



GUIDE FOR LEADERSHIP CONTESTS

Election Finances and Contributions Disclosure Act

Introduction

Purpose of this Guide

This guide has been produced to help parties and leadership contestants understand the *Election Finances and Contributions Disclosure Act* (EFCDA), and to ensure compliance with the legislation.

This guide should be reviewed thoroughly for a general understanding of the responsibilities of a Chief Financial Officer (CFO) and the law regarding contributions, official contribution receipts, spending limits, banking, record keeping, and financial reporting.

This guide is established by the Chief Electoral Officer under the authority of the EFCDA. If there is a situation where the EFCDA and this guide come into conflict, the EFCDA is paramount. This guide has the force of law and must be complied with except where information is presented as a “recommendation”, “tip” or “best practice”.

Links to this guide, the EFCDA and any other relevant legislation can be obtained through the [Elections Alberta website](#). Copies of provincial legislation may also be obtained from the [Alberta King’s Printer website](#).

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

Contact Information

If you have any questions that this guide does not cover, please contact us:

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

For general inquiries: info@elections.ab.ca
For financial compliance inquiries: finance@elections.ab.ca
For OFS technical support: ofs@elections.ab.ca



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1 Overview

What is a Leadership Contest?

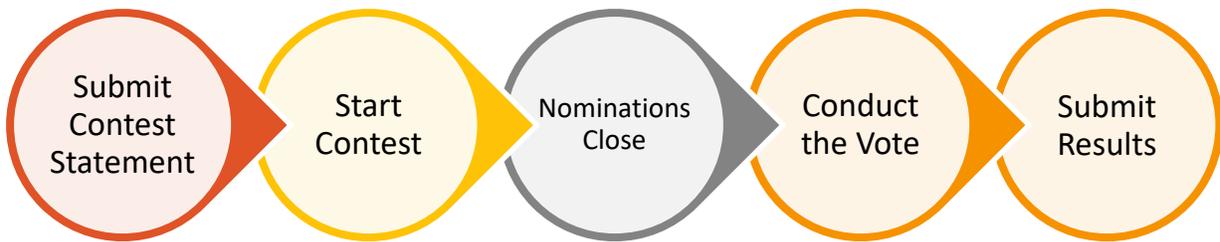
A **leadership contest** is the procedure used by registered political parties to select a new leader. Parties must inform Elections Alberta before holding a leadership contest and must report the results of the vote following the contest. A **leadership contestant** is a person seeking to become the leader of the party. Leadership contestants must register with Elections Alberta, maintain up-to-date registration information, and submit a financial return to disclose their financial activities.

Navigating This Guide

Political Parties

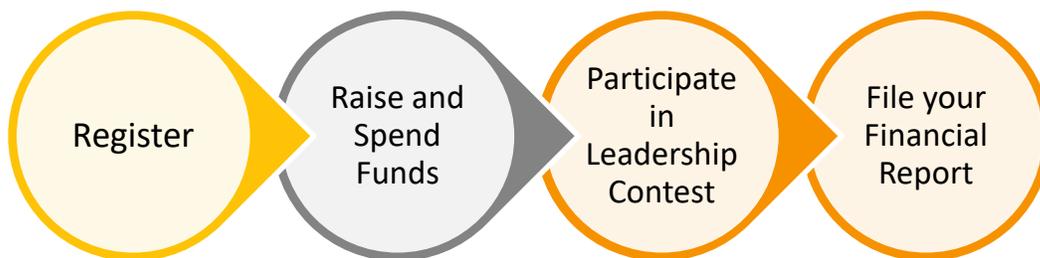
Section 2 of this guide provides information on when and how to notify Elections Alberta about your leadership contest and the results after your contest has concluded.

Legislative references are provided as endnotes. To view the relevant section of the EFCDA, navigate to the back of the guide or click on the roman numeral at the end of a paragraph. e.g., “Amounts up to \$50 need only be recorded as a contribution if the individual requests a tax receipt.”^{xvi}



Leadership Contestants

Sections 3 and 4 of this guide provide information on when and how to register with Elections Alberta, the duties and responsibilities of your chief financial officer (CFO), rules on raising and spending funds, and filing your financial report.



2 Party Responsibilities

This section outlines the party's responsibilities under the EFCDA to notify Elections Alberta about the leadership contest. How the contest is conducted is an internal matter of the party, however, parties may provide a copy of their leadership contest rules for our review so we can help to ensure that the contest complies with relevant sections of the EFCDA.

Filing the Leadership Contest Statement

Before the leadership contest starts, the party must submit [Form LC-LCS-01 Leadership Contest Statement](#) to Elections Alberta, signed by the party's CFO.

Once we receive the statement, we will confirm the Chief Electoral Officer's approval of the party's contest in writing. We will publish the key contest dates and the names of leadership contestants and their CFOs as they register.

A party that fails to notify Elections Alberta of their leadership contest could face a fine of up to \$10,000.

Fees and Deposits

If the party charges an **entry fee** to contestants, the amount must be reasonable in relation to the estimated cost of the contest. We will require the party to adjust the fee amount if we determine it to be unreasonable.

Revenue that the party receives from fees must be reported as "Other Income" on the party's annual financial return; leadership contest fees paid by contestants to the party are not contributions to the party.

The party may also charge a **refundable deposit** to contestants for good conduct. Revenue that the party receives from deposits must be reported as "Other Income" on the party's annual financial return. The party should report refunds as operating expenses.



Example of Form LC-LCS-01 Leadership Contest Statement, available on our website.

	ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT LEADERSHIP CONTEST STATEMENT FORM LC-LCS-01	<small>OFFICE USE ONLY</small>
<small>NAME OF REGISTERED POLITICAL PARTY</small>		
Rocky Party		
<small>DATE OF OFFICIAL CALL OF LEADERSHIP CONTEST</small>		
05/01/2022		
<small>DATE OF CLOSE OF NOMINATIONS (OPTIONAL)</small>		
<small>DATE OF LEADERSHIP VOTE(S)</small>		
07/28/2022		
<small>PARTY ENDORSEMENT DEADLINE (10 CALENDAR DAYS AFTER DATE OF FINAL LEADERSHIP CONTESTANT VOTE)</small>		
08/07/2022		
<p>List fee and/or deposit amount(s) required to be paid by leadership contestant as a condition for entering the contest. Also list the estimated cost for holding the leadership contest.</p> <p>Amount of fee (if applicable): \$ 500</p> <p>Amount of deposit (if applicable): \$ 100</p> <p>Estimated cost to hold the leadership contest: \$ 2000</p>		
CHIEF FINANCIAL OFFICER SIGNATURE		
<p>This leadership contest statement is hereby submitted by the Chief Financial Officer of the registered political party named above.</p>		
James Brown <small>Print Name</small>	James Brown <small>Digitally signed by James Brown Date: 2022.06.09 11:54:04 -0600</small> <small>Signature</small>	05/02/2022 <small>mm / dd / yyyy</small>
ACCEPTANCE BY ELECTIONS ALBERTA		
 <small>Authorized Signature</small>	 <small>mm / dd / yyyy</small>	
<p>INITIAL REGISTRATION: If signed electronically or digitally - Email to Finance@elections.ab.ca If signed physically - Mail signed original to Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 UPDATE TO REGISTRATION: Email signed form to Finance@elections.ab.ca or fax to (780) 422-2900</p>		<small>OFFICE USE ONLY</small>

This form can be signed digitally or physically



Filing the Notice of Leadership Contest Results

Within 10 days after the contest conclusion, the party must submit [Form LC-LCR-01 Notice of Leadership Contest Results](#) to Elections Alberta, signed by the party's CFO. ⁱ

Example of Form LC-LCR-01, available on our website.

A party that fails to notify Elections Alberta of contest results within 10 days could face an administrative penalty.

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT		OFFICE USE ONLY
NOTICE OF LEADERSHIP CONTEST RESULTS FORM LC-LCR-01		
NAME OF REGISTERED POLITICAL PARTY Rocky Party		
CONTEST INFORMATION <small>(MUST MATCH INFORMATION SUBMITTED ON LEADERSHIP CONTEST STATEMENT FORM LC-LCS-01)</small>		
Date of official call of leadership contest	05/01/2022	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; background-color: #fff9c4;"> This information must match what was entered on Form LC-LCS-01 </div>
Date of leadership vote(s)	07/28/2022	
Leader endorsement deadline <small>(10 calendar days after date of final leadership contestant vote)</small>	08/07/2022	
REGISTERED LEADERSHIP CONTESTANT(S) WHO WERE CONSIDERED FOR LEADERSHIP		
	Last Name	First Name
1.	Cook	Matthew
2.	Jane	Doe
3.		
4.		
<small>Add additional rows as needed.</small>		
REGISTERED LEADERSHIP CONTESTANT(S) WHO WITHDREW FROM THE CONTEST		
	Last Name	First Name
1.	Smith	Joe
2.		
3.		
4.		
<small>Add additional rows as needed.</small>		
OFFICIAL DECLARATION OF LEADERSHIP CONTEST RESULTS		
I certify that Jane Doe is the officially endorsed leader <small>Name of Registered Leadership Contestant</small> of the Rocky Party . <small>Registered Political Party</small>		
James Brown - CFO <small>Print Name and Title of Authorized Representative</small>	James Brown <small>Signature of Authorized Representative</small> <small>Digitally signed by James Brown Date: 2022.06.09 11:57:49 -06'00'</small>	08/07/2022 <small>mm / dd / yyyy</small>
ACCEPTANCE BY ELECTIONS ALBERTA		
 <small>Authorized Signature</small>		 <small>mm / dd / yyyy</small>
INITIAL REGISTRATION: If signed electronically or digitally - Email to Finance@elections.ab.ca If signed physically - Mail signed original to Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 UPDATE TO REGISTRATION: Email signed form to Finance@elections.ab.ca or fax to (780) 422-2900		OFFICE USE ONLY

This information must match what was entered on Form LC-LCS-01

This form can be signed digitally or physically



3 Contestant Registration

Initial Registration

This section outlines the registration process for leadership contestants, and the duties of their appointed CFO.

You must register with Elections Alberta as soon as you announce your intention to seek the leadership of a registered party, regardless of steps you may or may not have taken to register with the party. To register with Elections Alberta, submit [Form LC-R-01 Registration of a Leadership Contestant](#), signed by you and your CFO. An electronic copy of your registration form can be submitted to initiate your registration. ⁱⁱ

The date you announce your intention to seek the leadership becomes the effective date of your registration and the start of your campaign period.

You must register in order to raise and spend funds for your campaign and to participate in a leadership contest.

When we receive your registration form, we will process your application and confirm your registration in writing. Once registered, you are obligated to follow all financial rules under the EFCDA, including the filing of a campaign financial return within four months after the leadership vote, even if you withdraw, self-fund your entire campaign, spend no funds, or your registration is cancelled.



Example of Form LC-R-01 Registration of a Leadership Contestant, Page 1 of 2.

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT				
REGISTRATION OF A LEADERSHIP CONTESTANT				
FORM LC-R-01 Page 1 of 2				
<input checked="" type="checkbox"/> INITIAL REGISTRATION		<input type="checkbox"/> UPDATE TO REGISTRATION		
NAME OF REGISTERED POLITICAL PARTY Rocky Party			DATE OF LEADERSHIP VOTE(S) 07/28/2022	
LEADERSHIP CONTESTANT				
Prefix	First Name	Last Name	Email Address	
	Joe	Smith	JS@email.com	
Street Address or P.O. Box 12 West Street				
City / Town / Village / Municipality	Prov.	Postal Code	Primary Phone	Alternate Phone
Edmonton	AB	T7X 3F2	111-111-1111	
CONTACT INFORMATION TO BE POSTED ON ELECTIONS ALBERTA WEBSITE (OPTIONAL)				
Leadership Contestant Website (Optional)		Leadership Contestant Email Contact (Optional)		
CHIEF FINANCIAL OFFICER (CFO)				
Prefix	First Name	Last Name	Email Address	
	Ron	McDonald	RM@email.com	
Street Address or P.O. Box 123 East Street				
City / Town / Village / Municipality	Prov.	Postal Code	Primary Phone	Alternate Phone
Edmonton	AB	T5X 6H1	222-222-2222	
LOCATION RECORDS ARE MAINTAINED AND COMMUNICATIONS ADDRESSED (IF OTHER THAN CFO'S ADDRESS)				
Prefix	First Name	Last Name	Email	
Street Address or P.O. Box				
City / Town / Village / Municipality	Prov.	Postal Code	Primary Phone	Alternate Phone
	AB			
FINANCIAL INSTITUTION				
Name Royal Bank of Canada				
Street Address or P.O. Box 35 12 St. NW		City / Town / Village / Municipality Edmonton	Prov. AB	Postal Code T7X 3D4
Name(s) of Signing Officer(s) Joe Smith, Ron McDonald				
DATE OF REGISTRATION				
Your effective registration date is when you announced your intention to seek leadership of the party. Enter the date below. 05/15/2022 mm / dd / yyyy				
DATE OF FIRST CONTRIBUTION AND EXPENSE				
Date first contribution was received	05/20/2022 mm / dd / yyyy			
Date first campaign expense was incurred	05/25/2022 mm / dd / yyyy			
CONTINUED ON PAGE 2...				

If a campaign website is provided, we will publish it on our website

Fill in if the financial records are not kept at the CFO's address

Fill in the details even if the campaign account is not opened yet



Example of Form LC-R-01 Registration of a Leadership Contestant, Page 2 of 2.

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT REGISTRATION OF A LEADERSHIP CONTESTANT FORM LC-R-01 Page 2 of 2	
NAME OF LEADERSHIP CONTESTANT Joe Smith	NAME OF REGISTERED POLITICAL PARTY Rocky Party
I, (Print Name of Leadership Contestant) Joe Smith declare that the information provided in this registration form is complete and correct; and that in accordance with the constitution of my party, I am qualified to be registered for the upcoming leadership contest. Joe Smith Digitally signed by Joe Smith Date: 2022.05.27 10:54:17 -06'00' 05/27/2022 Signature of Leadership Contestant mm / dd / yyyy	
I, (Print Name of CFO) Ron McDonald confirm that I have accepted the appointment as the contestant's Chief Financial Officer and that I am aware of the duties and responsibilities of that position as prescribed by the <i>Election Finances and Contributions Disclosure Act</i> . Ron McDonald Digitally signed by Ron McDonald Date: 2022.05.27 10:59:01 -06'00' 07/31/2022 Signature of Chief Financial Officer mm / dd / yyyy	
ACCEPTANCE BY ELECTIONS ALBERTA  mm / dd / yyyy Authorized Signature	
INITIAL REGISTRATION: If signed electronically or digitally - Email to Finance@elections.ab.ca If signed physically - Mail signed original to Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 UPDATE TO REGISTRATION: Email signed form to Finance@elections.ab.ca or fax to (780) 422-2900	OFFICE USE ONLY

This form can be signed digitally or physically

Registration Updates and Cancellations

Updates

It is important that you advise Elections Alberta of any changes to your registration. The legislation requires you to notify our Office of any changes to your registration information within 48 hours of their coming into effect. File all changes using Form LC-R-01, Registration of a Leadership Contestant. Updates can be provided to Elections Alberta by faxing or emailing Form LC-R-01. ⁱⁱⁱ

Cancellation and Withdrawal

If, for any reason, you choose to withdraw you must notify Elections Alberta by completing, and submitting within 48 hours, [Form LC-R-02 Notice of Withdrawal from a Leadership Contest](#). The Chief Electoral Officer will cancel your registration, following notification. ^{iv}

Your party will also indicate that you withdrew when the party files Form LC-LCR-01, Notice of Leadership Contest Results.



Chief Financial Officer (CFO)

Appointment

You must appoint a CFO. Many provisions of the EFCDA apply directly to your CFO and the appointed individual must be aware of these duties and responsibilities. A registered leadership contestant cannot be a CFO for themselves or anyone else during their leadership campaign period.

Elections Alberta must be notified in writing, within 48 hours, if there is any change to the CFO's contact information or if a new CFO is appointed.^{vii}

Duties of a CFO

CFO duties include ensuring:

- proper records are kept of all revenue and expenses,
- contributions are placed in a bank account on record with Elections Alberta,
- official contribution receipts are issued in accordance with the EFCDA,
- every payment of more than \$25 is supported by:
 - a document from the supplier that states the particulars of the expense, or
 - a receipt or other proof of payment acceptable to the Chief Electoral Officer,
- campaign returns and reports required under the EFCDA are filed with the Chief Electoral Officer, and
- non-monetary contributions are properly valued and recorded.^{viii}

The CFO must retain all financial records for three years following the filing due date for the campaign return in case Elections Alberta requests to see the documentation.



Bookkeeping Tips

Maintaining accurate and up-to-date records are crucial to ensuring compliance with legislation. CFOs should ensure that:

- bank reconciliations are completed regularly to maintain accurate balances,
- copies of all bank deposit slips are kept,
- bank statements match the CFO's record of deposits and withdrawals,
- contributions are recorded as they are received, with the date, contributor name, contributor address, amount, and whether the contribution was money or valued (non-monetary),
- details of fund-raising events are recorded including the date, name of event, ticket price, ticket sales revenue, auction revenue, the value of donated items, fund-raising expenses, etc.,
- a generic receipt book or other method is used when cash money is received, to record the date, amount, and source,
- all expenses are recorded and categorized by type,
- all supporting documents are filed in sequence by date or by other acceptable filing method, and
- all books of account and supporting documents are securely stored.

Bank Accounts

The CFO is responsible for ensuring that the leadership contestant's financial institution on record with Election Alberta and signing officer(s) information is current and up to date. This is the bank account where all contributions to the leadership contestant are deposited, and all the leadership contestant's expenses are paid.

Establishing a stand-alone account is recommended to help the CFO to accurately track and report campaign revenues and expenses.



The leadership contestant's bank account on record with the CEO should include all the leadership contestant's campaign revenue and expenses.

Records Retention

The CFO must retain all the financial records for a period of three years following the date your campaign return is required to be filed with Elections Alberta. The CFO must be able to supply documentation to support the financial filing and records if Elections Alberta requests it.^{ix}



4 Contestant Finance Rules and Reporting

This section outlines the rules for contributions, fund-raising activities, expenses, and when and how to report to Elections Alberta. Your CFO and anyone helping with your campaign must understand and follow these rules to avoid non-compliance situations and consequences.

Contributions

Registered leadership contestants can only accept contributions from persons ordinarily resident in Alberta. Contributions are any money, real property, goods or services, or the use of real property, goods or services, provided to benefit a leadership contestant, without compensation to the contributor. The received date of a contribution is the date it is received by and under the CFO's control.^x

All amounts received over \$50 must be recorded as contributions by the CFO. Amounts up to \$50 are recorded as "other income" unless the donor specifically requests that the amount be considered a contribution, in which case the CFO must record a contribution and issue a contribution receipt.^{xi}

Money contributions may be via cash, cheque, e-transfer, credit card, online donation, etc.



All cash must be deposited in the leadership contestant's campaign bank account on record with the Chief Electoral Officer.^{xii}

Valued contributions include in-kind donations of real property, goods, or services, or the use of property, goods, or services. The value of the contribution is the fair market value (FMV) at the time of the contribution. Your CFO is responsible for determining the FMV of goods, services, or property received. Examples of valued contributions include, but are not limited to:

- use of a computer, furniture, or car,
- promotional items and materials including signage, pamphlets, buttons, etc.
- use of any office or venue,
- legal or consulting services,
- cryptocurrency^a, and
- services from a person who normally charges for that service (e.g., a self-employed graphic designer who provides graphic design services).

Example: John is an eligible contributor who personally owns 10 folding tables. He lends them to a leadership contestant for a fundraising event. The leadership contestant's CFO checks online and confirms that the current rental rate is \$20 per table. The CFO uses this information to record a valued contribution received from John for \$200. This contribution counts toward John's annual contribution limit.

^a Please see Elections Alberta's [Cryptocurrency Guidelines for Political Participants](#) for more information.



Some services are excluded from the definition of non-monetary contributions, including:

- volunteer labour provided by a person, if that person does not receive compensation or paid time off, to volunteer from their employer or any other person, and
- free audit and professional services and free CFO services for work relating to compliance with the EFCDA.^{xiii}

Your campaign can buy FMV real property, goods, or services from any individuals or businesses. If you purchase real property, goods, or services at a discounted price from an individual, the difference between the FMV and the discounted price is considered to be a contribution. **Note: businesses are prohibited from making contributions, and therefore would not be allowed to provide a discounted price.**

Contributions Limits

You can only accept contributions during the campaign period. Your campaign period begins on your effective registration date and ends two months after the leadership vote (or the date you withdrew).

Contributions made by an eligible contributor to a leadership contestant, or any combination of leadership contestants, CAs, parties, and candidates, shall not exceed \$5,000 in total, per calendar year.^b CFOs are responsible for making reasonable efforts to inform contributors of the rules relating to contributions and for keeping track of contributions received.^{xiv}

*Example: Alex is an eligible contributor who donates \$1,000 to two different CAs in February for a total of \$2,000. As a graphic designer, Alex also donates \$1,200 in graphic design services to a leadership contestant. Alex later buys a ticket to attend a political party fundraiser in November, of which \$150 is the contribution portion. At the fundraiser, Alex places a winning bid on a silent auction item and pays \$50 more than its value. Alex's total contributions to date are **\$3,400** (\$2,000 + \$1,200 + \$150 + \$50). Alex still has \$1,600 of contribution room for the remainder of the year.*



A leadership contestant can contribute to their own campaign, from their own funds, up to the \$5,000 contribution limit. If campaign expenses paid from the leadership contestant's own funds exceed the contribution limit, the leadership contestant must be reimbursed from the campaign account on record with Elections Alberta for the excess amount.^{xv}

No registered leadership contestant is permitted to circumvent or try to circumvent the contribution limit, including by colluding with a third party advertiser.^{xvi}

^b This limit came into effect on January 1, 2024. The prior contribution limit was \$4,300.

Prohibited Contributors and Contributions

Your leadership campaign cannot accept contributions from:

- a person not ordinarily resident in Alberta,
- a corporation,
- any unincorporated association or organization,
- an individual whose funds were furnished to them by someone else,
- a federal political party or federal electoral district association,
- a candidate registered under the *Canada Elections Act*, or
- an anonymous source (i.e., contributor's name and address are unknown) for an amount over \$50.

Contributions cannot be directly or indirectly solicited, or accepted from any prospective contributor if you or your CFO knows, or ought to have known, that:

- the prospective contributor is not eligible to contribute (e.g., contribution from a business or person living outside of Alberta), or
- the amount of the contribution would exceed the contributor's annual \$5,000 limit for that contributor.

Prohibited contributions, including contributions exceeding the limit, must be returned/refunded to contributors by your CFO. If your campaign accepts a prohibited contribution, within 30 days after learning of it, your CFO is responsible for notifying Elections Alberta in writing of the fact and circumstances, and the steps taken to rectify the matter. If the source of a contribution over \$50 is anonymous, your campaign cannot keep the funds—the funds must be paid to Elections Alberta for deposit into the General Revenue Fund of the Government of Alberta.^{xvii}

To help contributors comply with contribution rules under the EFCDA, access our [Guide for Contributors](#) from the Elections Alberta website.

Fees and Deposits

If there is a leadership contest entry fee and/or deposit, the contestant has two options:

- If you pay from your personal funds, you are able:
 - a. To claim a contribution to your leadership campaign up to your allowable contribution limit, or
 - b. To be reimbursed from your leadership campaign at a later date (therefore not considered a contribution), or
- Pay the fee/deposit from your campaign account (from contribution or other revenue sources to the campaign).

Any amounts refunded by the party to the campaign should be recorded as other revenue.



Fund-raising Functions

A fund-raising function is any event or activity intended to raise funds for your leadership contestant campaign. In most cases, a ticket or admission is charged to attend. Examples include dinners, golf tournaments, barbecues, meet & greets, etc. Silent auctions (or live or online auctions) are another type of fund-raiser that is commonly held in conjunction with a ticketed event.

Your CFO should keep a detailed record of each event including the date, name of the event, cost to attend, who paid for tickets or admission (if any), and the total realized revenue at the event. For an auction, your CFO should keep a record of each auction item, its value, who donated the item, who paid the winning bid, and how much was paid.

Activity or Auction?

For reporting purposes in Elections Alberta's Online Financial System (OFS), your CFO has a choice of two categories for reporting your fund-raising functions:

1. Activity: A fund-raising event where tickets are sold, or admission is charged to attend. A fund-raising activity can be an event that does not require a ticket or admission to attend, but those who attend are expected to make a contribution. Fund-raising activities include raffles, 50-50 draws, etc.

Most fund-raisers charge admission, but some do not. Regardless, details about the fund-raiser must be reported.

2. Auction: An auction fund-raiser can be any type of auction—live, silent, online etc. Auction details must be recorded separately from Activity details, even if they occur at the same time.

The gross income of a fund-raising activity or auction must be recorded, as well as the total amount of contribution receipts issued to individuals who attended or participated in the fund-raiser (calculated using either Method 1 or 2 below). The difference between these amounts can result in net revenue (the non-contribution receipted revenue). This revenue must be recorded as fund-raising function revenue.^{xviii}

1. Activity

Only eligible contributors (individuals living in Alberta) can pay for tickets or admission to attend leadership contestant fund-raisers. This is because a portion of the price paid comprises a contribution, which results in the issuing of a contribution receipt. Notably, prohibited persons, corporations and trade unions cannot pay for tickets or admission, or reimburse an individual for their ticket or admission price because of the contribution portion. They can, however, pay the non-contribution (expense) portion only, in order to attend.

The non-contribution (expense) portion of the ticket or admission price, recognizes that the person received compensation for attending (e.g., a meal, refreshments, golf game).



Calculating the Contribution Receipt Amount

When planning a fund-raiser, you need to decide on the ticket or admission price. Based on the price, your CFO will determine what portion of the price paid for admission constitutes a contribution and issue a receipt in this amount to each individual who pays to attend the event. The EFCD provides an easy method for your CFO to calculate this (Method 1), or your CFO can choose to calculate actual expenses to determine the non-contribution portion of the ticket price (Method 2) instead.

Method 1 ^{xix}

Ticket / Admission up to \$50: Any price paid up to \$50 is not required to have a contribution portion and all sales can be recorded as fund-raising function revenue. However, the CFO or any individual who paid for a ticket or admission, can opt for half of the price paid to be considered a contribution. In this case, the other half is allowed for expenses, even if actual expenses are less or more.

Ticket / Admission \$50.01 to \$100: The contribution portion is the price less \$25 which is allowed for expenses, even if actual expenses are less or more.

Ticket / Admission over \$100: The contribution portion is 75% of the price and 25% is allowed for expenses, even if actual expenses are less or more.

Method 2 ^{xx}

The contribution portion is the amount paid above the fair market value (FMV) of what the ticket or admission purchaser received as compensation for attending (e.g., a meal, refreshments, golf game). Calculate the actual cost per person to determine the contribution portion vs. the non-contribution portion.

The table below shows examples of fund-raising events and how to determine the contribution portion vs. non-contribution portion (expense portion) of each ticket sold or admission charged.

Fund-raising Function	Ticket / Admission Price	Method	Contribution Portion (tax receipted)	Non-Contribution "Expense" Portion (Not receipted)
Barbecue	\$35	Method 1	\$0 -or- \$17.50 (50%)	\$35 -or- \$17.50 (50%)
Dinner	\$80	Method 1	\$55	\$25
Meet the Contestant	\$200	Method 1	\$150 (75%)	\$50 (25%)
Golf Tournament	\$400	Method 2	\$163.55	\$236.45 (actual cost/FMV)



Recording Revenue and Expenses from Ticket or Admission Sales

When there is a contribution and non-contribution portion applied for each sale of a ticket or admission, the revenue must be recorded in two categories:

- 1) the contribution portion is recorded on your campaign financial statement as “received contributions” revenue, and
- 2) the non-contribution portion is recorded on your campaign financial statement as “fund-raising function” revenue.

If the fund-raising function uses some means of raising funds, other than selling tickets or charging admission, and if the price paid is more than the fair market value for goods or services received, the excess is a contribution and is eligible for a contribution receipt.^{xxi} In addition to recording the revenue from ticket or admission sales, all event expenses must be recorded.

2. Auction

If an auction is held in conjunction with a fund-raising activity, a separate record of the auction revenue and expenses must be kept as different rules apply.

You can buy items for the auction, and accept items donated by persons ordinarily resident in Alberta.

For items valued over \$50 donated by individuals, your CFO must record a valued contribution and issue a valued contribution receipt to the donor. For items valued up to \$50 donated by individuals, your CFO records it as valued fund-raising function revenue, unless the individual specifically requests that their donation be considered a contribution. In this case, the CFO must record a valued contribution and issue a valued contribution receipt to the donor for the value of the item.

Your CFO should retain documentation verifying the amount paid for purchased auction items and the FMV of donated items. In addition to donated items being recorded as revenue, they must be recorded as expenses.

Only eligible contributors can bid on auction items, as bids that exceed the value of the donated items are considered contributions made by the individual.

Recording Revenue and Expenses from Auctions

The following scenarios illustrate how to report the revenue (and expenses) from auctions. In all cases, keep a record of the date, names, and addresses of auction item donors and winning bidders, the amounts, and whether these were valued or money contributions, for contribution receipt purposes.



Scenario 1

An accountant donates a gift certificate for personal tax preparation, with a stated value of \$300. The CFO verifies that the stated value is FMV. The winning bidder pays \$375 via cash, cheque or by e-transfer. The CFO records:

Donation:

- \$300 valued contribution received from the donor, and \$300 expense^c,

Bidding:

- \$300 as fund-raising revenue received from the winning bidder,
- \$75 contribution received from the bidder.

Scenario 2

A store wants to donate a \$700 art deco lamp, but businesses are prohibited from donating under the EFCDA. Instead, an individual purchases the lamp for \$700 and donates it to the auction with a copy of the store receipt to validate the value. The winning bidder pays \$550 via cash, cheque or by e-transfer. The CFO records:

Donation:

- \$700 valued contribution received from the donor, and \$700 expense,

Bidding:

- \$550 as fund-raising revenue received from the winning bidder,
- No contribution recorded for the bidder because the bid was lower than the value.

Scenario 3

A member of the leadership contestant's campaign team owns a cabin in the mountains and wishes to donate two night's accommodation. The member estimates the total value for two nights at \$1,000. The CFO conducts online research on similar cabins and locations and decides the value should be \$800. The CFO advises the donor, who acknowledges the revised value. The winning bidder pays \$2,000 via cash, cheque or by e-transfer. The CFO records:

Donation:

- \$800 valued contribution received, and \$800 expense,

Bidding:

- \$800 as fund-raising revenue received from the winning bidder,
- \$1,200 as a contribution received from the bidder.

The CFO needs to be mindful of contribution limits when accepting auction items at FMV, and maximum bids accepted, to ensure they are appropriate and defensible, and to reduce the risk of over-contributions.

^c The valued contribution received from the donor must also be reported as an expense to recognize that the donor paid for or provided the item on behalf of the leadership contestant's campaign.



Social Events

Social events are activities where the purpose is not to raise funds. Such events may include meetings or small gatherings. Amounts charged at social events are designed to cover the expenses for holding the social event only. The gross (total) amount collected and expenses from social events must be separately recorded and reported as part of the financial statement under other income, not under fund-raising functions.

Door Prizes

You can buy items for door prizes and accept prizes donated by persons ordinarily resident in Alberta.

For prizes valued over \$50 donated by individuals, your CFO must record a valued contribution and issue a valued contribution receipt to the donor. For prizes valued up to \$50 donated by individuals, your CFO records it as valued fund-raising function revenue if the prize was for a fund-raising event, or as valued other income if the prize was for a social event, unless the individual specifically requests that their donation be considered a contribution. In this case, the CFO must record a valued contribution and issue a valued contribution receipt to the donor for the value of the door prize.

Your CFO should retain documentation verifying the amount paid for purchased prizes and the FMV of donated prizes from individuals. In addition to donated prizes being recorded as revenue, they must be recorded as expenses.

Golf Tournaments

Only individuals can pay an entry fee to a golf tournament. If the entry fee exceeds the FMV of goods and services received, the excess should be recorded as a contribution. The entry fees should be recorded as a contribution and non-contribution (expense) per s. 23(3) of the EFCDA. A corporation or union is not allowed to pay an entry fee or reimburse a fee paid by an individual.

Trade Union and Corporate Sponsorship

Elections Alberta urges leadership contestants to exercise caution before accepting trade union or corporate sponsorships for fundraising events. This is because the EFCDA prohibits contributions from any entity other than an individual ordinarily resident in Alberta. Unless it is a fair market value transaction, money from a union or corporation will be a prohibited contribution.

A payment by a trade union or corporation to a leadership contestant is only permissible if the compensation received is not greater than the FMV of the benefit obtained. You must be able to demonstrate that the fair value of the benefit is reasonable, relative to equivalent advertising opportunities in the local market. For instance, sponsoring a golf hole at a tournament held by or on behalf of a leadership contestant and advertising at that hole must be valued similarly to any other advertising opportunity, for a similarly attended golf tournament, at the same facility.

Corporate advertising that is affiliated with an individual (e.g., Ms. Smith, Realtor for XYZ Realty Co.) is generally prohibited. It is Elections Alberta's position that such an affiliation makes it difficult for fundraising event attendees to discern whether the contributor is the individual or the corporation. This restriction does not apply to the normal social networking that occurs at such events (e.g., exchange of business cards amongst attendees).

If you have questions about trade union or corporate sponsorship activities please contact our Office, prior to engaging in any such relationship or contract, at finance@elections.ab.ca.



Recording and Reporting Contributions

Elections Alberta provides your CFO with access to our Online Financial System (OFS) to report contributions. Your CFO must report all amounts over \$50 as contributions, and any amounts up to \$50 for which the donor specifically requests that the amount be considered a contribution.

The CFO must enter the following information in OFS for each contribution before an official contribution receipt can be generated:

- date received
- money or valued
- amount
- contributor first and last name (one name per contribution)
- contributor mailing address
- contributor email address (optional for e-receipting purposes)



Your CFO is strongly encouraged to record contributions in OFS as they are received. This helps your CFO to keep track of contributors and contributions, as well as assisting with Elections Alberta's filing review. It also helps prevent violations such as over-contributions. Waiting until the filing deadline to record contributions significantly increases the risk of violations and penalties under the EFCDA.

Online Financial System Login screen



Sample of Contribution Data Entry Screen in OFS

Add Contribution:

Year: 2022 **Event:** 2022 ARDEMOParty Leadership **Entity:** LEADERSHIP CONTESTANT

Party: ARDEMOParty **LC Contestant:** SAMANTHA JOELLE

Contribution

Date Received: Jul 10, 2022 **Type:** Cash **Amount Received:** 100.00

Contributor

Contributor: DORIS RELMER **+ Add New Contributor**

Okay **Okay and next** **Cancel**

ADD CONTRIBUTOR

*** Contributor Type:** Individual

*** Receipt Type:** Paper

LC Contributor ID:

EA ElectorId: Enter EA ElectorId

Individual Name

Salutation: -- Select Salutation --

*** First Name:** DORIS

Middle Name: Enter Middle Name

*** Last Name:** RELMER

Suffix: -- Select Name Suffix --

Email Address: Enter Email Address

Individual Address

Address Type: Alberta

*** Address:** 1 MAIN STREET

*** City/Town/Village/Municipality:** RED DEER

*** Postal Code:** T4R1B3

Okay **Cancel**



Official Contribution Receipts

Your CFO must issue official contribution receipts to all contributors using OFS, no later than the financial statement filing deadline.

There are two ways to issue receipts through OFS:

- for persons preferring an **electronic receipt**, your CFO generates the receipts and emails them to contributors from OFS, or
- for persons preferring a **hard-copy receipt**, or those who do not have an email address, your CFO generates the receipts, prints them off from OFS, and mails them to the contributors.

Your CFO must ensure that all electronic contribution receipts are successfully delivered to contributors.

If a person makes more than one contribution to your campaign, OFS will produce one receipt for that contributor listing the individual amounts and total contribution.

If a contributor misplaces their receipt, your CFO can resend or reprint a copy to send to the contributor. If a receipt is issued incorrectly (e.g., wrong address or amount), your CFO must cancel the original receipt and issue a corrected replacement, following the prompts in OFS. The system maintains all records of contributions and official receipts, including any cancelled and reissued receipts.

Sample of Official Contribution Receipt



OFFICIAL CONTRIBUTION RECEIPT

L22000005
2022 TAX YEAR

Issued to:

<p>DORIS RELMER 1 MAIN STREET RED DEER, AB T4R 1B3</p>	Receipt Date: October 5, 2022 Period: Leadership Contestant Campaign Receipt Total: \$ 100.00 Tax Deductible: Yes
--	--

Issued by: SAMANTHA JOELLE, Leadership Contestant
ARDEMOParty
Signed by: Len Longbow, Chief Financial Officer

If any information is incorrect on this receipt, contact the issuer named above.

Date Received	Contribution Type	Amount
July 10, 2022	Money	\$ 100.00



Income Tax Credits

Both money and valued contributions made to a leadership contestant can be claimed for Alberta income tax credits in the year the contribution is made. CFOs are not responsible for calculating tax credits that contributors may be eligible for. The table below is provided as an example of how tax credits are calculated and administered under the *Alberta Income Tax Act*. The maximum tax credit of \$1,000 is reached when a contributor's aggregate contributions total \$2,300 across all political participants.

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

Public Disclosure of Received Contributions

Elections Alberta publicly discloses received contributions reported by your campaign in two categories:

- For contributions from an individual contributor that exceed \$250 in aggregate for the campaign period, the total amount contributed, and the contributor's name and municipality. Addresses are redacted on Elections Alberta's public website, and
- the total amount of all contributions received that did not exceed \$250 in aggregate for the campaign period, from any single contributor.^{xxii}

The contributions report is published with the leadership contestant financial statement shortly after the filing deadline. A finalized contributions report and financial statement are published after Elections Alberta's financial audit is complete and both the CFO and leadership contestant have been notified.

Other Revenues

Examples of revenue other than contributions, that must also be reported, include:

- Collections at leadership campaign meetings up to \$50 per person at the meeting
- Interest earned on investments and bank deposits
- Money and in-kind donations up to \$50
- Sales of goods
- Any other revenue not listed above



Loans from Financial Institutions

Your campaign can borrow money from any recognized financial institution, except an Alberta Treasury Branch (ATB Financial). Your CFO must record and report the loan details as part of your campaign return.

Guarantees

Only a person ordinarily resident in Alberta may sign, co-sign, guarantee or provide collateral for a loan on behalf of a leadership contestant. The amount of the guarantee or collateral is considered a contribution in the year the guarantee or collateral is provided and counts towards the guarantor's annual contribution limit under section 17(1) of the EFCDA. However, no contribution receipt is issued to a guarantor or person providing collateral until the guarantor is required to make payment or the collateral is applied to the loan.

Loan Payments

Only a person ordinarily resident in Alberta may make a loan payment or guarantee payment on behalf of a leadership contestant. Loan payments made on behalf of your campaign are considered contributions and count toward the annual contribution limit under section 17(1) of the EFCDA. The contributors can be issued a contribution receipt, unless they are reimbursed by the leadership contestant.^{xxiii}



Expenses

Campaign Expenses

A campaign expense is any expense incurred, or non-monetary contribution received, used to directly promote or oppose a leadership contestant during a campaign period.^{xxiv}

Your campaign period begins on the date entered on form LC-R-01 and ends 2 months after the date of the leadership vote. Your campaign must file a campaign return with Elections Alberta within four months after the leadership vote.^{xxv}

Some examples of campaign expenses are:

- the production of advertising or promotional material (see Elections Alberta’s advertising guidelines for rules that your advertising must comply with),
- the distribution, broadcast, or publication of advertising or promotional material in any media or by any other means during a campaign period, including using a capital asset,
- the payment of remuneration (paying someone for their work or service) and expenses to or on behalf of a person for the person’s services as a CFO or in any other capacity,
- securing a meeting place,
- the conduct of election surveys or other surveys or research during a campaign period,
- a contestant’s travel expenses related to the leadership contest, including meals and accommodation,
- a contestant’s childcare expenses,
- expenses related to the provision of care for a person with a physical or mental incapacity for whom the contestant normally provides such care,
- in the case of a contestant who has a disability, additional expenses that are related to the disability,
- audit and financial fees necessary for compliance with the EFCDA, and
- reasonable incidental expenses incurred by or on behalf of volunteers. Incidental expenses can include coffee and donuts, the cost of a parking meter, etc. and apply to expenses incurred outside the election period.

Leadership campaigns are not subject to an expense limit.

Other Expenses

The following are not considered campaign expenses but must be reported:

- Fees and deposits paid to the party,
- Refunds to contributors if applicable, and
- Membership revenue paid over to the party^d

^d Revenue collected from the sale of memberships on behalf of the party must be paid over to the party and entered as non-campaign expenses (other expenses), not as transfers.

If your campaign expenses exceed **\$25,000**, an audited financial statement and a copy of the auditor’s report must accompany your campaign return.



Transfers

You cannot transfer (exchange) money with any party, constituency association, candidate, nomination contestant, or another leadership contestant during your campaign.

If you have surplus funds at the end of the campaign period, you are allowed to transfer these funds to your party to eliminate the surplus.

You can transfer (exchange) goods or services with your party and your party's constituency associations, candidates, nomination contestants, and other leadership contestants.^{xxvi}

Financial Reports

Filing the Campaign Return

You must file a **leadership contestant campaign return** to disclose all revenue and expenses for the campaign period, even if you withdraw and regardless of the level of financial activity.

Your campaign return must be filed with Elections Alberta within four months after the leadership vote. If the filing deadline date falls on a weekend or holiday, the deadline is extended to the first business day following. The campaign return includes:

- a financial statement,
- a contribution detail report,
- a campaign expense report, and
- any supporting information and documents relating to the campaign return.^{xxvii}

*If your campaign expenses exceed **\$25,000**, an independent audit must be completed by an accounting firm registered under the Chartered Professional Accountants Act. An audited financial statement and a copy of the auditor's report must accompany your campaign return (EFCDA section 43.02(2)).*



Electronic Filing in OFS

Your CFO is responsible for entering the financial statement in OFS. The entire process is electronic. Keeping a record of all financial transactions enables smoother and faster completion of the financial statement. Electronic sign-off is required by both the you and your CFO, and both of you are provided with a unique user ID and password for system access.

Data entry of financial transactions and balances is completed through a series of user-friendly screens with “help” features. Contributions to your campaign must be reported and receipted in OFS to allow the totals to auto-populate in the financial statement. If your campaign expenses exceeded \$25,000 a copy of the auditor’s report together with the financial statement they audited, must also be uploaded, in addition to all bank account statements. Automated calculations and cross-referencing schedules within the financial statement bring significant benefits to both you and Elections Alberta financial analysts who review each submission.

Leadership contestants who have no financial activity must still file a NIL financial statement and expense report by the filing deadline with the appropriate signatures.

OFS Welcome Screen for Financial Statement Module

FINANCIAL REPORTING

ARDEMOParty
SAMANTHA JOELLE
LEADERSHIP CONTESTANT
Jun 03, 2022 - Nov 24, 2022

WELCOME

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

EXPENSES AND TRANSFERS
Contest fees & deposits
Expenses
Transfers issued
Summary

ASSETS
Cash
Accounts Receivable
Other assets
Summary

LIABILITIES
Accounts Payable
Loans Payable
Summary

ATTACHMENTS
Attachments

FINALIZE
Review

Welcome to OFS Financial Reporting:

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

Welcome Revenue 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.



Surplus Distribution

Your campaign is expected to fully disburse any surplus funds within 30 days of the filing deadline as follows:

1. return contributions to contributors, and/or
2. transfer funds to your party.

If the surplus cannot be dealt with through options 1 or 2, it must be paid to the Chief Electoral Officer for deposit into the Government of Alberta's General Revenue Fund.^{xxviii}

Deficit Retirement

If your campaign has a deficit at the end of the campaign period (not enough funds to pay campaign expenses), additional contributions may be accepted during the **deficit retirement period**. All contribution limits and statutory provisions of the EFCDA apply within the deficit retirement period.

The **deficit retirement period** is a three-month period which starts the day after the campaign return filing deadline date. You or your CFO may request an extension to the deficit retirement period, which must be received in writing by the Chief Electoral Officer before the three months have ended. If approved, the extension will be for another three months, giving your campaign a total of six months to eliminate the campaign deficit. No further extensions are allowed under the EFCDA.

Within one month after the end of the deficit retirement period, your campaign must file an amended financial statement via OFS to verify and provide details on the deficit elimination. Additional contributions received must be reported and receipted in OFS.^{xxix}

Failure to File

Failure to file the required financial statement with Elections Alberta by the filing deadline will result in an **automatic late filing fee of \$500**. Both the leadership contestant and the leadership contestant's CFO are jointly liable for payment of the fee. If the late fee is not paid within 30 days after the filing deadline, a notice may be filed with the clerk of the Court of King's Bench. On being filed, the notice will have the same force and effect and may be enforced as if it were a judgment of the Court.

Further, it is an offence for the leadership contestant and their CFO to fail to file a campaign return by the deadline and to fail to file an amended campaign return regarding deficit elimination and surplus distribution.

The leadership contestant and their CFO may also be subject to administrative penalties.^{xxx}



Appendix: Summary of the EFCDA References

Section	Description
1(1)(e)	Definition of 'contribution' including money, goods, services, or use thereof provided to political entities.
1(1)(a.2)	Definition of 'campaign expense' and its application in the context of political financing.
1(1)(l.01)	Definitions related to prohibited contributions and associated regulations.
1(5)	Exclusions from the definition of 'services' for voluntary labour and certain professional services.
4(1)(h)	Duties of the Chief Electoral Officer regarding financial statements and contribution reports.
9.2(4) to 9.2(6)	Information on nomination contests and contestants, including registration criteria and procedures.
9.2(8)	Deregistration criteria for nomination contestants.
9.2(8) to 9.2(9)	Specifics on the deregistration and appeals process for nomination and leadership contests.
9.2(10)	Details about leadership contests and contestants, focusing on registration requirements and processes.
10(2.1)	Details on financial administration requirements for political entities.
10(6)	Information on the annual financial statement requirements for political entities.
10(7) to 10(9)	Guidelines for maintaining and disclosing financial records by political entities.
10.1	Requirements and procedures for changing official party name or abbreviation.
11	Details related to financial statements and contribution reports.
12.2	Regulations on the use of campaign funds and handling of campaign surpluses.
13(2)	Conditions under which a Chief Electoral Officer can refuse registration of political entities.
14(1)	Criteria for cancellation of registration for political parties and entities.



Section	Description
16	Specific regulations regarding financial transactions and reporting.
17(1), 30(2)	Limitations on contributions and regulations regarding excessive contributions.
17(1), 17(7), 17(8), 30(2)	Regulations on contributions, including limits, restrictions on sources, and treatment of excessive contributions.
19	Rules and guidelines on financial transactions and contributions.
21.1	Specific regulations regarding fundraising and financial transactions.
23	Rules governing fundraising functions and contributions raised through such events.
23(3)(a)	Requirements for reporting and accounting of contributions at fundraising events.
23(3)(b)	Regulations regarding contributions collected through general collections at events.
23(4)	Annual membership fees and their treatment under contribution regulations.
30, 31, 32, 33	Provisions related to collection and handling of contributions, including prohibited contributions and receipt issuance.
34, 35, 36	Detailed regulations on prohibited contributions, fundraising, and financial transactions.
38(2)	Conditions under which financial transactions between political entities and individuals are regulated.
40, 41	Regulations for chief financial officers of political entities, including their duties and responsibilities.
41.42, 43.02	Requirements for leadership contestants regarding campaign finance returns and disclosures.
41.42, 44.11(5.2)	Provisions for third-party advertising, spending limits, and disclosure requirements.
43.02	Additional guidelines on campaign finance returns and disclosures.
43.1	Provisions for third-party advertising, including spending limits and reporting requirements.
43.1, 43.2(2), 44, 48(3), 48(6)	Detailed regulations on third-party advertising, electoral advertising expenses, and related financial disclosures.



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- i EFCDA s. 9.2(10)
 - ii EFCDA ss. 9.2(4) to 9.2(6)
 - iii EFCDA ss. 9.2(8) to 9.2(9)
 - iv EFCDA s.10(2.1)
 - v EFCDA s. 10(6)
 - vi EFCDA ss. 10(7) to 10(9)
 - vii EFCDA s. 9.2(8)
 - viii EFCDA ss. 30, 31, 32, 33
 - ix EFCDA s. 10.1
 - x EFCDA s. 1(1)(e)
 - xi EFCDA s. 13(2)
 - xii EFCDA s. 14(1)
 - xiii EFCDA s. 1(5)
 - xiv EFCDA ss. 17(1), 30(2)
 - xv EFCDA ss. 17(1), 17(7), 17(8), 30(2)
 - xvi EFCDA ss. 41.42, 44.11(5.2)
 - xvii EFCDA ss. 1(1)(l.01), 16, 19, 21.1, 34, 35, 36
 - xviii EFCDA s. 23
 - xix EFCDA s. 23(3)(a)
 - xx EFCDA s. 23(3)(b)
 - xxi EFCDA s. 23(4)
 - xxii EFCDA ss. 4(1)(h), 11, 32
 - xxiii EFCDA ss. 40, 41
 - xxiv EFCDA s. 1(1)(a.2)
 - xxv EFCDA ss. 1.1(1)(b), 1.1(3), 41.42, 43.02
 - xxvi EFCDA s. 38(2)
 - xxvii EFCDA s. 43.02
 - xxviii EFCDA s. 12.2
 - xxix EFCDA s. 43.1
 - xxx EFCDA ss. 43.1, 43.2(2), 44, 48(3), 48(6)





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