
A NOTE TO THE FINANCIAL OFFICER

What's In This Handbook?

The Financial Officer's Handbook, a reference source for financial officers, contains the following four sections:

1. **Legislative Reference Guide for Financial Officers.** This guide presents the relevant provisions of the *Election Financing Act (EFA)* that a financial officer should be aware of in order to remain compliant with the *EFA*. This guide is comprised of summary checklists and supporting reference material.
2. **Accounting Guide – Accounting For Purposes of the Elections Financing Act.** This guide establishes the accounting principles upon, and the framework within which registered political parties, constituency associations, candidates, leadership contestants, and other participants in the electoral process responsible for compliance with the *EFA*, exercise judgment when making accounting and disclosure decisions.
3. **The Elections Financing Act.** This is the legislation governing campaign finance within the province of Manitoba.
4. **Forms.** This section includes all of the forms, prescribed by Elections Manitoba, that are required for a financial officer of a registered party.

Campaign Finance Legislation

Campaign finance legislation has existed in Manitoba since the early 1980's. Over the years, the legislation governing campaign finance law in Manitoba, the *EFA*, has evolved into what exists today. Significant amendments have broadened the obligations placed on the participants in the democratic process, many of whom are volunteers.

Ensuring compliance with the provisions of the *EFA* is the responsibility of the Chief Electoral Officer (CEO) and his/her non-partisan office, Elections Manitoba. The role and position of the CEO, among other things, is to instill public confidence in the electoral process in Manitoba.

Due to the financial nature of many of the provisions of the *EFA*, candidates, registered parties, and other participants are often required to file statements or forms that report financial balances and transactions. This document, the *Legislative Reference Guide for Financial Officers* is an initiative to support financial officers in this process.

The Compliance Program of Elections Manitoba

For compliance purposes, the *EFA* allows Elections Manitoba to review, examine, and inspect forms and returns filed under the *EFA* along with any underlying support. Elections Manitoba may select forms and returns or other related information for a more comprehensive review based on pre-established criteria or on a random basis.

The Compliance Assistance Program of Elections Manitoba

Elections Manitoba has a legislated mandate to provide assistance to financial officers, official agents, candidates, registered parties, constituency associations and auditors in helping them comply with the *EFA*. Some of the ways assistance is provided include:

- Information sessions throughout the province for official agents, campaign managers and candidates before and during an election;
- Website information – www.electionsmanitoba.ca;
- Meeting individually with financial officers and party representatives;
- A financial subsidy for auditors to consult with official agents on record-keeping;
- Telephone inquiries (during an election there are extended hours to answer questions);
- Periodic reminders to participants (e.g. a reminder of a filing deadline);
- Providing tools and printed material such as this Handbook.

Overwhelmingly, Elections Manitoba works with campaigns to rectify unintentional instances of non-compliance without serious consequences; nevertheless, the consequences can be serious if legislative requirements are not followed.

Elections Manitoba Contact Information

General Inquiries:

Elections Manitoba
120 - 200 Vaughan Street
Winnipeg, Manitoba, R3C 1T5

Telephone: (204) 945-3225
Toll Free in Manitoba: 1-800-282-6069

Facsimile: (204) 945-6011

General Email Address: election@elections.mb.ca

Finance Email Address: finance@elections.mb.ca

Operations Email Address: operations@elections.mb.ca

Website: www.electionsmanitoba.ca

Financial officers, candidates, official agents and others are **strongly encouraged** to contact Elections Manitoba as often as necessary in order to understand the requirements of *The Election Financing Act* or *the Elections Act*.