

Filing the Campaign Return

Do I still need to file a financial statement if I didn't raise or spend any money for my campaign?

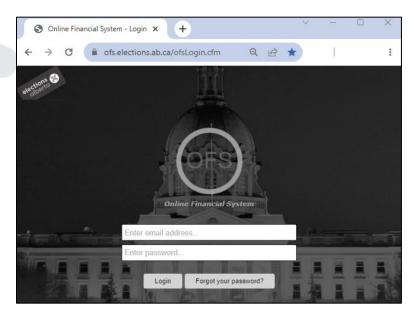
All registered candidates must file a campaign financial statement, even if the candidate had no financial activity, withdrew their candidacy, or did not complete the nomination process to appear on the ballot.

Does Elections Alberta need a paper copy of the candidate's financial statement?

No, in fact, a paper copy will not be accepted by Elections Alberta. All financial statements must be entered and submitted via Elections Alberta's Online Financial System (OFS), electronically signed-off by both the candidate and the candidate's chief financial officer (CFO).

Where is the login information for OFS, and how do I login?

The OFS login is at <u>ofs.elections.ab.ca</u> and requires an email address and password for access.



Elections Alberta enables access to OFS for all candidates and their CFOs. <u>Existing or</u> <u>previous users</u> can login with their existing or previous login information.

<u>New users</u> will login with their email address and temporary password assigned by Elections Alberta. New users will receive an email from 'OFS@elections.ab.ca', similar to the example below.

Subject: Elections Alberta - Online Financial System (OFS) Account Created Hello DEMO CANDIDATE,

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

Email: democandidate2024@email.com

Password: G4hjV9u2

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 <u>finance@elections.ab.ca</u>.

As soon as a user logs in with their temporary password, the system will require the user to create a password of their own. If a user forgets their password, they can click on the self-serve 'Forgot your password?' button on the login screen (see previous page).

Where do I enter the financial statement details in OFS?

Once logged in, click on the 'Finance' tile.

online financial system	ADP - Alberta Demo Party
8 ¹ 400	User: Candidate Demo
🖀 Main Menu	0 ⁴ -
\$ Finance	

Click on the 'Financial Reporting' tile.



Use the drop-down menus to choose the correct **Year**, **Event**, **Entity**, **Party**, **ED**, and **Candidate**. Click on the 'Enter Financial Return Details' button to access the financial statement.

FINAN	CIAL REPORTING 🗮]
Year: Party:	2023 Alberta Demo Party	•	Event: ED:	2023 PGE Campaign 01 - CALGARY-ACADIA	* *	Entity: Candidate:	CANDIDATE CANDIDATE, DEMO	* *	l
2023 (Candidate Campaign	Reporting							Í
	Open 2023 Candidate Campaign C Repot Submission Due: Sep 29, 2023	OFS 1. E 2. G 3. Is 4. E	5 Actio nter co enerat sue re nter Fi	ng Checklist ons to Complete ontributions re receipts ceipts nancial Return Details your financial report					
	1 Contribution								
[Tiew Receipts								
E	nter Financial Return De	etails							

On the financial statement Welcome screen, click the 'Next' button to progress to the next screen, and so on, or click on any line item in the left-hand menu to jump to that screen.

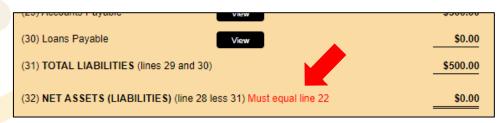


I entered all the financial return details, but the system will not let me submit it because I haven't attached bank statements. The candidate didn't open a campaign bank account, what should be attached instead?

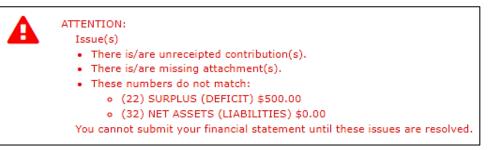
- 1. If there was no financial activity aside from paying the candidate deposit, and no campaign account was opened, attach a note in place of bank statements, indicating:
 - No campaign bank account was opened,
 - There was no financial activity aside from paying the candidate deposit, and
 - How the deposit was paid, e.g., paid by candidate, paid by party, etc.
- 2. If campaign expenses were paid personally and no campaign account was opened, attach copies of all the invoices/receipts, in place of bank statements.

I have entered the candidate's financial statement. On the Review Financial Statement screen, Line 32 Net Assets (Liabilities) says, 'Must equal line 22'. Is this an error message?

The red text on Line 32 is not an error message, it is just a note to the user.



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



Where do I attest/sign-off on the financial statement in OFS?

If all details for the financial statement are fully entered and balanced, and the appropriate attachments have been uploaded, the 'Submit Financial Statement' button will appear at the bottom of the Review Financial Statement screen.

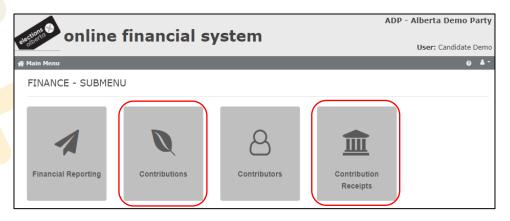
Once the candidate and the candidate's CFO have accessed the button and followed the prompts to complete each of their attestations/signoffs, the system will send an email to confirm that the financial submission was successful.

LIABILITIES Accounts Payable Loans Payable	(31) TOTAL LIABILITIES (line	s 29 and 30)	\$500.00
Summary	(32) NET ASSETS (LIABILITI	ES) (line 28 less 31) Must equal line 22	\$0.00
ATTACHMENTS Attachments			
FINALIZE Review			
Review		Print a copy of your submission - do not mail	
	< Back		Submit Financial Statement

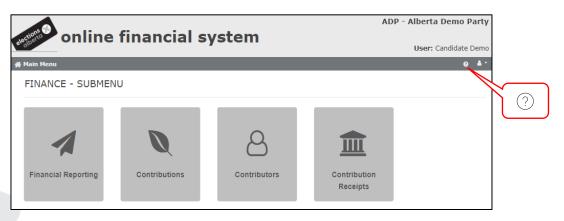
Contributions

Where do I add contributions and issue official contribution receipts in OFS?

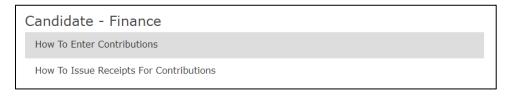
Contributions and Contribution Receipts are in separate modules in OFS.



Access the 'Quick Answer' guides for easy, step-by-step instructions for adding contributions and issuing receipts. Click the O icon to access the guides.



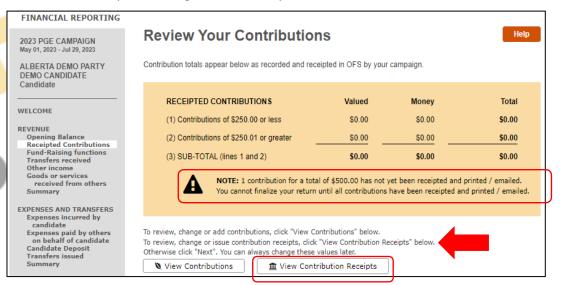
In Quick Answers, scroll down to the 'Candidate – Finance' section and click on the two guides to open pdf documents.



All the contributions have been entered into OFS, but the totals don't show up on the financial statement. Why?

Contribution amounts will appear on the financial statement once the CFO has issued official contribution receipts to contributors via the Contribution Receipts module. If contributions have been entered, but not receipted, the user will see a note in the financial return that there are un-receipted contributions.

Click on the 'View Contribution Receipts' button to access the module where the contribution receipts can be generated and printed/emailed.



What if the candidate's campaign accepted an over-contribution?

If a candidate or their CFO becomes aware of an over-contribution accepted by the campaign, the amount of the over-contribution must be returned/refunded to the contributor. The CFO must inform Elections Alberta of the situation in writing and provide documentation to verify the over-contribution has been refunded. Email the supporting documentation and the following details to <u>finance@elections.ab.ca</u>.

- 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

What if the candidate's campaign accepted a contribution from a business or someone who normally lives outside of Alberta?

These are prohibited contributions. If the candidate or CFO becomes aware of a prohibited contribution accepted by the campaign, the prohibited contribution must

be returned/refunded to the contributor. The CFO must inform Elections Alberta of the situation in writing and provide documentation to verify the prohibited contribution has been refunded. Email the supporting documentation and the following details to finance@elections.ab.ca.

- 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

The candidate wants to give each campaign worker a gift card. Can a friend's business donate gift cards or give a special deal?

Gift cards can be gifted to campaign workers but cannot be donated or discounted by a business as this would result in a prohibited contribution from the business. Anything that a candidate's campaign receives from a business must be paid for at fair market value.

The candidate accepted contributions in cash money and paid some expenses with the cash. How does this get reported on the financial statement?

All cash accepted should be deposited into the campaign account and all expenses should be paid from the campaign account.

If the campaign pays expenses using cash that was accepted but not deposited, the source, date, and amount of the cash and what it was used for must still be reported. Invoices and receipts must be attached to support any expenses paid using undeposited cash.

Expenses

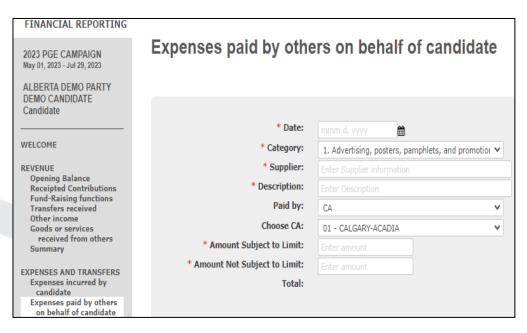
What are incidental volunteer expenses?

Reasonable incidental expenses refer to reimbursed expenses incurred by volunteers while helping with the campaign, or small expenses incurred by the campaign to support their volunteers. Incidental expenses include minor costs such as parking, food, coffee etc. It is up to the candidate's CFO to assess every volunteer expense on a case-by-case basis to determine whether it can be considered an incidental expense, or if it rises above that.

The candidate's constituency association paid all the candidate's expenses. Do the expenses need to be reported on the candidate financial statement?

Election goods or services paid prior to a writ of election by a constituency association for the candidate's use, consumption, or distribution during the election, need to be reported on the candidate's financial statement.

The candidate's financial statement has a section for reporting expenses paid by the party or constituency association on the candidate's behalf.



Election goods or services paid by a constituency association for the candidate prior to a writ of election, which are fully used, consumed, or distributed prior to the writ, should be reported as constituency association operating expenses.

How does the candidate claim mileage? Does it count toward the spending limit?

A candidate's travel directly related to their campaign can either claim travel costs as a valued contribution or be reimbursed by their campaign. The candidate's CFO can use a currently published government mileage allowance rate to calculate and record the amount of the valued contribution or reimbursement amount. A candidate's mileage expenses do not count towards the candidate's spending limit.

The CFO must obtain proper documentation from the candidate (e.g., mileage records, fuel receipts, and details about the trip) and must retain this documentation for at least three years following the filing deadline.

The candidate's campaign sold some of its election goods. How is this reported on the candidate's financial statement?

Report the revenue from the sale of election goods as 'other income' on the financial return. Provide details about the sale in the description field e.g., what was sold, price, quantity.

Some of the candidate's election signs were vandalized/broken, so some new ones had to be ordered. Does the cost of the vandalized/broken signs count as an election expense?

Yes, costs related to all items purchased for use, consumption, or distribution during the election period are considered election expenses.

The candidate used their personal cell phone, laptop, and printer for their campaign. Does the usage need to be reported on the candidate's financial statement?

The decision to report expenses of this nature is at the discretion of the CFO. The CFO is also responsible for determining the value of the expense, considering the cost, and expected lifespan of the item.

Candidate Deposit

How do I report the \$500 candidate deposit on the financial return?

In most cases, the candidate deposit (and refund) should be accounted for in **four** places on the financial return:

- 1. **Revenue** Depending on how the deposit was paid, it will be reported in one of the following ways:
 - I. If paid from personal funds, enter \$500 under 'Other Income'.

Date 1	Type of other income $\qquad \uparrow \downarrow \qquad$	Amount î	Acti	ion
May 01, 2023	Other: Candidate Deposit	\$500.00	San t	Û

II. If paid by the party, enter \$500 as a 'Transfer Received' from the party.

Date †↓	Transfers received from (name of entity)	Transfer Type	Amount 11	Transfer Status	Confirmed	Action
May 01, 2023	Party: Alberta Demo Party	Money	\$500.00	Received		d 🖉

III. If paid by the constituency association, enter \$500 as a 'Transfer Received' from the constituency association and select the specific constituency association from the drop-down list.

Date 1	Transfers received from (name of entity) $$\mathbbmss{t}$$	Transfer Type	Amount 11	Transfer Status	Confirmed	Action
May 01, 2023	Constituency Association: 01 - CALGARY-ACADIA	Money	\$500.00	Received		I 🖉

- IV. If paid from contributions collected by the candidate's campaign, there is no need to enter \$500 to revenue, as it will automatically be included on the 'Receipted Contributions' line of the financial return once the candidate's CFO has entered and receipted all contributions elsewhere in OFS.
- 2. Expense Enter \$500 under 'Candidate Deposit'.

(17) Candidate deposit	\$500.00
	Edit

3. Assets – Enter \$500 under 'Accounts Receivable' exactly as shown below.

Date 1	Received or Owed From	Description $\uparrow \downarrow$	Amount	Action
Jul 29, 2023	Elections Alberta	Candidate Deposit Refund	\$500.00	e 🖉

4. Liabilities – Enter \$500 under 'Accounts Payable' and specify the individual or entity to whom the refund will be paid or owed.

Date	ţŢ	Paid or Owed To $^{-\square}$	Description	Amount 1	Act	ion
Jul 29, 2023		(Name of individual or entity)	Candidate Deposit Refund	\$500.00	(and	Ô

Note: If the candidate deposit was paid from an individual's contribution, the individual cannot be owed the refund unless their contribution is reduced by \$500.

How soon after the candidate's financial statement is submitted will the \$500 candidate deposit be refunded?

Allow approximately four weeks to receive the deposit refund.

Can the \$500 deposit refund be issued by e-transfer?

No, all candidate deposit refunds are paid by cheque. The cheque will be issued to the candidate's CFO.

Can the \$500 deposit refund go to someone other than the candidate's chief financial officer?

No, Elections Alberta issues all candidate deposit refund cheques to the candidate's CFO as required by legislation. It is the CFO's responsibility to deal with the deposit refund.

The candidate's campaign bank account has already been closed. What happens when the \$500 deposit refund cheque comes?

If there is no campaign bank account at the time the CFO receives the deposit refund cheque, the CFO may sign the cheque over to the individual or entity that the deposit refund is owed to.

Additional Questions?

The following materials can be accessed at <u>elections.ab.ca</u> under Resources > Legislation, Bulletins and Guidelines.

Candidate Guide to the EFCDA

Guide for Contributors

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

Elections Alberta

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