



# GUIDE FOR CANDIDATES

*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](#).

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

## Contact Information

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

Elections Alberta

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Toll free: 310.0000.780.427.7191

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For general inquiries: [info@elections.ab.ca](mailto:info@elections.ab.ca)

For financial compliance inquiries: [finance@elections.ab.ca](mailto:finance@elections.ab.ca)

For OFS technical support: [ofs@elections.ab.ca](mailto:ofs@elections.ab.ca)

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# 1 Overview

## What is a Candidate?

A **candidate** under the *Election Finances and Contributions Disclosure Act* is a person:

- who is endorsed by a registered political party to run as the official candidate for an electoral division, or
- who declares themselves to be an independent candidate for an electoral division after the campaign period starts.<sup>i</sup>

## Eligibility

**To be eligible to run as a candidate, you must be:**

- A Canadian citizen
- 18 years of age or older on Election Day, and
- Ordinarily resident in Alberta for the 6 months preceding Election Day

**You must not be:**

- An inmate
- A Member of the Senate or House of Commons of Canada, or
- Prohibited from nomination or disqualified as a candidate
  - Under the *Election Act*,
  - Under the *Election Finances and Contributions and Disclosure Act*, or
  - Under the *Legislative Assembly Act*.

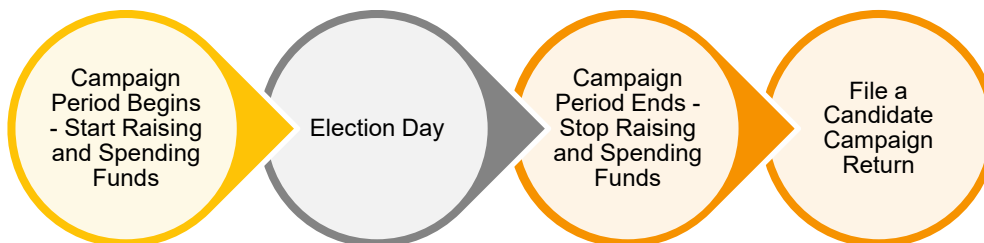
Eligible candidates can choose to run in any electoral division in the province. Please refer to [A Guide for Candidates on the Election Act](#) for more information on the *Election Act* and the election process.

## Navigating This Guide

**Section 2** provides information on how to register as a candidate, how to update any changes to your information, and the duties and responsibilities of the chief financial officer (CFO).

**Section 3** provides information on the rules for raising and spending funds, and filing the campaign financial statement. **Section 4** outlines key dates for a general election or by-election.

**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., "*Cancellation of registration becomes effective starting on the third day following the date the notice was mailed.*"<sup>iv</sup>"

# 2 Registration

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

## Initial Registration

The EFCDA requires every candidate to register with Elections Alberta prior to accepting contributions or incurring expenses. Registered candidates can accept contributions and incur campaign expenses during a campaign period which starts on the day a Writ of Election is issued.

### Candidate Endorsed by a Party

A person who intends to become a party's candidate in an electoral division must first contact the party to find out more about the party's internal process for selecting candidates.

If the party endorses a person as their candidate, the party must notify Elections Alberta by filing [Form PA-CE-02 Endorsement of a Candidate](#) form marked "initial endorsement". The form must contain valid physical or electronic signatures by the candidate, the candidate's chief financial officer (CFO), and the leader of the party on record with Elections Alberta. Notification is required within 30 days after the endorsement and includes the following information to comply with section 9.3(1) of the EFCDA:

- (a) the full name of the person endorsed as the candidate of the registered party for the electoral division,
- (b) the address of each place where records of the endorsed candidate are to be maintained and of the place to which communications may be addressed,
- (c) the name and contact information of the endorsed candidate's chief financial officer,
- (d) the name and address of the financial institution holding the account to be used by or on behalf of the endorsed candidate for the purpose of participating in the election,
- (e) the name of each signing authority for the account referred to in clause (d), and
- (f) the date on which the registered party endorsed the person as the candidate of the registered party for the electoral division.

Upon being notified, Elections Alberta will:

- deem the person to be a registered candidate, and an application for candidate registration is not required per section 9(3.1) of the EFCDA,
- write to the candidate, the candidate's chief financial officer (CFO), and the party, to confirm the candidate's registration.
- publish the following information on Elections Alberta's website in accordance with section 9(2) of the EFCDA:
  - (a) the name of the person endorsed as the candidate of a registered party for an electoral division,
  - (b) the name and contact information of the endorsed candidate's chief financial officer, and
  - (c) the date on which the registered party endorsed the person as a candidate.

### Party-Endorsed Candidate Deposit

Every candidate must pay a \$500 deposit to the Chief Electoral Officer to complete their registration, in accordance with section 9(2)(c) of the EFCDA. The deposit can only be paid by cash, certified cheque, or bank or postal money order made payable to “Government of Alberta”. The deposit should be sent or delivered to Elections Alberta at 100, 11510 Kingsway Avenue NW, Edmonton, AB T5G 2Y5. Alternatively, the deposit can be provided to the Returning Officer in the candidate’s electoral division once a Writ of Election has been issued.

Every registered candidate and their CFO are required to file a financial report with Elections Alberta within four months after Election Day, regardless of the level of activity and even if the candidate withdraws. The candidate deposit will be refunded if the required financial return is filed by the due date. The refund will be issued by cheque, payable to the candidate’s CFO; please allow approximately four weeks to receive the refund.

**A registered party-endorsed candidate whose deposit is paid can, after the Writ of Election has been issued in their electoral division, file Candidate Nomination Papers with the Returning Officer in the candidate’s electoral division to get their name on the ballot.** Please refer to [A Guide for Candidates on the \*Election Act\*](#) for more information on the *Election Act* and the election process.

## Independent Candidate

A person who intends to run as an independent candidate for an election must apply to register with Elections Alberta; however, section 9(2.1)(a)(ii) of the EFCDA states the candidate cannot declare their independent candidacy until the commencement of the campaign period for an election.<sup>ii</sup> This means an independent candidate cannot submit [Form CD-R-01 Registration of a Candidate](#) until a Writ of Election has been issued.

The application for candidate registration must contain valid physical or electronic signatures of both the independent candidate and candidate’s CFO, and must provide all the required information under section 9(2.1) of the EFCDA:

- the full name and contact information of the candidate,
- if a prospective candidate association has been registered under section 8.1 for the benefit of the candidate, the full name of the prospective candidate association,
- the address of the place or places where records of the candidate are maintained and of the place to which communications may be addressed,
- the name of the chief financial officer of the candidate,
- the name and address of the financial institution holding the account into which contributions made to that prospective candidate association are to be deposited, and
- the name of each signing officer responsible for the account.

A candidate who files an application under subsection (2) after the issue of a writ for an election shall be registered on the date the application is approved by the Chief Electoral Officer.

When an application for registration is received, the Chief Electoral Officer examines the application to determine if the candidate is qualified to be registered. If qualified, the candidate is notified by Elections Alberta. If not qualified, the candidate is notified of the reason(s). Elections Alberta will provide notification to both the candidate and candidate’s CFO in writing.

## Independent Candidate Deposit

Every candidate must pay a \$500 deposit to the Chief Electoral Officer to complete their registration, in accordance with section 9(2)(c) of the EFCDA. The deposit can only be paid by cash, certified cheque, or bank or postal money order made payable to “Government of Alberta”. The deposit must be included with the independent candidate’s application for registration.

Every registered candidate and their CFO are required to file a financial report with Elections Alberta within four months after Election Day, regardless of the level of activity and even if the candidate withdraws. The candidate deposit will be refunded if the required financial return is filed by the due date. The refund will be issued by cheque, payable to the candidate's CFO; please allow approximately four weeks to receive the refund.

**A registered independent candidate whose deposit is paid can file Candidate Nomination Papers with the Returning Officer in the candidate's electoral division to get their name on the election ballot.** Please refer to [A Guide for Candidates on the \*Election Act\*](#) for more information on the *Election Act* and the election process.

Example of the CD-R-01 form available on Elections Alberta's website.

| ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)                                                                                                                                                                                                                                                                                                                                  |                     |                                                                                                                |                                           |                                                                                                                                                |             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| REGISTRATION OF A CANDIDATE                                                                                                                                                                                                                                                                                                                                                                 |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| FORM CD-R-01                                                                                                                                                                                                                                                                                                                                                                                |                     |                                                                                                                |                                           |                                                                                                                                                |             |
|                                                                                                                                                                                                                                                                                                            |                     | <input type="checkbox"/> <b>INITIAL REGISTRATION</b><br>FOR INDEPENDENT CANDIDATE<br>INITIAL REGISTRATION ONLY |                                           | <input type="checkbox"/> <b>UPDATE TO REGISTRATION</b><br>FOR INDEPENDENT AND PARTY-ENDORSED<br>REGISTERED CANDIDATE UPDATE TO<br>REGISTRATION |             |
|                                                                                                                                                                                                                                                                                                                                                                                             |                     |                                                                                                                |                                           | Mark one box only                                                                                                                              |             |
| NAME OF REGISTERED POLITICAL PARTY OR "INDEPENDENT"                                                                                                                                                                                                                                                                                                                                         |                     |                                                                                                                | NAME OF ELECTORAL DIVISION                |                                                                                                                                                | ED No.      |
| <b>CANDIDATE</b>                                                                                                                                                                                                                                                                                                                                                                            |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| Prefix                                                                                                                                                                                                                                                                                                                                                                                      | First and Last Name | Campaign Website                                                                                               | Email (do not use campaign email address) |                                                                                                                                                |             |
| Street Address or PO Box (do not use campaign office address)                                                                                                                                                                                                                                                                                                                               |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| City / Town / Village / Municipality                                                                                                                                                                                                                                                                                                                                                        | Prov.<br>AB         | Postal Code                                                                                                    | Primary Phone                             | Alternate Phone                                                                                                                                |             |
| Signature of Candidate                                                                                                                                                                                                                                                                                                                                                                      |                     |                                                                                                                | Month / Day / Year                        |                                                                                                                                                |             |
| <b>CHIEF FINANCIAL OFFICER (CFO)</b>                                                                                                                                                                                                                                                                                                                                                        |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| Prefix                                                                                                                                                                                                                                                                                                                                                                                      | First and Last Name |                                                                                                                |                                           | Email (do not use campaign email address)                                                                                                      |             |
| Street Address or PO Box (do not use campaign office address)                                                                                                                                                                                                                                                                                                                               |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| City / Town / Village / Municipality                                                                                                                                                                                                                                                                                                                                                        | Prov.<br>AB         | Postal Code                                                                                                    | Primary Phone                             | Alternate Phone                                                                                                                                |             |
| Signature of Chief Financial Officer                                                                                                                                                                                                                                                                                                                                                        |                     |                                                                                                                | Month / Day / Year                        |                                                                                                                                                |             |
| <b>LOCATION RECORDS ARE MAINTAINED AND COMMUNICATIONS ADDRESSED (IF OTHER THAN CFO'S ADDRESS)</b>                                                                                                                                                                                                                                                                                           |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| Prefix                                                                                                                                                                                                                                                                                                                                                                                      | First Name          | Last Name                                                                                                      | Email                                     |                                                                                                                                                |             |
| Street Address or P.O. Box                                                                                                                                                                                                                                                                                                                                                                  |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| City / Town / Village / Municipality                                                                                                                                                                                                                                                                                                                                                        | Prov.<br>AB         | Postal Code                                                                                                    | Primary Phone                             | Alternate Phone                                                                                                                                |             |
| <b>FINANCIAL INSTITUTION</b>                                                                                                                                                                                                                                                                                                                                                                |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| Name                                                                                                                                                                                                                                                                                                                                                                                        |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| Street Address or P.O. Box                                                                                                                                                                                                                                                                                                                                                                  |                     | City / Town / Village / Municipality                                                                           |                                           | Prov.<br>AB                                                                                                                                    | Postal Code |
| Name(s) of Signing Officer(s)                                                                                                                                                                                                                                                                                                                                                               |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| <b>\$500 CANDIDATE DEPOSIT</b>                                                                                                                                                                                                                                                                                                                                                              |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| <b>REQUIRED TO COMPLETE REGISTRATION</b>                                                                                                                                                                                                                                                                                                                                                    |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| The deposit must be paid to the Chief Electoral Officer in order to complete your registration under section 9(2) of the EFCDA. It can be paid from your personal funds, from your candidate campaign bank account, or by your registered party or constituency (if applicable), and must be cash, certified cheque and/or a bank or postal money order payable to "Government of Alberta". |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| <input type="checkbox"/> Deposit enclosed <input type="checkbox"/> Deposit not enclosed and reason: _____<br>e.g. Deposit paid by party or constituency association, deposit already paid, etc.                                                                                                                                                                                             |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| <b>ACCEPTANCE BY ELECTIONS ALBERTA</b>                                                                                                                                                                                                                                                                                                                                                      |                     |                                                                                                                |                                           |                                                                                                                                                |             |
| Authorized Signature                                                                                                                                                                                                                                                                                                                                                                        |                     |                                                                                                                | Month / Day / Year                        |                                                                                                                                                |             |
| <b>FOR INDEPENDENT CANDIDATE INITIAL REGISTRATION, FORWARD SIGNED ORIGINAL TO:</b><br>ELECTIONS ALBERTA Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5<br><b>FOR INDEPENDENT OR PARTY-ENDORSED CANDIDATE UPDATE TO REGISTRATION, FAX OR SCAN TO:</b><br>Email signed form to Finance@elections.ab.ca or fax to (780) 422-2900                                                           |                     |                                                                                                                |                                           | <b>OFFICE USE ONLY</b>                                                                                                                         |             |

Fill in all the details for the candidate, sign and date

Fill in all the details for the Chief Financial Officer, sign and date

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

Fill in all the details for the financial institution

Mark one box only and provide a brief description.

# Registration Updates and Cancellations

## Updates

It is important that you advise us of any changes to your candidate registration, and to ensure your party is informed as well. We correspond regularly with the candidates and CFOs via email, so ensuring up to date information is key. Changes must be submitted to Elections Alberta as soon as possible, and no later than 48 hours after any change. The candidate must file all changes using [Form CD-R-01 Registration of a Candidate](#). Updates can be filed by faxing or emailing the completed form to Elections Alberta.<sup>iii</sup>

Should there be any change to the endorsement, the party must file the change using [Form PA-CE-02 Endorsement of a Candidate](#) form marked “change to endorsement”.

## Cancellation of Registration

If a candidate withdraws, the candidate must notify the Chief Electoral Officer in writing and the Chief Electoral Officer will cancel the candidate’s registration.

The Chief Electoral Officer may also cancel a candidate’s registration for any of the following reasons:

- the candidate is no longer qualified to be registered, or
- the candidate’s application contains false information.

*Upon cancellation of registration, any of the candidate’s campaign funds not required to pay outstanding expenses must be paid to the Chief Electoral Officer, to be held in trust. If the candidate does not again become registered within one year after deregistration, the funds shall be paid into the General Revenue Fund.*

Candidates are notified by recorded mail if their registration has been cancelled, and their party, if any, receives a copy of this correspondence. Cancellation of registration becomes effective starting on the third day following the date the notice was mailed.<sup>iv</sup>

## Cancellation Review

A candidate can ask the Chief Electoral Officer to review the cancellation decision by submitting a review request, in writing, within 30 days of the cancellation notice. The Chief Electoral Officer will review the cancellation within 48 hours of receiving the request and give the candidate an opportunity to present their argument/s. The Chief Electoral Officer may choose to reinstate the candidate’s registration or confirm the cancellation after this review and will provide the candidate, and candidate’s party, if any, with written notification of the final decision.<sup>v</sup>

# Chief Financial Officer (CFO)

## Appointment

Every candidate must appoint a CFO. The EFCDA stipulates the duties and responsibilities of the CFO which the appointed individual must be aware of. Your CFO may also be the CFO for your party, other candidates, and CAs.

### When to Appoint a CFO

A person who intends to seek endorsement as an official candidate of a party must appoint a CFO before the date on which the earliest of the following occurs:

- the person announces the person's intention to seek the endorsement,
- the person first receives a contribution,
- the person first incurs a campaign expense, or
- the person first borrows money for the purposes of the EFCDA.

A person who intends to run as an independent candidate must appoint a CFO before filing an application for registration with Elections Alberta.<sup>vi</sup>

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*Candidates must notify Elections Alberta, within 48 hours and in writing, of any changes to their CFO.*

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## 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.<sup>vii</sup>

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



## Bookkeeping Tips

Maintaining accurate and up-to-date records is crucial for ensuring compliance with legislation and makes preparing your financial return at the end of the reporting period 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 fundraising events are recorded including the date, name of event, ticket price, ticket sales revenue, auction revenue, the value of donated items, fundraising 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 candidate's financial institution on record with Election Alberta and signing officer(s) information is current and up to date. This is the bank account where all contributions to the candidate are deposited, and all candidate'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 candidate's bank account on record with the CEO should include the candidate's election and campaign revenue and expenses.**

## 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. <sup>viii</sup>

# 3 Finance Rules and Reporting

This section outlines the rules for contributions, fundraising, 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

The following are permitted persons and entities (“eligible contributors”) that can make contributions:

- a person ordinarily resident in Alberta,
- a corporation carrying on business in Alberta and **is not prohibited a corporation**, and
- an Alberta trade union or employee organization.

Contributions are any money, real property, goods or services, or the use of real property, goods or services, provided to benefit a candidate, without compensation to the contributor. The date received of a contribution is the date it is received by and under the CFO’s control.<sup>ix</sup>

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*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.<sup>x</sup>*

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## Prohibited Contributors and Contributions

Your candidate campaign cannot accept contributions from:

- a person not ordinarily resident in Alberta,
- a trade union or an employee organization that is not an Alberta trade union or Alberta employee organization,
- an unincorporated association or organization not operating in Alberta,
- Prohibited corporations such as:
  - Provincial corporations as defined in the *Financial Administration Act*, and includes a management body within the meaning of the *Alberta Housing Act* and a provincial health agency, a regional health authority and a subsidiary health corporation under the *Provincial Health Agencies Act*,
  - municipalities,
  - Metis settlements,
  - school boards under the *Education Act*,
  - public post-secondary institutions under the *Post-secondary Learning Act*,
  - corporations that do not carry on business in Alberta,
  - registered charities,
  - publicly funded corporations as determined by the regulations,
- any corporation, or corporation within a class of corporation, designated by the

Lieutenant Governor in Council as a prohibited corporation, or

- an anonymous source (i.e., contributor's name and address are unknown) for an amount over \$50.

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

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

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

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

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



**All cash must be deposited into the candidate's campaign bank account on record with the Chief Electoral Officer.<sup>xii</sup>**

**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<sup>xiii</sup>. 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,
- cryptocurrency<sup>1</sup>, 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 candidate for a fundraising event. The candidate's CFO checks online and confirms that the current rental rate is \$20 per table. The CFO uses this information to record a valued contribution received from John for \$200. This contribution counts toward John's annual contribution limit.*

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, and
- free audit and professional services and free CFO services for work relating to

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

compliance with the EFCDA.<sup>xiv</sup>

Your candidate campaign can buy FMV real property, goods, or services from any individuals and businesses. If you purchase real property, goods, or services at a discounted price, the difference between the FMV and the discounted price is considered to be a contribution.<sup>xv</sup>

## Accepting Contributions

Your candidate campaign can only accept contributions during a campaign period for an election. Also, you can only spend funds during the campaign period, starting when the Writ of Election is issued and ending 2 months after Election Day.

| ← ← ← January 1 to December 31 → → →                     |                                            |                        |                               |                                                 |
|----------------------------------------------------------|--------------------------------------------|------------------------|-------------------------------|-------------------------------------------------|
| Annual Period (Pre-campaign)                             | Start of Campaign Period / Election Period | End of Election Period | End of Campaign Period        | Annual Period (Post-campaign)                   |
| January 1st to the day before Writ of Election is issued | Writ of Election is issued                 | Election Day           | Two months after Election Day | Day after campaign period ends to December 31st |
| ✗                                                        | ✓                                          | ✓                      | ✓                             | ✗                                               |

**Contributions made by an eligible contributor to a candidate, or any combination of candidates, CAs, parties, and prospective candidate associations, shall not exceed \$5,000 in total, per calendar year.** CFOs are responsible for making reasonable efforts to inform contributors of the rules relating to contributions and for keeping track of contributions received.<sup>xvi</sup>

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

A candidate can contribute to their own campaign, from their own funds, up to the \$5,000 contribution limit. If campaign expenses paid from the candidate's own funds exceed the contribution limit, the candidate must be reimbursed from the campaign account on record with Elections Alberta for the excess amount.<sup>xvii</sup>

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*No registered candidate is permitted to circumvent or try to circumvent the contribution limit, including by colluding with a third party advertiser.<sup>xviii</sup>*

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# Fundraising Functions

A fundraising function is any event or activity intended to raise funds for your candidate 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 fundraiser 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 revenue realized at the event. For an auction, your CFO should keep a record of each auction item, its value, who donated the item, who paid the winning bid, and how much was paid.

## Activity or Auction?

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

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

*Most fundraisers charge admission, but some do not. Regardless, details about the fundraiser must be reported.*

**2. Auction:** An auction fundraiser 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 fundraising activity or auction must be recorded, as well as the total amount of contribution receipts issued (calculated using either Method 1 or 2 below). The difference between these amounts can result in net revenue (the non-contribution revenue). This revenue must be recorded as fundraising function revenue. <sup>xix</sup>

## 1. Activity

Only eligible contributors can pay for tickets or admission to attend candidate fundraisers. This is because a portion of the price paid comprises a contribution, which results in the issuing of a contribution receipt. Notably, persons and entities prohibited from making contributions (e.g., non-Alberta residents, non-Alberta corporations, etc.) cannot purchase tickets or admission, or reimburse the purchaser for their ticket or admission paid, because of the contribution portion. They can, however, pay the non-contribution (expense) portion only.

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

### Calculating the Contribution Receipt Amount

When planning a fundraiser, 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 those who purchase tickets or admission. The EFCDA provides an easy calculation, via Method 1 below, or the actual costs per person can be calculated via Method 2.

#### Method 1 <sup>xx</sup>

**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 fundraising function revenue. However, the CFO or ticket/admission purchaser, 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 <sup>xxi</sup>

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 fundraising events and how to determine the contribution portion vs. non-contribution portion (expense portion) of each ticket sold or admission charged.

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

## 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 campaign financial statement as "receipted contributions" revenue, and
- 2) the non-contribution portion is recorded on your campaign financial statement as "fundraising function" revenue.

If the fundraising function uses some means of raising funds, other than selling tickets or charging admission, and if the price paid is more than the fair market value for goods or services received, the excess is a contribution and is eligible for a contribution receipt.<sup>xxii</sup> 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 fundraising activity, a separate record of the auction revenue and expenses must be kept as different rules apply.

You can buy items for the auction, and accept items donated by eligible contributors.

For items valued over \$50 donated by eligible contributors, your CFO must record a valued contribution and issue a valued contribution receipt to the donor.

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 a winning bid exceeding the value of the donated item is a contribution for the excess amount paid.

## Recording Revenue and Expenses from Auctions

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

### Scenario 1

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

**Donation:**

- \$300 valued contribution received from the donor, and \$300 expense<sup>2</sup>,

**Bidding:**

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

### Scenario 2

A store donates a \$700 lamp to the auction with a copy of the store receipt to validate the value. The winning bidder pays \$550 via cash, cheque or by e-transfer. The CFO records:

**Donation:**

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

**Bidding:**

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

### Scenario 3

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

**Donation:**

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

**Bidding:**

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

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*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.*

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<sup>2</sup> 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 candidate.

## Social Events

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

## Door Prizes

You can buy items for door prizes and accept prizes donated by eligible contributors.

For prizes valued over \$50 donated by eligible contributors, your CFO must record a valued contribution and issue a valued contribution receipt to the donor. For prizes valued up to \$50, your CFO records it as valued fundraising function revenue if the prize was for a fundraising event, or as valued other income if the prize was for a social event, unless the donor 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. In addition to donated prizes being recorded as revenue, they must be recorded as expenses.

## Golf Tournaments

Only eligible contributors can pay an entry fee to a golf tournament if the entry fee exceeds the FMV of goods and services received, because the excess is a contribution. The entry fees should be recorded as a contribution and non-contribution (expense) per s. 23(3) of the EFCDA.

## Trade Union and Corporate Sponsorship at Fundraisers

An eligible trade union or corporate contributor is permitted to pay for sponsorship at fundraising functions held by or on behalf of a CA. The CA is responsible for determining the FMV of the sponsorship benefit received using comparable market rates for similar events held in the local market. Any portion of the paid sponsorship exceeding the value the trade union or corporation receives in return, comprises a contribution and counts toward the trade union's or corporation's \$5,000 annual contribution limit. **The sponsorship must promote the trade union or corporation itself, not the CA, to avoid triggering third party advertising.**

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](mailto:finance@elections.ab.ca).

## Recording and Reporting Contributions

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

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

- date received

- money or valued
- amount
- contributor first and last name (one name per contribution)
- contributor mailing address
- contributor email address (optional for e-receipting purposes)
- contributor type (individual, corporation, trade union, or employee organization)

The CFO of a candidate supported by a party has access to the party's contributor list in OFS. When the CFO enters a contribution, the CFO should search and select the contributor from the list to apply to that contribution. If the contributor cannot be found, the CFO can enter a new contributor.



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

*Online Financial System Login screen*



Add Contribution:

Year: 2023 Event: 2023 PGE Campaign Entity: CANDIDATE  
Party: ARDEMOParty ED: 02 - CALGARY-BEDDINGTON Candidate: JOE, SAM

Campaign Period: May 1, 2023 to Jul 29, 2023

**Contribution**

Date Received: mm/dd/yyyy Type: Cash Amount Received:

**Contributor**

Contributor:  + Add New Contributor

Okay Okay and next Cancel

## Official Contribution Receipts

**Your CFO must issue official contribution receipts to all contributors using OFS, no later than the financial statement filing deadline.<sup>xxiii</sup>**

There are two ways to issue receipts through OFS:

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

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

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

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

ARDEMOParty

**OFFICIAL CONTRIBUTION RECEIPT**

**C230000027**

**2023 TAX YEAR**

Issued to:

JOHN S DOE  
1212 SWEET HOME  
EDMONTON BEACH, AB T1T 1T1

Receipt Date: December 2, 2022

Period: Candidate Campaign

Receipt Total: \$ 100.00

Tax Deductible: Yes

**Issued by:** SAM JOE, Candidate  
CALGARY-BEDDINGTON  
ARDEMOParty

**Signed by:** SAL DOE, Chief Financial Officer

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

| Date Received | Contribution Type | Amount    |
|---------------|-------------------|-----------|
| May 1, 2023   | Money             | \$ 100.00 |

## Income Tax Credits

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

| Amount Contributed                | Available Tax Credit | Maximum Credit | Cumulative Amount |
|-----------------------------------|----------------------|----------------|-------------------|
| Up to \$200                       | 75%                  | \$150          | \$150             |
| Next \$900 (\$201 to \$1,100)     | 50%                  | \$450          | \$600             |
| Next \$1,200 (\$1,101 to \$2,300) | 33.3%                | \$400          | \$1,000           |
| Over \$2,300                      | Nil                  | Nil            | <b>\$1,000</b>    |

The [\*Alberta Personal Income Tax Act\*](#) is administered by Alberta's Treasury Board and Finance.

## Public Disclosure of Receipted Contributions

Elections Alberta publishes your receipted contributions in two categories:

- For contributions from a contributor that exceed \$250 in aggregate for the campaign

period, the total amount contributed, and the contributor's name and municipality. Addresses are redacted on Elections Alberta's public website, and

- the total amount of all contributions received that did not exceed \$250 in aggregate for the campaign period, from any single contributor.<sup>xxiv</sup>

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

## Other Revenues

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

- Interest earned on investments and bank deposits
- Money and in-kind donations up to \$50
- Sales of goods
- Any other revenue not listed above

## Loans from Financial Institutions

Your campaign can borrow money from any recognized financial institution, except an Alberta Treasury Branch (ATB Financial). Your CFO must record and report loan details as part of your annual financial statement.<sup>xxv</sup>

### Guarantees

Only an eligible contributor may sign, co-sign, guarantee or provide collateral for a loan on behalf of a candidate. The amount of the guarantee or collateral is considered a contribution in the year the guarantee or collateral is provided and counts towards the guarantor's annual contribution limit under section 17(1) of the EFCDA. However, no contribution receipt is issued to a guarantor or person providing collateral until the guarantor is required to make payment or the collateral is applied to the loan.<sup>xxvi</sup>

### Loan Payments

Only an eligible contributor may make a loan payment or guarantee payment on behalf of a candidate. Loan payments made on behalf of your campaign are considered contributions and count toward the annual contribution limit under section 17(1) of the EFCDA. The contributors can be issued a contribution receipt, unless they are reimbursed by the candidate.<sup>xxvii</sup>

A registered candidate may sign or otherwise guarantee or provide collateral security for any loan, monetary obligation or indebtedness on behalf of or in the interest of the registered party for which the registered candidate is the official candidate, for amounts that in the aggregate do not exceed \$30,500 (the previous limit was \$25,600).<sup>xxviii</sup>

## Incurring Expenses

Registered candidates can only spend funds during the campaign period, starting when the Writ of Election is issued and ending 2 months after Election Day.

| Annual Period<br>(Pre-campaign)                                | Start of<br>Campaign Period /<br>Election Period | End of<br>Election<br>Period | End of<br>Campaign<br>Period        | Annual Period<br>(Post-campaign)                      |
|----------------------------------------------------------------|--------------------------------------------------|------------------------------|-------------------------------------|-------------------------------------------------------|
| January 1st to the day<br>before Writ of Election<br>is issued | Writ of Election<br>is issued                    | Election<br>Day              | Two months<br>after Election<br>Day | Day after campaign<br>period ends to<br>December 31st |
| x                                                              | ✓                                                | ✓                            | ✓                                   | x                                                     |

## Election Expenses and Campaign Expenses

Expenses to promote or oppose a candidate must be tracked and reported as **election expenses** or as **campaign expenses**. The nature of the expense, and when the goods or services are used or consumed, determines whether to record them as an election expense or a campaign expense. The CFO is responsible for tracking and reporting all the candidate's campaign expenses.

Any expense incurred during an election period is an election expense and is subject to a spending limit. All other expenses are not subject to a spending limit but must still be tracked and reported.

*If a candidate has been endorsed by a party, the candidate's party or constituency association can pre-pay election expenses and campaign expenses on behalf of the candidate prior to the campaign period, for the candidate's use during the election.*



**The election period is from the Writ of Election until the polls close on Election Day. A registered candidate can spend a maximum of \$75,000 during the election period for a general election or by-election.**

*You and/or your CFO will be liable to a fine of not more than \$10,000 if your campaign exceeds the election expense limit.<sup>xxix</sup>*

*Candidates are prohibited from colluding with third party advertisers to circumvent or avoid expense limits.<sup>xxx</sup>*

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

| Type of Expense | Election Expenses – Subject to Spending Limit of \$60,800                                                                                                                                                                                                                                                              | Campaign Expenses – Not Subject to Spending Limit                                                                                                                                                                                                                                           |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Applies to      | Election period                                                                                                                                                                                                                                                                                                        | Campaign period                                                                                                                                                                                                                                                                             |
| Definitions     | Any expense incurred, or non-monetary contribution received, by a registered candidate, 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 candidate during an election period. | Any expense incurred, or non-monetary contribution received, by a candidate to the extent that the property or service that the expense was incurred for, or that were received as a non-monetary contribution, is used to directly promote or oppose a candidate during a campaign period. |

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Examples of Expenses</b>                            | <ul style="list-style-type: none"> <li>• the production of advertising or promotional material,</li> <li>• the distribution, broadcast, or publication of advertising or promotional material in any media or by any other means during a election period, including using a capital asset,</li> <li>• the payment of remuneration (paying someone for their work or service) and expenses to or on behalf of a person for the person's services as a CFO or in any other capacity,</li> <li>• securing a meeting place, or the conduct of election surveys or other surveys or research during an election period.<sup>xxxii</sup></li> </ul>                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• the production of advertising or promotional material,</li> <li>• 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,</li> <li>• the payment of remuneration (paying someone for their work or service) and expenses to or on behalf of a person for the person's services as a CFO or in any other capacity,</li> <li>• securing a meeting place, or</li> <li>• the conduct of election surveys or other surveys or research during a campaign period.<sup>xxxiii</sup></li> </ul> |
| <b>Examples of Expenses Exempt from Spending Limit</b> | <p>The following expenses are not subject to the candidate's spending limit, even if they occur within the election period:</p> <ul style="list-style-type: none"> <li>• a candidate's travel expenses reasonably related to the election, including meals and accommodation,</li> <li>• a candidate's childcare expenses,</li> <li>• expenses related to the provision of care for a person with a physical or mental incapacity for who the candidate normally provides such care,</li> <li>• in the case of a candidate who has a disability, additional expenses that are related to the disability,</li> <li>• audit and professional fees necessary for compliance with the EFCD, and</li> <li>• reasonable incidental expenses incurred by or on behalf of volunteers (that relate to the above bullets)<sup>xxxiv</sup></li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

## Expenses that Span Multiple Periods

Some goods or services for promoting or opposing a candidate may be used or consumed during both the election period and campaign period. In these cases, the expense should be claimed as both in proportion to the period of their consumption, impact or use. Refer to our interpretation bulletin on [Recording Expenses that Span Campaign and Election Periods](#) for additional guidance.

## Use of Previous Elections Goods

The use of election goods in a 2nd or subsequent election is a non-monetary contribution.<sup>xxxiv</sup>

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

## Expenses Paid by your Party or CA on Your Behalf

Parties and CAs are able to purchase goods and services on behalf of candidates prior to the election period. If the goods and services are used during the election for the promotion of the candidate or opposing others, this is included in the candidate's expense limit. The

expenses are reported on the party's or CA's financial statement separate from operating expenses, and must also be accounted for on the candidate's campaign return.

The candidate's CFOs should work closely with the party or CA that has incurred the expenses, to ensure that the expenses are recorded and allocated appropriately.

| Start of Campaign Period / Election Period                                                                                                                                        | End of Election Period | End of Campaign Period                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Writ of Election is issued                                                                                                                                                        | Election Day           | + 2 months after Election Day                                                                                                                                                         |
| Goods or services used by the candidate for their promotion or opposing others <u>are</u> subject to the candidate's spending limit, including those purchased by the party or CA |                        | Goods or services used by the candidate for their promotion or opposing others <u>are not</u> subject to the candidate's spending limit, including those purchased by the party or CA |

Spending limits for parties and candidates are listed on Elections Alberta's website [here](#).

## Forgiven and Unpaid Expense Debts

If, in the ordinary course of a commercial transaction, the candidate 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 candidate 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 candidate and it would be regulated by the EFCDA. If the vendor is an eligible contributor, 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 candidate to pay an expense become a "contribution" by the vendor?

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

**Example 1:** A volunteer with a candidate's campaign has, as an individual, contributed the maximum annual amount allowed under the EFCDA. The volunteer also owns a computer hardware business in Alberta. 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 candidate. The invoice gets filed but is never paid, although the candidate 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 by the business.

Where the vendor and the party 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 (e.g., the vendor is a business operating outside Alberta), the vendor would be in contravention of section 16 of the EFCDA, and the accepting party would be in contravention of section 35 of the EFCDA.

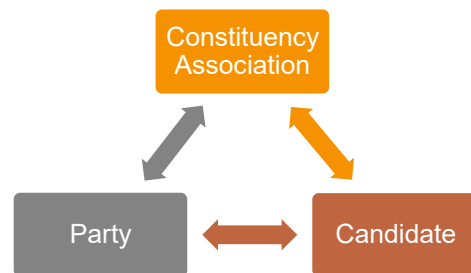
**Example 2:** A candidate enters a contract with a corporation to purchase a printer for the candidate. The corporation delivers the printer to the candidate accompanied by an invoice requiring payment by a certain date. By that date, due to a lack of funds, the candidate is insolvent and unable to 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 candidate 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 candidate 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 candidate's control.

## Transfers

Your campaign can receive transfers of money, real property, goods, and services from your party and any of its CAs only during a campaign period, and during a deficit retirement period (DRP) to help clear an outstanding campaign debt.

Your campaign can issue transfers of money, real property, goods, and services to your party and any of its CAs during a campaign period. In addition, surplus campaign funds can be transferred from time to time after the campaign period.



All transfers of money must be paid out of the issuing account and deposited into the recipient account.

Transfers are not contributions nor are they subject to the candidate's expense limit, but must be recorded by the CA, party, or candidate that issues or receives the transfer, including:

- date the transfer was issued or received,
- name of the party, CA, or candidate that issued or received the transfer, and
- amount or value of the transfer and, if applicable, a suitable description of the goods.

OFS is able to connect transfers between the party, CA, and candidate. When a transfer is entered in the financial statement in OFS, it will appear on the other financial statement that the transfer relates to. Only transfers that have taken place should be reported. Reporting future transfers as receivables or payables in OFS is discouraged.<sup>xxxv</sup>

## Transfers with Prospective Candidate Associations

A registered candidate can transfer funds, property, goods or services, with a registered prospective candidate association only if the prospective candidate has been endorsed by the same party or is an elected member of the Legislative Assembly a member of the same party.

## Financial Reports

### Filing the Campaign Return

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

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

- a financial statement,
- a contribution detail report,
- a campaign expense report,
- an expense limit report, and
- any supporting information and documents relating to the campaign return.<sup>xxxvi</sup>

*The deadline for filing your campaign return is four months after Election Day.*

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*Additional financial reporting is required if a candidate's campaign has a deficit at the end of the campaign period.*

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### 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 your candidate and CFO, 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.

Candidate campaigns 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.

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*Every registered candidate is subject to financial reporting requirements to disclose all revenue and expenses for the campaign period, regardless of the level of financial activity.*

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## OFS Welcome Screen for Financial Statement Module

FINANCIAL REPORTING

2023 PGE CAMPAIGN  
May 01, 2023 - Jul 29, 2023

SAM JOE  
Candidate

WELCOME

REVENUE  
Opening Balance  
Receipted Contributions  
Fund-Raising functions  
Transfers received  
Other income  
Goods or services  
received from others  
Summary

EXPENSES AND TRANSFERS  
Expenses incurred by  
candidate  
Expenses paid by others  
on behalf of candidate  
Candidate Deposit  
Transfers issued  
Summary

ASSETS  
Cash and Securities  
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 campaign financial 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.

Next

## Surplus Distribution

Any surplus campaign funds held by your campaign at the end of a campaign period, that include contributions received for the purpose of the candidate's campaign, shall be held in trust to be expended for your candidacy at the next election. No additional funds may be added, except interest earned.

From time to time, you have the option to transfer the surplus funds held in trust to:

- the party that proposed or supported your candidacy at the previous election,
- the CA(s) of the party that proposed or supported your candidacy at the previous election, or
- the candidates of the party that proposed or supported your candidacy at the previous election.

**If the funds cannot be transferred in accordance with the above, the funds must be paid to the Chief Electoral Officer for deposit into the General Revenue Fund of the Government of Alberta.**

Under section 12(4) of the EFCDA, if a candidate is not nominated at the next election or does not declare their candidacy as an independent, the candidate must ensure that all funds held in trust are transferred or paid out as above – no exceptions. This must be completed within seven days after nomination day. Refer to *Election Act* sections 39(c) and 67(1) for further information.

## Deficit Retirement

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

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

In addition to accepting contributions during the deficit retirement period, you may receive a transfer of funds from your party, CA, or prospective candidate association (if applicable) or one of these entities may accept responsibility for your campaign debt. This must be decided and documented with the deficit retirement period.

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

## Failure to File

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



Both the candidate and the candidate's CFO are jointly liable for payment of the fee. If the late fee is not paid within 30 days after the filing deadline, a notice may be filed with the clerk of the Court of King's Bench. On being filed, the notice will have the same force and effect and may be enforced as if it were a judgment of the Court.

Further, it is an offence for the candidate 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.

The Chief Electoral Officer shall transmit a report to the Speaker of the Assembly, which may result in the candidate 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 candidate and their CFO may also be subject to administrative penalties.<sup>xxxviii</sup>

# 4 Timeline

The following timeline is an example of key dates for a general election or by-election. Note that election day is a key date from which all future dates and deadlines are determined.

| Event / Period                                  | Date / Comments                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Campaign period start and Election period start | <ul style="list-style-type: none"> <li>• Campaign and election periods <b>both</b> start with issuance of writ of election</li> <li>• Registered candidate may accept contributions and transfers, and incur expenses</li> </ul>                                                                   |
| Election period end and Election day            | <ul style="list-style-type: none"> <li>• Election day is 28 days after issuance of writ of election</li> <li>• Last day of election period</li> </ul>                                                                                                                                              |
| Campaign period end                             | <ul style="list-style-type: none"> <li>• Campaign period ends 2 months after election day</li> <li>• Last day candidate may accept contributions and transfers, and incur campaign expenses</li> </ul>                                                                                             |
| Candidate campaign return due                   | <ul style="list-style-type: none"> <li>• Due 4 months after election day</li> <li>• If date falls on weekend or holiday, due date is extended to next business day</li> </ul>                                                                                                                      |
| DRP-1 start                                     | <ul style="list-style-type: none"> <li>• Starts the day after the campaign return due date</li> <li>• DRP starts for candidate that reported deficit on campaign return</li> <li>• Candidate may start accepting contributions and transfers for deficit elimination</li> </ul>                    |
| DRP-1 end                                       | <ul style="list-style-type: none"> <li>• Ends 3 months after DRP-1 starts</li> <li>• Extension requests for deficit elimination due today</li> <li>• If no extension requested or request was denied, last day candidate may accept contributions and transfers for deficit elimination</li> </ul> |
| DRP-2 start                                     | <ul style="list-style-type: none"> <li>• Starts day after DRP-1 ends</li> <li>• DRP-2 starts for candidate that requested extension and was approved</li> <li>• Candidate may continue accepting contributions and transfers for deficit elimination</li> </ul>                                    |
| DRP-1 financial statement due                   | <ul style="list-style-type: none"> <li>• Due 1 month after DRP-1 ends</li> <li>• Applies to candidate that did not request extension or request was denied</li> <li>• If date falls on weekend or holiday, due date is extended to next business day</li> </ul>                                    |
| DRP-2 end                                       | <ul style="list-style-type: none"> <li>• Ends 3 months after DRP-2 starts</li> <li>• No further extension allowed</li> <li>• Last day candidate may accept contributions and transfers for deficit elimination</li> </ul>                                                                          |
| DRP-2 financial statement due                   | <ul style="list-style-type: none"> <li>• Due 1 month after DRP-2 ends</li> <li>• For candidate that was approved for extension</li> <li>• If date falls on weekend or holiday, due date is extended to next business day</li> </ul>                                                                |

# 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>By-election</b>                   | An election other than a general election that is held in an electoral division to vote for a new member of the Legislative Assembly. A by-election can be triggered when a member resigns, becomes disqualified, dies, is recalled through a recall vote, etc. <sup>xxxix</sup>                                                                                                                                                                                                                                                                                                                                              |
| <b>Calendar Year</b>                 | January 1 <sup>st</sup> to December 31 <sup>st</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Campaign Expense</b>              | <p>Any expense incurred (whether paid or unpaid), or non-monetary contribution received, by a party or candidate that is used for their promotion or to oppose others during a campaign period, excluding the election period.<sup>xi</sup></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.</p> |
| <b>Campaign Period</b>               | The period starting on the day a writ is issued for an election and ending 2 months after election day. Applies to parties and candidates. <sup>xli</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Candidate</b>                     | 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. <sup>xlii</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Chief Electoral Officer (CEO)</b> | An independent, non-partisan officer of the Legislative Assembly, responsible for administering provincial elections, by-elections and referenda.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Chief Financial Officer (CFO)</b> | An individual appointed to be responsible for managing the finances of a political participant. Every political participant must appoint a CFO.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Term                                 | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Constituency Association (CA)</b> | <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.<sup>xliii</sup></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> |
| <b>Election Day</b>                  | The day set for voting at an election. <sup>xliv</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Election Expense</b>              | <p>Any expense incurred (whether paid or unpaid), or non-monetary contribution received, by a party or candidate that is used for their promotion or to oppose others during an election period.<sup>xlv</sup></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>                                                   |
| <b>Election Period</b>               | <p>By-election: The period starting on the day a writ is issued to hold a by-election in an electoral division and ending at the end of election day.</p> <p>General election: The period starting on the day the writs are issued to hold a general election in all electoral divisions, and ending at the end of election day.</p>                                                                                                                                                                                                                                                                                                            |
| <b>Electoral Division (ED)</b>       | 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. <sup>xlvi</sup>                                                                                                                                                                                                                                                                                                            |
| <b>Eligible Contributor</b>          | A person who is ordinarily resident in Alberta, a corporation carrying on business in Alberta and is not prohibited a corporation, and an Alberta trade union or employee organization. <sup>xlvii</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>General Election</b>              | An election to vote for new members of the Legislative Assembly in all electoral divisions. <sup>xlviii</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Term                                            | Definition                                                                                                                                                                                                                                    |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Member of the Legislative Assembly (MLA)</b> | A person elected to represent the people in an electoral division in Alberta                                                                                                                                                                  |
| <b>Online Financial System (OFS)</b>            | Elections Alberta's secure online financial reporting system used by political participants to report details of their activities.                                                                                                            |
| <b>Political Party</b>                          | 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. <sup>xlix</sup>                                                                |
| <b>Prospective Candidate Association</b>        | A prospective candidate association (PCA) is an official association established by an individual, or on behalf of an individual, for the purpose of supporting a prospective candidate for election as a member of the Legislative Assembly. |
| <b>Writ of Election</b>                         | A writ of election is issued by the Chief Electoral Officer pursuant to an order of the Lieutenant Governor in Council, to initiate an election in an electoral division.                                                                     |

# Notes

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- <sup>i</sup> EFCDA s. 1(1)(c)
- <sup>ii</sup> EFCDA s. 9(2)(a)(ii)
- <sup>iii</sup> EFCDA s. 9(4)
- <sup>iv</sup> EFCDA ss. 10(2), 10(5), 10(6)(c)
- <sup>v</sup> EFCDA ss. 10(7), 10(8), 10(9)(c)
- <sup>vi</sup> EFCDA ss. 29(1), 29(1.1)
- <sup>vii</sup> EFCDA s. 30
- <sup>viii</sup> EFCDA s. 10.1
- <sup>ix</sup> EFCDA s. 1(1)(e)
- <sup>x</sup> EFCDA s. 13(2)
- <sup>xi</sup> EFCDA ss. 1(1)(l.01), 16, 19, 21.1, 34, 35, 36
- <sup>xii</sup> EFCDA s. 14(1)
- <sup>xiii</sup> EFCDA s. 22(1)
- <sup>xiv</sup> EFCDA s. 1(5)
- <sup>xv</sup> EFCDA s. 22(2)
- <sup>xvi</sup> EFCDA ss. 17(1), 30(2)
- <sup>xvii</sup> EFCDA ss. 17(1.1), 17(7), 17(8), 30(2)
- <sup>xviii</sup> EFCDA ss. 41.42, 44.11.
- <sup>xix</sup> EFCDA s. 23
- <sup>xx</sup> EFCDA s. 23(3)(a)
- <sup>xxi</sup> EFCDA s. 23(3)(b)
- <sup>xxii</sup> EFCDA s. 23(4)
- <sup>xxiii</sup> EFCDA s. 33
- <sup>xxiv</sup> EFCDA ss. 11, 32
- <sup>xxv</sup> EFCDA s. 40(1)
- <sup>xxvi</sup> EFCDA ss. 41(2)-41(4)
- <sup>xxvii</sup> EFCDA ss. 41(5), 41(7)
- <sup>xxviii</sup> EFCDA ss. 40, 41
- <sup>xxix</sup> EFCDA s. 48.1(2)
- <sup>xxx</sup> EFCDA s. 41.42
- <sup>xxxi</sup> EFCDA s. 41.1(1)(a), 41.1(3)
- <sup>xxxii</sup> EFCDA s. 1.1(1)(a), 1.1(3)
- <sup>xxxiii</sup> EFCDA s. 41.2(3)
- <sup>xxxiv</sup> EFCDA s. 41.1(2)
- <sup>xxxv</sup> EFCDA ss. 13, 38
- <sup>xxxvi</sup> EFCDA s. 43(2)
- <sup>xxxvii</sup> EFCDA s. 43.1
- <sup>xxxviii</sup> EFCDA ss. 9.01, 29(4), 43.2(2), (4),(5), 44
- <sup>xxxix</sup> EFCDA s. 1(1)(a.1)
- <sup>xl</sup> EFCDA s. 1.1(1)(a)
- <sup>xli</sup> EFCDA s. 1(1)(b)
- <sup>xlii</sup> EFCDA s. 1(1)(c)(i)
- <sup>xliiii</sup> EFCDA s. 1(1)(d)
- <sup>xliv</sup> EFCDA s. 1(1)(f.02)
- <sup>xlv</sup> EFCDA s. 41.1(1)(a)
- <sup>xlvi</sup> Election Act s. 1(1)(k)
- <sup>xlvii</sup> EFCDA s. 16
- <sup>xlviii</sup> Election Act s. 1(1)(n)
- <sup>xliv</sup> EFCDA s. 1(1)(j.1)



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