Financial statements required by the *EFDA* are to be prepared and signed by the CFO, and co-signed by a principal officer (e.g. President) or, in the case of a candidate's campaign, co-signed by the candidate.

All records, books of account and supporting documents are to be retained for a period of 3 years from the date the financial statement is required to be filed with Elections Alberta. (*EFDA* Section 10.1).

CFOs must ensure that:

- all revenue and expenses are recorded and reported on the financial statement,
- a petty cash fund is set up to handle minor expenses that are normally paid in cash (all invoices and major purchases should be paid by cheque),
- a reconciliation of accounts is conducted periodically to maintain an accurate balance,
- copies of all bank deposit slips are retained,
- bank statements are obtained and are reconciled with the CFO's record of deposits and withdrawals,
- official contribution receipts, when required, are prepared and issued in a timely manner,
- all supporting documents are filed in sequence by date or by other acceptable filing methods,
- all books of account and supporting documents are securely stored for 3 years and can be readily made available for examination by the Chief Electoral Officer or designated representative,
- the amounts and sources of funds received as transfers from either the party, party foundation, constituency association(s), or candidate(s) are recorded, and
- the amounts of funds paid as transfers to the party, constituency association(s) or candidate(s) are recorded.

Recording the financial data accurately and in a timely manner will simplify the CFO's responsibilities and will eliminate potential difficulties in preparing the financial statement at the end of the reporting period.

Submission of the Financial Statements

All political entities will receive detailed instructions regarding preparation of their respective financial statement from Elections Alberta in advance of the applicable filing deadline.

Failure to file the financial statement with Elections Alberta by the filing deadline may result in the de-registration of the political entity and may result in penalties against the CFO and/or the political entity. (*EFDA* Sections 44 and 48). Refer to the "Summary of Filing Dates for Political Entities" on page 78.

CHAPTER TWO – THE PARTY

A “Registered Party” refers to a political party registered under the *EFCD*A and will be referred to as a party in this chapter. Once the party is registered, it may begin to accept contributions and expend funds.

PARTY REGISTRATION

A party shall not be registered under the *EFCD*A unless the Chief Electoral Officer is satisfied that prior to filing an application for registration, the party has established a foundation for the purposes of receiving and managing the assets. (*EFCD*A Section 6(3)). Assets of the foundation shall not exceed \$5,000. (*EFCD*A Section 6 (4)).

To qualify for registration, a party must:

- hold a minimum of 3 seats in the Legislative Assembly following the most recent election, or
- have endorsed candidates nominated in at least 50% of the electoral divisions in the most recent general election, or
- have endorsed candidates in at least 50% of the electoral divisions following the issue of a writ for a general election, or
- at any time, other than during a campaign period, provide the Chief Electoral Officer with the names, addresses, and signatures of persons who
 - represent 0.3% of the number of electors eligible to vote at the last general election,
 - are currently eligible to vote in an election, and
 - request the registration of that party.

In order to register a party, the following steps must occur:

- the party must file an application for registration setting out the information prescribed in Section 7(1) of the *EFCD*A,
- the Chief Electoral Officer, upon receipt of the application for registration, shall examine the application and determine if the party is entitled to be registered and
 - if the party is entitled to be registered, enter it in the register of political parties and so inform the party, or
 - if the party is not entitled to be registered, so inform the party with written reasons for the determination.

The Chief Electoral Officer may refuse to register a party that proposes to be qualified if the information provided is submitted less than 60 days before the start of a campaign period. (*EFCD*A Section 6 (2.1)).

The party must notify Elections Alberta of changes in the party's registration information within 30 days of the change. Notification may be sent by fax or electronic mail. (*EFCDA* Sections 7(4) and (5)).

Forms and resources are available on the Elections Alberta website at www.elections.ab.ca by clicking: Parties & Candidates/Forms & Guides.

PARTY DE-REGISTRATION

A party may apply in writing to the Chief Electoral Officer to have its registration cancelled, or the Chief Electoral Officer may cancel the registration of a party for failing to comply with the *EFCDA*. (*EFCDA* Sections 10(1) and (3)).

Should a party be de-registered, the constituency association(s) of that party are also de-registered and all funds of the de-registered party and its de-registered constituency association(s), which are not required to pay outstanding debts, shall be paid over to Elections Alberta to be held in trust for one year. If, during that time, the party does not again become registered under the *EFCDA*, the funds held in trust shall be deposited into the General Revenue Fund for the Government of Alberta. Should the party be registered again within one year from the date of de-registration, the funds, including interest that may have accrued, shall be reimbursed to that party. (*EFCDA* Section 10(12)).

CONTRIBUTION LIMITS

Once a political party has received confirmation of registration from Elections Alberta, contributions may be accepted.

Contributions by any person to a party shall not exceed:

- **\$15,000** in any calendar year, or
- **\$30,000** in a campaign period less any amount contributed to the party in that calendar year.

Note: Effective June 15, 2015, no contributions may be accepted by corporations, trade unions or employee organizations.

FINANCIAL STATEMENTS

The CFO of a party is responsible for filing annual and campaign financial statements, which have been audited by a person authorized by the *Regulated Accounting Profession Act*. Audited annual financial statements must be filed with Elections Alberta no later than March 31 of the following year. Audited campaign period financial statements must be

filed within 6 months after polling day. An audited financial statement is not required if the revenue and expenses pertaining to the reporting period are each less than \$1,000. However, a financial statement is still required. (*EFCD*A Sections 1(1)(a), 42(1.1) and 43(5.1)).

A party with a foundation must file a report of the annual expenditures of that foundation by April 1 of the following year. (*EFCD*A Section 6 (6)).

Under the time-driven approach, a party must record and report contributions in the annual financial statement, or in the campaign period financial statement, based on when the contribution was received. That is, all contributions received during the campaign period must be recorded and reported as campaign contributions.

CFOs are encouraged to remind contributors of the implications of the time-driven approach, given that only contributions received before the end of the year are recorded in that time period. For instance, for a contribution to be recorded as belonging to 2013, it must be **received** by the CFO before December 31, 2013. Contributions dated or mailed in 2013, but received in 2014, must be recorded as 2014 contributions. The same principle will apply in succeeding years.

The CFO of a party will receive detailed instructions for the preparation of the financial statement from Elections Alberta in advance of a filing deadline.

Failure to file the financial statement with Elections Alberta by the filing deadline may result in the de-registration of the party and its constituency association(s), and may result in penalties against the CFO and the party. (*EFCD*A Section 48).

QUARTERLY REPORTING

Quarterly reports must be filed by parties on a timely basis. Please refer to page 8, Chapter One for details on quarterly reporting of contributions. See page 77 for a sample of the Quarterly Reporting form. Elections Alberta recommends the use of the online reporting system for quarterly reports to facilitate timely filing within the statutory deadline.

CHAPTER THREE – THE CONSTITUENCY ASSOCIATION

A “Registered Constituency Association” refers to a constituency association registered under the *EFDA* and will be referred to as a constituency association in this chapter. A constituency association with reference to an electoral division means the association or organization endorsed by a party or an elected independent Member of the Legislative Assembly as the official association of that party or independent Member in a named electoral division. (*EFDA* Section 1(1)(d)).

Contributions cannot be collected or accepted by a constituency association, or by someone on behalf of the constituency association, until a party, or an independent Member, has registered the constituency association with Elections Alberta and Elections Alberta has confirmed the registration in writing. Similarly, an unregistered constituency association is not permitted to accept the transfer of money or materials from the party or to make such transfers to a candidate.

Constituency associations are deemed to be fully active at all times except during a campaign period, when they are prohibited from accepting contributions. However, during the campaign period, the constituency association may spend money on behalf of a candidate and/or transfer funds, real property or goods, or the use of real property or goods, to and from candidates, constituency associations, and the party. (*EFDA* Sections 17(3) and 38).

The CFO of a constituency association must ensure that any election related expenses incurred prior to or during the campaign period on behalf of a candidate by the constituency association are reported as such on the annual financial statement in the space provided. This information must also be made available to the CFO of the candidate for inclusion in the candidate financial statement.

CONSTITUENCY ASSOCIATION REGISTRATION

A constituency association wishing to be registered shall submit an application for Registration of a Constituency Association to Elections Alberta. The completed application form must be endorsed/approved by the party, or, where applicable, an independent Member, and shall be accompanied by a Statement of Assets and Liabilities. (*EFDA* Section 8(2)). Samples of these forms are provided on pages 60 and 61 in this guide.

Where there is any change to the information submitted on the Registration of a Constituency Association, Elections Alberta is to be notified within 60 days of the change. Notification may be sent by fax or electronic mail. These forms are available on the Elections Alberta website at www.elections.ab.ca by clicking: Parties & Candidates/ Forms & Guides/ Constituency Associations. (*EFDA* Sections 8(4) and (5)).

The registration form must contain the following information:

- a) the name of the party (or the name of the independent Member) endorsing the constituency association and the name of the electoral division that the constituency association will represent,
- b) the address of the place(s) where the records of the constituency association are maintained and the place to which communications may be addressed,
- c) the name, address, phone number and email address of the principal officers (e.g. President) of the constituency association,
- d) the name, address, phone number and email address of the CFO of the constituency association,
- e) the name and address of the financial institution(s) to be used by the constituency association as the depositories for all monies received by that constituency association,
- f) the names of the constituency association's signing officers responsible for each named depository, and
- g) a Statement of the Assets and Liabilities of the constituency association as of a date not earlier than 90 days prior to the date of its application for registration, attested to by the CFO. This statement is only required for initial registration.

CONSTITUENCY ASSOCIATION DE-REGISTRATION

A party may apply in writing to Elections Alberta to have its constituency association(s) registration(s) cancelled, or the Chief Electoral Officer may cancel the registration of a constituency association for failing to comply with the *EFCDA*. (*EFCDA* Section 10(3)).

When the registration of a constituency association is cancelled, all of the funds of that organization which have not been transferred to another political entity, or are not required to pay outstanding debts, shall be paid over to the Chief Electoral Officer to be held in trust for one year. If, during that time, the constituency association does not again become registered under the *EFCDA*, the funds held in trust shall be paid into the General Revenue Fund for the Government of Alberta. Should the constituency association be registered again within one year from the date of de-registration, the funds shall be reimbursed to that constituency association. (*EFCDA* Section 10(12)).

In order for a constituency association to become re-registered after being de-registered, all financial statements that are outstanding must be filed.

CONTRIBUTION LIMITS

Once a constituency association has received confirmation of registration from Elections Alberta, contributions may be accepted in accordance with the administrative policy of the party.

In any calendar year, contributions to a constituency association by any person shall not exceed:

- **\$1,000** to any one constituency association, and
- **\$5,000** in the aggregate to the constituency associations of each party. (*EFCDA* Section 17(1)).

Note: Effective June 15, 2015, no contributions may be accepted by corporations, trade unions or employee organizations.

Constituency associations **shall not** accept contributions during a campaign period. (*EFCDA* Section 17(3)). The CFO must confirm the start date of the campaign period, which may be:

- a) February 1, 2016 and every 4 years thereafter (within the fixed election period), or
- b) the date on which the writ of election is issued (if the election occurs outside the fixed election period).

The end date of the campaign period is 2 months after polling day.

FINANCIAL STATEMENTS

The CFO of a constituency association shall file a Constituency Association Annual Financial Statement, **including a nil return** where applicable. Annual financial statements must be filed by March 31 of the following year. (*EFCDA* Section 42).

Failure to file the financial statement with Elections Alberta by the filing deadline may result in the de-registration of the constituency association, and may result in penalties against the CFO and the constituency association. (*EFCDA* Sections 10(3) and 48).

See page 51 for assistance with the completion of the Constituency Association Annual Financial Statement. The “Guide for the Preparation of the Constituency Association Annual Financial Statement” provides line-by-line instructions for completing the financial statement and is also available on the Elections Alberta website.

QUARTERLY REPORTING

Quarterly reports must be filed by constituency associations on a timely basis. Please refer to page 8, Chapter One for details on quarterly reporting of contributions. See page 77 for a sample of the Quarterly Reporting form. Elections Alberta recommends the use

of the online reporting system for quarterly reports to facilitate timely filing within the statutory deadline.

CFOs must record and report contributions based on when the contribution was received. That is, all contributions **received** during the quarter must be recorded and reported in that quarter.

CFOs are encouraged to remind contributors of the implications of the time-driven approach, given that only contributions received before the end of the quarter are recorded in that time period. For instance, for a contribution to be recorded as belonging to 2013, it must be **received** by the CFO before December 31, 2013. This implies that contributions dated or mailed in 2013, but received in 2014, will be recorded as 2014 contributions. The same principle will apply in succeeding years.

CHAPTER FOUR – THE CANDIDATE

A “Registered Candidate” refers to a candidate registered under the *EFDA* and will be referred to as a candidate in this chapter. A candidate may not be appointed as CFO for any candidate, including him or herself. However, the CFO for a candidate may be the CFO for multiple candidates and may also be the CFO for a party or one or more constituency associations. (*EFDA Section 29*).

Definition of “Candidate” – *EFDA Section 1(1)(c)*

A “candidate” with respect to an election under the *Election Act*, is a person

- a) *who is nominated as a candidate for an electoral division in accordance with the Election Act,*
- b) *who is nominated by a constituency association of a party in an electoral division for endorsement as the official candidate of that party in the electoral division, or*
- c) *who, on or after the date of the issue of a writ for an election in an electoral division, declares the person’s candidacy as an independent candidate at the election in the electoral division.*

CANDIDATE REGISTRATION

A “Registered Candidate”:

is an eligible individual who has filed the appropriate Application for Registration of a Candidate with Elections Alberta **and** has received confirmation of the acceptance of registration. The application must be endorsed by the representative designated by the party in order to be accepted.

A prospective candidate may submit the application for registration prior to the commencement of the campaign period; however, it will not be effective until the start of the campaign period. The CFO must confirm the start date of the campaign period, which may be:

- February 1, 2016 and every 4 years thereafter (within the fixed election period); or
- the date on which the writ of election is issued (if the election occurs outside the fixed period).

A “Nominated Candidate”:

is an eligible individual who has filed the appropriate Application for Registration of a Candidate with Elections Alberta, **and** has completed and submitted the

appropriate nomination form and nomination deposit to the electoral division's Returning Officer **prior to 2:00 pm on the 10th day** following the Writ of Election issued by the Chief Electoral Officer. (*Election Act* Sections 56 and 61).

In accordance with the *EFDA* Section 9, until the candidate is registered with Elections Alberta:

- the candidate is not permitted to raise or spend any money for the campaign, this includes the candidate's own money; and
- no person acting on the candidate's behalf can raise or spend money on the candidate's campaign; and
- no candidate and no person acting for a candidate shall accept contributions or use any funds **except during the campaign period** or, if authorized to do so by Elections Alberta, during the deficit retirement periods that may ensue.

Where there is any change to the information contained on the Application for Registration of a Candidate, Elections Alberta is to be notified within 48 hours of the change. Notification may be sent by fax or electronic mail and should occur as soon as possible to avoid interruptions in communications with the candidate. (*EFDA* Sections 9(4) and (5)).

These forms are available on the Elections Alberta website at www.elections.ab.ca by clicking on: Parties & Candidates/ Forms & Guides / Candidates. A sample form is provided on page 74 of this guide.

CANDIDATE NOMINATION DEPOSIT

Regardless of the source of the \$500 used to pay a candidate's nomination deposit, the funds should first be deposited into the campaign account. Subsequently, a bank draft or money order should be issued from the campaign account payable to "Elections Alberta" and given to the Returning Officer to pay the candidate's nomination deposit.

If the nomination deposit funds are provided by the party, constituency association, or another candidate's campaign, the funds are to be deposited to the campaign account.

If the candidate provides the \$500 out of his or her personal funds, the candidate may choose whether to deem it as a contribution or not:

- if deemed as a contribution, \$500 is recorded on Line 5 (contribution \$250.01 and greater) and the candidate receives a contribution receipt. The candidate is not allowed to be reimbursed at the end of the campaign period.
- if not deemed as a contribution, the \$500 is recorded on Line 8 (other income) and the candidate must be reimbursed at the end of the campaign period.

In any case, a candidate may receive either a contribution receipt or a refund for having paid his or her own nomination deposit – **not both**.

CANDIDATE NOMINATION DEPOSIT REFUND

If the Candidate Financial Statement is filed by the deadline, the \$500 nomination deposit is refunded to the candidate's campaign. A cheque is issued by Elections Alberta shortly after the filing deadline and is payable to the candidate's CFO for deposit to the campaign account. The CFO is responsible for using the funds to pay outstanding expenses; transferring the funds to the party, constituency association, or another candidate; or holding the funds in trust for the candidate's next campaign, as the case may be.

The campaign account should remain open in order for the CFO to deposit the refund cheque into the campaign account and disburse the funds accordingly. If the campaign account has already been closed, the CFO may endorse the cheque to the party, constituency association, the candidate (if the candidate paid expenses out of his or her personal funds and did not request a contribution receipt), or another candidate's campaign. Regardless of whether or not the refund cheque is deposited into the campaign account, it must still be recorded on Line 28 (other assets) as "Nomination deposit refund".

If the refund cheque is endorsed/transferred to one of the political entities, it must be recorded on Line 16 (issued to the party), or Line 17 (issued to a constituency association), or Line 18 (issued to another candidate). In these cases, the refund is also recorded on Line 33 (other liabilities) as "Nomination deposit refund owing/transferred to _____".

If the refund is held in trust, it is not recorded as an expense, but rather becomes part of the candidate's surplus campaign funds.

If the refund is forfeited due to late filing, it is recorded on Line 15 (election expenses).

CANDIDATE DE-REGISTRATION

A candidate may apply in writing to Elections Alberta to have his or her registration cancelled, or the Chief Electoral Officer may cancel the registration of a candidate who is

no longer qualified to be registered or obtained registration on the basis of a false application. (*EFDA* Section 10).

Whenever the registration of a candidate is cancelled, all of the funds of that candidate which are not required to pay outstanding debts may at the option of the candidate be transferred to:

- a) the party that proposed or supported the candidate's registration at the election,
- b) the constituency association(s) of the party that proposed or supported the candidate's registration at the election,
- c) the candidates of the party that proposed or supported the candidate's registration at the election, or
- d) the Crown in right of Alberta, if the funds cannot be transferred in accordance with clause (a), (b) or (c). (*EFDA* Section 12).

SURPLUS CAMPAIGN FUNDS

All surplus campaign funds held by a candidate at the end of the campaign period must be held in trust for the candidate's use in the next election. No additional funds may be added to this trust with the exception of interest earned.

Funds held in trust may, at the option of the candidate, be transferred from time to time to:

- a) the party that proposed or supported the candidate's registration at the election,
- b) the constituency association(s) of the party that proposed or supported the candidate's registration at the election,
- c) the candidates of the party that proposed or supported the candidate's registration at the election, or
- d) the Crown in right of Alberta, if the funds cannot be transferred in accordance with clause (a), (b) or (c). (*EFDA* Section 12).

If the candidate is not nominated or does not declare his/her candidacy for the next general election, all funds held by the candidate must be disposed of in accordance with the foregoing process. (*EFDA* Section 12).

CONTRIBUTION LIMITS

Contributions may be accepted in accordance with the *EFDA*:

- once the candidate has received **confirmation of registration** from Elections Alberta **and**
- within the campaign period.

Candidates may receive, and expend, contributions only during the campaign period or, if authorized in advance by Elections Alberta, during the deficit retirement periods that may ensue. (*EFDA* Section 17(4)).

The CFO must confirm the start date of the campaign period, which may be:

- a) February 1, 2019 and every four years thereafter (within the fixed election period),
or
- b) the date on which the writ of election is issued (if the election occurs outside the fixed election period).

This means that the campaign period for an election held outside the fixed election period commences on the date the writ is issued and ends two months after polling day. (*EFDA* Section 1(1)(b)).

However, in the case of a general election held in accordance with section 38.1(2) of the *Election Act* (respecting fixed-date elections), the campaign period commences on February 1 and ends two months after polling day. This could result in a campaign period of 89 days (February 1 to April 30) to 181 days (February 1 to July 31).

For an election held under the *Election Act*, in any campaign period, contributions by any person to a candidate shall not exceed

- **\$2,000** to the candidate, and
- **\$10,000** in the aggregate to the candidates of a party.

Note: Effective June 15, 2015, no contributions may be accepted by corporations, trade unions or employee organizations.

FINANCIAL STATEMENTS

The CFO of a candidate is responsible for filing a Candidate Financial Statement within 4 months after polling day.

The CFO of a candidate shall return all unused, voided and spoiled official contribution receipts at the end of the campaign period by attaching them to the financial statement.

The CFO will receive detailed instructions for the preparation of the financial statement from Elections Alberta in advance of a filing deadline.

Failure to file the Candidate Financial Statement on time may result in the candidate and the CFO being prohibited from being nominated as a candidate or working as a CFO for up to 8 years. In addition, there may be administrative penalties against the CFO. (*Election Act* Section 57 and *EFDA* Sections 29 and 48).

CAMPAIGN DEFICITS AND RETIREMENT PROCESS

A candidate is encouraged to limit expenses to available revenue, and retire all liabilities within the campaign period.

A candidate has a campaign deficit if, at the end of the campaign period, expenses and/or outstanding liabilities exceed revenues.

If a deficit exists, the candidate shall eliminate the deficit within 3 months after the date the financial statement is required to be filed. This additional 3 month period is referred to as the deficit retirement period. At the request of a candidate or the candidate's CFO, the Chief Electoral Officer may extend the initial 3 month deficit retirement period for a second period not exceeding 3 months, provided that such a request is received by the Chief Electoral Officer before the initial 3 month period has expired.

For the purpose of eliminating a campaign deficit during the authorized deficit retirement period, a candidate may:

- accept contributions in accordance with the provisions of the *EFDA*; and/or
- accept transfers from the party or constituency association of the candidate; and/or
- have the party or constituency association assume any outstanding liabilities.

All contribution limits and statutory provisions apply within the deficit retirement period. (*EFDA* Section 43.1 (5)).

The CFO of the candidate shall, within one month after the expiration of the deficit retirement period, file a financial statement in the form and manner approved by the Chief Electoral Officer showing any additional contributions accepted and any transfers made to eliminate the deficit.

Failure by the candidate to eliminate the deficit may result in the candidate and the CFO being prohibited from being nominated as a candidate or acting as a CFO for up to 8 years. In addition, there may be administrative penalties against the CFO. (*Election Act* Section 57 and *EFDA* Sections 29 and 48).

Candidate's Activity Timeline

Activity / Event	Elapsed months after Polling Day
<ul style="list-style-type: none">• Writs of Election are issued by the Chief Electoral Officer<ul style="list-style-type: none">○ Campaign period begins February 1 or with the issuance of the Writs of Election○ First day a candidate can be registered under the <i>EFDA</i>	
<ul style="list-style-type: none">• Polling Day<ul style="list-style-type: none">○ 28 days after Writs of Election are issued	
<ul style="list-style-type: none">• Campaign period ends	2
<ul style="list-style-type: none">• Candidate Financial Statement is due<ul style="list-style-type: none">○ 3-month deficit retirement period (DRP) begins for candidates that reported a deficit	4
<ul style="list-style-type: none">• 3-month DRP ends<ul style="list-style-type: none">○ an extension of up to 3 months maximum may be requested prior to the end of the DRP	7
<ul style="list-style-type: none">• DRP financial statement is due unless an extension has been granted by the Chief Electoral Officer	8
<ul style="list-style-type: none">• Extended DRP ends<ul style="list-style-type: none">○ 3 month maximum	10
<ul style="list-style-type: none">• Extended DRP financial statement is due	11

CONTACT INFORMATION

Elections Alberta
Suite 100, 11510 Kingsway NW
Edmonton, AB T5G 2Y5
Telephone: (780) 427-7191 Toll free: 310-0000-780-427-7191 Fax: (780) 422-2900
E-mail: info@elections.ab.ca Website: www.elections.ab.ca

Public access to provincial legislation is also available through our website at www.elections.ab.ca by clicking "Legislation".

Copies of provincial legislation may be obtained from the Queen's Printer Bookstore at:
5th Floor, Park Plaza, 10611-98 Avenue
Edmonton, Alberta, T5K 2P7
Telephone: (780) 427-4952 Fax: (780) 452-0668
Internet: www.qp.alberta.ca

GUIDE FOR THE PREPARATION OF THE POLITICAL PARTY FINANCIAL STATEMENTS

This guide is supplemental to Chapters One and Two of “A Guide to the Election Finances and Contributions Disclosure Act for Political Parties, Constituency Associations and Candidates” (A Guide to the *EFCDA*). It contains detailed step-by-step instructions to assist the Chief Financial Officer (CFO) in filing the party’s annual and campaign period financial statements. Please read Chapters One and Two before using this appendix to ensure accurate completion of the financial statements.

Contribution Limits

- **\$15,000** is the maximum aggregate contribution that can be accepted by a party from any one contributor in any calendar year in which there is not an election.
- **\$30,000** is the maximum aggregate contribution that can be accepted by a party from any one contributor in any campaign period, less any amount contributed during the calendar year.
- Aggregate means the sum of all contributions during the reporting period from the same person regardless of whether the contribution was given as money (cash/cheque), and/or valued (real property or goods, or the use of real property or goods).
- The provision of services is not eligible to be a valued contribution. See “A Guide to the *EFCDA*”, page 6, “Valuing Contributions Other Than Money”.
- A receipt must be issued for all contributions over \$50. All other amounts including anonymous contributions of \$50 or less for which receipts were not issued, must be added up and reported on line 7 – “Other income”.

The recommended approach to correctly report contributions is to first add-up all contributions from the same person in order to determine if that contributor has exceeded the \$250 reporting threshold. All contributors who have not exceeded the \$250 threshold will be accounted for on line 1 of the financial statement, whereas all contributors who exceed the \$250 threshold will be accounted for on line 2. The contributions associated with each grouping (i.e. the Line 1 group and the Line 2 group) can then be further sub-divided into “Valued” and “Money” contributions.

Official Contribution Receipts

Pre-numbered receipts will be issued by Elections Alberta, on request, to each party and tracked accordingly. A sample is provided on page 75 of this guide.

“Valued” and “Money” contributions must not be combined on the same receipt. Valued contributions must be supported by documentation which identifies how the fair market value was determined.

A listing of all ordered, used, voided, spoiled and returned receipts must be submitted along with the financial statement.

Official contribution receipts must **not** be issued jointly (in the names of two or more persons). The CFO must determine the amount that each person contributed and issue individual receipts accordingly. For example, receipts should not be issued to Mr. and Mrs. Smith, nor to John and Mary Smith. Instead, John Smith and Mary Smith should each receive a separate receipt showing the amount that each contributed.

Reporting Changes in Registration Information

Any changes to the registration information of the party must be reported to Elections Alberta, on party letterhead by a member of the executive, within 30 days. (*EFDA* Section 7(4)).

Filing Deadline

Properly completed financial statements and quarterly reports must be filed by 4:30 pm on the following deadlines:

- Annual Financial Statement - March 31st
- Campaign Period Financial Statement - 6 months after polling day
- Quarterly Report – within 15 days following each 3-month quarter of the calendar year. Refer to page 8 for details on quarterly contribution reports and due dates.

THE POLITICAL PARTY ANNUAL FINANCIAL STATEMENT

PAGES 1 AND 2 - HEADER INFORMATION

Please start by filling in the date range at the top of the page. Enter the name of the party.

PAGE 1 - SUMMARY OF ANNUAL REVENUE (Excludes campaign period revenue)

RECEIPTED CONTRIBUTIONS

Line 1 - Contributions of \$250.00 or less

Enter the total value of any real property or goods or the use of real property or goods received as “Valued” and the total amount of money (cash/cheques) received as “Money” contributions of \$250 or less. Add these two amounts and report under “Totals”.

Line 2 - Contributions of \$250.01 and greater

Enter the total value of any real property or goods or the use of real property or goods received as “Valued” and the total amount of money (cash/cheques) received as “Money” contributions over \$250. Add these two amounts and report under “Totals”.

Note: Two lists must accompany the statement:

- A list of contributors who have contributed \$250.01 and greater in aggregate, including the name and address of the contributor and the total amount contributed, for disclosure in the public files;
- A second copy of the list of contributors with only the name of the contributor and the total amount contributed, for web posting purposes.

Line 3 - TOTAL

Total lines 1 and 2 for the “Valued”, “Money”, and “Totals” columns.

FUND-RAISING & OTHER INCOME

Line 4 - Fund-raising functions

Enter as revenue that portion of ticket proceeds **not** considered to be a contribution (any contribution portion will already have been reported on lines 1 or 2). Please refer to “Fund-raising Functions” in Chapter One, page 11, of “A Guide to the *EFDA*” and Section 23 of the *EFDA* for information regarding the portion of a ticket that must be reported as a contribution.

Line 5 - Membership fees

Enter as revenue the sum of all annual membership fees that **do not** exceed \$50 each. Membership fees that exceed \$50 must be reported as contributions.

Line 6 - General meetings

Enter as revenue any general collections from meetings that **do not** exceed \$50 (the gross amount, not reduced by expenses). Amounts collected that exceed \$50, from a single source, must be recorded as contributions.

Line 7 - Other income

Enter any other revenue received that has not been reported elsewhere (exclude contributions reported on lines 1 and 2, fund-raising functions reported on line 4 and transfers reported on lines 9 and 10). For example:

- anonymous contributions of \$50 or less
- interest earned on investments and/or bank deposits
- selling price of any goods and services sold (eg. pins, buttons, etc)
- any other funds collected of \$50 or less for which contribution receipts were **not** issued.

Line 8 - TOTAL

Total lines 4 to 7 for the “Money” and “Totals” columns.

TRANSFERS RECEIVED**Line 9 - Registered Constituency Association(s)**

Enter as revenue the total of “Valued” and “Money” transfers received from constituency association(s).

Note: Attach a list of all transfers received from constituency association(s).

Line 10 - Registered Candidate(s)

Enter as revenue the total of “Valued” and “Money” transfers received from candidate(s).

Note: Attach a list of all transfers received from candidates.

Line 11 - TOTAL

Total lines 9 and 10 for the “Valued”, “Money”, and “Totals” columns .

Line 12 - TOTAL ANNUAL REVENUE

Total lines 3, 8 and 11 for the “Valued”, “Money” and “Totals” columns.

If no revenue was received during the reporting period, enter “NIL”.

PAGE 1 - SUMMARY OF ANNUAL EXPENSES (Excludes campaign period expenses)

OPERATING EXPENSES**Line 13 – Expenses Related to Annual Operations**

Enter the total of “Valued” and “Money” expenses incurred during the calendar year that relate to annual operations, and exclude expenses incurred during the campaign period.

Line 14 – Expenses Related to an Electoral Event

Enter the total of “Valued” and “Money” expenses related to a campaign, and exclude expenses that relate to annual operations. Some common examples of expenses related to electoral events are: campaign signage, campaign advertising, and pre-paid rent for a campaign office.

Line 15 – Total

Total lines 13 and 14 for the "Valued", "Money", and "Totals" columns.

TRANSFERS ISSUED

Line 16 - Registered Constituency Association(s)

Enter the total of "Valued" and "Money" transfers to constituency association(s).

Note: Attach a list of all transfers to constituency association(s).

Line 17 - Registered Candidate(s)

Enter the total of "Valued" and "Money" transfers to candidate(s).

Note: Attach a list of all transfers to candidate(s).

Line 18 - TOTAL

Total lines 16 and 17 for the "Valued", "Money" and "Totals" columns.

Line 19 - TOTAL ANNUAL EXPENSES

Total lines 15 and 18 for the "Valued", "Money" and "Totals" columns.

If no expenses were incurred during the reporting period, enter "NIL".

All "Valued" revenue is deemed to have been used in the reporting period in which it was received, and accordingly must be expensed on lines 13 and/or 14, and/or transferred on lines 16 and 17. **The total of the "Valued" column on line 19 must be equal to the total of the "Valued" column on line 12.**

PAGE 1 - ANNUAL SURPLUS (DEFICIT)

Line 20 - TOTAL ANNUAL REVENUE

Enter the total amount from line 12.

Line 21 - TOTAL ANNUAL EXPENSES

Enter the total amount from line 19.

Line 22 - ANNUAL SURPLUS (DEFICIT)

Subtract the amount on line 21 from the amount on line 20. *A negative result indicates a deficit and should be shown in brackets.*

PAGE 2 - STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Line 23 - Cash on Deposit

Enter the balance as shown on the bank statement as at December 31.

Note: Attach a copy of the December bank statement to the financial statement.

Line 24 - Petty cash & other funds

Enter the total of all cash funds (e.g. petty cash) as at December 31.

Line 25 - Accounts receivable

Enter the total amount of funds owed to the party but not yet received as at December 31.

Line 26 - Bonds, Stocks and Securities

Enter the total purchase price of all investments held as at December 31.

Note: Attach a list of all investments – showing type, purchase price and fair market values, held by the party as at December 31.

Line 27 - Other assets at cost

List any other assets (other than those already listed in lines 23 to 26) and show the respective purchase price for each item. An example may include membership shares in a Credit Union as at December 31. Also include any “Money” contribution amounts received but not deposited as at December 31.

Line 28 - TOTAL ASSETS

Total lines 23 to 27.

LIABILITIES

Line 29 - Funds on loan

Enter the unpaid balance of any funds borrowed from financial institutions as at December 31.

Note: Attach a copy of the loan agreement(s) or a sheet which provides particulars such as the lender’s name and address, date of the loan, amount, interest rate, repayment schedule/term, etc.

Line 30 - Accounts payable to suppliers

Enter the total of all unpaid invoices from suppliers or cheques not yet cleared, as at December 31.

Line 31 - Debts incurred but not billed

Enter the total of all debts owing to suppliers or others that have not been invoiced as at December 31.

Line 32 - Other liabilities

Enter the type and cost of any other financial obligations not yet accounted for in lines 29 to 31 as at December 31.

Line 33 - TOTAL LIABILITIES

Total lines 29 to 32.

Line 34 - NET ASSETS (LIABILITIES)

Subtract the amount on line 33 from the amount on line 28. *A negative result indicates a net liability and should be shown in brackets.*

PAGE 2 - CONSOLIDATION

Line 35 - NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT

Enter the net assets (liabilities) amount from the prior year's annual financial statement.

Line 36 - SURPLUS (DEFICIT) FROM POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT

Enter the surplus (deficit) amount from line 19 of the Political Party Campaign Period Financial Statement.

Line 37 - ANNUAL SURPLUS (DEFICIT)

Enter the surplus (deficit) amount from line 22 of the Political Party Annual Financial Statement.

Line 38 - NET ASSETS (LIABILITIES)

Total lines 35 to 37. *A negative result indicates a net liability and should be shown in brackets.*

Note: The total on line 38 must be equal to line 34. If not, then review the financial statement for accuracy.

PAGE 2 - DOCUMENTS TO BE ATTACHED TO THE FINANCIAL STATEMENT

Please refer to the financial statement for a complete listing of documents to be attached.

PAGE 2 - ATTESTATION OF THE CHIEF FINANCIAL OFFICER AND THE PRINCIPAL OFFICER (PRESIDENT)

Print names legibly. Both the CFO and a party Principal Officer (e.g. President) must sign and date the statement.



POLITICAL PARTY
ANNUAL FINANCIAL STATEMENT

OFFICE USE ONLY

chief electoral office

JANUARY 1, 20 _____

to DECEMBER 31, 20 _____

PAGE 1 OF 2

Name of Registered Political Party

SUMMARY OF ANNUAL REVENUE

(Excludes Revenue Received During the Campaign Period)

RECEIPTED CONTRIBUTIONS

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions of \$250.00 or less	\$ _____	\$ _____	\$ _____
② Contributions of \$250.01 and greater	_____	_____	_____
③ TOTAL (lines 1 and 2)	_____	_____	\$ _____

FUND-RAISING & OTHER INCOME

④ Fund-raising functions		\$ _____	\$ _____
⑤ Membership fees		_____	_____
⑥ General meetings		_____	_____
⑦ Other income		_____	_____
⑧ TOTAL (lines 4, 5, 6 and 7)		_____	\$ _____

TRANSFERS RECEIVED

⑨ Registered Constituency Association(s)	\$ _____	\$ _____	\$ _____
⑩ Registered Candidate(s)	_____	_____	_____
⑪ TOTAL (lines 9 and 10)	_____	_____	\$ _____
⑫ TOTAL ANNUAL REVENUE (lines 3, 8 and 11)	\$ _____	\$ _____	\$ _____

SUMMARY OF ANNUAL EXPENSES

(Excludes Expenses Incurred During the Campaign Period)

OPERATING EXPENSES

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
⑬ Expenses Related to Annual Operation	\$ _____	\$ _____	\$ _____
⑭ Expenses Related to an Electoral Event	_____	_____	_____
⑮ TOTAL (lines 13 and 14)	_____	_____	\$ _____

TRANSFERS ISSUED

⑯ Registered Constituency Association(s)	\$ _____	\$ _____	\$ _____
⑰ Registered Candidate(s)	_____	_____	_____
⑱ TOTAL (lines 16 and 17)	_____	_____	\$ _____
⑲ TOTAL ANNUAL EXPENSES (lines 15 and 18)	\$ _____	\$ _____	\$ _____

ANNUAL SURPLUS (DEFICIT)

	<u>Totals</u>
⑳ TOTAL ANNUAL REVENUE (line 12)	\$ _____
㉑ TOTAL ANNUAL EXPENSES (line 19)	\$ _____
㉒ ANNUAL SURPLUS (DEFICIT) (line 20 less line 21)	\$ _____

CONTINUED ON PAGE 2...

THE POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT

PAGES 1 AND 2 - HEADER INFORMATION

Please start by filling in the date range at the top of the page. The CFO must confirm the start date of the campaign period, which may be:

- a) February 1, 2019 and every four years thereafter (within the fixed election period), or
- b) the date on which the writ of election is issued (if an election occurs outside the fixed election period).

The end date of the campaign period is 2 months after polling day.

Enter the name of the party.

PAGE 1 - SUMMARY OF CAMPAIGN PERIOD REVENUE

RECEIPTED CONTRIBUTIONS

Line 1 - Contributions of \$250.00 or less

Enter the total value of any real property or goods or the use of any real property or goods received as "Valued" and the total amount of money (cash/cheques) received as "Money" contributions of \$250 or less. Add these two amounts and report under "Totals".

Line 2 - Contributions of \$250.01 and greater

Enter the total value of any real property or goods or the use of real property or goods received as "Valued" and the total amount of money (cash/cheques) received as "Money" contributions over \$250. Add these two amounts and report under "Totals".

Note: Two lists must accompany the statement:

- A list of contributors who have contributed \$250.01 and greater in aggregate, including the name and address of the contributor and the total amount contributed, for disclosure in the public files;
- A second copy of the list of contributors with only the name of the contributor and the total amount contributed, for web posting purposes.

Line 3 - TOTAL

Total lines 1 and 2 for the "Valued", "Money", and "Totals" columns.

FUND-RAISING & OTHER INCOME

Line 4 - Fund-raising functions

Enter as revenue that portion of ticket proceeds **not** considered to be a contribution (any contribution portion will already have been reported on lines 1 or 2). Please refer to "Fund-

raising Functions” in Chapter One, page 11, of “A Guide to the *EFCDA*” and Section 23 of the *EFCDA* for information regarding the portion of a ticket that must be reported as a contribution.

Line 5 - General meetings

Enter as revenue any general collections from meetings that **do not** exceed \$50 (the gross amount, not reduced by expenses). Amounts collected that exceed \$50 must be recorded as contributions.

Line 6 - Other income

Enter any other revenue received that has not been reported elsewhere (exclude contributions reported on lines 1 and 2, and fund-raising functions reported on line 4 and transfers reported on lines 8 and 9). For example:

- anonymous contributions of \$50 or less
- interest earned on investments and/or bank deposits
- selling price of any goods and services sold (e.g. pins, buttons, etc)
- any other funds collected of \$50 or less for which contribution receipts were **not** issued.

Line 7 - TOTAL

Total lines 4 to 6 for the “Money” and “Totals” columns.

TRANSFERS RECEIVED

Line 8 - Registered Candidate(s)

Enter as revenue the total of “Valued” and “Money” transfers received from candidates.

Note: Attach a list of all transfers received from each candidate.

Line 9 - Registered Constituency Association(s)

Enter as revenue the total “Valued” and “Money” transfers received from constituency association(s).

Note: Attach a list of all transfers received from constituency association(s).

Line 10 - TOTAL

Total lines 8 and 9 for the “Valued”, “Money” and “Totals” columns.

Line 11 - TOTAL REVENUE

Total lines 3, 7 and 10 for the “Valued”, “Money” and “Totals” columns.

If no revenue was received during the reporting period, enter “NIL”.

OPERATING EXPENSES

Line 12 - Expenses Related to the Campaign Period

Enter the total of "Valued" and "Money" expenses related to the campaign period, and exclude any annual expenses.

TRANSFERS ISSUED

Line 13 - Registered Candidate(s)

Enter the total of "Valued" and "Money" transfers to candidate(s).

Note: Attach a list of all transfers to each candidate.

Line 14 - Registered Constituency Association(s)

Enter the total of "Valued" and "Money" transfers to constituency association(s).

Note: Attach a list of all transfers to each constituency association.

Line 15 - TOTAL

Total lines 13 and 14 for the "Valued", "Money" and "Totals" columns.

Line 16 - TOTAL EXPENSES

Total lines 12 and 15 for the "Valued", "Money" and "Totals" columns.

If no expenses were incurred during the reporting period, enter "NIL".

All "Valued" revenue is deemed to have been used in the reporting period in which it was received, and accordingly must be expensed on line 12 and/or transferred on lines 13 and 14, as the case may be. **The total of the "Valued" column on line 16 must be equal to the total of the "Valued" column on line 11.**

PAGE 1 - CAMPAIGN PERIOD SURPLUS (DEFICIT)

Line 17 - TOTAL REVENUE

Enter the amount from line 11.

Line 18 - TOTAL EXPENSES

Enter the amount from line 16.

Line 19 - SURPLUS (DEFICIT)

Subtract the amount on line 18 from the amount on line 17. *A negative result indicates a deficit and should be shown in brackets.*

PAGE 2 - DOCUMENTS TO BE ATTACHED TO THE FINANCIAL STATEMENT

Please refer to the financial statement for a complete listing of documents to be attached.

PAGE 2 - ATTESTATION OF THE CHIEF FINANCIAL OFFICER AND THE PRINCIPAL OFFICER (PRESIDENT)

Print names legibly. Both the CFO and a party Principal Officer (e.g. President) must sign and date the statement.



POLITICAL PARTY
CAMPAIGN PERIOD FINANCIAL STATEMENT

chief electoral office

Campaign Period _____ to _____

OFFICE USE ONLY

Name of Registered Political Party

SUMMARY OF CAMPAIGN PERIOD REVENUE

RECEIPTED CONTRIBUTIONS

Table with 4 columns: Description, Valued, Money, Totals. Rows include Contributions of \$250.00 or less, Contributions of \$250.01 and greater, and TOTAL (lines 1 and 2).

FUND-RAISING & OTHER INCOME

Table with 4 columns: Description, Valued, Money, Totals. Rows include Fund-raising functions, General meetings, Other income, and TOTAL (lines 4, 5 and 6).

TRANSFERS RECEIVED

Table with 4 columns: Description, Valued, Money, Totals. Rows include Registered Candidate(s), Registered Constituency Association(s), TOTAL (lines 8 and 9), and TOTAL REVENUE (lines 3, 7 and 10).

SUMMARY OF CAMPAIGN PERIOD EXPENSES

OPERATING EXPENSES

Table with 4 columns: Description, Valued, Money, Totals. Row includes Expenses Related to the Campaign Period.

TRANSFERS ISSUED

Table with 4 columns: Description, Valued, Money, Totals. Rows include Registered Candidate(s), Registered Constituency Association(s), TOTAL (lines 13 and 14), and TOTAL EXPENSES (lines 12 and 15).

CAMPAIGN PERIOD SURPLUS (DEFICIT)

Table with 2 columns: Description, Totals. Rows include TOTAL REVENUE (line 11), TOTAL EXPENSES (line 16), and SURPLUS (DEFICIT) (line 17 less line 18).

CONTINUED ON PAGE 2...



POLITICAL PARTY
CAMPAIGN PERIOD FINANCIAL STATEMENT

chief electoral office

Campaign Period _____ to _____

Name of Registered Political Party

NOTES FOR THE COMPLETION OF THIS FORM

- 1. The contribution limit to a party by any person, corporation, trade union, or employee organization during a campaign is \$30,000 less any amount contributed to the party in that calendar year.
2. "Valued Contributions" are contributions of real property or goods, or the use of real property or goods.
Some common examples of valued contributions are:
- a computer or furniture
- signage / pamphlets / buttons
- the use of a car
- the use of a venue to hold a meeting or to use as an office
Some common examples of the provision of services which are not valued contributions are:
- door to door delivery of pamphlets or other campaign materials
- setting up or participating in meetings or other activities
- providing transportation or courier services
- creation of written resources and advertisements
- provision of professional services (i.e. legal services, accounting services, auditing services, etc)
- other volunteer activities (i.e. telephone canvassing, attending meetings, etc)
3. The total of valued expenses must be equal to the total of valued revenue. All valued contributions of real property or goods, or the use of real property or goods, are deemed to have been used (i.e. expensed) within the reporting period.

DOCUMENTS TO BE ATTACHED TO THE FINANCIAL STATEMENT

- 1. Auditor's Report unless revenue and expenses do not each exceed \$1000
2. Copies of all official receipts issued to contributors for the campaign period
3. Reconciliation of Official Receipts (accounting for all receipts ordered, used, voided and returned)
4. A list of contributors who have contributed \$250.01 and greater in aggregate, including the name and address of the contributor and the total amount contributed
5. For web posting purposes, a second copy of the list of contributors who have contributed \$250.01 and greater in aggregate, showing only the name of the contributor and the total amount contributed
6. An Excel file of all contribution data
7. Report of all Transfers Received and Transfers Issued
8. Terms and details of loans from financial institutions

ATTESTATION OF THE CHIEF FINANCIAL OFFICER AND THE PRINCIPAL OFFICER (PRESIDENT)

This is to certify that, to the best of my knowledge, this Financial Statement and the attachments accurately and completely reflect all the financial transactions of the above named Registered Political Party.

Chief Financial Officer:

Printed Name Signature Date

Principal Officer (President):

Printed Name Signature Date

FORWARD SIGNED ORIGINAL TO THE OFFICE OF THE CHIEF ELECTORAL OFFICER
Elections Alberta Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 (780) 427-7191
NOTE: TO BE RECEIVED AT ELECTIONS ALBERTA BY 4:30 pm 6 MONTHS AFTER POLLING DAY

OFFICE USE ONLY
ENTERED:

GUIDE FOR THE PREPARATION OF THE CONSTITUENCY ASSOCIATION ANNUAL FINANCIAL STATEMENT

This guide is supplemental to Chapters One and Three of “A Guide to the Election Finances and Contributions Disclosure Act for Political Parties, Constituency Associations and Candidates” (A Guide to the *EFCDA*). It contains detailed step-by-step instructions to assist the Chief Financial Officer (CFO) in filing the constituency association’s annual financial statement. Please read Chapters One and Three before using this appendix to ensure accurate completion of the financial statement.

Contribution Limits

- **\$1,000** is the maximum aggregate contribution that can be accepted by a constituency association from any one contributor in a calendar year.
- Aggregate means the sum of all contributions during the reporting period from the same person regardless of whether the contribution was given as money (cash/cheque), and/or valued (real property or goods, or the use of real property or goods).
- The provision of services is not eligible to be a valued contribution. See “A Guide to the *EFCDA*”, page 6, “Valuing Contributions Other Than Money”.
- A receipt must be issued for all contributions over \$50. All other amounts including anonymous contributions of \$50 or less for which receipts were not issued, must be added up and reported on line 5 – “Other income”.

The recommended approach to correctly report your contributions is to first add-up all contributions from the same person in order to determine if that contributor has exceeded the \$250 reporting threshold. All contributors who have not exceeded the \$250 threshold will be accounted for on line 1 of the financial statement, whereas all contributors who exceed the \$250 threshold will be accounted for on line 2 of the statement. The contributions associated with each grouping (i.e. the Line 1 group and the Line 2 group) can then be further sub-divided into “Valued” and “Money” contributions.

Official Contribution Receipts

Contact your party, prior to making a request to Elections Alberta, for advice regarding the issuance of receipts if you are unsure of your party’s policy.

Receipts are issued by Elections Alberta to a specific constituency association only and are **not** transferable. If you are the CFO for more than one constituency association, you must request the number of receipts you require for each constituency association. Pre-numbered receipts will be issued for each individual constituency association and tracked accordingly. A sample is provided on page 75 of this guide.

“Valued” and “Money” contributions must not be combined on the same receipt. Valued contributions must be supported by documentation which identifies how the fair market value was determined.

A listing of all ordered, used, voided, spoiled and returned receipts must be submitted along with the financial statement.

Official contribution receipts must **not** be issued jointly (in the names of two or more persons). The CFO must determine the amount that each person contributed and issue individual receipts accordingly. For example, receipts should not be issued to Mr. and Mrs. Smith, nor to John and Mary Smith. Instead, John Smith and Mary Smith should each receive a separate receipt showing the amount that each contributed.

Reporting Changes in Registration Information

Any changes to the registration information of the constituency association must be reported to Elections Alberta, in writing, within 60 days. (*EFDA* Section 8(4)). To ensure complete and up-to-date information we request that you submit a fully completed registration form. A blank registration form can be accessed from our website, www.elections.ab.ca / Parties & Candidates/ Forms & Guides/ Constituency Associations. A sample form is provided on page 60 of this guide.

Filing Deadlines

Properly completed financial statements and quarterly reports must be filed by 4:30 pm on the following deadlines:

- Annual Financial Statement - March 31st
- Quarterly Report - within 15 days following each 3-month quarter of the calendar year. Refer to page 8 for details on quarterly contribution reports and due dates.

Some parties may require that the constituency association forward its annual financial statement to the party's office in advance of the filing date so that the party is able to review the statement and attach required documents. Even if this occurs, the prescribed filing deadline is the CFO's responsibility and must still be met.

THE CONSTITUENCY ASSOCIATION ANNUAL FINANCIAL STATEMENT

PAGES 1 AND 2 - HEADER INFORMATION

Please start by filling in the date range at the top of the page. Enter the name of the party followed by the name of the Electoral Division (ED), and the ED number.

PAGE 1 - SUMMARY OF ANNUAL REVENUE

RECEIPTED CONTRIBUTIONS

Line 1 - Contributions of \$250.00 or less

Enter the total value of any real property or goods or the use of any real property or goods received as "Valued" and the total amount of money (cash/cheques) received as "Money" contributions of \$250 or less. Add these two amounts and report under "Totals".

Line 2 - Contributions of \$250.01 and greater

Enter the total value of any real property or goods or the use of real property or goods received as "Valued" and the total amount of money (cash/cheques) received as "Money" contributions over \$250. Add these two amounts and report under "Totals".

Note: Two lists must accompany the statement:

- A list of contributors who have contributed \$250.01 and greater in aggregate, including the name and address of the contributor and the total amount contributed, for disclosure in the public files;
- A second copy of the list of contributors with only the name of the contributor and the total amount contributed, for web posting purposes.

Line 3 - TOTAL

Total lines 1 and 2 for the "Valued", "Money", and "Totals" columns.

Note: The total of the "Valued" column will also form part of the constituency association expenses.

FUND-RAISING & OTHER INCOME

Line 4 - Fund-raising functions

Enter as revenue that portion of ticket proceeds **not** considered to be a contribution (any contribution portion will already have been reported on lines 1 or 2). Please refer to "Fund-raising Functions" in Chapter One, page 11, of "A Guide to the *EFCDA*" and Section 23 of the *EFCDA* for information regarding the portion of a ticket that must be reported as a contribution.

Line 5 - Other income

Enter any other revenue received that has not been reported elsewhere (exclude contributions reported on lines 1 and 2, fund-raising functions reported on line 4 and transfers

reported on lines 7 to 9). For example:

- anonymous contributions of \$50 or less
- collections from general meetings (the gross amount, not reduced by expenses)
- annual membership fees that do not exceed \$50
- interest earned on investments and/or bank deposits
- selling price of any goods and services sold (e.g. pins, buttons, etc)
- any other funds collected of \$50 or less for which contribution receipts were **not** issued.

Line 6 - TOTAL

Total lines 4 and 5 for the “Money” and “Totals” columns.

TRANSFERS RECEIVED

Line 7 - Registered Party

Enter as revenue the total of “Valued” and “Money” transfers received from the party.

Line 8 - Registered Constituency Association(s)

Enter as revenue the total of “Valued” and “Money” transfers received from other constituency associations.

Note: Attach a list of all transfers received from constituency associations.

Line 9 - Registered Candidate(s)

Enter as revenue the total “Valued” and “Money” transfers received from candidate(s).

Note: Attach a list of all transfers received from candidates.

Line 10 - TOTAL

Total lines 7 to 9 for the “Valued”, “Money” and “Totals” columns.

Line 11 - TOTAL ANNUAL REVENUE

Total lines 3, 6 and 10 for the “Valued”, “Money” and “Totals” columns.

If no revenue was received during the reporting period, enter “NIL”.

PAGE 1 - SUMMARY OF ANNUAL EXPENSES

OPERATING EXPENSES

Line 12 - Expenses Related to Annual Operations

Enter the total of “Valued” and “Money” expenses incurred during the calendar year that relate to annual operations, and exclude expenses related to the campaign period.

Line 13 - Expenses Related to an Electoral Event

Enter the total of "Valued" and "Money" expenses related to a campaign, and exclude expenses that relate to annual operations. Some common examples of expenses related to electoral events are: campaign signage, campaign advertising, and pre-paid rent for a campaign office.

Line 14 - TOTAL

Total lines 12 and 13 for the "Valued", "Money", and "Totals" columns.

TRANSFERS ISSUED**Line 15 - Registered Party**

Enter the total of "Valued" and "Money" transfers to the party.

Line 16 - Registered Constituency Association(s)

Enter the total of "Valued" and "Money" transfers to other constituency association(s).

Note: Attach a list of transfers to each constituency association.

Line 17 - Registered Candidate(s)

Enter the total of "Valued" and "Money" transfers to other candidate(s).

Note: Attach a list of all transfers to each candidate.

Line 18 - TOTAL

Total lines 15 to 17 for the "Valued", "Money" and "Totals" columns.

Line 19 - TOTAL ANNUAL EXPENSES

Total lines 14 and 18 for the "Valued", "Money" and "Totals" columns.

If no expenses were incurred during the reporting period, enter "NIL".

All "Valued" revenue is deemed to have been used in the reporting period in which it was received, and accordingly must be expensed on lines 12 and 13 and/or transferred on lines 15 through 17, as the case may be. **The total of the "Valued" column on line 19 must be equal to the total of the "Valued" column on line 11.**

PAGE 1 - ANNUAL SURPLUS (DEFICIT)

Line 20 - TOTAL ANNUAL REVENUE

Enter the amount from line 11.

Line 21 - TOTAL ANNUAL EXPENSES

Enter the amount from line 19.

Line 22 - ANNUAL SURPLUS (DEFICIT)

Subtract the amount on line 21 from the amount on line 20. *A negative result indicates a deficit and should be shown in brackets.*

PAGE 2 - STATEMENT OF ASSETS AND LIABILITIES

ASSETS**Line 23 - Cash on Deposit**

Enter the balance as shown on the bank statement as at December 31.

Note: Attach a copy of the December bank statement to the financial statement.

Line 24 - Petty cash & other funds

Enter the total of all cash funds (e.g. petty cash) as at December 31.

Line 25 - Accounts receivable

Enter the total amount of funds owed to the constituency association but not yet received as at December 31.

Line 26 - Bonds, Stocks and Securities

Enter the total purchase price of all investments held as at December 31.

Note: Attach a list of all investments – showing type, purchase price and fair market values, held by the constituency association as at December 31.

Line 27 - Other assets at cost

List any other assets (other than those already listed above on lines 23 to 26) and show the respective purchase price for each item. An example may include membership shares in a Credit Union as at December 31. Also include any “Money” contribution amounts received but not deposited as at December 31.

Line 28 - TOTAL ASSETS

Total lines 23 to 27.

LIABILITIES**Line 29 - Funds on loan**

Enter the unpaid balance of any funds borrowed from financial institutions as at December 31.

Note: Attach a copy of the loan agreement(s) or a sheet which provides particulars such as the lender’s name and address, date of the loan, amount, interest rate, repayment schedule/term, etc.

Line 30 - Accounts payable to suppliers

Enter the total of all unpaid invoices from suppliers as at December 31.

Line 31 - Debts incurred but not yet billed

Enter the total of all debts owing to suppliers or others that have not been invoiced as at December 31.

Line 32 - Other liabilities

List the type and cost of any other financial obligations not yet accounted for on lines 29 to 31 as at December 31.

Line 33 - TOTAL LIABILITIES

Total lines 29 to 32.

Line 34 - NET ASSETS (LIABILITIES)

Subtract the amount on line 33 from the amount on line 28. *A negative result indicates a net liability and should be shown in brackets.*

PAGE 2 - CONSOLIDATION

Line 35 - NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT

Enter the net assets (liabilities) amount from line 37 of the prior year's annual financial statement. If this was the first year that the constituency association was registered, use the amount from line 12 of the Statement of Assets and Liabilities filed with the Application for Registration of a Constituency Association.

Line 36 - ANNUAL SURPLUS (DEFICIT)

Enter the surplus (deficit) amount from line 22 of the Constituency Association Annual Financial Statement.

Line 37 - NET ASSETS (LIABILITIES)

Total lines 35 and 36. *A negative result indicates a net liability and should be shown in brackets.*

Note: The total on line 37 must be equal to line 34. If not, then review the financial statement for accuracy.

PAGE 2 - DOCUMENTS TO BE ATTACHED TO THE FINANCIAL STATEMENT

Please refer to the financial statement for a complete listing of documents to be attached.

PAGE 2 - ATTESTATION OF THE CHIEF FINANCIAL OFFICER AND THE PRINCIPAL OFFICER (PRESIDENT)

Print names legibly. Both the CFO and a Principal Officer (e.g. President) must sign and date the statement.



CONSTITUENCY ASSOCIATION
ANNUAL FINANCIAL STATEMENT

chief electoral office

JANUARY 1, 20 _____

to DECEMBER 31, 20 _____

PAGE 1 OF 2

OFFICE USE ONLY

Name of Registered Political Party / Name of Electoral Division	ED No.
---	--------

SUMMARY OF ANNUAL REVENUE

RECEIPTED CONTRIBUTIONS

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions of \$250.00 or less	\$ _____	\$ _____	\$ _____
② Contributions of \$250.01 and greater	_____	_____	_____
③ TOTAL (lines 1 and 2)	_____	_____	\$ _____

FUND-RAISING & OTHER INCOME

④ Fund-raising functions		\$ _____	\$ _____
⑤ Other income		_____	_____
⑥ TOTAL (lines 4 and 5)		_____	\$ _____

TRANSFERS RECEIVED

⑦ Registered Party	\$ _____	\$ _____	\$ _____
⑧ Registered Constituency Association(s)		_____	_____
⑨ Registered Candidate(s)		_____	_____
⑩ TOTAL (lines 7, 8 and 9)		_____	\$ _____
⑪ TOTAL ANNUAL REVENUE (lines 3, 6 and 10)	\$ _____	\$ _____	\$ _____

SUMMARY OF ANNUAL EXPENSES

OPERATING EXPENSES

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
⑫ Expenses Related to Annual Operation	\$ _____	\$ _____	\$ _____
⑬ Expenses Related to an Electoral Event		_____	_____
⑭ TOTAL (lines 12 and 13)		_____	\$ _____

TRANSFERS ISSUED

⑮ Registered Party	\$ _____	\$ _____	\$ _____
⑯ Registered Constituency Association(s)		_____	_____
⑰ Registered Candidate(s)		_____	_____
⑱ TOTAL (lines 15, 16 and 17)		_____	\$ _____
⑲ TOTAL ANNUAL EXPENSES (lines 14 and 18)	\$ _____	\$ _____	\$ _____

ANNUAL SURPLUS (DEFICIT)

	<u>Totals</u>
⑳ TOTAL ANNUAL REVENUE (line 11)	\$ _____
㉑ TOTAL ANNUAL EXPENSES (line 19)	\$ _____
㉒ ANNUAL SURPLUS (DEFICIT) (line 20 less line 21)	\$ _____

CONTINUED ON PAGE 2...



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

REGISTRATION OF A CONSTITUENCY ASSOCIATION

INITIAL REGISTRATION UPDATE TO REGISTRATION

OFFICE USE ONLY

NAME OF REGISTERED POLITICAL PARTY / NAME OF ELECTORAL DIVISION **ED No.**

CHIEF FINANCIAL OFFICER (CFO) Name **Phone No.** **Cell No.** **Fax No.**

Address

City **Prov.** **Postal Code** **Email**

AB

PRINCIPAL OFFICER (PRESIDENT) Name **Phone No.** **Cell No.** **Fax No.**

Address

City **Prov.** **Postal Code** **Email**

AB

LOCATION RECORDS ARE MAINTAINED AND COMMUNICATIONS ADDRESSED (IF OTHER THAN CFO'S ADDRESS)

Name **Phone No.** **Cell No.** **Fax No.**

Address

City **Prov.** **Postal Code** **Email**

AB

FINANCIAL INSTITUTION Name of Institution

Address

City **Prov.** **Postal Code** **Phone No.** **Fax No.**

AB

Name of Signing Officer 1 **Name of Signing Officer 2**

ASSETS AND LIABILITIES (CHECK THE APPROPRIATE BOX BELOW)

- I certify that there are no Assets and/or Liabilities to report as of the filing of this application.
- Assets and Liabilities exist as reported on the attached "Statement of Assets and Liabilities" (form available on-line).

Printed Name of Chief Financial Officer

Signature of Chief Financial Officer

Date

ENDORSEMENT

FOR INITIAL REGISTRATION OR RE-REGISTRATION (Authorized Political Party Representative or Independent M.L.A.)

Printed Name

Signature

Date

FOR UPDATE TO EXISTING REGISTRATION (Authorized Constituency Association Executive Member)

Printed Name

Signature

Date

ACCEPTANCE BY THE OFFICE OF THE CHIEF ELECTORAL OFFICER (ELECTIONS ALBERTA)

Authorized Signature

Date:

NOTE: Where there is any change in the above mentioned information, the registered constituency association shall notify the Chief Electoral Officer in writing within sixty (60) days of such change by submitting a completed Registration form.

FORWARD SIGNED ORIGINAL TO THE OFFICE OF THE CHIEF ELECTORAL OFFICER
Elections Alberta Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 (780) 427-7191
NOTE: FAXED OR SCANNED COPIES ARE NOT ACCEPTED - ORIGINAL FORM ONLY

OFFICE USE ONLY
ENTERED:



STATEMENT OF ASSETS AND LIABILITIES

AS AT _____
Day / Month / Year

OFFICE USE ONLY

NAME OF REGISTERED POLITICAL PARTY / NAME OF ELECTORAL DIVISION	ED No.
--	---------------

<u>ASSETS</u>	<u>LIABILITIES</u>
① Cash on Deposit \$ _____	⑦ Funds on loan (provide details) \$ _____
② Petty cash & other funds _____	⑧ Accounts payable to suppliers _____
③ Accounts receivable _____	⑨ Debts incurred but not yet billed _____
④ Bonds, Stocks and Securities _____	⑩ Other liabilities (provide details below) _____
⑤ Other assets at cost (provide details below) _____ _____	
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
⑥ TOTAL ASSETS (sum of lines 1, 2, 3, 4, and 5) \$ _____	⑪ TOTAL LIABILITIES (sum of lines 7, 8, 9, and 10) \$ _____
⑫ Surplus (Deficit) (difference between lines 6 and 11) \$ _____	\$ _____

SAMPLE

ATTESTATION OF THE CHIEF FINANCIAL OFFICER

I, (Print Name of CFO) _____ have prepared the above Statement of Assets and Liabilities and hereby declare that to the best of my knowledge and belief the Assets and Liabilities are correctly set out herein.

Signature of Chief Financial Officer _____
Date

Signature of Principal Officer _____
Date

ACCEPTANCE BY THE OFFICE OF THE CHIEF ELECTORAL OFFICER (ELECTIONS ALBERTA)

Authorized Signature _____
Date

FORWARD SIGNED ORIGINAL TO THE OFFICE OF THE CHIEF ELECTORAL OFFICER
Elections Alberta Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 (780) 427-7191
NOTE: FAXED OR SCANNED COPIES ARE NOT ACCEPTED - ORIGINAL FORM ONLY

OFFICE USE ONLY
ENTERED:

GUIDE FOR THE PREPARATION OF THE CANDIDATE FINANCIAL STATEMENT FOR THE CAMPAIGN AND/OR DEFICIT RETIREMENT PERIOD

This guide is supplemental to Chapter One and Four of “A Guide to the Election Finances and Contributions Disclosure Act for Political Parties, Constituency Associations and Candidates” (A Guide to the *EFCD*A). It contains detailed step-by-step instructions to assist the Chief Financial Officer (CFO) in filing the candidate's campaign period financial statement. Please read Chapters One and Four before using this appendix to ensure accurate completion of the financial statement.

Contribution Limits

- **\$2,000** is the maximum aggregate contribution that can be accepted by a candidate from any one contributor during the campaign period.
- For contribution purposes, the deficit retirement period is an extension of the campaign period and all the contribution limits and regulations apply.
- Aggregate means the sum of all contributions during the reporting period from the same person regardless of whether the contribution was given as money (cash/cheque), and/or valued (real property or goods, or the use of real property or goods).
- The provision of services is not eligible to be a valued contribution. See “A Guide to the *EFCD*A” page 6, “*Valuing Contributions Other Than Money*”.
- A receipt must be issued for all contributions over \$50. All other amounts including anonymous contributions of \$50 or less for which receipts were not issued, must be added up and reported on line 8 – “Other income”.

According to Section 17(5) of the *EFCD*A, any money paid during a campaign period by a candidate is a contribution. According to Section 39.1 of the *EFCD*A, if the candidate personally pays for campaign expenses and these payments exceed the maximum limit allowed for a contributor, the excess amount shall be reimbursed to the candidate from the candidate's campaign account.

Thus, any amount the candidate contributes to the campaign over \$2,000, must be refunded to the candidate. If the campaign is not able to refund this amount, the candidate has over-contributed and is in violation of the *EFCD*A.

The recommended approach to correctly report contributions is to first add-up all contributions from the same person in order to determine if that contributor has exceeded the \$250 reporting threshold. All contributors who have not exceeded the \$250 threshold will be accounted for on line 1 of the financial statement, whereas all contributors who exceed the \$250 threshold will be accounted for on line 2. The contributions associated with each grouping (i.e. the Line 1 group and the Line 2 group) can then be further sub-divided into “Valued” and “Money” contributions.

Official Contribution Receipts

Contact your party, prior to making a request to Elections Alberta, for advice regarding the issuance of receipts if you are unsure of your party's policy.

Receipts are issued Elections Alberta to a specific candidate and are **not** transferable. If you are the CFO for more than one candidate, you must request the number of receipts you require for each candidate. Pre-numbered receipts will be issued for each individual candidate and tracked accordingly. A sample is provided on page 75 of this guide.

"Valued" and "Money" contributions must not be combined on the same receipt.

Valued contributions must be supported by documentation which identifies how the fair market value was determined.

A listing of all ordered, used, voided, spoiled and returned receipts must be submitted along with the financial statement.

Official contribution receipts must **not** be issued jointly (in the names of two or more persons). The CFO must determine the amount that each person contributed and issue individual receipts accordingly. For example, receipts should not be issued to Mr. and Mrs. Smith, nor to John and Mary Smith. Instead, John Smith and Mary Smith should each receive a separate receipt showing the amount that each contributed.

Reporting Changes in Registration Information

To ensure complete and up-to-date information, any change in registration information must be forwarded to Elections Alberta within 48 hours. (*EFDA* Section 9(4)).

Notification may be sent by fax or electronic mail and should occur as soon as possible to avoid interruptions in communications with the candidate. (*EFDA* Sections 9(4) and (5)).

These forms are available on the Elections Alberta website at www.elections.ab.ca by clicking on: Parties & Candidates/ Forms & Guides/ Candidates. A sample form is provided on page 74 of this guide.

Filing Deadlines

A properly completed Campaign Period Financial Statement must be filed with Elections Alberta by 4:30 pm 4 months after polling day. If this Campaign Period Financial Statement reports an unresolved deficit, then a subsequent deficit retirement period (DRP) of 3 months will apply. Subject to consultation and approval from Elections Alberta, an additional 3 months may be granted. Accordingly, a DRP financial statement will also need to be filed with Elections Alberta by 4:30 pm 1 month after the close of the DRP granted to the candidate.

Some parties may require that the candidate forwards the financial statement to the party's office in advance of the filing date so that the party is able to review the statement and attach additional documentation that may be required. Even if this occurs, the prescribed filing deadline is the CFO's responsibility and must still be met.

Refund of Candidate's Nomination Deposit

The nomination deposit of \$500 is refundable only if the Candidate Financial Statement is filed with Elections Alberta by the deadline of 4:30 pm, 4 months after polling day. (*Election Act* Section 62 (2.1)). Refer to pages 30 and 31 for guidance on recording the candidate's nomination deposit and the nomination deposit refund on the Candidate Financial Statement.

THE CANDIDATE FINANCIAL STATEMENT

PAGES 1 AND 2 - HEADER INFORMATION

Please start by filling in the date range at the top of the page. The CFO must confirm the start date of the campaign period, which may be:

- a) February 1, 2019 and every four years thereafter (within the fixed election period), or
- b) the date on which the writ of election is issued (if the election occurs outside the fixed election period).

The end date of the campaign period is 2 months after polling day.

The DRP, if applicable, commences at the filing deadline for the Candidate Financial Statement (i.e. 4 months after polling day) and ends 3 months later, unless, prior to the end of the 3 month term, the CFO requests the term be extended by up to 3 additional months. The maximum term of the DRP cannot exceed 6 months.

Select the appropriate period and enter these dates in the space provided.

Enter the name of the candidate, the name of the party or "Independent", the name of the electoral division (ED), and the ED number.

PAGE 1 - REVENUE FOR THE REPORTING PERIOD

OPENING BALANCE

Line 1 – Surplus from previous election / Deficit from current campaign

If the candidate retained (in trust) a surplus from the previous election, the amount reported as the surplus from the former Candidate Financial Statement must be brought forward to this current Candidate Financial Statement.

If this Candidate Financial Statement is being prepared to report on activities for a DRP, then Line 1 should report the deficit amount from the prior reporting period. *This would be a negative amount and should be shown in brackets.*

Line 2 – Net result of interest on funds and bank charges

If the candidate retained a surplus from the previous election, the money would have been held in trust until the current election. Those funds would have earned interest and may have been subject to bank charges. Enter the net result of any interest earned minus the bank charges.

Line 3 - Total

Total lines 1 and 2.

Line 4 - Contributions of \$250 or less

Enter the total value of any real property or goods or the use of any real property or goods

received as “Valued” and the total amount of money (cash/cheques) received as “Money” contributions of \$250 or less. Add these two amounts and report under “Totals”.

Line 5 - Contributions of \$250.01 and greater

Enter the total value of any real property or goods or the use of real property or goods received as “Valued” and the total amount of money (cash/cheques) received as “Money” contributions over \$250. Add these two amounts and report under “Totals”.

Note: Two lists must accompany the statement:

- A list of contributors who have contributed \$250.01 and greater in aggregate, including the name and address of the contributor and the total amount contributed, for disclosure in the public files;
- A second copy of the list of contributors with only the name of the contributor and the total amount contributed, for web posting purposes.

Line 6 - TOTAL

Total lines 4 and 5 for the “Valued”, “Money”, and “Totals” columns

FUND-RAISING & OTHER INCOME

Line 7 - Fund-raising functions

Enter as revenue that portion of ticket proceeds **not** considered to be a contribution (any contribution portion will already have been reported on lines 1 or 2). Please refer to “Fund-raising Functions” in Chapter One, page 11, of “A Guide to the *EFCDA*” and Section 23 of the *EFCDA* for information regarding the portion of a ticket that must be reported as a contribution.

Line 8 - Other Income

Enter any other revenue received that has not been reported elsewhere (exclude contributions reported on lines 4 and 5, fund-raising functions reported on line 7 and transfers reported on lines 11 to 12). For example:

- anonymous contributions of \$50 or less
- collections from general meetings (the gross amount, not reduced by expenses)
- interest earned on investments and/or bank deposits
- selling price of any goods and services sold (e.g. pins, buttons, etc)
- any other funds collected of \$50 or less for which contribution receipts were **not** issued.
- Candidate nomination deposit (when paid by candidate and when not considered a contribution. Refer to page 31 for details)

Line 9 - TOTAL

Total lines 7 and 8 for the “Money” and “Totals” columns.

TRANSFERS RECEIVED

Transfers must include all expenses paid on behalf of the candidate by the party or a constituency association during the campaign period or that relate to the campaign period, and the amount is included in the “Valued” column of the Transfers Received.

Examples would include:

- signage paid for by the party or constituency association for the candidate’s use
- rent of a campaign office paid for on behalf of the candidate

Line 10 – Registered Party

Enter the total of “Valued” and “Money” transfers received from the party.

Line 11 - Registered Constituency Association(s)

Enter as revenue the total of “Valued” and “Money” transfers received from the constituency association(s).

Note: Attach a list of all transfers received from constituency associations.

Line 12 – Other Registered Candidate(s)

Enter as revenue the total of “Valued” and “Money” transfers received from other candidate(s).

Note: Attach a list of all transfers received from candidates.

Line 13 - TOTAL

Total lines 10 to 12 for the “Valued”, “Money” and “Totals” columns.

Line 14 - TOTAL REVENUE

Total lines 3, 6, 9 and 13 for the “Valued”, “Money” and “Totals” columns.

If no revenue was received during the reporting period, enter “NIL”.

PAGE 1 - EXPENSES FOR THE REPORTING PERIOD

OPERATING EXPENSES

Line 15 - Expenses Related to an Electoral Event

Enter the total of “Valued” and “Money” expenses incurred during the campaign period. The “Valued” expenses related to an electoral event must include all expenses paid on behalf of the candidate by the party or a constituency association during the campaign period, or that relate to the campaign period.

The total of all “Valued” revenue is deemed to have been fully used/consumed during the campaign period. Accordingly, the total of all “Valued” revenue previously reported on Line 14 will now also be reported on Line 15 as Expenses Related to an Electoral Event. The only exception to this would be if some of the “Valued” amounts comprising Line 14 have been transferred to another political entity and are accounted for as such on Lines 16, 17, and/or 18.

Excluding all of the “Valued” items reported in the “Valued” column, add up all of the other

campaign-related expenses incurred (regardless of whether the expenses have been paid or are still payable) and report them under the "Money" column. For more information refer to page 31.

Add the "Valued" amount and the "Money" amount to obtain the "Totals" amount.

If no expenses occurred during the reporting period, enter "NIL".

TRANSFERS ISSUED

Line 16 - Registered Party

Enter the total of "Valued" and "Money" transfers to the party.

Line 17 - Registered Constituency Association(s)

Enter the total of "Valued" and "Money" transfers to constituency associations.

Note: Attach a list of all transfers to each constituency association.

Line 18 - Other Registered Candidate(s)

Enter the total of "Valued" and "Money" transfers to other candidates.

Note: Attach a list of transfers to each candidate.

Line 19 - TOTAL

Total the "Valued", "Money", and "Totals" columns for lines 18 to 20. Then confirm that the total of the "Valued" column plus the total of the "Money" column equal the "Total" column to ensure accuracy of reporting.

Line 20 - TOTAL EXPENSES

Total lines 15 and 19 for the "Valued", "Money" and "Totals" columns.

If no expenses were incurred during the reporting period, enter "NIL" in the applicable columns.

All "Valued" revenue is deemed to have been used in the campaign period received and accordingly must either be expensed on line 15 and/or transferred on lines 16 through 18, as the case may be. **The total of the "Valued" column on line 20 must be equal to the total of the "Valued" column on line 14.**

The total of valued expenses must be equal to the total of valued revenue. All valued contributions of real property or goods, or the use of real property or goods, are deemed to be fully used (i.e. expensed) within the reporting period.

PAGE 2 - REPORTING PERIOD SURPLUS (DEFICIT)

Line 21 - TOTAL REVENUE

Enter the total amount from line 14.

Line 22 - TOTAL EXPENSES

Enter the total amount from line 20.

Line 23 - SURPLUS (DEFICIT)

Subtract the amount on line 22 from the amount on line 21 and, depending on whether this results in a “Surplus” or a “Deficit”, follow the applicable process below. *A negative result indicates a deficit and should be shown in brackets.*

Surplus Management - If a surplus occurs, the surplus funds may be retained by the candidate in a trust account pending use for the next campaign. No new contributions may be added to the trust account **and** no expenses (except for nominal bank service charges) may be paid from the trust account. Only interest income may accrue to the account.

Alternatively, candidates may choose to transfer their campaign surplus to their party, constituency associations of their party, or candidates of their party prior to filing the financial statement. This would dispense with the need to maintain and report on a trust account.

If the candidate does not participate in the next general election, the candidate must pay out the funds held in trust to the party that sponsored the candidate, or to constituency associations or candidates of the party that sponsored the candidate. If funds cannot be transferred to these political entities, funds shall be paid to the Crown (Minister of Finance).

Deficit Retirement Management

If a negative balance occurs, this indicates that campaign period expenditures have exceeded campaign period revenue in the reporting period. Please refer to Chapter Four of “A Guide to the EFCD”, page 34, “*Campaign Deficits and Retirement Process*”.

PAGE 2 - STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Line 24 - Cash on Deposit

Enter the balance as shown on the bank statement as at the end of the campaign period.

Note: Attach a copy of the bank statement to the financial statement.

Line 25 - Petty cash & other funds

Enter the total of all cash funds (e.g. petty cash) as at the end of the campaign period.

Line 26 - Accounts receivable

Enter the total amount of funds owed to the candidate but not yet received as at the end of the campaign period.

Line 27 - Bonds, Stocks and Securities

Enter the total purchase price of all investments held as at the end of the campaign period

Note: Attach a list of all investments – showing type, purchase price and fair market values, held by the candidate, as at the end of the campaign period.

Line 28 - Other assets at cost

List any other assets (other than those already listed above in lines 24 to 27) and show the respective purchase price for each item. Also include any “Money” contribution amounts received but not deposited as at the end of the campaign period. Include the nomination deposit refunded by Elections Alberta for timely filing of the Candidate Financial Statement, if applicable. For more information refer to page 31.

Line 29 - TOTAL ASSETS

Total lines 24 to 28.

LIABILITIES

Line 30 - Funds on loan

Enter the unpaid balance of any funds borrowed from financial institutions as at the end of the campaign period.

Note: Attach a copy of the loan agreement(s) or a sheet which provides particulars such as the lender’s name and address, date of the loan, amount, interest rate, repayment schedule/term, etc.

Line 31 - Accounts payable to suppliers

Enter the total of all unpaid invoices from suppliers or cheques not yet cleared, as at the end of the campaign period.

Line 32 - Debts incurred but not yet billed

Enter the total of all debts owing to suppliers or others that have not been invoiced as at the end of the campaign period.

Line 33 - Other liabilities

Enter the type and cost of any other financial obligations not yet accounted for in lines 30 to 32 as at the end of the campaign period.

If a nomination refund is endorsed/transferred to one of the political entities, it must be recorded on any of lines 16 to 18 and also recorded on line 33 (Other liabilities) as “Nomination deposit refund owing/transferred to _____”. For more information refer to page 31.

Line 34 - TOTAL LIABILITIES

Total lines 30 to 33.

Line 35 - NET ASSETS (LIABILITIES)

Subtract the amount on line 34 from the amount on line 29. *A negative result indicates a net liability and should be shown in brackets.*

PAGE 2 - DOCUMENTS TO BE ATTACHED TO THE FINANCIAL STATEMENT

Please refer to the financial statement for a complete listing of documents to be attached.

PAGE 2 – ATTESTATION OF THE CHIEF FINANCIAL OFFICER AND THE CANDIDATE

Print names legibly. Both the CFO and the Candidate must sign and date the statement.



CANDIDATE FINANCIAL STATEMENT

CAMPAIGN PERIOD DEFICIT RETIREMENT PERIOD

Period From _____ to _____ PAGE 1 OF 2

OFFICE USE ONLY

Name of Candidate

Name of Registered Political Party or "Independent" / Name of Electoral Division

ED No.

REVENUE FOR THE REPORTING PERIOD

OPENING BALANCE

	<u>Money</u>	<u>Totals</u>
① Surplus from previous election / Deficit from current campaign	\$ _____	\$ _____
② Net result of interest on funds and bank charges	_____	_____
③ TOTAL (lines 1 and 2)	_____	\$ _____

RECEIPTED CONTRIBUTIONS

	<u>Valued</u>		
④ Contributions of \$250.00 or less	\$ _____	\$ _____	\$ _____
⑤ Contributions of \$250.01 and greater	_____	_____	_____
⑥ TOTAL (lines 4 and 5)	_____	_____	\$ _____

FUND-RAISING & OTHER INCOME

⑦ Fund-raising functions	\$ _____	\$ _____	_____
⑧ Other income	_____	_____	_____
⑨ TOTAL (lines 7 and 8)	_____	_____	\$ _____

TRANSFERS RECEIVED (provide details)

⑩ Registered Party	\$ _____	\$ _____	\$ _____
⑪ Registered Constituency Association(s)	_____	_____	_____
⑫ Other Registered Candidate(s)	_____	_____	_____
⑬ TOTAL (lines 10, 11 and 12)	_____	_____	\$ _____
⑭ TOTAL REVENUE (lines 3, 6, 9 and 13)	\$ _____	\$ _____	\$ _____

EXPENSES FOR THE REPORTING PERIOD

OPERATING EXPENSES

⑮ Expenses Related to an Electoral Event	\$ _____	_____	\$ _____
--	----------	-------	----------

TRANSFERS ISSUED (provide details)

⑯ Registered Party	\$ _____	\$ _____	\$ _____
⑰ Registered Constituency Association(s)	_____	_____	_____
⑱ Other Registered Candidate(s)	_____	_____	_____
⑲ TOTAL (lines 16, 17 and 18)	_____	_____	\$ _____
⑳ TOTAL EXPENSES (lines 15 and 19)	\$ _____	\$ _____	\$ _____

CONTINUED ON PAGE 2...



CANDIDATE FINANCIAL STATEMENT

CAMPAIGN PERIOD DEFICIT RETIREMENT PERIOD

Period From _____ to _____

Name of Candidate _____

Name of Registered Political Party or "Independent" / Name of Electoral Division _____ ED No. _____

REPORTING PERIOD SURPLUS (DEFICIT)

Totals

(21) TOTAL REVENUE (line 14)		\$ _____
(22) TOTAL EXPENSES (line 20)		\$ _____
(23) SURPLUS (DEFICIT) (line 21 less line 22)		\$ _____ ←

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Totals

LIABILITIES

Totals

(24) Cash on Deposit	\$ _____	(30) Fund on loan (provide details)	\$ _____
(25) Petty cash & other funds	_____	(31) Accounts payable to suppliers	_____
(26) Accounts receivable	_____	(32) Debts incurred but not yet billed	_____
(27) Bonds, Stocks and Securities	_____	(33) Other liabilities (provide details)	_____
(28) Other assets at cost (provide details)	_____		_____
	\$ _____		\$ _____
(29) TOTAL (lines 24 to 28)	\$ _____	(34) TOTAL (lines 30 to 33)	\$ _____
(35) NET ASSETS (LIABILITIES) (line 29 less line 34)			\$ _____ ←

DOCUMENTS TO BE ATTACHED TO THIS FINANCIAL STATEMENT

1. Copies of all official receipts issued to contributors during the reporting period indicated on this statement
2. Reconciliation of Official Receipts (accounting for all receipts ordered, used, voided and returned)
3. A list of contributors who have contributed \$250.01 and greater in aggregate, including the name and address of the contributor and the total amount contributed
4. For web posting purposes, a second copy of the list of contributors who have contributed \$250.01 and greater in aggregate, showing only the name of the contributor and the total amount contributed
5. Report of all Transfers Received and Transfers Issued
6. Terms and details of loans from financial institutions
7. Bank Statements for the reporting period indicated on this statement

ATTESTATION OF THE CHIEF FINANCIAL OFFICER AND THE CANDIDATE

This is to certify that, to the best of my knowledge, this Financial Statement and the attachments accurately and completely reflect all the financial transactions of the above named Registered Candidate.

Chief Financial Officer:

Printed Name Signature Date

Candidate:

Printed Name Signature Date

FORWARD SIGNED ORIGINAL TO THE OFFICE OF THE CHIEF ELECTORAL OFFICER
Elections Alberta Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 (780) 427-7191
NOTE: TO BE RECEIVED AT ELECTIONS ALBERTA BY 4:30 pm 4 MONTHS AFTER POLLING DAY

OFFICE USE ONLY

ENTERED:

OFFICIAL CONTRIBUTION RECEIPT - FRONT

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

CONTRIBUTOR'S COPY



CONTRIBUTION PERIOD (Check one)

Annual Campaign

ELECTORAL ACTIVITY - OFFICIAL RECEIPT No. 01-000001

POLITICAL ENTITY (Check one)

Party Constituency Association Candidate

CAMPAIGN ENDS DATE RECEIVED DATE ISSUED
MON / DAY / YEAR MON / DAY / YEAR MON / DAY / YEAR

RECEIVED FROM (Check one)

Individual Corporation Trade Union Employee Organization

AMOUNT RECEIVED: \$ sign must be included

[Empty box for contributor name and address]

Political Party

Candidate or Constituency Association

Name of Chief Financial Officer (Print)

Signature of Chief Financial Officer

* Must Use Full Name and Address of Contributor / One Name Only per Receipt *

CONTRIBUTION TYPE (Check one)

Money (cash, cheque, etc) Valued (real property or goods)

See Reverse Side for Additional Important Contributor Information

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

CHIEF ELECTORAL OFFICER'S COPY



CONTRIBUTION PERIOD (Check one)

Annual Campaign

ELECTORAL ACTIVITY - OFFICIAL RECEIPT No. 01-000001

POLITICAL ENTITY (Check one)

Party Constituency Association Candidate

CAMPAIGN ENDS DATE RECEIVED DATE ISSUED
MON / DAY / YEAR MON / DAY / YEAR MON / DAY / YEAR

RECEIVED FROM (Check one)

Individual Corporation Trade Union Employee Organization

AMOUNT RECEIVED: \$ sign must be included

[Empty box for contributor name and address]

Political Party

Candidate or Constituency Association

Name of Chief Financial Officer (Print)

Signature of Chief Financial Officer

* Must Use Full Name and Address of Contributor / One Name Only per Receipt *

CONTRIBUTION TYPE (Check one)

Money (cash, cheque, etc) Valued (real property or goods)

See Reverse Side for Additional Important Contributor Information

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

CHIEF FINANCIAL OFFICER'S COPY



CONTRIBUTION PERIOD (Check one)

Annual Campaign

ELECTORAL ACTIVITY - OFFICIAL RECEIPT No. 01-000001

POLITICAL ENTITY (Check one)

Party Constituency Association Candidate

CAMPAIGN ENDS DATE RECEIVED DATE ISSUED
MON / DAY / YEAR MON / DAY / YEAR MON / DAY / YEAR

RECEIVED FROM (Check one)

Individual Corporation Trade Union Employee Organization

AMOUNT RECEIVED: \$ sign must be included

[Empty box for contributor name and address]

Political Party

Candidate or Constituency Association

Name of Chief Financial Officer (Print)

Signature of Chief Financial Officer

* Must Use Full Name and Address of Contributor / One Name Only per Receipt *

CONTRIBUTION TYPE (Check one)

Money (cash, cheque, etc) Valued (real property or goods)

See Reverse Side for Additional Important Contributor Information

OFFICIAL CONTRIBUTION RECEIPT - BACK

CONTRIBUTOR'S COPY - FOR INCOME TAX PURPOSES

As a contributor, you have a legal obligation to ensure that you are eligible to make this contribution in accordance with the *Election Finances and Contributions Disclosure Act (EFCDA, Section 15.1)*. Violations are subject to administrative penalties and prosecution.

ONLY eligible individuals, eligible corporations and eligible trade unions / employee organizations may make contributions (*EFCDA, Section 16*). Contribution limits are established by law (*EFCDA, Section 17*).

Your acceptance of this official receipt acknowledges that the contribution is made in compliance with the *EFCDA*.

For further information, go to the Elections Alberta website at: www.elections.ab.ca

Follow the links:

Political Entities / Resources & Forms / Parties / A Guide for Contributors

CHIEF ELECTORAL OFFICER'S COPY - TO ACCOMPANY FINANCIAL STATEMENT

The contributor and CFO each have responsibilities under the *Election Finances and Contributions Disclosure Act (EFCDA)*.

ONLY eligible individuals, eligible corporations and eligible trade unions / employee organizations may make contributions (*EFCDA, Section 16*). Contribution limits are established by law (*EFCDA, Section 17*).

For further information, go to the Elections Alberta website at: www.elections.ab.ca

Follow the links:

Political Entities / Resources & Forms / Parties / A Guide for Contributors

CHIEF FINANCIAL OFFICER'S COPY - TO KEEP ON FILE (3 YEARS)

As a CFO, you have a legal obligation to comply with the *Election Finances and Contributions Disclosure Act (EFCDA)*. Violations are subject to administrative penalties and prosecution.

ONLY eligible individuals, eligible corporations and eligible trade unions / employee organizations may make contributions (*EFCDA, Section 16*). Contribution limits are established by law (*EFCDA, Section 17*).

Your issuance of this official receipt acknowledges that every reasonable effort has been made to advise the prospective contributor of the provisions relating to contributions (*EFCDA, Section 30(2)*).

For further information, go to the Elections Alberta website at: www.elections.ab.ca

Follow the links:

Political Entities / Resources & Forms / Parties / A Guide for Contributors

Elections Alberta Summary of Filing Dates for Political Entities

Political Entity & Event	Party Annual	Quarterly Contributions Report				Constituency Association (CA) Annual	Quarterly Contributions Report				Candidate Campaign PGE	Candidate Campaign SNE	Party Campaign PGE	Party Campaign SNE
		Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4				
Period Start/End	Jan 1 - Dec 31 exclude campaign period Sec. 42(1)	Jan 1 - Mar 31	Apr 1 - Jun 30	Jul 1 - Sep 30	Oct 1 - Dec 31	Jan 1 - Dec 31 exclude campaign period Sec. 42(1)	Jan 1 - Mar 31	Apr 1 - Jun 30	Jul 1 - Sep 30	Oct 1 - Dec 31	Feb 1 to 2 months after polling day (with a fixed period election) Sec. 1(b)(i)	Date of writ to 2 months after polling day Sec. 1(b)(i)	Feb 1 to 2 months after polling day (with a fixed period election) Sec. 1(b)(i)	Date of writ to 2 months after polling day Sec. 1(b)(i)
Filing Deadline	Mar 31 Sec. 42(1)(a)	Apr 15 Sec. 32(3)	Jul 15 Sec. 32(3)	Oct 15 Sec. 32(3)	Jan 15 Sec. 32(3)	Mar 31 Sec. 42(1)(b)	Apr 15 Sec. 32(3)	Jul 15 Sec. 32(3)	Oct 15 Sec. 32(3)	Jan 15 Sec. 32(3)	4 months after polling day Sec. 43(2)	4 months after polling day Sec. 43(2)	6 months after polling day Sec. 43(1)	6 months after polling day Sec. 43(1)
Audit required	Yes Sec. 42(1)(a) unless party revenue & expenses do not each exceed \$1,000 Sec. 42(1.1) & (1.2)	No	No	No	No	No	No	No	No	No	No	No	Yes Sec. 43(5) unless party revenue & expenses do not each exceed \$1,000 Sec. 43(5.1)	Yes Sec. 43(5) unless party revenue & expenses do not each exceed \$1,000 Sec. 43(5.1)

Key Terms/Abbreviations:

ELECTION PERIOD - Date of writ to polling day - Sec. 135.1(a) *Election Act*
 CAMPAIGN PERIOD - February 1 to two months after polling day - Sec. 1(1)(b) (with a fixed date election)
 PGE - Provincial General Election
 SNE - Senate Nominee Election
 DRP - Deficit Retirement Period

Notes:

- Section references refer to the *Election Finances and Contributions Disclosure Act* unless otherwise specified.
- DRP #2 is by request only, before end of DRP #1.

DRP #1 ➤	3 mth period beginning day after campaign filing deadline Sec. 43.1(3)	3 mth period beginning day after campaign filing deadline Sec. 43.1(3)
DRP #1 Filing Deadline ➤	One mth after DRP #1 ends Sec. 43.1(6)	One mth after DRP #1 ends Sec. 43.1(6)
DRP #2 ➤	3 mth period beginning day after DRP #1 ended Sec. 43.1(4)	3 mth period beginning day after DRP #1 ended Sec. 43.1(4)
DRP #2 Filing Deadline ➤	One mth after DRP #2 ends Sec. 43.1(6)	One mth after DRP #2 ends Sec. 43.1(6)