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CONSTITUENCY ASSOCIATION GUIDE

For the Preparation of Financial Disclosure Forms

May 2018



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INTRODUCTION

PURPOSE OF THIS GUIDE

This guide has been produced to assist the constituency association chief financial officer (CFO) with the preparation of the annual financial statement and all applicable schedules.

This guide is intended to be used in conjunction with the Political 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 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 constituency association 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 & Contests / Financial Disclosure.

ANNUAL FINANCIAL STATEMENT

This section contains information to assist the constituency association CFO to prepare the annual financial statement. Under section 42(1) of the EFCDA, the statement must include the previous year's revenue, expenses, assets and liabilities of the registered constituency association. The following step-by-step instructions are for the Constituency Association Annual Financial Statement form **CA-FS-01**.

FINANCIAL STATEMENT FORM

► **HEADER INFORMATION (Pages 1 & 2)**

- Enter reporting period date range, covering all or a portion of the calendar year, depending on the registration status of the constituency association:
 - For a constituency association that is ongoing, enter *January 1 to December 31*;
 - For a new constituency association registered during the year, enter *the effective date of initial registration to December 31*;
 - For a constituency association deregistered during the year, enter *January 1 to the effective date of deregistration*.
- Enter name of the registered political party of the constituency association.
- Check only one box, either “2012 boundaries” or “2019 boundaries-transitional” to indicate which set of electoral division boundaries the constituency association is (was) registered under.
- Enter name and number of the electoral division that the constituency association is (was) registered under.

► **SUMMARY OF ANNUAL REVENUE (Page 1)**

RECEIPTED CONTRIBUTIONS*

Line	Title	Instructions	Required Attachment
1	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"	<input type="checkbox"/> Official Contribution Receipt Control Report from OFS (Elections Alberta's Online Financial System) verifying that all contributions have been received
2	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"/> Official Contribution Receipt Control Report from OFS verifying that all contributions have been received <input type="checkbox"/> Public Files and Web Posting Contributions Reports from OFS listing all contributors who contributed over \$250 in aggregate
3	TOTAL	<input type="checkbox"/> Add lines 4 and 5 under each of the "Valued", "Money", and "Total" columns	N/A

FUND-RAISING & OTHER REVENUE

Line	Title	Instructions	Required Attachment
4	Fund-raising functions	<input type="checkbox"/> Enter net income from fund-raising events held by or on behalf of constituency association (net income does not include contribution income)	<input type="checkbox"/> CA-FS-S01
5	Transfers received	<input type="checkbox"/> Enter total amount of transfers received	<input type="checkbox"/> CA-FS-S02
6	Other income	<input type="checkbox"/> Enter total amount of other income	<input type="checkbox"/> CA-FS-S03
7	TOTAL	<input type="checkbox"/> Add lines 4 to 6 and enter total amount	N/A

TOTAL ANNUAL REVENUE

Line	Title	Instructions	Required Attachment
8	TOTAL ANNUAL REVENUE	<input type="checkbox"/> Add lines 3 and 7 and enter total amount; if no revenue was received during the reporting period, enter "NIL"	N/A

► **SUMMARY OF ANNUAL EXPENSES (Page 1)**

ANNUAL AND OTHER EXPENSES

Line	Title	Instructions	Required Attachment
9	Annual operating expenses	<input type="checkbox"/> Enter total amount of annual operating expenses	<input type="checkbox"/> CA-FS-S06
10	Transfers issued	<input type="checkbox"/> Enter total amount of transfers issued	<input type="checkbox"/> CA-FS-S02
11	TOTAL	<input type="checkbox"/> Add lines 9 and 10 and enter total amount	N/A

ELECTION EXPENSES (SUBJECT TO SPENDING LIMITS)

Line	Title	Instructions	Required Attachment
12	Election expenses incurred by CA for party	<input type="checkbox"/> Enter total amount of election expenses subject to the spending limit, incurred by constituency association on the party's behalf	<input type="checkbox"/> CA-FS-S05 and all applicable sub-schedules
13	Election expenses paid by CA for specific candidate(s)	<input type="checkbox"/> Enter total amount of election expenses subject to the spending limit, incurred by constituency association on behalf of specific candidate(s)	<input type="checkbox"/> CA-FS-S05.1 and all applicable sub-schedules
14	TOTAL	<input type="checkbox"/> Add lines 12 to 13, and enter total amount	

TOTAL ANNUAL EXPENSES

Line	Title	Instructions	Required Attachment
15	TOTAL ANNUAL EXPENSES	<input type="checkbox"/> Add lines 11 and 14 and enter total amount; if no expenses were incurred during the reporting period, enter "NIL"	N/A

► **ANNUAL SURPLUS (DEFICIT) (Page 1)**

Line	Title	Instructions	Required Attachment
16	TOTAL ANNUAL REVENUE	<input type="checkbox"/> Enter total amount from line 8	N/A
17	TOTAL ANNUAL EXPENSES	<input type="checkbox"/> Enter total amount from line 15	N/A
18	ANNUAL SURPLUS (DEFICIT)	<input type="checkbox"/> Subtract amount on line 17 from amount on line 16; a negative result indicates a deficit and should be shown in brackets	N/A

► **STATEMENT OF ASSETS AND LIABILITIES (Page 1)**

ASSETS as at end of reporting period

Line	Title	Instructions	Required Attachment
19	Cash on deposit	<input type="checkbox"/> Enter balance as shown on bank statement	<input type="checkbox"/> Copy of bank statement as at the last day of the reporting period
20	Petty cash & other funds	<input type="checkbox"/> Enter total of all cash funds	N/A
21	Accounts receivable	<input type="checkbox"/> Enter total amount of accounts receivable	<input type="checkbox"/> CA-FS-S07
22	Bonds, stocks and securities	<input type="checkbox"/> Enter total value held in investments	N/A
23	Other assets at cost	<input type="checkbox"/> Enter total amount of other assets at cost	<input type="checkbox"/> CA-FS-S08
24	TOTAL	<input type="checkbox"/> Add lines 19 to 23 and enter total amount	N/A

LIABILITIES as at end of reporting period

Line	Title	Instructions	Required Attachment
25	Funds on loan	<input type="checkbox"/> Enter total amount of funds on loan	<input type="checkbox"/> CA-FS-S09
26	Accounts payable to suppliers	<input type="checkbox"/> Enter total amount of accounts payable	<input type="checkbox"/> CA-FS-S10
27	Debts incurred but not yet billed	<input type="checkbox"/> Enter total amount of debts incurred but not yet billed	<input type="checkbox"/> CA-FS-S11
28	Other liabilities	<input type="checkbox"/> Enter total amount of other liabilities	<input type="checkbox"/> CA-FS-S12
29	TOTAL	<input type="checkbox"/> Add lines 25 to 28 and enter total amount	N/A

NET ASSETS (LIABILITIES)

Line	Title	Instructions	Required Attachment
30	NET ASSETS (LIABILITIES)	<input type="checkbox"/> Subtract amount on line 29 from amount on line 24; a negative result indicates a net liability and should be shown in brackets	N/A

► **CONSOLIDATION (Page 2)**

Line	Title	Instructions	Required Attachment
31	NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT	<input type="checkbox"/> Enter net assets (liabilities) reported on last year's annual financial statement, as applicable	N/A
32	ANNUAL SURPLUS (DEFICIT)	<input type="checkbox"/> Enter amount from line 18 on page 1	N/A
33	NET ASSETS (LIABILITIES)	<input type="checkbox"/> Add lines 31 and 32 and enter total amount; a negative result indicates a net liability and should be shown in brackets <input type="checkbox"/> Amount must equal line 30 on page 1; 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 Constituency Association Annual Financial Statement (Form CA-FS-01) for a complete list of documents to be attached.

► **ATTESTATION OF CHIEF FINANCIAL OFFICER AND PRINCIPAL OFFICER (PRESIDENT) (Page 2)**

- Enter names of CFO and principal officer (president)
- Both the CFO and principal officer (president) must sign and date the form

SUPPORTING SCHEDULES

► HEADER INFORMATION

Header information entered at the top of each schedule or sub-schedule must match header information entered on the financial statement form CA-FS-01.

- Enter reporting period date range, covering all or a portion of the calendar year, depending on the registration status of the constituency association:
 - For a constituency association that is ongoing, enter *January 1 to December 31*;
 - For a new constituency association registered during the year, enter *the effective date of initial registration to December 31*;
 - For a constituency association deregistered during the year, enter *January 1 to the effective date of deregistration*.
- Enter name of the registered political party of the constituency association.
- Check only one box, either “2012 boundaries” or “2019 boundaries-transitional” to indicate which set of electoral division boundaries the constituency association is (was) registered under.
- Enter name and number of the electoral division that the constituency association is (was) registered under.

► Fund-Raising Functions CA-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 4 of the financial statement (CA-FS-01)

Note: Refer to the Political 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 CA-FS-S02**

- For each transfer of money, goods or services received:
 - Enter date the transfer was received
 - Enter name of registered party, registered constituency association, registered candidate, registered nomination contestant, or registered leadership contestant that the constituency association received the transfer from
 - Enter value/amount of the transfer
- Sum total transfers received and enter amount on line 5 of the financial statement (CA-FS-01)

- For each transfer of money, goods or services issued:
 - Enter date the transfer was issued
 - Enter name of the registered party, registered constituency association, registered candidate, registered nomination contestant, or registered leadership contestant that the transfer was issued to*
 - Enter value/amount of the transfer
- Sum total transfers issued and enter amount on line 10 of the financial statement (CA-FS-01)

Note: A registered constituency association may only receive surplus funds transfers from its registered nomination contestants. No money transfers whatsoever are allowed to be received by constituency associations from registered leadership contestants.

► **Other Income CA-FS-S03**

- For income received that has not been reported on lines 1 to 5 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 6 of the financial statement (CA-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

► **PARTY Election Expenses Subject to Spending Limit
Incurred by Constituency Association - Summary Report CA-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 12 of the financial statement (CA-FS-01)

▷ **Expense Detail Sub-Schedules**

- CA-FS-S05-SS01 Advertising, Posters, Pamphlets and Promotional
- CA-FS-S05-SS02 Furniture and Equipment Rental
- CA-FS-S05-SS03 Honoraria and Salaries
- CA-FS-S05-SS04 Occupancy, Meeting Space, Telephone and Office
- CA-FS-S05-SS05 Polling
- CA-FS-S05-SS06 Signs / Structural Support
- CA-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 form and enter amount on each corresponding line of Party Election Expenses Subject to Spending Limit, Incurred by Constituency Association - Summary Report CA-FS-S05

Note: Party election expenses incurred by the constituency association on the party's behalf are to be carried forward to the party's campaign return to count toward the party's spending limit for the election. Refer to the Political Party, Constituency Association and Candidate Guide to the EFCDA and sections 41.1 and 41.2 of the EFCDA for information regarding election expenses and spending limits.

► **CANDIDATE Election Expenses Subject to Spending Limit
Incurred by Constituency Association - Summary Report CA-FS-S05.1**

- 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 13 of the financial statement (CA-FS-01)

▷ **Expense Detail Sub-Schedules**

- CA-FS-S05.1-SS01 Advertising, Posters, Pamphlets and Promotional
- CA-FS-S05.1-SS02 Furniture and Equipment Rental
- CA-FS-S05.1-SS03 Honoraria and Salaries
- CA-FS-S05.1-SS04 Occupancy, Meeting Space, Telephone and Office
- CA-FS-S05.1-SS05 Polling
- CA-FS-S05.1-SS06 Signs / Structural Support
- CA-FS-S05.1-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 form and enter amount on each corresponding line of CANDIDATE Election Expenses Subject to Spending Limit, Incurred by Constituency Association - Summary Report CA-FS-S05.1

Note: Candidate election expenses incurred by the constituency association on behalf of specific candidate(s) are to be carried forward to the specific candidate's campaign return to count toward the candidate's spending limit for the election. Refer to the Political Party, Constituency Association and Candidate Guide to the EFCDA and sections 41.1 and 41.3 of the EFCDA for information regarding election expenses and spending limits.

► **Annual Operating Expenses CA-FS-S06**

- For annual operating expenses incurred:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter nature (brief description) of each expense
 - Enter amount of each expense
- Sum total expenses, and enter amount on line 9 of the financial statement (CA-FS-01)

► **Accounts Receivable CA-FS-S07**

- For any amounts owed to the constituency association and not yet received as at the end (last day) of the reporting period :
 - Enter date the receivable was incurred by the debtor
 - 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 21 of financial statement (CA-FS-01)

► **Other Assets at Cost CA-FS-S08**

- For other assets that have not been reported on lines 19 to 22 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 23 of the financial statement (CA-FS-01)

Note: Examples of other assets may include shares in a credit union or contributions received but not yet deposited as at the end (last day) of the reporting period.

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

- Enter total number of loans from financial institutions
- Enter total amount owing on all outstanding loans as at the end (last day) of the reporting period, and enter the amount on line 25 of the financial statement (CA-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 Political Party, Constituency Association and Candidate Guide to the EFCDA and Part 5 of the EFCDA for more information regarding loans and guarantees.

► **Accounts Payable CA-FS-S10**

- For any invoices from suppliers that were not yet paid by the constituency association as at the end (last day) of the reporting 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 26 of the financial statement (CA-FS-01)

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

- For any debts owing to suppliers that were not yet billed/invoiced as at the end (last day) of the reporting 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 27 of the financial statement (CA-FS-01)

► **Other Liabilities CA-FS-S12**

- For any liabilities/financial obligations that were outstanding as at the end (last day) of the reporting period and have not been reported on lines 24 to 26:
 - 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 28 of the financial statement (CA-FS-01)



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