



# Frequently Asked Questions by Constituency Associations and Chief Financial Officers

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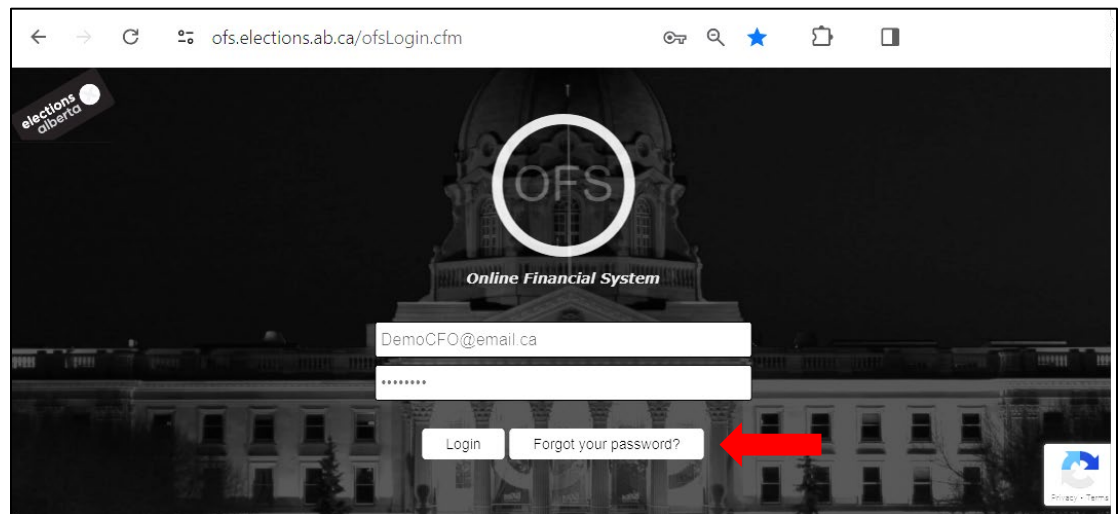
## Annual Financial Statement

### Does Elections Alberta need a paper copy of the constituency association's financial statement?

No, a paper copy of the annual financial statement should not be submitted to Elections Alberta. All financial statements must be entered and submitted electronically using Elections Alberta's Online Financial System (OFS).

### Where is the login information for OFS?

Elections Alberta grants OFS user access to all CA Chief Financial Officers (CFOs) and Presidents. The OFS login is at [ofs.elections.ab.ca](https://ofs.elections.ab.ca) and requires your email address and password. Use the 'Forgot your password' button if needed.





## How do I login to OFS?

For new users, login credentials are sent to you by email from 'OFS@elections.ab.ca', like this example. After logging in for the first time, the system will immediately prompt you to create your own password before allowing you to proceed to the 'Notice' screen.

To: democfo@email.com  
From: ofs@elections.ab.ca  
Subject: Elections Alberta - Online Financial System (OFS) Account Created

Hello DEMO CHIEF FINANCIAL OFFICER,

You have been registered for access to the Online Financial System (OFS). Below are your login credentials.

Email: democfo@email.com

Password: F3ghU8t1

[Login to OFS](#)

If this email was not intended for you, please notify Elections Alberta as soon as possible by calling 780-427-7191 or emailing [finance@elections.ab.ca](mailto:finance@elections.ab.ca).

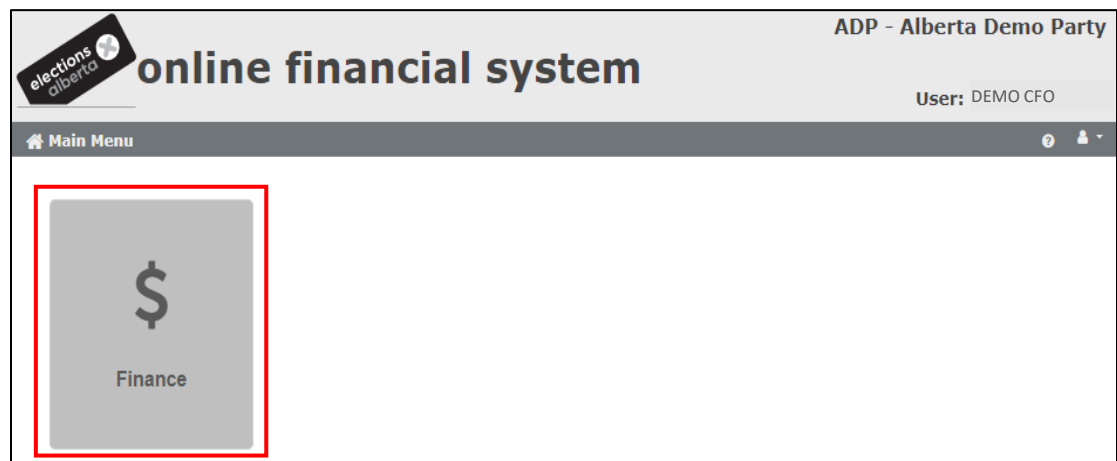
## When can I submit the constituency association financial statement in OFS?

Each year on or shortly after February 1<sup>st</sup> Elections Alberta enables financial statement entry and contribution receipting for the previous year. Constituency associations (CAs) have until March 31<sup>st</sup> to submit their financial statements and, if applicable, issue official contribution receipts.

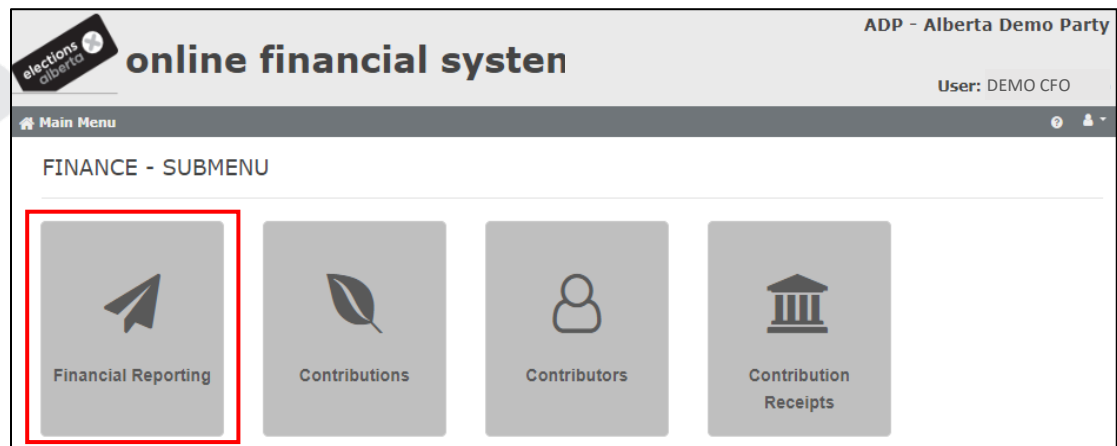
If March 31<sup>st</sup> falls on a weekend or holiday, the due date is extended to the first business day following.

## Where do I enter the financial statement details?

After logging in, click on the 'Finance' tile.



In the Finance sub-menu, click on the 'Financial Reporting' tile.



In the Financial Reporting screen, ensure the screen shows the correct **Year**, **Event** and **Entity** from the drop-down menus, and check that the correct **ED** is displayed.

Click on 'Enter Financial Statement Details' to access the financial statement.

Note: the left side of the screen shows the total contributions per quarter and is for information purposes only.

The screenshot displays the 'FINANCIAL REPORTING' interface. At the top, a red rectangular box highlights the filter section containing four dropdown menus: 'Year' (set to 2023), 'Event' (set to 2023 Annual), 'Entity' (set to CA), and 'Party' (set to Alberta Demo Party). Below these filters, the page is divided into two main panels. The left panel, titled '2023 Constituency Association Quarterlies', shows four boxes for quarters Q1, Q2, Q3, and Q4. Q1 is marked 'N/A', while Q2, Q3, and Q4 are marked 'Open'. Each quarter box displays contribution totals and a 'View Contributions' button. The right panel, titled '2023 Constituency Association Annual Financial Reporting', features a box for the '2023 Annual Financial Statement' with a 'Submission Due: Apr 02, 2024' date. Below this box are buttons for 'View Contributions', 'View Receipts', and 'Enter Financial Statement Details'. A red arrow points directly to the 'Enter Financial Statement Details' button. To the right of the annual reporting section is a 'Reporting Checklist' titled 'OFS Actions to Complete' with a list of five steps: 1. Enter contributions, 2. Generate receipts, 3. Issue receipts, 4. Enter Financial Statement Details, and 5. Submit your financial report.

Quarter	Status	Contributions	View Contributions
2023 Q1	N/A		
2023 Q2	Open	\$1,025.30 2 Contributions	View Contributions
2023 Q3	Open	\$100.00 1 Contribution	View Contributions
2023 Q4	Open		

Section	Details
2023 Annual Financial Statement	Submission Due: Apr 02, 2024 Contributions: \$1,125.30 3 Contributions View Contributions View Receipts Enter Financial Statement Details

**Reporting Checklist**  
**OFS Actions to Complete**

1. Enter contributions
2. Generate receipts
3. Issue receipts
4. Enter Financial Statement Details
5. Submit your financial report

## How do I navigate once I'm in the financial statement?

From the financial statement welcome screen, click 'Next' to start progressing through the financial statement. Or, click on any line item in the grey menu along the left, to jump to that screen.

FINANCIAL REPORTING

2023 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
01-CALGARY-ACADIA

WELCOME

ANNUAL REVENUE  
Receipted Contributions  
Fund-Raising functions  
Transfers received  
Other income  
Summary

ANNUAL EXPENSES  
Operating expenses  
Transfers issued  
Exp. incurred for party  
Exp. incurred for  
candidate(s)  
Summary

ASSETS  
Cash and Securities  
Accounts Receivable  
Other assets  
Summary

LIABILITIES  
Accounts Payable  
Loans Payable  
Summary

ATTACHMENTS  
Attachments

FINALIZE  
Review

AUDIT REVIEW  
Audit Review

Welcome to OFS Financial Reporting:

Welcome to Elections Alberta's tool for completing your financial statement and submitting it electronically, to meet your annual financial reporting obligations under the *Election Finances and Contributions Disclosure Act* (EFCDA).

Welcome

Annual Revenue

Annual Expenses

Assets

Liabilities

Attachments

Review & Submit

Information that you key in here is automatically saved so the next time you login you can start where you left off. Make note of these navigation buttons and their function:

< Back Go back to [previous section](#)

Help Get information, tips and examples

Next Go to next screen

Done View your work before proceeding to the next screen

Cancel Cancel what you're doing

To navigate forward or back to a section, click on the desired menu item on the left-hand menu.

Next



## What is each screen of the financial statement for?

This table provides a brief description for each screen (line) of the financial statement based on the grey menu along the left, shown in the screen-shot above.

SCREEN NAME	PURPOSE
ANNUAL REVENUE	
Receipted Contributions	Screen automatically populates sum totals of any contributions reported and receipted in the system.
Fund-Raising Functions	Report the revenue from fundraising events less any contribution receipts issued from ticket sales, auctions, etc.
Transfers received	Report any money, goods, or services received from the party, candidate(s), other constituency associations, etc.
Other income	Report amounts received other than from contributions, fundraisers, and transfers. Examples include bank interest, pass-the-hat collections, donations up to \$50, membership income, etc.
Summary	Summary for all the revenues and transfers reported.
ANNUAL EXPENSES	
Operating expenses	Report all CA expenses for the year. In an election year, operating expenses include any expenses to promote the candidate which were used, consumed or distributed <u>before</u> the election period.
Transfers issued	Report any money, goods, or services issued (sent) to the party, candidate(s), other constituency associations, etc.
Exp. Incurred for party	Report expenses incurred by the CA for the party's use, consumption or distribution <u>during</u> the election period.
Exp. Incurred for candidate(s)	Report expenses incurred by the CA for the candidate's use, consumption or distribution <u>during</u> the election period.
Summary	Summary for all the expenses and transfers reported.
ASSETS	
Cash and Securities	Report the bank balance from the CA's bank account(s), as well as any petty cash and the value of any investments as at December 31 <sup>st</sup> .
Accounts Receivable	Report any amounts owed to the CA that did not deposit to the bank account by December 31 <sup>st</sup> (e.g. Stripe donations).
Other assets	Report any pre-paid election goods held for future use. In general, do not hold equipment, furniture or other assets, as these should be expensed in the period they were acquired.
Summary	Summary for all the assets reported.



#### LIABILITIES

Accounts Payable	Report any amounts owed by the CA that did not clear the bank account by December 31 <sup>st</sup> .
Loans	Report details for any loan agreement(s) between the CA and its financial institution(s).
Summary	Summary for all the liabilities reported.

#### ATTACHMENTS

Attachments	Attach copies of all bank statements or a print-out of all transactions for the year. Other attachments may include detailed lists of operating expenses and details for fund-raising events. For NIL submissions, a note must be attached stating 'no financial activity/no bank account'.
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#### FINALIZE

Review	<p>Summary of the entire financial statement.</p> <p>Previous year carry forward balance (if any) is pre-populated, but can be changed using the 'pencil' icon beside the amount.</p> <p>Button for printing the 2-page summary financial statement is always available at the bottom.</p> <p>Screen will show an error message if math calculations are off, attachment(s) is missing, and if there are any unreceipted contributions. Once any error messages are cleared, the 'Submit Financial Statement button' will appear at the bottom right of the screen.</p>
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#### AUDIT REVIEW

Audit Review	This screen is available after the submitted financial statement has been accepted by Elections Alberta. Access on this screen is limited to users, as it is mainly for Elections Alberta's use for the financial audit review.
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### Does our CA need to file a financial statement if we didn't raise or spend any money?

Yes, all registered constituency associations (CAs) must file an annual financial statement, even if there has been no financial activity.

The two most common scenarios for filing a NIL-activity financial statement are:

**CA with no financial activity and no bank account:** you need only upload a note under “Attachments” stating there was no financial activity and no bank account for the year. The note can be a Word document. After attaching the note, navigate to the “Review” page and ensure line 29 net assets from the previous year is \$0 (if not, see below). Click on the “Submit Financial Statement” button to start the submission process.

**CA with no financial activity and a dormant/inactive bank account:** upload copies of the bank statements under “Attachments”, then navigate to the “Review” page and ensure line 29 net assets from the previous year shows the correct amount carried forward from last year. If necessary, the amount can be changed by clicking on the pencil icon. Click on the “Submit Financial Statement” button to start the submission process.

## Contributions

The first screen of the financial statement contains the total amounts for any contributions entered and receipted. The totals auto-populate on this screen once the official contribution receipts have been issued to contributors via the Contribution Receipts screen.

In this example, all contributions have been receipted and are included in the totals. If contributions were not all receipted, a prominent message will appear on the screen.

FINANCIAL REPORTING

2023 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
01-CALGARY-ACADIA

WELCOME

ANNUAL REVENUE  
Receipted Contributions  
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Summary

ANNUAL EXPENSES  
Operating expenses  
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Exp. incurred for party  
Exp. incurred for  
candidate(s)  
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ASSETS  
Cash and Securities  
Accounts Receivable  
Other assets  
Summary

Review Your Contributions

Help

Contribution totals appear below as recorded and receipted in OFS by your constituency association.

RECEIPTED CONTRIBUTIONS	Valued	Money	Total
(1) Contributions of \$250.00 or less	\$0.00	\$0.00	\$0.00
(2) Contributions of \$250.01 or greater	\$525.30	\$600.00	\$1,125.30
(3) TOTAL (lines 1 and 2)	\$525.30	\$600.00	\$1,125.30

To review, change or add contributions, click "View Contributions" below.  
To review, change or issue contribution receipts, click "View Contribution Receipts" below.  
Otherwise click "Next". You can always change these values later.

View Contributions

View Contribution Receipts

When no contributions have been reported, the Receipted Contributions screen will look like this. To add contributions, return to the Finance sub-menu and click on the 'Contributions' tile. If the CA has no contributions to report, proceed to the next screen by clicking 'Next'.

FINANCIAL REPORTING

2023 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
33-EDMONTON-GOLD BAR

WELCOME

ANNUAL REVENUE  
Receipted Contributions  
Fund-Raising functions  
Transfers received  
Other income  
Summary

ANNUAL EXPENSES  
Operating expenses  
Transfers issued  
Exp. incurred for party  
Exp. incurred for  
candidate(s)  
Summary

ASSETS  
Cash and Securities  
Accounts Receivable  
Other assets  
Summary

Review Your Contributions

Help

Contribution totals appear below as recorded and receipted in OFS by your constituency association.

⚠

There are no contributions.

You do not have any contributions. Click "Next" to proceed.

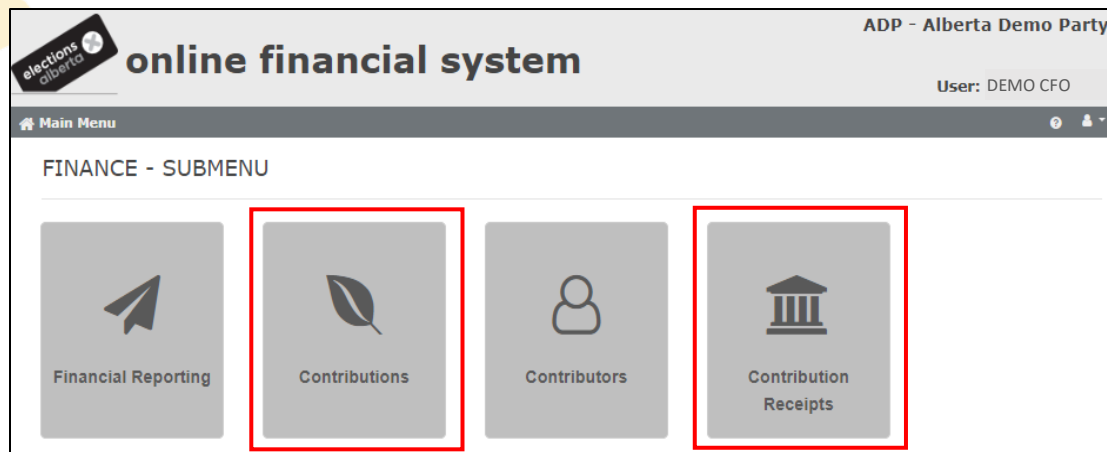
< Back

Next

## Where do I add contributions and issue official contribution receipts?

The online system has separate modules for adding or editing contributions, and for issuing or cancelling contribution receipts. Access the modules from the Finance sub-menu as shown below.

The 'Contributions' module is for adding or editing contributions. The 'Contribution Receipts' module is for issuing or cancelling official contribution receipts. Once a contributor has been receipted, no editing of their contribution(s) is allowed unless the receipt is cancelled.



The example below shows contributions that were added via the 'Contributions' screen. Note that the 'Receipt' column shows receipt numbers for each contributor, which means the user already issued official contribution receipts.

**To change a receipted contribution, navigate to the 'Contribution Receipts' screen to cancel the receipt. Then, navigate back to the 'Contributions' screen to edit any of the contribution information. After making the changes, navigate back to 'Contribution Receipts' if you want to re-issue a new receipt.**

Contributions:

Year: 2023 Event: 2023 Annual Entity: CA  
Party: Alberta Demo Party ED: 01 - CALGARY-ACADIA Display: ALL

[+ New Contribution](#) [✓ Print contribution report](#)

Showing 1 to 3 of 3 entries Search:

Contribution Number	Contribution Received	Period	Received From	Party Contributor ID	Contributor Name	Contribution Type	Receipt	Contribution Amount
731530	Dec 19, 2023	Q4	Individual	12345	O'FURNITURE, PATTY	Cash	A230000023	\$100.00
731531	Jun 10, 2023	Q2	Individual	23456	WIND, AUGUSTA	Cash	A230000022	\$500.00
731532	Jun 14, 2023	Q2	Individual	12345	O'FURNITURE, PATTY	Valued	A230000023	\$525.30

Grand Total: \$1,125.30



## What if the constituency association accepted a prohibited contribution?

The most common types of prohibited contributions are over-contributions, contributions from outside Alberta, and contributions accepted by CAs during a Provincial General Election campaign period or by-election campaign period (if the CA's party is running a by-election candidate).

When the CA CFO becomes aware a prohibited contribution was accepted, the CFO must refund the contribution. For an over-contribution, only the amount that put the contributor over the limit must be refunded.

The CFO must inform Elections Alberta of the facts and circumstances, provide documentation to support that the refunded was issued, and include the following information:

- 1) Contributor Full Name
- 2) Contributor Address
- 3) Contributor ID (if applicable)
- 4) Date Contribution Received
- 5) Contribution Amount
- 6) Contribution Type (Money or Valued)
- 7) Amount Refunded
- 8) Date Refunded

Elections Alberta recommends the explanation and supporting documentation be emailed to [finance@elections.ab.ca](mailto:finance@elections.ab.ca). We will review the information and advise you on any next steps.

A refunded over-contribution should be recorded and itemized in other income as well as operating expenses. A refund paid after year-end should also be recorded as accounts payable.

## Can a friend's business donate or discount gift cards for our volunteer recognition?

Prior to legislative changes effective July 4, 2025, this would have resulted in a prohibited contribution from the business. On and after July 4, 2025, a business in operating in Alberta can donate to a CA or provide discounted goods or services. For the donation, the CFO must record a valued contribution for the full fair market value. For the discounted goods or services, the CFO would record a valued contribution for the discounted amount only.



### Can our CA accept contributions by e-transfer?

Money contributions can be accepted in the form of cash, cheque, e-transfer, and credit card. Cash should be deposited to the CA account before it is spent. Contributions received from an online payment processor must be recorded for the full amount.

The CFO must know the source of each contribution (contributor's name and address) to ensure it's from an eligible contributor.

### How does our CA report expenses we paid with undeposited cash?

All cash accepted should be deposited into the CA bank account and all expenses should be paid from the account. If the CA has paid expenses with undeposited cash, the CA must still report the income and expenses appropriately. Invoices and receipt slips must be attached to the financial statement to support cash transactions.

### How does our CA report a December contribution made through a payment processor that did not deposit to the bank account until January?

Report the full amount of the contribution in the year the contributor donated via the online payment processor and allow for the processing fee in operating expenses in the same year. As well, record accounts receivable and payable on the balance sheet.

### How does our CA report an individual's \$90 CA event admission payment and \$10 annual membership fee paid at the same time?

For this transaction the ticket purchase and membership paid by the individual would be split and reported in three revenue categories.

For a ticket price between \$50.01 and \$100.00, if **Method 1** (easy method) is used to determine the contribution portion versus non-contribution portion, split the revenue as follows:

- \$65.00 Contribution
- \$25.00 Fund-raising function (non-contribution portion)
- \$10.00 Other income

Alternatively, the CA can use **Method 2** which is to calculate the value of what each person received in return for attending (e.g., food, drinks, etc.). In this example, the CA calculated the value per person to be \$37.50, so the revenue would be split as follows:

- \$52.50 Contribution
- \$37.50 Fund-raising function (non-contribution portion)
- \$10.00 Other income



## Fund-raising Functions

### How do I report the CA's fundraising dinner and silent auction?

Use the Fund-raising Functions section of the financial statement to provide a summary of the fundraising revenue, after accounting for any contribution revenue.

#### Ticket/Admission Sales

In this example, the CA CFO tracked ticket sales for a fundraiser in December 2023. The ticket price was \$80 each. For tickets between \$50.01 and \$100, you can allow \$25 for the non-contribution portion, instead of calculating the actual cost per person.

Ticket Sales						
Attendee Name	Full Address	Purchase Date	# Tickets Purchase	Total Revenue	Contribution Portion	Non-Contribution
Steven Mellow	3 St Georges Cres Edmonton T5N 3M3	12/01/2023	1	\$ 80.00	\$ 55.00	\$ 25.00
Marsha Mellow	3 St Georges Cres Edmonton T5N 3M3	12/01/2023	1	\$ 80.00	\$ 55.00	\$ 25.00
Fran Tick	Suite 201, 10435 156 St Edmonton T5P 2R2	12/20/2023	2	\$ 160.00	\$ 110.00	\$ 50.00
Patty O'Furniture	11830 122 St NW Edmonton T5L 0C0	11/15/2023	1	\$ 80.00	\$ 55.00	\$ 25.00
Augusta Wind	12207 109A Ave Edmonton T5M 2H2	11/23/2023	3	\$ 240.00	\$ 165.00	\$ 75.00
Totals			8	\$ 640.00	\$ 440.00	\$ 200.00

This is an example of the "Activity" data entry screen showing the amounts entered from the spreadsheet above. The Net Revenue field will automatically calculate.

* Date:	Dec 21, 2023
* Event Type:	Activity (e.g. rally, golf tournament, dinner)
* Event Description:	Christmas Dinner Fundraiser
<b>Ticket / Admission Sales</b>	
* Gross Revenue:	640.00
Less Contribution Receipts:	440.00
Net Revenue:	\$200.00
<b>Additional Information</b>	
* Ticket/Admission Price per Person:	80
* Contribution Portion per Person:	55
* Market Value Cost per Person:	25
Notes:	8 tickets sold

Note: The examples above highlight only individuals ordinarily resident in Alberta purchasing tickets. Effective July 4, 2025, Alberta corporations, Alberta trade unions,



and Alberta employee organizations became eligible contributors under new legislation, allowing them to also purchase tickets to fund-raising events on and after this date.

Persons and entities prohibited from making contributions (e.g., non-Alberta residents, non-Alberta corporations, etc.) cannot purchase tickets or admission, or reimburse the purchaser for their ticket or admission paid, because of the contribution portion. They can, however, pay the non-contribution (expense) portion only. The non-contribution (expense) portion of the ticket or admission price recognizes that the purchaser received compensation for attending (e.g., meal, refreshments, etc.).

### Donated Items/Winning Bids

The CA CFO has also created spreadsheets to track auction item donations and winning bids from the December 2023 fundraiser.

Auction Donations				
Item Donor Name	Item Donor Full Address	Item Donated	Donation Date	Item Value-Contribution Portion (for tax receipt)
Lisa Ford	15230 102 Ave Edmonton T5P 0M0	Tax prep services	12/20/2023	\$ 300.00
Augusta Wind	12207 109A Ave Edmonton T5M 2H2	Art deco lamp	12/02/2023	\$ 700.00
Mark A. Teer	302, 10140 152 St Edmonton T5P 1X1	Cabin in the woods - two nights	12/21/2023	\$ 800.00
Total				\$ 1,800.00

Winning Bids					
Winning Bidder Name	Winning Bidder Full Address	Date	Winning Bid Amount Paid	Contribution Portion (for tax receipt)*	Non-Contribution Portion
Marsha Mellow	3 St Georges Cres Edmonton T5N 3M3	12/21/2023	\$ 375.00	\$ 75.00	\$ 300.00
Steven Mellow	3 St Georges Cres Edmonton T5N 3M3	12/21/2023	\$ 550.00	\$ -	\$ 550.00
Patty O'Furniture	11830 122 St NW Edmonton T5L 0C0	12/21/2023	\$ 2,000.00	\$ 1,200.00	\$ 800.00
Totals			2,925.00	\$ 1,275.00	\$ 1,650.00

This is an example of the “Auction” data entry screen showing the amounts entered from the spreadsheets above. The Gross Revenue entered is made up of the total value of the auction items *plus* the total of all winning bids paid. The Net Revenue field will automatically calculate.











* Date:	Dec 21, 2023
* Event Type:	Auction
* Event Description:	Christmas Dinner Fundraiser-Auction
<b>Donated Items / Winning Bids</b>	
* Gross Revenue:	4725.00
* Less Contribution Receipts for Donated Items:	1800.00
* Less Contribution Receipts for Winning Bids:	1275.00
Net Revenue:	\$1,650.00
Notes:	

Note: The examples above highlight only individuals ordinarily resident in Alberta donating auction items or placing winning bids. Effective July 4, 2025, Alberta corporations, Alberta trade unions, and Alberta employee organizations became eligible contributors under new legislation, allowing them to also donate or bid on auction items on and after this date.

Persons and entities prohibited from making contributions (e.g., non-Alberta residents, non-Alberta corporations, etc.) cannot participate in auction fund-raisers.

### Summary

This is the summary screen after entering the Activity and the Auction information. Amounts can be edited or deleted by clicking on one of the icons in the Action column.

Date 	Type 	Description 	Gross Revenue 	Less Contribution Receipts 	Net Revenue 	Action
Dec 21, 2023	Activity	Christmas Dinner Fundraiser	\$640.00	\$440.00	\$200.00	 
Dec 21, 2023	Auction	Christmas Dinner Fundraiser-Auction	\$4,725.00	\$3,075.00	\$1,650.00	 
Total:			\$5,365.00	\$3,515.00	\$1,850.00	

### How do I determine the fair market value of homemade items donated for our CA auction?

Every valued contribution must be supported by a recent purchase receipt or invoice from the donor, or some other documentation to support its fair market value (FMV), so that the CFO can issue a valued contribution receipt to the donor.

When there is no receipt or invoice available from the donor to support the FMV, as in the case of homemade items, the CFO is responsible for researching current comparables using whatever means necessary, to make a reasonable determination of the FMV.

### How do I record an auction item that didn't sell?

Return the unsold donated item back to the donor and remove the valued contribution from the CA's records; OR record the valued contribution from the donor and record the item as an asset until it is sold at a future auction event.

## Transfers

### Where do I record money that our CA received from our party etc.?

Any funds a CA receives from the party, candidate, or other CAs is entered in the Transfers Received screen.





In this example, the CA has recorded a transfer received from the party and a transfer received from the candidate.

At the bottom, there is a pending transfer. Another CA has recorded transferring funds to this CA. If this CA agrees with the transfer information, the user can click 'Confirm' and the transfer will join the list at the top and be included on this CA's financial statement. If this CA does not agree, the user does not need to confirm the transfer and it will not affect this CA's financial statement.

### Transfers Received

[Help](#)

This list summarizes transfers received. To edit or delete a transfer, click on the applicable symbol in the Action column.

Date	Transfers received from (name of entity)	Transfer Type	Amount	Transfer Status	Confirmed	Action
Mar 25, 2023	Party	Money	\$3,000.00	Received		 
Oct 25, 2023	Candidate: 01 - CALGARY-ACADIA / CANDIDATE, DEMO (2023 PGE Campaign)	Money	\$700.00	Received		 
Total:			\$3,700.00			

Add another transfer received

### Pending transfers

You have (1) pending transfer(s) recorded by others as issued to you. Click "Confirm" in the Action column for a transfer that you want to appear on your financial statement. Any transfers that you do not confirm will not appear on your financial statement. **Note:** the date of a transfer does not need to match perfectly with your records for you to be able to confirm the transfer.

Date	Transfers received from (name of entity)	Transfer Type	Amount	Action
Apr 01, 2023	Constituency Association: 32 - EDMONTON-GLENORA	Money	\$1,000.00	Confirm

## Other Income

Our CA bank account earns dividends from our financial institution and earns interest from a GIC. Should I report the dividends and investment interest?

CAs do not need to report dividends. If the CA chooses to report them anyway, report in other income and include in the cash balance as at December 31<sup>st</sup>. CAs do need to report bank interest and interest on investments. These are reported as other income.

## Operating Expenses

Can I upload our CA expenses list instead of entering them one by one?

OFS allows CAs to choose between uploading a list or data entering expenses. Make your choice by clicking on the applicable black button.

If the CA chooses to enter a total and upload a file attachment, the file must contain the date, supplier, nature of expense, and amount for each expense.

The screenshot shows the 'Operating Expenses' screen within the 'FINANCIAL REPORTING' section. On the left is a sidebar menu with options: '2023 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 01-CALGARY-ACADIA', 'WELCOME', 'ANNUAL REVENUE' (with sub-items: Receipted Contributions, Fund-Raising functions, Transfers received, Other income, Summary), and 'ANNUAL EXPENSES' (with sub-items: Operating expenses, Transfers issued, Exp. incurred for party, Exp. incurred for candidate(s), Summary). The 'Operating expenses' item is selected. The main content area has a title 'Operating Expenses' and a 'Help' button. Below the title are two large buttons: 'Add an operating expense' and 'Or ... enter operating expenses total and upload a file attachment from your computer detailing each expense'. At the bottom of the main area are '< Back' and 'Next' buttons.

This is the data entry screen for entering operating expenses individually.




The screenshot shows the data entry form for operating expenses. It has four fields, each with a red asterisk label: '\* Date:' with a date input field (placeholder: 'mmm d, yyyy') and a calendar icon; '\* Supplier:' with a text input field (placeholder: 'Enter supplier information'); '\* Nature of expense:' with a text input field (placeholder: 'Enter nature of expense'); and '\* Amount:' with a text input field (placeholder: 'Enter amount'). At the bottom is a large black button labeled 'Add another operating expense'.

Operating expenses include, but are not limited to, CA fund-raising event expenses, valued contributions accepted by the CA, and expenses to promote a candidate before writ-day for an election.

In this example, the CA CFO has created a spreadsheet to track expenses for the Fundraiser held in December 2023. The purchased costs and the auction item donations must be accounted for as expenses.

Fundraising Dinner Expenses			
Date Incurred	Supplier	Description	Amount
12/21/2023	The Mellow Eats Catering	Food and drinks for the fundraising dinner	\$ 256.35
12/20/2023	The Dollar Store	Party Favours and Decorations - Hats, napkins, streamers, candy	\$ 26.52
12/20/2023	Lisa Ford	Tax prep services - In-kind donation	\$ 300.00
12/02/2023	Augusta Wind	Art deco lamp - In-kind donation	\$ 700.00
12/21/2023	Mark A. Teer	Cabin in the woods - two nights - In-kind donation	\$ 800.00
<b>Total</b>			<b>\$2,082.87</b>

This is an example of the summary list after all operating expenses have been entered, including the fundraising dinner expenses from the table above. Regularly occurring expenses such as bank fees and Stripe fees can be entered as lump sums for the year instead of individual entries.

Date	Supplier	Nature of expense	Amount	Action
Jan 30, 2023	Acadia Rec Complex	Meeting room for AGM	\$150.00	 
Jan 30, 2023	Ron Rivet	Reimburse AGM coffee and donuts	\$47.23	 
Mar 02, 2023	Staples	Promo Flyers February & March	\$302.59	 
Apr 01, 2023	Good Catering Co.	Lunch for meet & greet	\$1,200.00	 
Apr 15, 2023	Acadia Community Hall	Hall rental for meet & greet	\$300.00	 
Apr 15, 2023	Nancy Nanton	Reimburse AGM print materials	\$97.99	 
Dec 02, 2023	Augusta Wind	Art deco lamp - In-kind donation	\$700.00	 
Dec 20, 2023	The Dollar Store	Party Favours and Decorations	\$26.52	 
Dec 20, 2023	Lisa Ford	Tax prep services - In-kind donation	\$300.00	 
Dec 21, 2023	The Mellow Eats Catering	Food and drinks	\$256.35	 
Dec 21, 2023	Mark A. Teer	Cabin in the woods - two nights - In-kind donation	\$800.00	 
Dec 21, 2023	TD Bank	Bank fees for the year	\$60.00	 
<b>Total:</b>			<b>\$4,240.68</b>	

### Can our CA board of directors claim travel costs for attending CA meetings?

The CA CFO can reimburse or record a valued contribution for travel costs incurred personally by a board member required to attend CA meetings. The CFO must obtain proper documentation from the individual and can use a currently published government mileage allowance rate, to calculate and record the amount of the reimbursement or the valued contribution. Documentation includes mileage records, fuel receipts, and details about the trip, which must be retained by the CFO for a period of 3 years following the filing deadline for the financial statement which the documentation relates to.



## Does our CA need to report expenses we paid on behalf of the candidate?

Report details for expenses paid by the CA to promote the candidate before writ-day for the election as 'Operating expenses' on the CA financial statement.

Report expense totals only, for expenses paid by the CA to promote the candidate on and after writ-day as 'Expenses on behalf of a candidate' on the CA's financial statement. The details for the expenses will have already been reported on the candidate's campaign return.

The screenshot shows a web interface for 'FINANCIAL REPORTING'. On the left is a sidebar menu with the following items: '2023 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 01-CALGARY-ACADIA', 'WELCOME', 'ANNUAL REVENUE' (with sub-items: 'Receipted Contributions', 'Fund-Raising functions', 'Transfers received', 'Other income', 'Summary'), and 'ANNUAL EXPENSES'. The main content area is titled 'Expenses Incurred on Behalf of a Candidate' and has a 'Help' button in the top right. Below the title is a large orange button that says 'Add candidate expenses paid by the constituency association'. At the bottom left of the main area is a '< Back' link, and at the bottom right is a 'Next' button.

The totals should match with the totals on the candidate's campaign financial statement. If you don't know the totals you can contact the candidate's CFO, the party, or look up the candidate's financial statement on Elections Alberta's public disclosure website at [efpublic.ab.ca](http://efpublic.ab.ca).

The screenshot shows a web interface for 'FINANCIAL REPORTING'. On the left is a sidebar menu with the following items: '2023 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 01-CALGARY-ACADIA', 'WELCOME', 'ANNUAL REVENUE' (with sub-items: 'Receipted Contributions', 'Fund-Raising functions', 'Transfers received', 'Other income', 'Summary'), 'ANNUAL EXPENSES' (with sub-items: 'Operating expenses', 'Transfers issued', 'Exp. incurred for party', 'Exp. incurred for candidate(s)', 'Summary'), and 'ASSETS'. The main content area is titled 'Enter Expenses Incurred on Behalf of a Candidate' and has a 'Help' button in the top right. Below the title is a form with the following fields: '\* Candidate:' with a dropdown menu showing '01 - CALGARY-ACADIA / CANDIDATE, DEMO'; '\* Amount Subject to Limits:' with a text input field containing '2230.35'; '\* Amount Not Subject to Limits:' with a text input field containing '400.42'; and '\* Total:' with a text input field containing '\$2,630.77'. Below these fields is a large black button that says 'Add another candidate expenses paid by the constituency association'.




## Review and Submit Financial Statement

On the Review Financial Statement screen (the last screen), are the red notes on lines 28 and 31 error messages?

No, the red notes on the lines are just notes to the user.

CONSOLIDATION	
(28) NET ASSETS (LIABILITIES) (line 24 less 27) <b>Must equal line 31</b>	\$1,624.78
(29) NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT	\$1,614.87
Amount is based on previous year's net assets (liabilities) approved by Elections Alberta. Click the pencil icon to change the amount.	
(30) ANNUAL SURPLUS (DEFICIT) (line 18)	<a href="#">View</a> \$9.91
(31) NET ASSETS (LIABILITIES) (lines 29 and 30) <b>Must equal line 28</b>	\$1,624.78

Any error messages will appear in red at the top of the Review Financial Statement screen. See the below example.

**ATTENTION:**  
Issue(s)

- There is/are unreceipted contribution(s).
- There is/are missing attachment(s).
- These numbers do not match:  
(28) NET ASSETS (LIABILITIES) \$0.00  
(31) NET ASSETS (LIABILITIES) (\$111.00)

You cannot submit your financial statement until these issues are resolved.

What kind of documents do I need to upload/attach?

- 1) **CA with financial activity and bank account** – attach copies of all CA bank statements for the year or a print-out of all bank transactions.
- 2) **CA with no financial activity and bank account** – attach copies of all CA bank statements for the year or a print-out of all bank transactions.
- 3) **CA with no financial activity and no CA bank account** – attach a note in place of bank statements stating that there was no financial activity and no bank account.
- 4) **CA that held fund-raising activities or auctions** are encouraged to attach spreadsheets to provide details about the event revenues and expenses.

## I can't get the financial statement to balance. What am I missing?

Some common reasons why a financial statement isn't balancing include:

- valued contributions haven't been added to operating expenses,
- online donation processing fees haven't been accounted for in operating expenses,
- accounts receivable or accounts payable from the previous year have been added again in the current financial statement, and
- the bank balance at the end of the year has not been entered on the financial statement under Assets > Cash and Securities > Cash on Deposit.

## How do I sign-off on the financial statement in OFS?

The 'Submit Financial Statement' button will appear at the bottom of the Review Financial Statement screen when all components of the financial statement are complete. Two users need to attest (sign-off) on the financial statement in OFS for the submission to be completed.

LIABILITIES	(31) TOTAL LIABILITIES (lines 29 and 30)	\$500.00
Accounts Payable		
Loans Payable		
Summary		
ATTACHMENTS	(32) NET ASSETS (LIABILITIES) (line 28 less 31) Must equal line 22	\$0.00
Attachments		
FINALIZE		
Review		

< Back      Print a copy of your submission - do not mail      Submit Financial Statement

The users who need to sign off on the financial statement are the CA CFO and President. The first user to click the 'Submit Financial Statement' button will follow the prompts and complete **1. First sign-off**. The system will prompt the user to complete **2. Request signature** which sends an email to the other user notifying them that they also need to sign-off. The second user will need to login to OFS, navigate to the Review Financial Statement screen, click the 'Submit Financial Statement' button, and follow the prompts to complete **3. Second sign-off**.

When there is no second user, the first user will not be able to complete **2. Request signature**. In this case, the first user should contact their Party representative to have the party complete **3. Second sign-off**.





## Additional Questions?

The following materials can be accessed at [elections.ab.ca](http://elections.ab.ca) under Resources > Legislation, Bulletins and Guidelines.

[Constituency Association Guide to the EFCDA](#)

[Guide for Contributors](#)

If you have any questions that are not covered by our materials, please write, phone, or visit.

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