

THE CONSTITUENCY ASSOCIATION



A Guide to the Election Finances and Contributions Disclosure Act



A Message From the Chief Electoral Officer Of Alberta

This guide has been prepared to assist individuals participating in Alberta politics to better understand the provisions of the Election Finances and Contributions Disclosure Act. The guide deals specifically with the provisions of the Act that relate to Constituency Associations and is divided into three sections, which are cross-referenced to specific Sections of the Act.

Constituency Association members should consider this guide only as an aid in fulfilling their duties and they must consult the Act for specific legal authority.

Part I contains general information on Constituency Associations.

Part II contains information on the general duties and responsibilities of the Chief Financial Officer.

Part III contains information on the preparation of the annual financial statements, including bookkeeping suggestions and samples of all statements required to be submitted to the Chief Electoral Officer.

This guide should be read with the guide entitled Instructions on the Preparation of Official Receipts. If you are unable to find a suitable explanation in any of the guides prepared by this Office or in the appropriate sections of the Act and wish assistance, please write, phone, or visit the Office of the Chief Electoral Officer.

Chief Electoral Officer

July 2004

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What Constitutes a Constituency Association?

A constituency association means the association or organization endorsed by a registered party or an elected independent member of the Legislative Assembly as the official association of that party or independent member in a named electoral division. (Section 1(1)(d))

Until a constituency association of a registered party or of an elected independent member of the Legislative Assembly is registered with the Chief Electoral Officer, contributions cannot be collected or accepted by the constituency association, nor may the funds of a registered party or Candidate campaign trust funds be transferred to an unregistered constituency association.

All documents required to be filed with the Chief Electoral Officer by a registered constituency association become part of the public files and are available for public scrutiny.

How Does a Constituency Association Become Registered?

A constituency association endorsed by a registered party or by an elected independent member of the Legislative Assembly shall complete and submit to the Chief Electoral Officer an Application for Registration of a Constituency Association and a Statement of Assets and Liabilities. Where there is any change to the information contained on the Application for Registration of a Constituency Association, the Chief Electoral Officer is to be notified within 60 days of the change. Samples of the forms to be used are reproduced on pages 19 and 20.

The registration application must contain the following information:

- a. the full name of the constituency association and of the registered party or independent member endorsing the constituency association,

- b. the address of the place where the records of the constituency association are maintained and of the place to which communications may be addressed,
- c. the names, addresses and phone numbers of the principal officers of the constituency association,
- d. the name, address and phone number of the Chief Financial Officer of the constituency association,
- e. the name and address of the financial institution to be used by the constituency association as the depository for all revenue received by that constituency association,
- f. the names of the constituency association's signing officers responsible for the depository, and
- g. a Statement of the Assets and Liabilities of the constituency association as of a date not earlier than 90 days prior to the date of its application for registration, attested to by the Chief Financial Officer (CFO).

the contents of this guide apply directly to the activities of the CFO including the:

- maintenance of complete and accurate financial records,
- responsibility for ensuring that all monies received are deposited in the authorized financial institution,
- custody and issuance of serially numbered Official Receipts in accordance with the party policy,
- determination of the monetary value of contributions of real or personal property, and
- preparation and filing of the Constituency Association Annual Financial Statement on or prior to March 31st. (Section 30)

The administrative policies of each registered political party that endorses the registration of constituency associations will dictate the responsibilities of the other principal officers in the association. Each registered constituency association will supplement these responsibilities as required to ensure efficient operations.

Appointment and Designation of Individuals in Positions of Responsibility

For registered constituency associations, the appointment of a CFO is a most important consideration. Many of the provisions of the Act and most of

Must Each Registered Constituency Association Appoint a Different Chief Financial Officer?

The Act requires that a CFO be appointed and designated on each Application for Registration of a Constituency Association. The CFO appointed by a registered party may also be designated as the CFO of one or more constituency associations of that registered party. Similarly, the CFO of one registered constituency association may also be appointed as the CFO of other registered constituency associations.

Should it be necessary to appoint a person other than the CFO whose name is on file with the Chief Electoral Officer, the principal officers of that registered constituency association shall advise the Chief Electoral Officer in writing of the name, address and telephone number of the newly



appointed CFO, within 60 days of the change. (Section 8)

When May a Registered Constituency Association Begin to Accept Contributions?

As soon as the constituency association has received confirmation of registration from the Chief Electoral Officer, contributions may be accepted in accordance with the administrative policy of the party. In any calendar year a registered constituency association may accept contributions, which shall not exceed \$1,000.00, in aggregate from any person, corporation, trade union or employee organization.

Registered constituency associations may not receive or collect contributions during a campaign period. (Section 17 (3))

Deregistration of a Constituency Association

A registered constituency association may apply in writing to the Chief Electoral Officer to have their registration cancelled, or the Chief Electoral Officer may cancel the registration of a constituency association for failing to meet certain provisions stipulated in the Act. Should the registration of the party be cancelled, then all the constituency associations of that party are deregistered.

Whenever the registration of a constituency association is cancelled, all of the funds of that organization, which are not required to pay outstanding debts, shall be

paid over to the Chief Electoral Officer to be held in trust. If the constituency association does not again become registered under the Act, within a period of one year from the date of deregistration, the funds, held in trust, shall be paid to the Provincial Treasurer.

Should the constituency association be registered again within one year from the date of deregistration, the funds, including interest that may have accrued, shall be reimbursed to that registered constituency association. (Section 10)

Must Financial Returns Filed With the Chief Electoral Officer be Audited?

No, the Constituency Association Annual Financial Statement, shown on pages 21 and 22, which must be filed with the Chief Electoral Officer on or prior to March 31st each year need not be audited.

The Constituency Association Annual Financial Statement required by the Act is to be prepared and signed by the CFO, and co-signed by another principal officer of the registered constituency association or registered party.



PART II – CHIEF FINANCIAL OFFICER DUTIES AND RESPONSIBILITIES

The Role of a Financial Institution

Financial institution means a bank, a treasury branch, a credit union, a loan corporation or a trust corporation. Which financial institute and the type of account(s) used by the registered constituency association is a matter of preference of the Chief Financial Officer (CFO) and/or the association executive. Should you change the financial institution or move your accounts to another branch of a financial institution you are to advise the Chief Electoral Officer, in writing, within 60 days of the change. (Sections 1 and 8)

All monies received or accepted by an authorized representative of a registered constituency association shall be deposited in the financial institution on record with the Chief Electoral Officer. Under no circumstances should monies received and not yet deposited be used to pay debts or purchase goods. The Act requires that all revenue be deposited and a record of that deposit be maintained by the CFO. (Section 30)

CFO's may find it helpful to set up a petty cash fund, that either the CFO or another member of the executive controls, to cover small expenditures.

How Are Contributions Identified?

The Act is very specific on what monies or real or personal property may be accepted or collected by registered constituency associations as contributions.

Any money or real or personal property that is provided to a registered constituency association for the benefit of that constituency association with its consent and without compensation, is a contribution unless otherwise specified in the Act. (Section 1(1)(e))

No registered constituency association and no person acting on behalf of that constituency association shall knowingly accept any contribution in excess of the limits, specified in the Act, from any person, corporation, trade union, or employee organization. (Section 19)

No person, corporation, trade union, or employee organization shall contribute funds, to any registered constituency association, not actually belonging to the contributor. Under no circumstances should authorized representatives of a registered constituency association knowingly accept these contributions. (Section 34) Should the CFO become aware of violations, they shall report the

circumstances to the Chief Electoral Officer in writing within 30 days. (Section 19 and 34)

A CFO must deposit all contributions in the authorized financial institution on record with the Chief Electoral Officer. For a contribution received in the form of a cheque, the financial institution must clear the cheque, before an Official Receipt can be issued.

Unacceptable contributions may be returned to the contributor before being deposited and these will not have to be reported. However, any contribution of money returned after it has been deposited must be recorded by the CFO and reported on the Constituency Association Annual Financial Statement.

Contributions received from individuals throughout a calendar year may be aggregated by the CFO and one Official Receipt issued for the total amount of all contributions received from that person, corporation, trade union, or employee organization during the calendar year.

A registered constituency association may not accept or collect any contributions, whether in the form of money or real property, during a campaign period.

(Section 17(3))

The guide entitled **Instructions on the Preparation of Official Receipts** should be reviewed for additional information regarding contributions and Official Receipts.

Who May Sign Official Receipts?



The CFO of a registered constituency association whose name is on record with the Chief Electoral Officer is the **only** authorized representative who may sign and issue the Official Receipts. The Official Receipts are to be obtained from the Office of the Chief Electoral Officer.

A registered political party in consultation with its registered constituency associations may appoint one CFO to sign and issue all Official Receipts for contributions received by that registered party and all of its registered constituency associations. The Chief Electoral Officer is to be advised in writing of the name, address, telephone number and provided with a sample signature of the CFO. With the approval of the Chief Electoral Officer, replicated signatures will be accepted on Official Receipts.

It is the responsibility of that registered party to ensure that all copies of the Official Receipts are forwarded to the CFO of each registered constituency association. These Official Receipts must be received in sufficient time to have the annual financial statements prepared and submitted to the Chief Electoral Officer on or before March 31st. The registered constituency association must retain the CFO's copy of the Official Receipts.

Who May Accept Contributions?

Authorized representatives of a registered constituency association may accept contributions but only the CFO may issue Official Receipts for contributions collected. All funds collected must therefore be turned over to

the CFO along with the names and addresses of the contributors and the dates and the amounts of their individual contributions.

To assist CFO's to identify and to properly record receipt of all revenue, the categories of contributions and other sources of income are discussed on the following pages.

Can Corporations Make Contributions?

Corporations, **except** a prohibited corporation, may make contributions.

1(1)(l) "prohibited corporation" means

- (i) a Provincial corporation as defined in the *Financial Administration Act*, and includes a management body within the meaning of the *Alberta Housing Act* and a regional health authority and a subsidiary health corporation under the *Regional Health Authorities Act*,
- (ii) a municipality,
- (iii) a Metis settlement,
- (iv) a school board under the *School Act*,

- (v) a public post-secondary institution under the *Post-secondary Learning Act*,
- (vi) any corporation that does not carry on business in Alberta, or
- (vii) any corporation designated by the Lieutenant Governor in Council as a prohibited corporation.

A listing of all Provincial corporations and their subsidiaries and the corporations designated by the Lieutenant Governor in Council is available from the Office of the Chief Electoral Officer. The CFO must ensure that contributions from prohibited corporations are not accepted. (Sections 1(1)(l) and 35)

Corporations that are associated with one another in Alberta are considered a single corporation. The aggregate amount contributed by such a corporation and its associates shall not exceed the limits of contributions of a single corporation, which is \$1,000.00. For example, \$700.00 was received from a corporation as an annual contribution and during the same year one of its associates contributed \$450.00 to the same registered constituency association as an annual contribution. The annual

contribution limit, for a corporation, is \$1,000.00. The total contribution of \$1,150.00 is \$150.00 in excess of the amount that may be accepted by one registered constituency association. The excess amount of \$150.00 must therefore be returned to the contributor. (Section 1, 17 and 35)

Official Receipts must record the date the contribution was received and the date of the issue of the Official Refer to the guide Instructions on the Preparation of Official Receipts.

May I Accept Contributions From Trade Unions and Employee Organizations?

Trade unions that hold bargaining rights for employees in Alberta and employee organizations that bargain collectively for any employees in Alberta may contribute to registered constituency associations. All locals of a trade union are deemed as one trade union, and all branches of an employee organization are deemed to be one employee organization. Payroll deductions of 15 cents or less per month by any member of a trade union or employee organization are not considered individual contributions. However, the money collected by a trade union or employee organization from its members, to be contributed to

a registered constituency association, is a contribution and the CFO shall issue an Official Receipt to the trade union or employee organization for the aggregate amount received.

Payroll deductions in excess of 15 cents per month from members of a trade union or employee organization shall be deemed contributions and the CFO shall issue Official Receipts to individual members for the aggregate amount received as an annual contribution. (Section 26)

What About Anonymous Donations?

Anonymous donations of less than \$50.00 may be accepted and are deemed not to be contributions.

Money received in excess of \$50.00 from an anonymous contributor shall not be used or expended. If the identity of the contributor can be established, the money may be accepted as a contribution provided the contributor agrees to comply with the provisions of the Act. Should the contributor be identified but not wish to comply with the Act, the money shall be returned to that contributor. If it is not possible to establish the identity of the anonymous contributor, the money shall be paid to the Chief Electoral Officer. The CFO

will issue a cheque in the amount of the contribution payable to the Provincial Treasurer and submit the cheque to the Chief Electoral Officer. (Section 15)

May Funds be Transferred?

Funds, or real or personal property may be transferred from or to a registered party, registered constituency associations or registered candidates and are not considered contributions. A record of receipt or transfer of funds, or real or personal property must be kept. This record shall indicate; the date received or transferred, the donor or the recipient, and the amount of funds transferred and/or a brief description of the goods. (Sections 13 and 38)

The transferred amounts, either as received or provided to, will be part of the Constituency Associations Annual Financial Statement.

What Are Valued Contributions?

Valued contributions are real or personal property and are generally categorized under the general headings of goods, services, or advertising.

Goods contributed may include such items as stationery, printed goods, advertising, office

equipment, furniture, food, accommodation, etc.

Services, other than personal services, shall be valued and treated as a contribution. If the service provided is extended over a long period of time, the CFO shall establish the value when the services are complete or at the end of the calendar year, whichever occurs first.

Advertising provided free of charge by any commercial advertising media is to be valued at the current commercial rate and treated as a contribution.

The CFO is responsible for establishing the market value of real or personal property received as a contribution. An Official Receipt for the market value is to be provided to the contributor. For real or personal property purchased at a price less than the present market value, the amount by which the market value exceeds the purchase price shall be considered a contribution. An Official Receipt for the difference between the present market value and the amount paid shall be issued. If goods received as contributions are sold, the revenue from the sale is not a contribution.

(Sections 14 and 22)

Care must be taken to ensure that the value of contributed

services, goods or advertising does not exceed the limit of contributions.



What About Voluntary Services?

Services provided by an individual on a purely voluntary basis (i.e. working in the office) are not considered valued contributions and no Official Receipt shall be issued.

Can Contributions be Accepted From Unincorporated Groups?

Money received from unincorporated groups cannot be accepted by the CFO unless the name, address and the amount contributed by each individual member of the group is recorded and an Official Receipt sent to each individual for their portion of the contribution. For example, a CFO receives a cheque for \$300.00 from Green, Brown and White as a group contribution. To accept the contribution, the names, addresses and the amount each member of the firm

contributed must be established and an Official Receipt issued to each individual. If the firm making the contribution does not wish to comply with the provisions of the Act, the cheque is to be returned. (Section 27)

May Funds be Collected at Meetings?

If money is given at a meeting in response to a general collection, individual donation amounts of \$50.00 or less need not be considered contributions. However, if an individual requests an Official Receipt, one must be provided for the full amount of the contribution. Individual amounts of more than \$50.00 are contributions and an Official Receipt shall be issued for the full amount of the contribution. The CFO should record:

- the date the meeting was held,
- the number of persons in attendance,
- the gross amount of revenue collected,
- individual contributions of less than \$50.00 when the contributor requests an Official Receipt, and
- the name, address and the amount of the individual contribution when the contribution is more than \$50.00. (Section 24)



What About Membership Fees?

An annual membership fee that does not exceed \$50.00 from each member is not a contribution. Registered constituency associations shall maintain a membership list indicating the amount paid by each member during the calendar year.

If an annual membership fee exceeds \$50.00, the amount by which the fee exceeds the \$50.00 is a contribution and an Official Receipt shall be issued to each contributor for that amount. (Section 25)

What is a Fund-Raising Function?

A fund-raising function is an activity including social events, held for the purpose of raising funds by or on behalf of a registered constituency association.

When organizing a fund-raising function at which there is an individual charge, by the sale of tickets or otherwise, there are two basic considerations when issuing Official Receipts:

(i) **individual charge of \$50.00 or less.** If the price of the admission is \$50.00 or less it is not a contribution unless the individual specifically requests it to be considered as a contribution. In which case $\frac{1}{2}$ of the ticket price may be treated as a contribution, while the other $\frac{1}{2}$ is allocated for expenses. For example, the price of a ticket to a fund-raising function is \$40.00, no Official Receipt is to be issued unless the purchaser so requests, in which case an Official Receipt for \$20.00 will be issued.

(ii) **individual charge in excess of \$50.00.** Official Receipts are to be issued for the amount in excess of \$25.00. For example, the admission charged at a fund-raising function is \$80.00, you must issue an Official Receipt for \$55.00 to each purchaser and the remaining \$25.00 is

allocated for expenses.
(Section 23)

Amounts not considered as contributions and for which Official Receipts are not issued are to be recorded as Other Income. The gross revenue, less the contribution, must be recorded in your Cash Receipt Book for fund-raising functions. You should keep a separate record of the date of the function, the number of people who attended, the number of tickets sold and the amount of the admission charged.

For a social event without a set entry fee, at which food or entertainment is provided and a voluntary donation is solicited, no Official Receipts are to be issued. You shall, however, keep a financial record of the social event and record the revenue collected as Other Income.



Are There Fund-Raising Functions Not Involving the Sale of Tickets?

Generally, funds collected at a fund-raising function where there is no admission charged or tickets sold, will not be treated as contributions and Official Receipts shall not be issued by the CFO. If, for example, a booth is set up at an exhibition to sell food products, the proceeds from the sale of food are not contributions. If the food is donated, the CFO must establish the market price of the food contributed and issue an Official Receipt to each contributor for the valued amount.

If an auction is held by or on behalf of a registered constituency association, the CFO must decide if and when Official Receipts are to be issued. The CFO shall establish a market value for each item contributed for sale at an auction at the time the goods are received. An Official Receipt is to be issued to each contributor for the market value of the item. If the amount paid for the item exceeds the fair market value established by the CFO, the purchaser shall receive an Official Receipt for the difference between the fair market value and the price the purchaser paid. For example, a wooden toy is assessed, by the CFO, to have a fair market value of \$10.00. The

toy is sold for \$200.00. An Official Receipt is to be issued to the purchaser for \$190.00. (Section 1(1)(e) and 23)

Registered constituency associations shall not hold raffles or lotteries as the Criminal Code restricts the issue of provincial licenses for raffles or lotteries to charitable and religious organizations. If there are any questions regarding any raffles or lotteries, CFO's are advised to contact the Alberta Gaming and Liquor Commission, which is responsible for issuing licenses.

What About Loans?

A registered constituency association may borrow money, but only from a financial institution other than a Treasury Branch. Any person, corporation, trade union, employee organization or any unincorporated association or organization, may sign, co-sign, guarantee or provide collateral security for a loan on behalf of a registered constituency association. The details of the loan shall be recorded by the CFO and reported to the Chief Electoral Officer on the Constituency Association Annual Financial Statement. The details shall include:

- the name and address of the financial institution,
- the terms of the loan, and

- collateral arrangements (names of guarantors).



What Funds May be Accepted by Registered Constituency Associations During a Campaign Period?

During a Campaign Period, the constituency association cannot accept contributions. (Section 17(3))

Funds collected at a general meeting where individual amounts donated are \$50.00 or less are not considered contributions and may be accepted. For example: silver collection, passing the hat, etc. (Section 24)

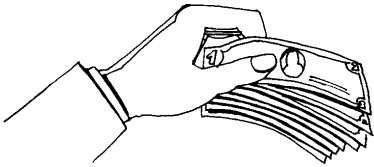
Membership fees for which the individual amount for an annual membership does not exceed \$50.00, is not a contribution, and therefore may be collected during a campaign period. (Section 25)

Funds transferred to a registered constituency association from the registered party, or other registered constituency associations, or from registered candidates are not contributions and may be accepted during a campaign period. (Section 38)

Funds or real or personal property transferred from the foundation of a registered party to a registered constituency association are not contributions. (Section 13)

Should payment of all or part of the loan be made by other than the registered constituency association which borrowed the money, this amount shall be considered a contribution and the CFO shall issue an Official Receipt to the contributor. For example: a registered constituency association borrows \$500.00 and I.M. Worth Corporation, the guarantor, subsequently pays \$225.00 plus the interest of \$15.00 on the loan. The I.M. Worth Corporation has made a contribution of \$240.00. The CFO shall issue the I.M. Worth Corporation an Official Receipt for this amount. (Sections 40 and 41)

It is important to note that these funds are not considered contributions and Official Receipts shall not be issued by the CFO.



What is NOT Considered a Contribution?

If a person, corporation, trade union or employee organization provides money or property that does not exceed \$50.00 in aggregate, an Official Receipt does not have to be issued unless the donor specifically requests that the value or amount be considered a contribution. However, this donation must still be recorded on the Constituency Association Annual Financial Statement as Other Income. (Section 13)

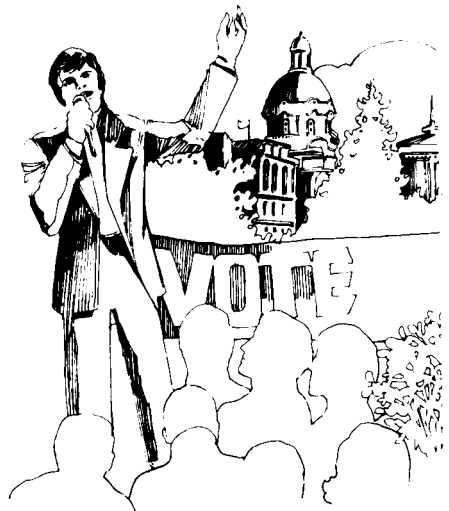
Are There Limits on Expenditures?

The Act does not place any controls on the types of expenditures, which may be made, or how much may be spent on any particular item. The amount spent is limited only by the total amount of revenue that the constituency association is able to raise.

However, the CFO must ensure that any expenses incurred on behalf of a candidate, by the registered constituency association, for the election campaign, or prior to the current election, are reported on the Constituency Association Annual Financial Statement. This information shall be made available to the CFO of the registered candidate.

Transfer to Candidates

The constituency association cannot transfer funds to a candidate until the individual has been registered with the Office of the Chief Electoral Officer. An individual nominated by the party for an electoral division does not become a candidate until the Writ of Election has been issued.



PART III – INFORMATION CONCERNING FINANCIAL STATEMENTS

Bookkeeping Hints For Chief Financial Officers



The bookkeeping and accounting methods adopted by registered constituency associations are left to the discretion of the Chief Financial Officer (CFO). However, the Act requires that complete and accurate records be maintained. All records, books of account and supporting documents are to be retained for a period of two years from the date the financial statement is to be filed with the Chief Electoral Officer.

CFO's must ensure that:

- all expenses are recorded,
- all revenue is recorded,
- a petty cash fund is set up to handle minor expenses that are normally paid in cash (all invoices and major purchases should be paid by cheque),
- a reconciliation of accounts is conducted periodically to maintain an accurate balance,

- copies of all bank deposit slips are retained,
- bank statements are obtained and are reconciled with the record of deposits and withdrawals,
- Official Receipts, when required, are prepared and issued in a timely manner,
- all supporting documents are filed in sequence by date or by other acceptable filing methods,
- all books of account and supporting documents are securely stored and can be readily made available for examination by the Chief Electoral Officer or his designated representative,
- record the amount and source of funds received as transfers from either the party, party foundation, other constituency associations, candidates or candidates trust funds, and
- record the amount of funds paid as transfers to any of the following: the party, other constituency associations or candidates during a campaign period.

Suggested Record Keeping

Suggested formats for record keeping, include a Cash Receipt Book, a Cash Disbursement Book and a Record of Valued Contributions. These formats, for use by registered constituency associations are shown on pages 23 and 24 and will assist the CFO in recording the data required to complete the financial statement. If CFO's elect to use these suggested formats, they can transcribe the column headings to a ledger or journal.

Recording the financial data of the association accurately and in a timely manner will simplify the CFO's responsibilities and will eliminate potential difficulties in preparing the annual financial statement. CFO's can choose to use either the accrual or cash method of accounting for recording financial data; however, the method chosen should remain constant from year to year.

Preparation of the Constituency Association Annual Financial Statement

If you use the suggested formats, you will be able to transcribe the required information to the appropriate lines on the Constituency Association Annual Financial

Statement, shown on page 21 and 22.

Submission of the Annual Financial Statement

The Constituency Association Annual Financial Statement, with original signatures, must be received by the Office of the Chief Electoral Officer no later than 4:30 p.m. on March 31st. To complete the filing of the Constituency Association Annual Financial Statement, **you must attach the following documents:**

- Chief Electoral Officer's copies of all valid Official Receipts,
- all copies of Official Receipts issued in error or for which valid receipts were re-issued,
- a reconciliation of the serial numbers of all Official Receipts provided to the CFO,
- all unused Official Receipts,
- a list of the names, addresses and amounts in aggregate from a single source, of all contributors in excess of \$375.00, and
- details of amounts borrowed from financial institutions, including the source, terms, and conditions of the loan.

You will receive detailed instructions for the preparation of the Constituency Association Annual Financial Statement from the Office of the Chief Electoral Officer well in advance of March 31st. You may also receive additional instructions from your party regarding filing instructions. Whatever these instruction are, it remains the responsibility of the CFO to ensure that the Chief Electoral Officer receives the Annual Financial Statement by the due date.

Failure to file the Constituency Association Annual Financial Statement with the Chief Electoral Officer by the filing deadline will mean automatic deregistration of the constituency association and may result in prosecution. (Sections 10, 42, and 48)

The office of the Chief Electoral Officer requires original signatures, therefore faxed financial statements will not be accepted.

Summary

It is not possible to cover each and every situation that may arise. If you are unable to find a suitable explanation in the Act or in the materials provided by the Chief Electoral Officer, you may write, phone or visit the Office of

the Chief Electoral Officer to obtain additional information.

Chief Electoral Officer
Suite 100
11510 Kingsway Avenue
Edmonton, AB T5G 2Y5
Telephone: (780) 427-7191
Fax: (780) 422-2900

E-mail: info@electionsalberta.ab.ca

Copies of the Election Finances and Contributions Disclosure Act and the Election Act may be obtained from the Queen's Printer Bookstore at the following addresses:

Main Floor, Park Plaza
10611 – 98 Avenue
Edmonton, AB T5K 2P7
(780) 427-4952

OR

John J. Bowlen Building
602, 620 - 7 Avenue SW
Calgary, AB T2P 0Y8

Public access to provincial legislation is also available over the Internet at:

www.gov.ab.ca/qp



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

APPLICATION FOR REGISTRATION OF A CONSTITUENCY ASSOCIATION AND CHANGE TO REGISTRATION INFORMATION

Form with sections: Initial Registration / Change to Registration Information, Full name of Constituency Association, Full name of Registered Political Party, Place where records are maintained, Mailing Address of Constituency Association, Chief Financial Officer, Principal Officers (other than Chief Financial Officer), Name of Financial Institution, Registered Political Party's or Independent's Endorsation, Chief Electoral Officer Acceptance.

- NOTE: a. Initial application for registration must have Statement of Assets and Liabilities attached. (Form CEO-F-04-07) b. Where there is any change in the above mentioned information, the registered constituency association shall notify the Chief Electoral Officer in writing within thirty (30) days of such change. c. Additional information, as required, should be attached on a separate sheet.

OFFICE OF THE CHIEF ELECTORAL OFFICER Suite 100, 11510 Kingsway Avenue NW, Edmonton, AB T5G 2Y5 Telephone: (780) 427-7191 • Fax: (780) 422-2900

FORWARD ALL COPIES TO THE CHIEF ELECTORAL OFFICER

CEO-R-04-01



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT
STATEMENT OF ASSETS AND LIABILITIES

Full name of Registered Constituency Association _____

Full name of Registered Political Party _____

As At _____
 Day/Month/Year

ASSETS

LIABILITIES

<p>1) Cash on deposit _____</p> <p>2) Petty cash & other funds on hand _____</p> <p>3) Accounts receivable _____</p> <p>4) Bonds, stocks and other marketable securities (market value) _____</p> <p>5) Other assets at cost (provide details)</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>Other assets (Total) _____</p> <p>6) Total Assets \$ _____</p>	<p>7) Borrowing from banks or lending institutions (provide details) _____</p> <p>8) Accounts payable to suppliers _____</p> <p>9) Debts incurred but not yet billed _____</p> <p>10) Other liabilities (provide details)</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>Other liabilities (Total) _____</p> <p>11) Total Liabilities \$ _____</p> <p>12) Surplus/(Deficit) \$ _____</p>
--	--

Attestation of Chief Financial Officer

I, _____ have prepared the above
Print Name of Chief Financial Officer

Statement of Assets and Liabilities and hereby declare that to the best of my knowledge and belief the Assets and Liabilities are correctly set out herein.

.....
Signature of Chief Financial Officer Date

.....
Signature of Principal Officer Date

Chief Electoral Officer Acceptance

Signature: _____ Date: _____

NOTE: This form must be filed with the Chief Electoral Officer together with the Application for Registration, (Form CEO-R-04-01)

OFFICE OF THE CHIEF ELECTORAL OFFICER
 100 - 11510 Kingsway Avenue NW, Edmonton, Alberta T5G 2Y5 Telephone: (780) 427-7191 Fax: (780) 422-2900

FORWARD ALL COPIES TO THE CHIEF ELECTORAL OFFICER

CEO-F-04-07



OFFICE OF THE CHIEF ELECTORAL OFFICER
ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

CONSTITUENCY ASSOCIATION ANNUAL FINANCIAL STATEMENT

JANUARY 1, 20 _____ to DECEMBER 31, 20 _____

Full Name of Registered Constituency Association	Party Abbreviation
Mailing Address	

SUMMARY OF ANNUAL REVENUE

CONTRIBUTIONS:

	Valued Contribution	Cash/ Cheque
① Total of \$375.00 or less	\$ _____	\$ _____
② Total of \$375.01 and greater (attach details)	_____	_____
③ Deduct total amount returned	(_____)	(_____)
④ Sub total	_____	_____
⑤ NET CONTRIBUTIONS (total of all valid Official Receipts issued)		\$ _____

TRANSFERS RECEIVED FROM:

⑥ Registered Party		\$ _____
⑦ Registered Constituency Association(s)		_____
⑧ Registered Candidate(s)		_____
⑨ TOTAL TRANSFERS RECEIVED		\$ _____

OTHER SOURCES:

⑩ Fund-raising function(s)		\$ _____
⑪ Other income (attach details)		_____
⑫ TOTAL OTHER SOURCES		\$ _____
⑬ TOTAL ANNUAL REVENUE (add lines 5, 9, and 12)		\$ _____

SUMMARY OF ANNUAL EXPENDITURES

TRANSFERS PAID TO:

⑭ Registered Party		\$ _____
⑮ Registered Constituency Association(s)		_____
⑯ Registered Candidate(s)		_____
⑰ TOTAL TRANSFERS PAID		\$ _____

⑱ ANNUAL EXPENSES		_____
⑲ EXPENSES THAT RELATE TO AN ELECTION		_____
⑳ TOTAL ANNUAL EXPENDITURES (add lines 17, 18, and 19)		\$ _____

SUMMARY OF ANNUAL REVENUE AND EXPENDITURES

㉑ TOTAL ANNUAL REVENUE (line 13)		\$ _____
㉒ TOTAL ANNUAL EXPENDITURES (line 20)		_____
㉓ ANNUAL SURPLUS (DEFICIT)		\$ _____

ORIGINAL - CHIEF ELECTORAL OFFICER
NOTE: TO BE FILED WITH THE CHIEF ELECTORAL OFFICER ON OR BEFORE MARCH 31ST.

CEO-F-04-6

**CONSTITUENCY ASSOCIATION
ANNUAL FINANCIAL STATEMENT**

Full Name of Registered Constituency Association _____

Statement of Assets and Liabilities					
ASSETS		LIABILITIES			
24	Cash on Deposit	\$ _____	30 Funds on loan (provide details)	\$ _____	
25	Petty cash & other funds	_____	31 Accounts payable to suppliers	\$ _____	
26	Accounts receivable	_____	32 Debts incurred by not yet billed	\$ _____	
27	Bonds, Stocks, Securities, etc.	_____	33 Other liabilities (provide details)	_____	
28	Other assets at cost (provide details)	_____		_____	
	_____			_____	
	_____			_____	
	_____			_____	
	_____			_____	
29	TOTAL ASSETS	\$ _____	34	TOTAL LIABILITIES	\$ _____
35	Surplus (Deficit) (difference between lines 29 and 34)				\$ _____

Consolidation		
36	Surplus (Deficit) from previous years' Statement of Assets and Liabilities	\$ _____
37	Annual Surplus (Deficit) (must be same as line 23, page 1)	\$ _____
38	TOTAL (must be same as line 35)	\$ _____

ATTESTATION of the CHIEF FINANCIAL OFFICER and a PRINCIPAL OFFICER

This is to certify that to the best of my knowledge, this Financial Statement and the attachments accurately reflect all the financial transactions of the above named Registered Constituency Association.

_____ Date

Signature of Chief Financial Officer

Co-Signed by:

_____ Date

Title of Principal Officer Signature

- Documents to be attached to the Statement:**
- | | |
|---|--|
| a. Copies of all Official Receipts issued. | c. Terms and details of loans from financial institutions. |
| b. A list of contributions of \$375.01 and greater from a single source, to include the name and address of the contributor and the total amount contributed. | d. Reconciliation of Official Receipts. |

ORIGINAL - CHIEF ELECTORAL OFFICER
NOTE: TO BE FILED WITH THE CHIEF ELECTORAL OFFICER ON OR BEFORE MARCH 31ST.

SUGGESTED CONSOLIDATION SHEETS

Sample Format 1

1. CASH RECEIPT BOOK

1	2	3	4		5	6	7	8	9	
Date	Source Name and Address	Amount to Depository Account	Contributions		Fund Raising Gross Revenue less Contributions	Meetings Gross Revenue less Contributions	Membership Fees, Gross Revenue less Contributions	Transfer from all Sources	Other Receipts	
			\$375.00 or less	\$375.01 or greater					Description	Amount

2. CASH DISBURSEMENT BOOK

1	2	3	4	5	6	7
Date	Paid to	Authorized Transfers Paid Out	Paid Expenses	Amount of Contributed Goods	Contributions Returned	Unpaid Expenses

3. RECORD OF CONTRIBUTIONS OF GOODS, SERVICES AND ADVERTISING

1	2	3	4	5
Date	Source, Name and Address	Gross Value of Goods, Services, Advertising	Deduct Amount Paid, if any	Amount of Contributions (Column 3 less Column 4)

SAMPLE FORMAT 2
(to be reproduced locally)

**CONTRIBUTIONS IN EXCESS OF \$375 IN AGGREGATE
FROM A SINGLE SOURCE**

Sample Format 2
(to be reproduced locally)

Source – Name and Address	+	+	+	=
	Amount of Money Received	Value of Goods/ Services/Advertising	Total Contributions	Amount Returned
Jasper K. Parke 25599 – 00 Avenue, Edmonton	\$1,250		\$1,250	\$ 250
Jinks Television Limited 1675 Nowhere Crescent, Edmonton	\$ 600	\$ 350	\$ 950	
Oilriggers Pipefitters Trade Union 27591 – 113 Avenue, Edmonton	\$1,150	\$ 250	\$1,400	\$ 400
Smokey Publishing Company 3656 Foothills Street, Edmonton	\$ 900		\$ 900	
Truck Loading Limited 12345 Highway Road, Edmonton	<u>\$1,100</u>	<u>\$ 400</u>	<u>\$1,500</u>	<u>\$ 500</u>
Totals	\$5,000	\$1,000	\$6,000	\$1,150

The "Amount Returned" column reflects the amount contributed in excess of the limit prescribed in Section 17(1)(a)(ii) of the Act.

