



GUIDE FOR NOMINATION CONTESTS

Election Finances and Contributions Disclosure Act

Introduction

Purpose of this Guide

This guide has been produced to help candidates 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.

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1 Overview

What is a Nomination Contest?

A **nomination contest** is the process used by registered parties (“parties”) and their constituency associations (CAs) to select a person for endorsement as the official candidate of a party for an electoral division. Parties must report the details of their nomination contest to Elections Alberta, including when contests are held, who participated, and who was selected for endorsement.

A **nomination contestant** is a person who seeks to be selected for endorsement as the official candidate of the party for an electoral division. Nomination contestants do not register with Elections Alberta, instead they must apply to the party or constituency association they wish to represent, in order to participate in a nomination contest. Nomination contestants must follow financial rules to comply with the EFCDA and submit financial returns to disclose their activities.ⁱ

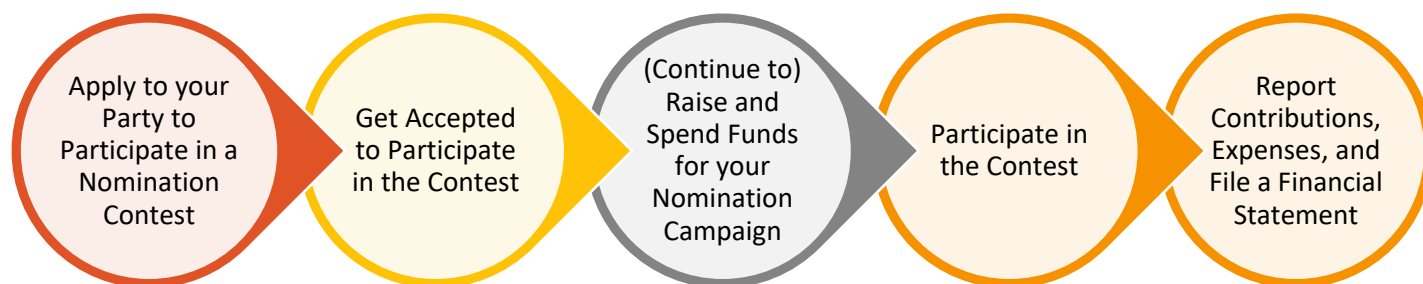
Navigating This Guide

Section 2 provides information about the responsibilities of nomination contestants and parties, and the duties of the nomination contestant’s chief financial officer (CFO).

Section 3 provides information on the rules for raising and spending funds.

Section 4 provides information about filing the campaign financial statement.

Section 5 contains a glossary of terms used in the EFCDA and in this guide.



Legislative references are provided as endnotes. To view the relevant section of the EFCDA, navigate to the back of this guide or click on the roman numeral at the end of a sentence or paragraph.

e.g., “Your campaign period starts on your effective date as a nomination contestant and ends 2 months after the selection date for the nomination contest.”^{xv}”

2 Roles and Responsibilities

The Nomination Contestant

Under the EFCD, you are deemed to be a nomination contestant when the earliest of the following occurs:

- you have announced your intention to seek endorsement as the official candidate of a registered party in an electoral division, or
- you have incurred a campaign expense, or
- you have received a contribution, or
- you have borrowed money for your nomination campaign.ⁱⁱ

The date you are deemed to be a nomination contestant becomes the effective date of the start of your campaign period.

Before or as soon as the above occurs, you must apply to the registered party that you wish to represent. Parties set their own processes and rules for allowing nomination contestants to participate in their nomination contests. Regardless, you will be required to provide the following information to your party, and the party will be required to report the information to Elections Alberta, whether you won, lost, or withdrew from the contest:

- your effective date as a nomination contestant,
- the name of the electoral division for the nomination contest you wish to run in (regardless of whether the nomination contest has been called by the party yet)
- your name and contact information,
- the name and contact information of your CFO (CFO's email address must be different from yours),
- the address of the place or places where records for your nomination campaign are maintained and of the place to which communications may be addressed (if other than your CFO's address),
- the name and address of the financial institution for the bank account used for the nomination contestant's campaign, and
- the names of the signing authorities for the account referred to above.

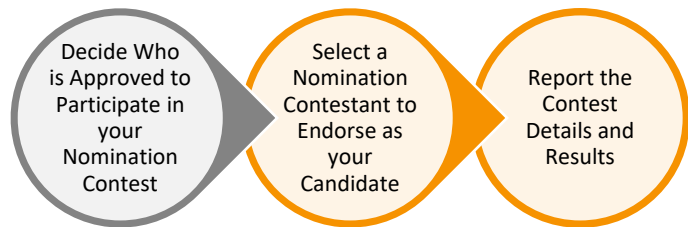
When your party enters the above information via Elections Alberta's Online Financial System (OFS), the system will send emails to both you and your CFO prompting each of you to confirm your roles and contact information. When the confirmation is completed by both you and your CFO, you will each be automatically granted access to OFS for financial reporting purposes.



The Political Party

For each nomination contest, the party is required to file a statement with Elections Alberta containing details about the contest and the contestant(s). Some information must be provided **within 15 days** after holding the contest, and any remaining information must be reported **no later than 30 days** after the contest.ⁱⁱⁱ Once all of the required information is reported to Elections Alberta, we publish the results on the Elections Alberta website as well as the name of each nomination contestant and their CFO.

Elections Alberta provides access to authorized party representative(s) to report the information via OFS, including endorsing the selected contestant as the official candidate. Refer to Elections Alberta's [Guide to Report Nomination Contests via OFS](#) for step-by-step instructions.



Information that the party must report via OFS within 15 days after holding a nomination contest

- the name of the party and the electoral division in which the nomination contest was held,
- the date of the official call of the nomination contest,
- the date fixed for the selection of the person for endorsement as the official candidate,
- the names and contact information of each nomination contestant and their chief financial officer, including any nomination contestants who withdrew from the nomination contest, and
- the name of the person and their chief financial officer selected for endorsement as the official candidate.

At a minimum, provide an email address for each contestant and CFO. Email addresses must be unique for each individual. Mailing addresses and phone numbers can also be provided now, but must be provided no later than 30 days after the contest.

Information that the party must report via OFS no later than 30 days after holding a nomination contest, if not provided with the information above

- for each nomination contestant,
 - the effective date when the person was deemed to be a nomination contestant,
 - any outstanding contact information for the nomination contestant and CFO, i.e., mailing address and/or phone number,
 - the addresses of the place or places where the records are maintained and to which communications may be addressed (if different than the CFO's address), and
 - the name and address of the financial institution for the bank account used for the nomination contestant's campaign, including names of the signing authorities on the account.

The selected contestant who is endorsed by the registered party as the official candidate is automatically deemed to be a registered candidate with Elections Alberta.^{iv}

Updates and Withdrawal

Updates

Nomination contestants must notify Elections Alberta, within 48 hours and in writing, of any changes to their nomination contestant information, including the CFO's information. Notice can be provided via email. It is important for nomination contestants to also notify their party so the information can be updated in OFS as soon as possible.^v

Withdrawal

A nomination contestant can be excluded from the nomination contest in two ways:

Personal Withdrawal

If a nomination contestant decides to withdraw from the nomination contest, that person shall immediately notify their party. The party is required to update the nomination contestant's status in OFS to "Withdrawn". A duly completed Nomination Contestant Campaign Return will still need to be filed with Elections Alberta.

See "Obligation to File a Campaign Return" below

Party Rejection or Removal

A nomination contestant may be removed/rejected from the nomination contest, at the discretion of the party. A status of "Not Accepted" is recorded in OFS by the party. A duly completed Nomination Contestant Campaign Return is still required to be filed with Elections Alberta.

Obligation to File a Campaign Return

Every nomination contestant who has applied to their party or CA is required to file a Nomination Contestant Campaign Return within four months after the contest is held, even if the nomination contestant subsequently withdraws or has his/her nomination cancelled.^{vi}

For further details, refer to "Finance Rules and Reporting" in Section 4 of this guide.

Nomination Contestant's Chief Financial Officer (CFO)

Appointment

Every nomination contestant must appoint a CFO. The EFCDA stipulates the duties and responsibilities of the CFO which the appointed individual must be aware of. A CFO for a nomination contestant may also be a CFO for other political participants.

Nomination contestants must notify Elections Alberta, within 48 hours and in writing, of any changes to their CFO. Nomination contestants must also notify their party so they can enter the changes in OFS as soon as possible.



Duties of a CFO

CFO duties include ensuring:

- proper records are kept of all revenue, expenses, assets, and liabilities,
- 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,
- non-monetary contributions are properly valued and recorded, and
- goods used in the current campaign that are from a previous election are properly valued.^{vii}

The CFO must retain all financial records for three years following the filing due date for the nomination contestant's 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 and makes preparing your financial statement easier.

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 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 nomination contestant's financial institution on record with Elections Alberta and signing officer(s) is current and up to date. This is the bank account where all contributions to the nomination contestant are deposited, and all the nomination 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 nomination contest campaign bank account should only be used for nomination campaign revenue and expenses, to prevent co-mingling of other funds.

Records Retention

The CFO must retain all the financial records for three years after the date a financial statement or return is due to be filed with Elections Alberta. This is because the CFO may be required to produce and provide this documentation to support the financial filing and records if it is requested by Elections Alberta. ^{viii}



3 Finance Rules and Reporting

This section outlines the rules for contributions, fund-raising, expenses, transfers, and filing financial reports with Elections Alberta. Your CFO must understand and follow these rules to avoid non-compliance situations and consequences.

Contributions

Your nomination contestant campaign 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 your nomination contestant campaign, without compensation to the contributor. The received date of a contribution is the date it is received by and under the CFO's control.^{ix}

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.^x

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



All cash must be deposited into your nomination campaign bank account on record with the Chief Electoral Officer.^{xi}

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.^{xii} Your CFO is responsible for determining and documenting 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,
- cryptocurrency¹, 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 nomination contestant for a fundraising event. The 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 to nomination contestants under section 17(1.1) of the EFCD.

¹ Please see Elections Alberta's [Cryptocurrency Guidelines for Political Participants](#) for more information.



Some services do not qualify as valued 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,
- free audit and professional services and free CFO services for work relating to compliance with the EFCDA.^{xiii}

Your nomination campaign can buy FMV real property, goods, or services from individuals and businesses. If you purchase real property, goods, or services at a discounted price from an individual, the difference between the FMV and the discounted purchase price is considered to be a contribution.^{xiv}

Note: Businesses are prohibited from making contributions, and therefore would not be allowed to provide a discounted price.

Accepting Contributions

You can only accept contributions during your nomination contestant campaign period. **Your campaign period starts on your effective date as a nomination contestant and ends 2 months after the selection date for the nomination contest.**^{xv} Each nomination contestant's campaign period is unique. The scenarios below help to illustrate when you can accept contributions (✓), depending on when you become a nomination contestant.

Scenario 1: If you become a nomination contestant *before* the official call date for the contest in your electoral division

Pre-campaign period	Nomination Contestant Campaign Period			Post-campaign period
	Start of Contestant's Campaign Period	Nomination Contest Period	End of Contestant's Campaign Period	
	Date the person is deemed to be a nomination contestant	Date of the official call of the contest to the date set for the selection of the winning contestant	Two months after the selection date	
✗	✓	✓	✓	✗

Scenario 2: If you become a nomination contestant *on or after* the official call date for the contest in your electoral division

Pre-campaign period	Start of Nomination Contest Period	Nomination Contestant Campaign Period			Post-campaign period
		Start of Contestant's Campaign Period	End of Nomination Contest Period	End of Contestant's Campaign Period	
	Date of the official call of the contest	Date the person is deemed to be a nomination contestant	Date set for the selection of the winning contestant	Two months after the selection date	
✗	✗	✓	✓	✓	✗

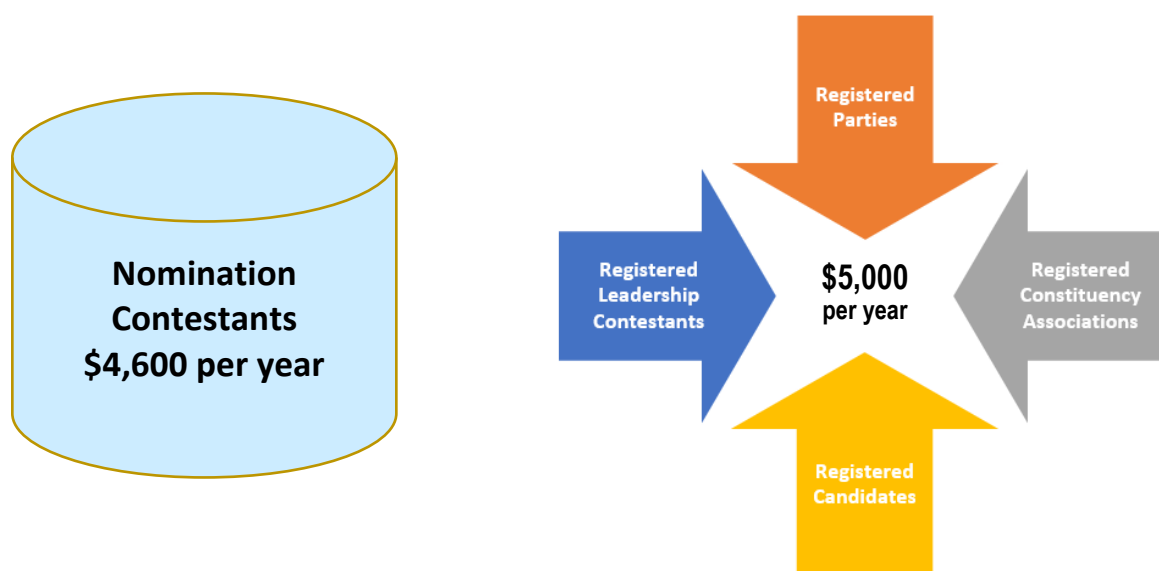


Contribution Limits

Contributions made by an eligible contributor to a nomination contestant, or any combination of nomination contestants, shall not exceed \$4,600 in total per calendar year.² CFOs are responsible for making reasonable efforts to inform contributors of the rules relating to contributions and for keeping track of contributions received.

A nomination contestant can contribute to their own nomination campaign, from their own funds, up to the \$4,600 contribution limit. If campaign expenses, paid for by the nomination contestant's own funds, exceeds the contribution limit, the nomination contestant must be reimbursed from the campaign account on record with Elections Alberta for the excess amount.^{xvi}

The contribution limit for nomination contestants is separate from the contribution limit that applies to parties, constituency associations, candidates and leadership contestants.



Prohibited Contributors and Contributions

Your nomination contestant 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, and
- 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

² This limit came into effect on January 1, 2024. The previous limit was \$4,000.

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 annual \$4,600 limit in aggregate for that contributor.

Prohibited contributions, including contributions exceeding the limit, must be returned/refunded to contributors by your CFO. If your nomination 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 nomination campaign cannot keep the funds—the funds must be paid over 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.

Fund-Raising Functions

A fund-raising function is any event or activity held by or on behalf of a nomination contestant to raise funds for your nomination 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 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 also 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 individuals living in Alberta can pay for tickets or admission to attend fund-raisers for nomination contestant campaigns. This is because a portion of the price paid comprises a contribution, and only individuals living in Alberta can make contributions to nomination contestants. 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 EFCDA provides an easy calculation, via Method 1 below, or actual costs per person can be calculated via Method 2.

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	Non-Contribution "Expense" Portion
Barbecue	\$35	Method 1	\$0 -or- \$17.50 (50%)	\$35 -or- \$17.50 (50%)
Dinner	\$80	Method 1	\$55	\$25
Meet the Candidate	\$200	Method 1	\$150 (75%)	\$50 (25%)
Golf Tournament	\$400	Method 2	\$163.55	\$236.45 (actual)

Recording Revenue 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 nomination contestant campaign financial statement as "receipted contributions" revenue, and
- 2) the non-contribution portion is recorded on your nomination contestant 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 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.

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.

Your nomination campaign can buy items for the auction.

You can only accept auction 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 silent 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.^{xxi}

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,³

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 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 friend of the nomination contestant 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.

³ 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 nomination contestant.

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.

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 nomination contestant's campaign financial statement under other income and expenses, not under fund-raising functions.

Door Prizes

Your nomination campaign 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 nomination 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 there 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 contestant is only permissible if the compensation received by the contestant 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 nomination contestant's tournament 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 fund-raising 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 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 your contributors and contributions, as well as assisting with Elections Alberta's filing review. It also helps to 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.

OFS Login screen



Official Contribution Receipts

Your CFO must issue official contribution receipts to all contributors using OFS. Your CFO must issue the receipts 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, and
- 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.

If a person makes more than one contribution to your nomination 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 for the contributor. If a receipt is issued incorrectly (e.g., wrong 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.

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

*Official contribution receipts are issued to contributors by nomination contestants to comply with the EFCDA and are **not** eligible for Alberta income tax credits.*

Sample of Contribution Data Entry Screen in OFS

Add Contribution:

Year:	2022	Event:	Nomination Contest (PGE 2023)	Entity:	NOMINATION CONTESTANT
Party:	ARDEMOParty	ED:	01 - CALGARY-ACADIA	Contestant:	SMITH, JIM

Campaign Period: May 26, 2022 to Jul 27, 2022

Contribution


Date Received: Type: Amount Received:

Contributor

Contributor: [+ Add New Contributor](#)



Sample of Official Contribution Receipt



OFFICIAL CONTRIBUTION RECEIPT
N220000015
2022 TAX YEAR

Issued to:

JANE DOE
123 ST
EDMONTON, AB T7X 1G5

Receipt Date: September 15, 2022
Contribution Period: Nomination Contestant Campaign
Receipt Total: \$439.50

Issued by: Jane Carrey, Nomination Contestant
Electoral Division of Calgary-Buffalo
ARDEMO Party
Signed by: Rick Reeves, Chief Financial Officer

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

Date Received	Contribution Type	Amount
February 1, 2022	Money	\$100.00
May 30, 2022	Valued	\$339.50

CONTRIBUTOR MESSAGE

Please keep this receipt copy for your records. Contributions to nomination contestants with a date received on or after March 31, 2022 are not eligible for Alberta income tax credits. Contributions to nomination contestants before March 31, 2022 are eligible for tax credits.

Only a person ordinarily resident in Alberta may make a contribution to a political party, constituency association, candidate (including a senate candidate), leadership contestant, or nomination contestant, in accordance with section 16 of the *Election Finances and Contributions Disclosure Act* (EFCDA). Contribution limits are established by law (EFCDA, section 17). As a contributor, you are responsible for ensuring that you are eligible to make this contribution (EFCDA, section 15.1).

Your acceptance of this official receipt acknowledges that the contribution is made in compliance with the EFCDA. Violations are subject to administrative penalties and prosecution.

Public Disclosure of Receipted Contributions

Elections Alberta publishes your nomination campaign's receipted contributions in two categories:

- For contributions from an individual contributor that exceed \$250 in aggregate, 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 from any single contributor.^{xxii}

The contributions report is published with the nomination contestant's campaign financial statements soon 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 the nomination contestant have been notified.

Other Revenues

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

- Collections at 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, i.e., Personal funds provided by the nomination contestant to pay any fees or deposits to the party or CA

Loans from Financial Institutions

Your nomination campaign can borrow money from any recognized financial institution, except an Alberta Treasury Branch (ATB Financial). Your CFO must record and report loan details as part of your nomination contestant campaign financial statement. ^{xxiii}

Guarantees

Only a person ordinarily resident in Alberta may sign, co-sign, guarantee or provide collateral for a loan on behalf of nomination contestants. The amount of the guarantee or collateral contribution in the year the guarantee or collateral is provided and counts towards the guarantor's annual contribution limit under section 17(1.1) 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. ^{xxiv}

Loan Payments

Only a person ordinarily resident in Alberta may make a loan payment or guarantee payment on behalf of nomination contestants. Loan payments made by you or on behalf of your campaign are considered contributions and count toward the annual contribution limit under section 17(1.1) of the EFCDA. The contributors can be issued a contribution receipt unless they are reimbursed by the nomination campaign. ^{xxv}



Incurring Expenses

You can only incur expenses during your nomination contestant campaign period. Your campaign period starts on your effective date as a nomination contestant and ends 2 months after the selection date for the nomination contest. The CFO should closely track and record all expenses to ensure they are correctly reported.

Any expenses to promote your nomination or oppose other nomination contestants during the nomination contest, must be recorded as “election expenses”. **Election expenses are subject to a total spending limit of \$15,200 applicable only during the nomination contest period** – from the date of the official call of the contest and ending at the end of the selection date for the contest.^{xxvi} The spending limit applies no matter the length of the contest, whether the contest starts and ends in one day or runs over several months.⁴

Each nomination contestant’s campaign period is unique. The scenarios below help to illustrate when you can incur expenses (✓), depending on when you become a nomination contestant.

Scenario 1: If you become a nomination contestant *before* the official call date for your contest

Pre-campaign period	Nomination Contestant Campaign Period			Post-campaign period
	Start of Contestant’s Campaign Period	Nomination Contest Period	End of Contestant’s Campaign Period	
	Date the person is deemed to be a nomination contestant	Date of the official call to selection date	Two months after selection date	
✗	✓	✓ Election Expenses Subject to Spending Limit of \$15,200	✓	✗

Scenario 2: If you become a nomination contest *on or after* the official call date for your contest

Pre-campaign period	Start of Nomination Contest Period	Nomination Contestant Campaign Period			Post-campaign period
		Start of Contestant’s Campaign Period	End of Nomination Contest Period	End of Contestant’s Campaign Period	
	Date of the official call of the contest	Date the person is deemed to be a nomination contestant	Date set for the selection of the winning contestant	Two months after the selection date	
✗	✗	✓ Election Expenses Subject to Spending Limit of \$15,200	✓	✓	✗

You and your CFO will be liable to a fine of not more than \$10,000 if your nomination campaign expenses exceed the spending limit. In addition, you cannot circumvent, or attempt to circumvent, an expense limit or a contribution limit by colluding with a third party.^{xxvii}

⁴ The \$15,200 election expense limit came into effect January 1, 2024. The previous limit was \$13,275.

The chart below provides further information to help you with record expenses.

Type of Expense	Election Expenses – Subject to Spending Limit of \$15,200	Campaign Expenses – Not Subject to Spending Limit
Applies to	Nomination contest period	Outside nomination contest period
Definitions	Any expense incurred, or non-monetary contribution received, by a nomination contestant, to the extent that the real property, goods or services that the expense was incurred for, or that were received as a non-monetary contribution, are used to directly promote or oppose a nomination contestant during a nomination contest.	Any expense incurred, or non-monetary contribution received, by a nomination contestant, to the extent that the property, goods or services that the expense was incurred for, or that were received as a non-monetary contribution, are used to directly promote or oppose a nomination contestant during a nomination contestant's campaign period.
Examples of Expenses	<ul style="list-style-type: none"> • the production of advertising or promotional material, • the distribution, broadcast, or publication of advertising or promotional material in any media or by any other means during a contest period, including using a capital asset, • the payment of remuneration 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 space, or • the conduct of election surveys or other surveys or research during a contest period.^{xxviii} 	<ul style="list-style-type: none"> • the production of advertising or promotional material, • 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 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, or • the conduct of election surveys or other surveys or research during a campaign period.^{xxix}
Examples of Expenses Exempt from Spending Limit	Other Campaign Expenses – Not Subject to Spending Limit (even if used or consumed during nomination contest period) <ul style="list-style-type: none"> • travel expenses reasonably related to the nomination contestant, including meals and accommodation, • nomination contestant's child care expenses, • expenses relating to the provision of care for a person with a physical or mental incapacity for whom the nomination contestant normally provides such care, • in the case of a nomination contestant who has a disability, additional expenses that are related to the disability, • audit and professional fees necessary for compliance with the EFCDA by the nomination contestant, and • reasonable incidental expenses incurred by or on behalf of volunteers.^{xxx} 	



Expenses that Span Multiple Periods

You may use some goods or services to promote yourself or to oppose other nomination contestants both during and outside the nomination contest period. In this case, you will need to determine the portion of the expense to allocate as an election expense, subject to the spending limit, and the portion to allocate as a campaign expense, not subject to the spending limit.

Refer to our interpretation bulletin on [Campaign Period Restrictions and Overlapping Reporting Periods](#) for additional guidance.

Use of Previous Elections Goods

The use of goods to directly promote your nomination or oppose other nomination contestants, in a 2nd or subsequent contest, is a non-monetary contribution.^{xxxii}

If your nomination campaign uses its previous goods, such as signage, the use of the goods must be reported at the fair market value at the time. The value is carried in as valued other income and expensed accordingly.

Forgiven and Unpaid Expense Debts

If, in the ordinary course of a commercial transaction, the nomination contestant defaults on payment of an expense because of insufficient revenue, the commercial transaction is not automatically converted into a “contribution” by the vendor. Rather, the nomination contestant is still liable for the expense and its liability would be dealt with through the ordinary procedures used by vendors (e.g., settlement, legal action, enforcement), which are not regulated by the EFCDA.

However, if a vendor forgives a debt in whole or in part, the result may be a contribution by the vendor to the nomination contestant and it would be regulated by the EFCDA. If the vendor is a person ordinarily resident in Alberta, a contribution would be allowed within the contribution limit. **If the vendor is a prohibited person or entity, such as a union or a corporation, no amount of contribution would be allowed.**

Under the EFCDA, the responsibility of ensuring a contribution is not prohibited rests on the potential contributor.

Q: When does a failure by the nomination contestant to pay an expense become a “contribution” by the vendor?

A: When, at the time the nomination contestant incurs the expense, the intent between the nomination contestant and vendor was not to receive payment but a contribution instead.

Example 1: A volunteer with a nomination contestant’s campaign has, as an individual, contributed the maximum annual amount allowed under the EFCDA. The volunteer also owns a computer hardware business. She instructs her staff at the computer hardware business to generate an invoice in the name of the computer hardware business and delivers a printer to the nomination contestant. The invoice gets filed but is never paid, although the nomination contestant has enough funds to cover payment. The records of the computer hardware business show the amount of the printer not as an account receivable, but as a write down item. This is an example of a forgiven expense that is likely a contribution, which is prohibited.

Where the vendor and the nomination contestant fabricate an invoice for which there was never an intention to pay (see Example 1 above), then this could be an attempt to circumvent the rules. If the forgiveness of the debt is a prohibited contribution, the vendor would be in contravention of section 16 of the EFCDA, and the accepting nomination contestant would be in contravention of section 35 of the EFCDA.

Example 2: A nomination contestant enters a contract with a corporation to purchase a printer for the nomination contestant. The corporation delivers the printer to the nomination contestant accompanied by an invoice requiring payment by a certain date. By that date, due to a lack of funds, the nomination contestant is insolvent and unable to pay the invoice. After some discussion, the corporation agrees to forgive the debt. This is an example of a forgiven expense that is likely not a contribution. The nomination contestant will need to provide Elections Alberta with evidence of insufficient revenue and written documentation specifying the arrangement, including any court documents, to justify the write down of the expense not becoming a contribution.

The nomination contestant that agreed to buy the real property, goods, or services, or the use of goods, services or real property should make all reasonable efforts to pay the vendor. Provided the transactions were made in good faith and without any intention to circumvent the rules in the EFCDA, the expenses should be considered payable and outstanding. Forgiveness by the vendor should only be an option when the inability to pay is due to circumstances beyond the nomination contestant's control.

Transfers

Money Transfers

The EFCDA does not allow the transfer of money or real property or the use of real property during a nomination contestant's campaign period between the nomination contestant and their registered party, and any of the party's CAs, leadership contestants, or other nomination contestants. Any money flowing from the nomination contestant to any of these political entities during the nomination contestant's campaign period will constitute a contribution by that nomination contestant and count towards that individual's contribution limit.

After the campaign period, if there are any surplus funds, the nomination contestant's campaign is allowed to transfer the surplus to their party or CA. More information on surplus distribution is provided under Financial Reports.

Non-Money Transfers

A registered party and any of its registered CAs, registered candidates, nomination contestants and registered leadership contestants may transfer to and accept from each other goods or services, or the use of goods or services. Goods, services, and the use of goods or services transferred among these entities do not constitute a contribution under the EFCDA but must be recorded as to source and amount. ^{xxxii}



Financial Reports

Filing the Campaign Return

Every nomination contestant must file a Nomination Contestant Campaign Return to disclose all revenue and expenses for the nomination contestant's campaign period, even if the nomination contestant withdraws and regardless of the level of financial activity.

The nomination contestant's campaign return must be filed with Elections Alberta within four months after the contest selection date. If the filing deadline falls on a weekend or holiday, the deadline is extended to the first business day following. The nomination contestant's campaign return includes:

- a financial statement,
- a contribution detail report,
- a campaign expense report,
- an expense limit report, and
- any supporting information and documents relating to the nomination campaign return (e.g., copies of bank statements and invoices for the nomination campaign period).^{xxxiii}

Additional financial reporting is required if a nomination contestant's campaign has a surplus or deficit at the end of the campaign period.

Electronic Filing in OFS

Your CFO is responsible for entering the financial statement in OFS. The entire filing process is electronic. Keeping a record of all financial transactions enables smoother and faster completion of the financial statements. Electronic sign-off is required by both the CFO and nomination contestant, and each is 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. Bank account statements and other supporting documents must be uploaded to complete the filing. 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.

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

Keeping a record of all financial transactions enables smoother and faster completion of the financial statement.



OFS Welcome Screen for Financial Statement

NOMINATION CONTESTANT
(PGE 2023)

JIM SMITH
01 CALGARY-ACADIA

May 26, 2022 - Jul 27, 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

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 nomination contestant campaign reporting obligations under the *Election Finances and Contributions Disclosure Act* (EFCDA)...

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

Any surplus campaign funds held by a nomination contestant at the end of a campaign period for the nomination contest must,

- if the nomination contestant is selected for endorsement as the official candidate of the registered party:
 - be held by the nomination contestant to be used for his or her candidacy in the election, or
 - be transferred to the registered party or CA for which the nomination contestant sought endorsement.
- if the nomination contestant is not selected, at the option of the nomination contestant, at the time the campaign return is required to be filed under section 43.01 of the EFCDA,
 - be transferred to the registered party or CA for which the nomination contestant sought endorsement, or
 - be returned to the contributors who contributed to the nomination contestant's campaign.

Surplus funds not transferred or returned to contributors within 30 days after the campaign return is required to be filed must be paid to the Chief Electoral Officer for deposit into the General Revenue Fund of the Government of Alberta. xxxiv



Deficit Retirement

If a nomination contestant's 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. The contestant or 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 the nomination contestant's 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, the nomination contestant's 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.^{xxxv}

Failure to File

Failure to file your required financial statements with Elections Alberta by the filing deadline will result in an automatic late filing fee of \$500.

Both the nomination contestant and the 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 nomination 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 Chief Electoral Officer shall transmit a report to the Speaker of the Assembly, which may result in the nomination contestant and CFO being disqualified from membership of the Assembly under section 25 of the Legislative Assembly Act and prohibited from being a CFO for up to 8 years.

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



5 Glossary

This section provides definitions for common terms in the EFCDA that may be used in this Guide. Terms are listed in alphabetical order.

Term	Definition
Calendar Year	January 1 st to December 31 st
Campaign Expense	<p>Any expense incurred (whether paid or unpaid), or non-monetary contribution received, by a nomination contestant that is used to directly promote or oppose a nomination contestant during the nomination contestant's campaign period, excluding the contest period. ^{xxxvii}</p> <p>A campaign expense includes: the production and distribution of advertising or promotional material in all formats and by all means; payment for a person's services as a chief financial officer or in any other capacity; meeting, office, event costs; conduct of election or other surveys or research, etc. Campaign expenses are not subject to spending limits. ^{xxxviii}</p>
Campaign Period	The period starting on the day the nomination contestant is deemed to be a nomination contestant under section 9.3(2) of the EFCDA and ending 2 months after the selection date for the nomination contest. ^{xxxix}
Candidate	A person who seeks to be elected as a member of the Legislative Assembly, who has been endorsed by a party or who runs as an independent. ^{xl}
Chief Electoral Officer (CEO)	An independent, non-partisan officer of the Legislative Assembly, responsible for administering provincial elections, by-elections and referenda.
Chief Financial Officer (CFO)	An individual appointed to be responsible for managing the finances of a political participant. Every political participant must appoint a CFO.
Constituency Association (CA)	<p>A volunteer-run organization endorsed by a political party, or by an Independent member of the Legislative Assembly (MLA), to support political activities on their behalf such as fundraising and membership drives. A party may register up to 87 CAs in Alberta—one per electoral division. An Independent Member of the Legislative Assembly (MLA) may register only one CA, in the MLA's electoral division. ^{xli}</p> <p>Note: CAs are not the same as MLA Constituency Offices, as their purposes are different. CAs are regulated by Elections Alberta, whereas MLA offices are regulated by the Legislative Assembly.</p>



Term	Definition
Election Day	The day set for voting at an election. ^{xlii}
Election Expense	<p>Any expense incurred (whether paid or unpaid), or non-monetary contribution received, by a nomination contestant that is used to directly promote or oppose a nomination contestant during a nomination contest.^{xliii}</p> <p>An election expense includes: the production and distribution of advertising or promotional material in all formats and by all means; payment for a person's services as a chief financial officer or in any other capacity; meeting, office, event costs; conduct of election or other surveys or research, etc. Election expenses are subject to spending limits.</p>
Electoral Division (ED)	A geographic area in Alberta established under the <i>Electoral Divisions Act</i> . In Alberta there are currently 87 provincial electoral divisions. Other terms such as "ridings" or "districts" may be used incorrectly to refer to electoral divisions, as these can come from other provinces or jurisdictions. ^{xliv}
Eligible Contributor	A person who is ordinarily resident in Alberta. ^{xlv}
General Election	An election to vote for new members of the Legislative Assembly in all electoral divisions. ^{xlvi}
Nomination Contest	A registered party's or CA's procedure to select a person for endorsement as the official candidate of the party for an electoral division. The nomination contest starts on the date of the official call and ends on the date fixed for selection at the end of election day. ^{xlvii}
Nomination Contestant	A person who seeks to be endorsed as the official candidate for a party in an electoral division.
Online Financial System (OFS)	Elections Alberta's secure online financial reporting system used by political participants to report details of their activities.
Political Party	An organization whose primary purpose is to participate in public affairs by endorsing one or more of its members as candidates and supporting their election. ^{xlviii}



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- ⁱ EFCDA ss. 1(1)(i.4), 1(1)(i.5), 9.3(1), 9.3(3), 43.01
- ⁱⁱ EFCDA s. 9.3(2)
- ⁱⁱⁱ EFCDA ss. 9.3(1), 9.3(3)
- ^{iv} EFCDA s. 9(3.1)
- ^v EFCDA ss. 9.3(5), 9.3(6)
- ^{vi} EFCDA s. 43.01
- ^{vii} EFCDA s. 30
- ^{viii} EFCDA s. 10.1
- ^{ix} EFCDA s. 1(1)(e), 16
- ^x EFCDA s.13(2)
- ^{xi} EFCDA s. 14(1)
- ^{xii} EFCDA s. 22(1)
- ^{xiii} EFCDA s. 1(5)
- ^{xiv} EFCDA s. 22(2)
- ^{xv} EFCDA s. 1(1)(b)(v)
- ^{xvi} EFCDA ss. 17(1.1), 17(1.2), 17(7), 17(8), 30(2)
- ^{xvii} EFCDA ss. 1(1)(l), 1(1)(1.01), 16(2), 17(1.1), 17(4), 19, 21.1, 34(1)-(2), 35, 36
- ^{xviii} EFCDA s. 23
- ^{xix} EFCDA s. 23(3)(a)
- ^{xx} EFCDA s. 23(3)(b)
- ^{xxi} EFCDA ss. 13(2), 24, 33
- ^{xxii} EFCDA ss. 4(1)(g), 11, 32, 33
- ^{xxiii} EFCDA s. 40(1)
- ^{xxiv} EFCDA s. 41
- ^{xxv} EFCDA s. 41
- ^{xxvi} EFCDA s. 41.4(1)
- ^{xxvii} EFCDA ss. 41.42(1), 48.1(3)
- ^{xxviii} EFCDA ss. 41.1(1)(b), 41.1(3)
- ^{xxix} EFCDA ss. 1.1(1)(b), 1.1(3)
- ^{xxx} EFCDA s. 41.4(2)
- ^{xxxi} EFCDA ss. 1.1(2), 41.1(2)
- ^{xxxii} EFCDA s. 38(2)
- ^{xxxiii} EFCDA ss. 12.1, 43.01, 43.1
- ^{xxxiv} EFCDA s. 12.1
- ^{xxxv} EFCDA s. 43.1
- ^{xxxvi} EFCDA ss. 29(4), 43.2(2), (4)-(7), 44
- ^{xxxvii} EFCDA s. 1.1(1)(b)
- ^{xxxviii} EFCDA s. 1.1
- ^{xxxix} EFCDA s. 1(1)(v)
- ^{xl} EFCDA s. 1(1)(c)(i)
- ^{xli} EFCDA s. 1(1)(d)
- ^{xl ii} EFCDA s. 1(1)(f.02)
- ^{xl iii} EFCDA s. 41.1(1)(b)
- ^{xl iv} Election Act s. 1(1)(k)
- ^{xl v} EFCDA s. 16
- ^{xl vi} Election Act s. 1(1)(n)
- ^{xl vii} EFCDA s. 1(1)(i.4)
- ^{xl viii} EFCDA s. 1(1)(j.1)



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