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POLITICAL PARTY GUIDE

For the Preparation of Financial Disclosure Forms

*July 2019
(updated January 2020)*



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INTRODUCTION

PURPOSE OF THIS GUIDE

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

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

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

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

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PUBLIC DISCLOSURE

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

ANNUAL FINANCIAL STATEMENT

This section contains information to assist the CFO to prepare the annual financial statement. Under section 42(1) of the EFCDA, the statement must include the previous year’s revenue, expenses, assets and liabilities of the registered party. The following step-by-step instructions are for the Political Party Annual Financial Statement form **PA-AFS-01**. Note: If a general election was held during the year, exclude from the annual financial statement, any contributions received during the campaign period, and any payments or transfers related to that election. The same applies if one or more by-elections were held during the year and the party participated in the by-election(s).

FINANCIAL STATEMENT FORM

► HEADER INFORMATION (Pages 1 & 2)

- Enter the date range for the calendar year (e.g. January 1, 2019 to December 31, 2019)
- Enter name of the registered political party

► SUMMARY OF ANNUAL REVENUE (Page 1)

EXCLUDE REVENUE RECEIVED DURING CAMPAIGN PERIOD, AS APPLICABLE

RECEIPTED CONTRIBUTIONS

Line	Title	Instructions	Required Attachment
1	Contributions of \$250.00 or less	<input type="checkbox"/> Enter in “Valued” column, the total value of any real property, goods or services, or the use of any real property, goods or services contributions received <input type="checkbox"/> Enter in “Money” column, the total amount of money (cash or cheques) contributions received <input type="checkbox"/> Add “Valued” and “Money” amounts, and enter total amount under “Total”	N/A – Amounts should agree with contributions recorded and received in Online Financial System (OFS). Official contribution receipts are generated and issued using OFS.
2	Contributions of \$250.01 and greater	<input type="checkbox"/> Enter in “Valued” column, the total value of any real property, goods, services, or the use of real property, goods or services contributions received <input type="checkbox"/> Enter in “Money” column, the total amount of money (cash or cheques) contributions received <input type="checkbox"/> Add “Valued” and “Money” amounts, and enter total amount under “Total”	N/A – Amounts should agree with contributions recorded and received in OFS. Elections Alberta will publicly disclose the list of contributors who contributed over \$250 in aggregate based on the contribution information in OFS. Official contribution receipts are generated and issued using OFS.
3	TOTAL	<input type="checkbox"/> Add lines 4 and 5 under each of the “Valued”, “Money”, and “Total” columns	N/A – Totals should agree with overall contributions recorded/receipted in OFS.

OTHER REVENUE

Line	Title	Instructions	Required Attachment
4	Fund-raising functions	<input type="checkbox"/> Enter net income from fund-raising events held by or on behalf of party (net income does not include contribution income)	<input type="checkbox"/> PA-AFS-S01
5	Membership fees	<input type="checkbox"/> Enter total amount of membership fees received	<input type="checkbox"/> PA-AFS-S03.1
6	Transfers received	<input type="checkbox"/> Enter total amount of transfers received	<input type="checkbox"/> PA-AFS-S02
7	Other income	<input type="checkbox"/> Enter total amount of other income	<input type="checkbox"/> PA-AFS-S03
8	TOTAL	<input type="checkbox"/> Add lines 4 to 7 and enter total amount	N/A

TOTAL ANNUAL REVENUE

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

► SUMMARY OF ANNUAL EXPENSES (Page 1)

EXCLUDE EXPENSES INCURRED DURING CAMPAIGN PERIOD, AS APPLICABLE

Line	Title	Instructions	Required Attachment
10	Annual operating expenses	<input type="checkbox"/> Enter total amount of expenses	<input type="checkbox"/> PA-AFS-S06
11	Transfers issued	<input type="checkbox"/> Enter total amount of transfers issued	<input type="checkbox"/> PA-AFS-S02
12	TOTAL ANNUAL EXPENSES	<input type="checkbox"/> Add lines 10 and 11 and enter total amount; if no expenses were incurred during reporting period, enter "NIL"	N/A

► ANNUAL SURPLUS (DEFICIT) (Page 1)

Line	Title	Instructions	Required Attachment
13	TOTAL ANNUAL REVENUE	<input type="checkbox"/> Enter total amount from line 9	N/A
14	TOTAL ANNUAL EXPENSES	<input type="checkbox"/> Enter total amount from line 12	N/A
15	ANNUAL SURPLUS (DEFICIT)	<input type="checkbox"/> Subtract amount on line 14 from amount on line 13; a negative result indicates a deficit and should be shown in brackets	N/A

► STATEMENT OF ASSETS AND LIABILITIES (Page 1)

ASSETS

Line	Title	Instructions	Required Attachment
16	Cash on deposit	<input type="checkbox"/> Enter balance as shown on bank statement as at December 31	<input type="checkbox"/> Copy of bank statement as at Dec. 31 of filing year
17	Petty cash & other funds	<input type="checkbox"/> Enter total of all cash funds as at December 31	N/A
18	Accounts receivable	<input type="checkbox"/> Enter total amount of accounts receivable	<input type="checkbox"/> PA-AFS-S07
19	Bonds, stocks and securities	<input type="checkbox"/> Enter total value held in investments as at December 31	N/A
20	Pre-paid party election expenses	<input type="checkbox"/> Enter total value of acquired goods and services, not consumed as at Dec. 31, that are intended <u>to be used by the party</u> in a future election campaign	<input type="checkbox"/> PA-AFS-S05
21	Pre-paid candidate election expenses	<input type="checkbox"/> Enter total value of acquired goods and services, not consumed as at Dec. 31, that are intended <u>to be used by a specific candidate</u> in a future election campaign	<input type="checkbox"/> PA-AFS-S05.1
22	Other assets at cost	<input type="checkbox"/> Enter total amount of other assets at cost	<input type="checkbox"/> PA-AFS-S08
23	TOTAL	<input type="checkbox"/> Add lines 16 to 22 and enter total amount	N/A

LIABILITIES

Line	Title	Instructions	Required Attachment
24	Loans payable	<input type="checkbox"/> Enter total amount of loans payable	<input type="checkbox"/> PA-AFS-S09
25	Accounts payable to suppliers	<input type="checkbox"/> Enter total amount of accounts payable	<input type="checkbox"/> PA-AFS-S10
26	Debts incurred but not yet billed	<input type="checkbox"/> Enter total amount of debts incurred but not yet billed	<input type="checkbox"/> PA-AFS-S11
27	Other liabilities	<input type="checkbox"/> Enter total amount of other liabilities	<input type="checkbox"/> PA-AFS-S12
28	TOTAL	<input type="checkbox"/> Add lines 24 to 27 and enter total amount	N/A

NET ASSETS (LIABILITIES)

Line	Title	Instructions	Required Attachment
29	NET ASSETS (LIABILITIES)	<input type="checkbox"/> Subtract amount on line 28 from amount on line 23; a negative result indicates a net liability and should be shown in brackets	N/A

► **CONSOLIDATION (Page 2)**

Line	Title	Instructions	Required Attachment
30	NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT	<input type="checkbox"/> Enter net assets (liabilities) reported on last year's annual financial statement, as applicable	N/A
31	SURPLUS (DEFICIT) FROM POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT	<input type="checkbox"/> Enter surplus (deficit) reported on campaign period financial statement, as applicable	N/A
32	ANNUAL SURPLUS (DEFICIT)	<input type="checkbox"/> Enter amount from line 15 on page 1	N/A
33	NET ASSETS (LIABILITIES)	<input type="checkbox"/> Add lines 30, 31 and 32 and enter total amount; a negative result indicates a net liability and should be shown in brackets <input type="checkbox"/> Amount must equal line 29 on page 1; if not, review report and supporting schedules for accuracy	N/A

CONFIRMATION OF DOCUMENTS ATTACHED TO THIS FINANCIAL STATEMENT

Refer to page 2 of form PA-AFS-01 for a complete list of documents to be attached. Mark each box as applicable.

CONFIRMATION OF CONTRIBUTION REPORTING AND ISSUANCE OF OFFICIAL CONTRIBUTION RECEIPTS

Refer to page 2 of form PA-AFS-01 for a complete list of tasks to be completed in the Online Financial System (OFS). Mark each box as applicable.

ATTESTATION OF PRINCIPAL OFFICERS

Under the attestation:

- Enter printed name of Chief Financial Officer and President
- Chief Financial Officer and President must each sign in ink and enter the date signed

SUPPORTING SCHEDULES

For header information at the top of each schedule or sub-schedule:

- Enter calendar year
- Enter name of the registered political party

► Fund-Raising Functions PA-AFS-S01

- For each fund-raising function held:
 - Enter date of event
 - Enter brief description
 - Enter total amount of ticket/admission proceeds in “gross income” column
 - Enter portion of proceeds deemed as contribution revenue in “contribution portion” column
 - Subtract contribution portion from gross income and enter result in “net fund-raising income” column
- Sum total net fund-raising income column and enter amount on line 4 of the financial statement (PA-AFS-01)

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

► Transfers Detail PA-AFS-S02

- For each transfer of money, goods or services received:
 - Enter date the transfer was received
 - Enter name of registered constituency association, registered candidate, registered nomination contestant, or registered leadership contestant that the party received the transfer from
 - Enter value/amount of the transfer
- Sum total transfers received and enter amount on line 6 of the financial statement (PA-AFS-01)
- For each transfer of money, goods or services issued:
 - Enter date the transfer was issued
 - Enter name of the registered constituency association, registered candidate, registered nomination contestant, or registered leadership contestant that the transfer was issued to*
 - Enter value/amount of the transfer
- Sum total transfers issued and enter amount on line 11 of the financial statement (PA-AFS-01)

Note: A registered party may only receive surplus funds transfers from its registered leadership contestants and nomination contestants; no other money transfers are allowed.

► **Other Income PA-AFS-S03**

- For income received that has not been reported on lines 1 to 6 of the financial statement:
 - Enter date the income was received
 - Enter source of the income
 - Enter nature of the income
 - Enter amount of the income
- Sum total other income and enter amount on line 7 of the financial statement (PA-AFS-01)

Note: "Other Income" may include:

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

► **Membership Fees PA-AFS-S03.1**

- For membership fees received:
 - Enter date the membership fee income was received
 - Enter brief description
 - Enter amount of the income
- Sum total gross income column and enter amount on line 5 of the financial statement (PA-AFS-01)

Note: Annual membership fees paid up to \$50 each are reported as membership fees. Any excess amount paid is considered a contribution.

► **Pre-Paid PARTY Election Expenses - Summary Report PA-AFS-S05**

- Enter sub-total for each expense type, as determined by completing a detailed sub-schedule for each applicable expense type
- Sum total all expense types and enter amount on line 20 of the financial statement (PA-AFS-01)

▷ **Expense Detail Sub-Schedules**

- PA-AFS-S05-SS01 Advertising, Posters, Pamphlets and Promotional
- PA-AFS-S05-SS02 Furniture and Equipment Rental
- PA-AFS-S05-SS03 Honoraria and Salaries
- PA-AFS-S05-SS04 Occupancy, Meeting Space, Telephone and Office
- PA-AFS-S05-SS05 Polling
- PA-AFS-S05-SS06 Signs / Structural Support
- PA-AFS-S05-SS07 Other Expenses

- For each sub-schedule listed above:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense
- Sum total expenses on each sub-schedule form and enter amount on each corresponding line of Party Election Expenses Subject to Spending Limit Summary Schedule PA-AFS-S05

Note: Pre-Paid Party Election Expenses include the value of acquired goods and services, not consumed at the end of the fiscal period, that are intended to be used in a future election campaign. These amounts are to be held as assets on the party's annual financial statement. In an election year, the assets will be expensed on the party's campaign period financial statement in order to count toward the party's spending limit for that election. Refer to the Political Party and Constituency Association Guide to the EFCDA and sections 41.1 and 41.2 of the EFCDA for information regarding election expenses and spending limits.

► **Pre-Paid CANDIDATE Election Expenses Incurred by Party- Summary Report PA-AFS-S05.1**

Complete one for each candidate that the party incurred election expenses on behalf of:

- Enter sub-total for each expense type, as determined by completing a detailed sub-schedule for each applicable expense type
- Sum total all expense types and enter amount on line 21 of the financial statement (PA-AFS-01)

▷ **Expense Detail Sub-Schedules**

- PA-AFS-S05.1-SS01 Advertising, Posters, Pamphlets and Promotional
- PA-AFS-S05.1-SS02 Furniture and Equipment Rental
- PA-AFS-S05.1-SS03 Honoraria and Salaries
- PA-AFS-S05.1-SS04 Occupancy, Meeting Space, Telephone and Office
- PA-AFS-S05.1-SS05 Polling
- PA-AFS-S05.1-SS06 Signs / Structural Support
- PA-AFS-S05.1-SS07 Other Expenses

- For each sub-schedule listed above:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense
- Sum total expenses on each sub-schedule form and enter amount on each corresponding line of CANDIDATE Election Expenses Subject to Spending Limit Summary Schedule PA-AFS-S05.1

Note: Pre-paid Candidate Election Expenses – Incurred by Party include the value of acquired goods and services, not consumed at the end of the fiscal period, that are intended to be used by a specific candidate in a future election campaign. These amounts are to be held as assets on this annual financial statement. In an election year, the assets will be moved to the specific candidate's campaign period financial statement in order to count toward the candidate's spending limit for that election. Refer to the Political Party and Constituency Association Guide to the EFCDA and sections 41.1 and 41.3 of the EFCDA for information regarding election expenses and spending limits.

► **Annual Operating Expenses PA-AFS-S06**

- For annual operating expenses incurred which are not subject to spending limits:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter nature (brief description) of each expense
 - Enter amount of each expense
- Sum total expenses, and enter amount on line 10 of the financial statement (PA-AFS-01)

Note: Annual operating expenses of the party include audit and professional fees necessary for compliance with the EFCDA, expenses to hold a conference or convention, expenses to operate a permanent office including salaries and wages paid to permanent staff, and reasonable incidental expenses by volunteers. Refer to the Political Party and Constituency Association Guide to the EFCDA and section 41.2 of the EFCDA for information regarding expenses which are not subject to the spending limit.

► **Accounts Receivable PA-AFS-S07**

- For any amounts owed to the political party and not yet received as at December 31st :
 - Enter date the receivable was incurred by the debtor
 - Enter name of the debtor
 - Enter brief description of the receivable
 - Enter amount of the receivable
- Sum total accounts receivable and enter amount on line 18 of financial statement (PA-AFS-01)

► **Other Assets at Cost PA-AFS-S08**

- For other assets that have not been reported on lines 16 to 21 of the financial statement:
 - Enter date the asset was acquired / received
 - Enter brief description
 - Enter purchase price / value of the asset
- Sum total other assets and enter amount on line 22 of the financial statement (PA-AFS-01)

Note: Examples of other assets may include shares in a credit union or contributions received but not yet deposited as at December 31st.

► **Loans Payable PA-AFS-S09**

- Enter total number of loans from financial institutions
- Enter total amount owing on all outstanding loans as at December 31st, and enter the amount on line 24 of the financial statement (PA-AFS-01)
- For each loan:
 - Enter name and address of the lender
 - Enter original loan amount
 - Enter total interest accrued to date
 - Enter total payments made
 - Enter current balance owing
 - Enter terms
 - Enter guarantor details including amount(s) guaranteed, guarantor name(s) and address(es)
 - Enter payment details including date(s) and amount(s) paid, payer name(s) and address(es)

Note: See Political Party and Constituency Association Guide to the EFCDA and Part 5 of the EFCDA for more information regarding loans and guarantees.

► **Accounts Payable PA-AFS-S10**

- For any invoices from suppliers that were not yet paid by the political party as at December 31st:
 - Enter date of the invoice
 - Enter name of the supplier
 - Enter brief description of the good or service
 - Enter amount of the invoice
- Sum total accounts payable and enter amount on line 25 of the financial statement (PA-AFS-01)

► **Debts Incurred But Not Yet Billed PA-AFS-S11**

- For any debts owing to suppliers that were not yet billed (invoiced) as at December 31st:
 - Enter date the debt was incurred
 - Enter name of the supplier
 - Enter brief description of the good or service
 - Enter amount owed / yet to be billed (invoiced)
- Sum total debts incurred but not yet billed and enter amount on line 26 of the financial statement (PA-AFS-01)

► **Other Liabilities PA-AFS-S12**

- For any liabilities (financial obligations) that were outstanding as at December 31st and have not been reported on lines 24 to 26:
 - Enter date the liability was incurred
 - Enter name of the supplier
 - Enter brief description
 - Enter amount of the liability
- Sum total other liabilities and enter amount on line 27 of the financial statement (PA-AFS-01)

CAMPAIGN RETURN

This section contains information to assist the CFO to prepare the campaign return. Under section 43(1) of the EFCDA, the campaign return must include a financial statement, contribution report, campaign expense report, expense limit report and any supporting information / documents relating to the political party's campaign return. The following step-by-step instructions are for the Political Party Campaign Period Financial Statement form **PA-CFS-01**. Note: In the case of a general election, any contributions received during the campaign period must be considered campaign contributions. The same applies in the case of a by-election and if the party participated in the by-election.

FINANCIAL STATEMENT FORM

► HEADER INFORMATION (Pages 1 & 2)

- Enter campaign period date range, starting with the first day of the campaign period and ending two months after election day
- Enter name of the registered political party

► SUMMARY OF CAMPAIGN PERIOD REVENUE (Page 1)

RECEIPTED CONTRIBUTIONS

Line	Title	Instructions	Required Attachment
1	Contributions of \$250.00 or less	<input type="checkbox"/> Enter in "Valued" column, the total value of any real property, goods or services, or the use of any real property, goods or services contributions received <input type="checkbox"/> Enter in "Money" column, the total amount of money (cash or cheques) contributions received <input type="checkbox"/> Add "Valued" and "Money" amounts, and enter total amount under "Total"	N/A – Amounts should agree with contributions recorded and received in Online Financial System (OFS). Official contribution receipts are generated and issued using OFS.
2	Contributions of \$250.01 and greater	<input type="checkbox"/> Enter in "Valued" column, the total value of any real property, goods, services, or the use of real property, goods or services contributions received <input type="checkbox"/> Enter in "Money" column, the total amount of money (cash or cheques) contributions received <input type="checkbox"/> Add "Valued" and "Money" amounts, and enter total amount under "Total"	N/A – Amounts should agree with contributions recorded and received in OFS. Elections Alberta will publicly disclose the list of contributors who contributed over \$250 in aggregate based on the contribution information in OFS. Official contribution receipts are generated and issued using OFS.
3	TOTAL	<input type="checkbox"/> Add lines 1 and 2 under each of the "Valued", "Money", and "Total" columns	N/A – Totals should agree with overall contributions recorded/received in OFS.

OTHER REVENUE

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

PRE-PAID ELECTION EXPENSES / MATERIALS

Line	Title	Instructions	Required Attachment
8	Paid by constituency association(s) on behalf of party	<input type="checkbox"/> Enter total amount of election expenses paid by constituency association(s) as reported on the constituency association(s) annual financial statements	<input type="checkbox"/> Copies of CA-FS-S05 and all applicable sub-schedules

TOTAL CAMPAIGN PERIOD REVENUE

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

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)

Line	Title	Instructions	Required Attachment
10	Election expenses incurred by party	<input type="checkbox"/> Enter total amount of election expenses incurred by party during campaign period	<input type="checkbox"/> PA-CFS-S05 and all applicable sub-schedules
11	Election expenses pre-paid by party	<input type="checkbox"/> Enter total amount of election expenses pre-paid by party in annual period	<input type="checkbox"/> Copies of PA-AFS-S05 and all applicable sub-schedules
12	Election expenses paid by constituency association(s) on behalf of party	<input type="checkbox"/> Enter the same amount as line 8	N/A
13	TOTAL	<input type="checkbox"/> Add lines 10 to 12, and enter total amount <input type="checkbox"/> Should not exceed \$2,000,000 for general election or \$23,000 for by-election in an electoral division <input type="checkbox"/> Limits adjust after each general election	N/A

14	Election expenses incurred by party for specific candidate(s)	<input type="checkbox"/> Enter total amount of election expenses paid by party on behalf of specific candidate(s)	<input type="checkbox"/> PA-CFS-S05.1 and all applicable sub-schedules
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EXPENSES (NOT SUBJECT TO SPENDING LIMIT)

Line	Title	Instructions	Required Attachment
15	Other expenses	<input type="checkbox"/> Enter total amount of all expenses not subject to the spending limit, incurred by party during campaign period	<input type="checkbox"/> PA-CFS-S06
16	Transfers issued	<input type="checkbox"/> Enter total amount of transfers issued	<input type="checkbox"/> PA-CFS-S02
17	TOTAL	<input type="checkbox"/> Add lines 15 and 16, and enter total amount	

TOTAL CAMPAIGN PERIOD EXPENSES

Line	Title	Instructions	Required Attachment
18	TOTAL CAMPAIGN PERIOD EXPENSES	<input type="checkbox"/> Add lines 13, 14 and 17 and enter total amount; if no expenses were incurred during the reporting period, enter "NIL"	N/A

▶ CAMPAIGN PERIOD SURPLUS (DEFICIT) (Page 1)

Line	Title	Instructions	Required Attachment
19	TOTAL CAMPAIGN PERIOD REVENUE	<input type="checkbox"/> Enter total amount from line 9	N/A
20	TOTAL CAMPAIGN PERIOD EXPENSES	<input type="checkbox"/> Enter total amount from line 18	N/A
21	CAMPAIGN PERIOD SURPLUS (DEFICIT)	<input type="checkbox"/> Subtract amount on line 20 from amount on line 19; a negative result indicates a deficit and should be shown in brackets	N/A

► ATTESTATION OF CHIEF FINANCIAL OFFICER (Page 2)

CONFIRMATION OF DOCUMENTS ATTACHED TO THIS FINANCIAL STATEMENT

Refer to page 2 of form PA-CFS-01 for a complete list of documents to be attached. Mark each box as applicable.

CONFIRMATION OF CONTRIBUTION REPORTING AND ISSUANCE OF OFFICIAL CONTRIBUTION RECEIPTS

Refer to page 2 of form PA-CFS-01 for a complete list of tasks to be completed in the Online Financial System (OFS). Mark each box as applicable.

Under the attestation:

- Enter printed name of CFO
- CFO must sign in ink and enter the date signed

► ATTESTATION OF PRINCIPAL OFFICER (PRESIDENT) (Page 2)

Under the attestation:

- Enter printed name of Principal Officer (President)
- President must sign in ink and enter the date signed

SUPPORTING SCHEDULES

For the header information at the top of each schedule or sub-schedule:

- Enter campaign period date range, starting with the first day of the campaign period and ending two months after election day
- Enter name of the registered political party

► Fund-Raising Functions PA-CFS-S01

- For each fund-raising function held:
 - Enter date of event
 - Enter brief description
 - Enter total amount of ticket/admission proceeds in “gross income” column
 - Enter portion of proceeds deemed as contribution revenue in “contribution portion” column
 - Subtract contribution portion from gross income and enter result in “net fund-raising income” column
- Sum total net fund-raising income column and enter amount on line 4 of the financial statement (PA-CFS-01)

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

► **Transfer Detail PA-CFS-S02**

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

- For each transfer issued:
 - Enter date the transfer was issued
 - Enter name of the registered constituency association, registered candidate, registered nomination contestant, or registered leadership contestant that the transfer was issued to
 - Enter amount of the transfer
- Sum total transfers issued and enter amount on line 16 of the financial statement (PA-CFS-01)

Note: A registered party may only receive surplus funds transfers from its registered leadership contestants and nomination contestants; no other money transfers are allowed.

► **Other Income PA-CFS-S03**

- For income received that has not been reported on lines 1 to 5 of the financial statement:
 - Enter date the income was received
 - Enter source of the income
 - Enter nature of the income
 - Enter amount of the income
- Sum total other income and enter amount on line 6 of the financial statement (PA-CFS-01)

Note: “Other Income” may include:

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

► **Election Expenses Subject to Spending Limit - Summary Schedule PA-CFS-S05**

- Enter sub-total for each expense type, as determined by completing a detailed sub-schedule for each applicable expense type
- Sum total all expense types and enter amount on line 10 of the financial statement (PA-CFS-01)

▷ **Expense Detail Sub-Schedules**

- PA-CFS-S05-SS01 Advertising, Posters, Pamphlets and Promotional
- PA-CFS-S05-SS02 Furniture and Equipment Rental
- PA-CFS-S05-SS03 Honoraria and Salaries
- PA-CFS-S05-SS04 Occupancy, Meeting Space, Telephone and Office
- PA-CFS-S05-SS05 Polling
- PA-CFS-S05-SS06 Signs / Structural Support
- PA-CFS-S05-SS07 Other Expenses

- For each sub-schedule listed above:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense
- Sum total expenses on each sub-schedule and enter amount on each corresponding line of Election Expenses Subject to Spending Limit Summary Schedule PA-CFS-S05

Note: Refer to the Political Party and Constituency Association Guide to the EFCDA and sections 41.1 and 41.2 of the EFCDA for information regarding political party election expenses and spending limits.

► **CANDIDATE Election Expenses Subject to Spending Limit - Summary Schedule PA-CFS-S05.1**

Complete one for each candidate that the party incurred election expenses on behalf of:

- Enter sub-total for each expense type, as determined by completing a detailed sub-schedule for each applicable expense type
- Sum total all expense types and enter amount on line 14 of the financial statement (PA-CFS-01)

▷ **Expense Detail Sub-Schedules**

- PA-CFS-S05.1-SS01 Advertising, Posters, Pamphlets and Promotional
- PA-CFS-S05.1-SS02 Furniture and Equipment Rental
- PA-CFS-S05.1-SS03 Honoraria and Salaries
- PA-CFS-S05.1-SS04 Occupancy, Meeting Space, Telephone and Office
- PA-CFS-S05.1-SS05 Polling
- PA-CFS-S05.1-SS06 Signs / Structural Support
- PA-CFS-S05.1-SS07 Other Expenses

- For each sub-schedule listed above:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense
- Sum total expenses on each sub-schedule form and enter amount on each corresponding line of CANDIDATE Election Expenses Subject to Spending Limit Summary Schedule PA-CFS-S05.1

Note: Candidate election expenses incurred in the campaign period by the party on behalf of specific candidate(s) are reported on the party's campaign return and must also be accounted for on the candidate's campaign return in order to count toward the candidate's spending limit for the election. Refer to the Political Party and Constituency Association Guide to the EFCDA and sections 41.1 and 41.3 of the EFCDA for information regarding candidate election expenses and spending limits.

► **Expenses Not Subject to Spending Limit PA-CFS-S06**

- For other expenses incurred which are not subject to the spending limit:
 - Enter date of each expense
 - Enter supplier for each expense
 - Enter brief description of each expense
 - Enter amount of each expense under the appropriate column:
 - Audit & Professional Fees
 - Expenses to Hold a Party Conference / Convention
 - Expenses to Operate a Permanent Party Office
 - Incidental Expenses by or on behalf of Volunteers
 - Other Expenses
- Sum total expenses, and enter amount on line 15 of the financial statement (PA-CFS-01)

Note: See the Political Party and Constituency Association Guide to the EFCDA and section 41.2 of the EFCDA for more information regarding expenses which are not subject to the spending limit.



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