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CANDIDATE GUIDE

For the Preparation of Financial Disclosure Forms

December 2017



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INTRODUCTION

PURPOSE OF THIS GUIDE

This guide has been produced to assist the candidate chief financial officer (CFO) with the preparation of financial disclosure forms including the campaign return, the deficit retirement period financial statement, and all applicable schedules.

This guide is intended to be used in conjunction with the Party, Constituency Association and Candidate Guide to the Election Finances and Contributions Disclosure Act. All guides, registration and financial disclosure forms are available on the Elections Alberta website at www.elections.ab.ca.

Links to the *Election Finances and Contributions Disclosure Act* (EFCDA) and other relevant legislation are also available on the Elections Alberta website. Copies of provincial legislation may also be obtained from the Alberta Queen's Printer (www.qp.alberta.ca).

If you require any additional assistance from Elections Alberta, you may write, phone or visit:

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PUBLIC DISCLOSURE

All documents, including financial statements and registration documents, required to be filed with Elections Alberta by a candidate become part of the public files and are available for public review. Financial statements are also posted on the Elections Alberta website at www.elections.ab.ca under Parties, Candidates & Leadership Contests / Financial Disclosure.

CAMPAIGN RETURN

This section contains information to assist the CFO to prepare the campaign return. Under section 43(2) of the EFCDA, the campaign return must include a financial statement, contribution report, campaign expense report, an expense limit report and any supporting information or documents relating to the candidate’s campaign return. The following step-by-step instructions are for the Candidate Campaign Period Financial Statement form **CD-FS-01**.

FINANCIAL STATEMENT

► HEADER INFORMATION (Pages 1 & 2)

- Enter campaign period date range, starting with date the candidate became registered with Elections Alberta, and ending two months after voting day *or* the date on which the candidate withdrew (if applicable)
- Enter name of the registered candidate, name of the registered political party or “independent” and name of the electoral division

► SUMMARY OF CAMPAIGN PERIOD REVENUE (Page 1)

OPENING BALANCE

Line	Title	Instructions	Required Attachment
1	Surplus from previous election campaign	<input type="checkbox"/> Enter in “Valued” column, the net value remaining of election goods held from candidate’s previous election <input type="checkbox"/> Enter in “Money” column, the net surplus remaining from surplus funds held in trust from candidate’s previous election <input type="checkbox"/> Add “Valued” and “Money” amounts and enter total amount under “Total”	<input type="checkbox"/> CD-SUR-01
2	Surplus from nomination contest campaign	<input type="checkbox"/> Enter the surplus amount from line 28 of this person’s Nomination Contestant Financial Statement (NC-FS-01) Not applicable for independent candidates	N/A
3	TOTAL	<input type="checkbox"/> Add lines 1 and 2 under each of the “Valued”, “Money” and “Total” columns	N/A

RECEIPTED CONTRIBUTIONS

Line	Title	Instructions	Required Attachment
4	Contributions of \$250.00 or less	<input type="checkbox"/> Enter in "Valued" column, the total value of any real property, goods or services, or the use of any real property, goods or services contributions received <input type="checkbox"/> Enter in "Money" column, the total amount of money (cash or cheques) contributions received <input type="checkbox"/> Add "Valued" and "Money" amounts, and enter total amount under "Total"	N/A
5	Contributions of \$250.01 and greater	<input type="checkbox"/> Enter in "Valued" column, the total value of any real property, goods, services, or the use of real property, goods or services contributions received <input type="checkbox"/> Enter in "Money" column, the total amount of money (cash or cheques) contributions received <input type="checkbox"/> Add "Valued" and "Money" amounts, and enter total amount under "Total"	<input type="checkbox"/> List of contributors who contributed over \$250 in aggregate - include name, address and total amount <input type="checkbox"/> List of contributors who contributed over \$250 in aggregate – include name and total amount only
6	TOTAL	<input type="checkbox"/> Add lines 4 and 5 under each of the "Valued", "Money", and "Total" columns	N/A

OTHER REVENUE

Line	Title	Instructions	Required Attachment
7	Fund-raising functions	<input type="checkbox"/> Enter net income from fund-raising events held by or on behalf of candidate (net income does not include contribution income)	<input type="checkbox"/> CD-FS-S01
8	Transfers received	<input type="checkbox"/> Enter total amount of transfers received	<input type="checkbox"/> CD-FS-S02
9	Other income	<input type="checkbox"/> Enter total amount of other income	<input type="checkbox"/> CD-FS-S03
10	TOTAL	<input type="checkbox"/> Add lines 7 to 9, and enter total amount	N/A

PRE-PAID ELECTION EXPENSES / MATERIALS

Line	Title	Instructions	Required Attachment
11	Paid by party on behalf of candidate	<input type="checkbox"/> Enter total amount of election expenses paid by party as reported on party's annual financial statement and/or campaign period financial statement	<input type="checkbox"/> Copies of applicable sub-schedules under forms PA-AFS-S05.1 and PA-CFS-S05.1
12	Paid by constituency association(s) on behalf of candidate	<input type="checkbox"/> Enter total amount of election expenses paid by constituency association(s) as reported on the constituency association(s) annual financial statement	<input type="checkbox"/> Copies of applicable sub-schedules under form CA-AFS-S05.1
13	TOTAL	<input type="checkbox"/> Add lines 11 and 12, and enter total amount	N/A

TOTAL REVENUE

Line	Title	Instructions	Required Attachment
14	TOTAL CAMPAIGN PERIOD REVENUE	<input type="checkbox"/> Add lines 3, 6, 10 and 13 and enter total amount; if no revenue was received during the reporting period, enter "NIL"	N/A

► SUMMARY OF CAMPAIGN PERIOD EXPENSES (Page 1)

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)

Line	Title	Instructions	Required Attachment
15	Election expenses incurred by candidate	<input type="checkbox"/> Enter total amount of election expenses subject to the spending limit, incurred by candidate during campaign period	<input type="checkbox"/> CD-FS-S05 and all applicable sub-schedules
16	Election expenses paid by party on behalf of candidate	<input type="checkbox"/> Enter the same amount as line 11	
17	Election expenses paid by constituency association(s) on behalf of candidate	<input type="checkbox"/> Enter the same amount as line 12	
18	TOTAL	<input type="checkbox"/> Add lines 15 to 17, and enter total amount	

EXPENSES (NOT SUBJECT TO SPENDING LIMIT)

Line	Title	Instructions	Required Attachment
19	Nomination deposit of candidate	<input type="checkbox"/> Enter \$500 if the deposit was paid (part of Election Act requirements for candidate to appear on ballot)	N/A
20	Other expenses	<input type="checkbox"/> Enter total amount of all expenses not subject to the spending limit, incurred by candidate during campaign period	<input type="checkbox"/> CD-FS-S06
21	Transfers issued	<input type="checkbox"/> Enter total amount of transfers issued	<input type="checkbox"/> CD-FS-S02
22	TOTAL	<input type="checkbox"/> Add lines 19 and 20, and enter total amount	

TOTAL CAMPAIGN PERIOD EXPENSES

Line	Title	Instructions	Required Attachment
23	TOTAL CAMPAIGN PERIOD EXPENSES	<input type="checkbox"/> Add lines 18 and 21, and enter total amount; if no expenses were incurred during the reporting period, enter "NIL"	N/A

► CAMPAIGN PERIOD SURPLUS (DEFICIT) (Page 1)

Line	Title	Instructions	Required Attachment
24	TOTAL CAMPAIGN PERIOD REVENUE	<input type="checkbox"/> Enter total amount from line 14	N/A
25	TOTAL CAMPAIGN PERIOD EXPENSES	<input type="checkbox"/> Enter total amount from line 23	N/A
26	CAMPAIGN PERIOD SURPLUS (DEFICIT)	<input type="checkbox"/> Subtract amount on line 25 from amount on line 24; a negative result indicates a deficit and should be shown in brackets	N/A

► STATEMENT OF ASSETS AND LIABILITIES (Page 1)

ASSETS

Line	Title	Instructions	Required Attachment
27	Cash on deposit	<input type="checkbox"/> Enter balance as shown on bank statement at end of campaign period (2 months after polling day <i>or</i> date candidate withdrew if applicable)	<input type="checkbox"/> Copy of all bank statements for campaign period
28	Petty cash & other funds	<input type="checkbox"/> Enter total of all cash funds at end of campaign period (e.g. petty cash)	N/A
29	Accounts receivable	<input type="checkbox"/> Enter total amount of accounts receivable	<input type="checkbox"/> CD-FS-S07
30	Bonds, stocks and securities	<input type="checkbox"/> Enter total value held in investments as at end of campaign period (2 months after conclusion of nomination contest)	N/A
31	Other assets at cost	<input type="checkbox"/> Enter total amount of other assets at cost	<input type="checkbox"/> CD-FS-S08
32	TOTAL ASSETS	<input type="checkbox"/> Add lines 27 to 31 and enter total amount	N/A

LIABILITIES

Line	Title	Instructions	Required Attachment
33	Funds on loan	<input type="checkbox"/> Enter total amount of funds on loan	<input type="checkbox"/> CD-FS-S09
34	Accounts payable to suppliers	<input type="checkbox"/> Enter total amount of accounts payable	<input type="checkbox"/> CD-FS-S10
35	Debts incurred but not billed	<input type="checkbox"/> Enter total amount of debts incurred but not yet billed	<input type="checkbox"/> CD-FS-S11
36	Other Liabilities	<input type="checkbox"/> Enter total amount of other liabilities	<input type="checkbox"/> CD-FS-S12
37	TOTAL LIABILITIES	<input type="checkbox"/> Add lines 33 to 36 and enter total amount	N/A

NET ASSETS (LIABILITIES)

Line	Title	Instructions	Required Attachment
38	NET ASSETS (LIABILITIES)	<input type="checkbox"/> Subtract amount on line 37 from amount on line 32; a negative result indicates a net liability and should be shown in brackets <input type="checkbox"/> Must equal line 26; if not, review report and supporting schedules for accuracy	N/A

► DOCUMENTS TO BE ATTACHED TO THIS FINANCIAL STATEMENT (Page 2)

Refer to page 2 of the Candidate Campaign Period Financial Statement (Form CD-FS-01) for a complete list of documents to be attached.

► ATTESTATION OF CHIEF FINANCIAL OFFICER AND CANDIDATE (Page 2)

- Enter names of CFO and candidate
- Both the CFO and candidate must sign and date the form

SUPPORTING SCHEDULES

► Candidate Surplus from Previous Election Campaign CD-SUR-01

Include this form with the campaign return if the candidate ran in the previous election and reported a surplus.

- Enter name of the registered candidate
- Previous election campaign: enter year of the previous election, indicate general election or by-election, enter name of party that supported the candidate (or enter “independent”), and enter name of the electoral division for which candidate was registered
- Current election campaign: enter year of the current election, indicate general election or by-election, enter name of party supporting candidate (or enter “independent”), and enter name of the electoral division for which candidate is registered

Line	Title	Instructions	Required Attachment
1	Surplus from previous election	<input type="checkbox"/> Enter in “Valued” column, the original value of election goods held as assets reported on candidate’s previous campaign period financial statement <input type="checkbox"/> Enter in “Money” column, the original surplus funds held in trust reported on candidate’s previous campaign period financial statement <input type="checkbox"/> Add “Valued” and “Money” amounts and enter total amount under “Total”	N/A
2	Interest earned	<input type="checkbox"/> Enter as revenue in “Money” column, total interest earned on surplus funds held in trust between campaign periods	N/A
3	Value depreciation / bank charges / other	<input type="checkbox"/> Enter as an expense in “Valued” column, the depreciation on the value of election goods between campaign periods <input type="checkbox"/> Enter as an expense in “Money” column, total bank charges & other fees applied on surplus funds held in trust between campaign periods <input type="checkbox"/> Add “Valued” and “Money” amounts and enter total amount as expense under “Total”	N/A
4	Transfers / payments issued*	<input type="checkbox"/> Enter as an expense in “Valued” column, any transfers of election goods between campaign periods <input type="checkbox"/> Enter as an expense in “Money” column, any transfers or payments from the surplus funds held in trust between campaign periods <input type="checkbox"/> Add “Valued” and “Money” amounts and enter total amount as expense under “Total”	Space is provided on the form to provide transfer/payment details
5	NET SURPLUS	<input type="checkbox"/> Add lines 1 to 4 under each of the “Valued”, “Money”, and “Total” columns	N/A

► **Header Information for Supporting Schedules CD-FS-S01 through CD-FS-S12:**

- Enter campaign period date range, starting with date the candidate became registered with Elections Alberta, and ending two months after polling day *or* the date on which the candidate withdrew (if applicable)
- Enter name of the registered candidate, name of the registered political party (or “independent”), and name of the electoral division

► **Fund-Raising Functions CD-FS-S01**

- For each fund-raising function held:
 - Enter date of event
 - Enter brief description
 - Enter total amount of ticket/admission proceeds in “gross income” column
 - Enter portion of proceeds deemed as contribution revenue in “contribution portion” column
 - Subtract contribution portion from gross income and enter result in “net fund-raising income” column
- Sum total net fund-raising income column and enter amount on line 7 of the financial statement (CD-FS-01)

Note: Refer to the Party, Constituency Association and Candidate Guide to the EFCDA and section 23 of the EFCDA for information regarding the portion of a ticket or admission price that must be reported as a contribution.

► **Transfer Detail CD-FS-S02**

- For each transfer received:
 - Enter date the transfer was received
 - Enter name of registered party, registered constituency association, registered candidate, or registered leadership contestant that issued the transfer
 - Enter amount of the transfer
- Sum total transfers received and enter amount on line 8 of the financial statement (CD-FS-01)
- For each transfer issued:
 - Enter date the transfer was issued
 - Enter name of the registered party, registered constituency association, registered candidate, or registered leadership contestant that received the transfer
 - Enter amount of the transfer
- Sum total transfers issued and enter amount on line 21 of the financial statement (CD-FS-01)

► **Other Income CD-FS-S03**

- For other income received that has not been reported on lines 1 to 8 of the financial statement:
 - Enter date the income was received
 - Enter source of the income
 - Enter nature of the income
 - Enter amount of the income
- Sum total other income and enter amount on line 9 of the financial statement (CD-FS-01)

Note: “Other Income” may include:

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

► **Election Expenses Subject to Spending Limit - Summary Schedule CD-FS-S05**

- Enter sub-total for each expense type, as determined by completing a detailed sub-schedule for each applicable expense type
- Sum total all expense types and enter amount on line 15 of the financial statement (CD-FS-01)

► **Expense Detail Sub-Schedules**

- CD-FS-S05-SS01 Advertising, Posters, Pamphlets and Promotional
- CD-FS-S05-SS02 Furniture and Equipment Rental
- CD-FS-S05-SS03 Honoraria and Salaries
- CD-FS-S05-SS04 Occupancy, Meeting Space, Telephone and Office
- CD-FS-S05-SS05 Polling
- CD-FS-S05-SS06 Signs / Structural Support
- CD-FS-S05-SS07 Other Expenses
- For each sub-schedule listed above:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense
- Sum total expenses on each sub-schedule and enter amount on each corresponding line of Election Expenses Subject to Spending Limit Summary Schedule CD-FS-S05

Note: All expenses related to fund-raising functions should be detailed on the sub- schedule “Other Expenses” CD-FS-S05-SS07.

► **Expenses Not Subject to Spending Limit CD-FS-S06**

- For expenses incurred which are not subject to the spending limit:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense under the appropriate column:
 - Travel Expenses
 - Child Care Expenses
 - Care for a Person with a Physical or Mental Incapacity
 - Expenses Related to a Disability
 - Audit & Professional Fees
 - Incidental Expenses by or on behalf of Volunteers
- Sum total expenses, and enter amount on line 20 of the financial statement (CD-FS-01)

Note: See the Party, Constituency Association and Candidate Guide to the EFCDA for more information regarding expenses which are not subject to the spending limit.

► **Accounts Receivable CD-FS-S07**

- For any amounts owed to the candidate's campaign and not yet received as at the end of the campaign period:
 - Enter date the receivable was incurred by the debtor (the individual, organization, or business owing the amount)
 - Enter name of the debtor
 - Enter brief description of the receivable
 - Enter amount of the receivable
- Sum total accounts receivable and enter amount on line 29 of financial statement (CD-FS-01)

► **Other Assets at Cost CD-FS-S08**

- For other assets of the candidate's campaign that have not been reported on lines 27 to 30 of the financial statement:
 - Enter date the asset was acquired / received
 - Enter brief description
 - Enter purchase price / value of the asset
- Sum total other assets and enter amount on line 31 of the financial statement (CD-FS-01)

Note: Examples of other assets may include membership shares in a credit union, contributions received but not yet deposited, or election goods to be re-used at a future election.

► **Terms and Details of Loans CD-FS-S09**

- Enter total number of loans
- Enter total amount owing on all outstanding loans as at the end of the campaign period, and enter the amount on line 33 of the financial statement (CD-FS-01)
- For each loan:
 - Enter name and address of the lender
 - Enter original loan amount
 - Enter total interest accrued to date
 - Enter total payments made
 - Enter current balance owing
 - Enter terms
 - Enter guarantor details including amount(s) guaranteed, guarantor name(s) and address(es)
 - Enter payment details including date(s) and amount(s) paid, payer name(s) and address(es)

Note: See [Party, Constituency Association and Candidate Guide to the EFCDA](#) for more information regarding loans from financial institutions.

► **Accounts Payable CD-FS-S10**

- For any invoices from suppliers that were not yet paid by the candidate's campaign as at the end of the campaign period:
 - Enter date of the invoice
 - Enter name of the supplier
 - Enter brief description the good or service
 - Enter amount of the invoice
- Sum total accounts payable and enter amount on line 34 of the financial statement (CD-FS-01)

► **Debts Incurred But Not Yet Billed CD-FS-S11**

- For any debts owing to suppliers that were not yet billed (invoiced) as at the end of the campaign period:
 - Enter date the debt was incurred
 - Enter name of the supplier
 - Enter brief description of the good or service
 - Enter amount owed / yet to be billed (invoiced)
- Sum total debts incurred but not yet billed and enter amount on line 35 of the financial statement (CD-FS-01)

► **Other Liabilities CD-FS-S12**

- For any liabilities (financial obligations) that were outstanding as at the end of the campaign period and have not been reported on lines 33 to 35:
 - Enter date the liability was incurred
 - Enter name of the supplier
 - Enter brief description
 - Enter amount of the liability
- Sum total other liabilities and enter amount on line 36 of the financial statement (CD-FS-01)

DEFICIT RETIREMENT PERIOD (DRP) FINANCIAL STATEMENT

This section contains information to assist the CFO to prepare the deficit retirement period financial statement (amended campaign return), when there is a deficit position at the end of the candidate’s campaign. Under section 43.1 of the EFCDA, any contributions accepted and any transfers received to eliminate the campaign deficit must be shown. The following step-by-step instructions are for the Candidate Deficit Retirement Period Financial Statement form **CD-DS-01**.

► HEADER INFORMATION

- Enter deficit retirement period date range, starting with day *after* the filing deadline for the candidate financial statement, and ending three months after that date or six months if an extension was granted.
- Enter name of the registered candidate, name of the registered political party, and name of the electoral division

► DEFICIT AMOUNT

Line	Title	Instructions	Required Attachment
1	STARTING DEFICIT	<input type="checkbox"/> Enter as a negative number, the deficit amount reported on line 26 of the candidate’s campaign period financial statement CD-FS-01	N/A

► **REVENUE FOR DEFICIT RETIREMENT PERIOD**

RECEIPTED CONTRIBUTIONS

Line	Title	Instructions	Required Attachment
2	Contributions of \$250.00 or less	<input type="checkbox"/> Enter total value of any real property, goods or services, or the use of any real property, goods or services, received as "Valued" <input type="checkbox"/> Enter total amount of money (cash or cheques) received as "Money" <input type="checkbox"/> Add "Valued" and "Money" amounts, and enter total amount under "Total"	N/A
3	Contributions of \$250.01 and greater	<input type="checkbox"/> Enter total value of any real property, goods, services, or the use of real property, goods or services received as "Valued" <input type="checkbox"/> Enter total amount of money (cash or cheques) received as "Money" <input type="checkbox"/> Add "Valued" and "Money" amounts, and enter total amount under "Total"	<input type="checkbox"/> List of contributors who contributed over \$250 in aggregate - include name, address and total amount <input type="checkbox"/> List of contributors who contributed over \$250 in aggregate – include
4	TOTAL	<input type="checkbox"/> Add lines 2 and 3 under each of the "Valued", "Money", and "Total" columns	N/A

OTHER REVENUE

Line	Title	Instructions	Required Attachment
5	Fund-raising functions	<input type="checkbox"/> Enter net income from fund-raising events held by or on behalf of candidate during the DRP (net income does not include contribution income)	<input type="checkbox"/> CD-DS-S01
6	Transfers received	<input type="checkbox"/> Enter total amount of transfers received during the DRP	<input type="checkbox"/> CD-DS-S02
7	Other income	<input type="checkbox"/> Enter total amount of other income received during the DRP	<input type="checkbox"/> CD-DS-S03
8	TOTAL	<input type="checkbox"/> Add lines 5 to 7 and enter total amount	N/A

TOTAL REVENUE

Line	Title	Instructions	Required Attachment
9	TOTAL REVENUE	<input type="checkbox"/> Add lines 4 and 8 and enter total amount; if no revenue was received during the reporting period, enter "NIL"	N/A

► EXPENSES FOR DEFICIT RETIREMENT PERIOD**TOTAL EXPENSES**

Line	Title	Instructions	Required Attachment
10	Deficit retirement period	<input type="checkbox"/> Enter total amount of expenses incurred during the DRP	<input type="checkbox"/> CD-FS-S13
11	Transfers issued	<input type="checkbox"/> Enter total amount of transfers issued during the DRP	<input type="checkbox"/> CD-DS-S02
12	TOTAL EXPENSES	<input type="checkbox"/> Add lines 10 and 11 and enter total amount; if no expenses were incurred during the reporting period, enter "NIL"	N/A

► CLOSING BALANCE

Line	Title	Instructions	Required Attachment
13	STARTING DEFICIT	<input type="checkbox"/> Enter amount from line 1 as a negative number	N/A
14	TOTAL REVENUE	<input type="checkbox"/> Enter amount from line 9	N/A
15	TOTAL EXPENSES	<input type="checkbox"/> Enter amount from line 12 as a negative number	N/A
16	NET ASSETS (LIABILITIES)	<input type="checkbox"/> Add lines 13 to 15; the result should be \$0.00	N/A

► DOCUMENTS TO BE ATTACHED TO THIS FINANCIAL STATEMENT

Refer to the Candidate Deficit Retirement Period Financial Statement (Form CD-DS-01) for a complete listing of documents to be attached.

► ATTESTATION OF CHIEF FINANCIAL OFFICER AND CANDIDATE

- Enter names of the CFO and candidate
- Both the CFO and candidate must sign and date the form

SUPPORTING SCHEDULES

► Fund-Raising Functions CD-DS-S01

- For each fund-raising function held:
 - Enter date of event
 - Enter brief description
 - Enter total amount of ticket/admission proceeds in “gross income” column
 - Enter portion of proceeds deemed as contribution revenue in “contribution portion” column
 - Subtract contribution portion from gross income and enter result in “net fund-raising income” column
- Sum total net fund-raising income column and enter amount on line 5 of the DRP financial statement (CD-DS-01)

Note: Refer to the Party, Constituency Association and Candidate Guide to the EFCDA and section 23 of the EFCDA for information regarding the portion of a ticket or admission price that must be reported as a contribution.

► Transfer Detail CD-DS-S02

- For each transfer received:
 - Enter date the transfer was received
 - Enter name of registered party or registered constituency association that issued the transfer
 - Enter amount of the transfer
- Sum total transfers received and enter amount on line 6 of the DRP financial statement (CD-DS-01)
- For each transfer issued:
 - Enter date the transfer was issued
 - Enter name of the registered party or registered constituency association that received the transfer
 - Enter amount of the transfer
- Sum total transfers issued and enter amount on line 11 of the DRP financial statement (CD-DS-01)

► **Other Income CD-DS-S03**

- For other income received that has not been reported on lines 5 or 6 of the DRP financial statement:
 - Enter date the income was received
 - Enter source of the income
 - Enter nature of the income
 - Enter amount of the income
- Sum total other income and enter amount on line 7 of the deficit retirement period financial statement (CD-DS-01)

Note: “Other Income” may include:

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

► **Deficit Retirement Period Expense Detail CD-DS-S13**

- For each expense incurred:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense
- Sum total expenses and enter amount on line 10 of the DRP financial statement (CD-DS-01)



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