## **CONTRIBUTIONS TO A POLITICAL PARTY**

(Provincial Fund-Raising and Provincial Political Contributions)

## Background

A School Board within the Province of Alberta cannot make political contribution nor reimburse an individual for a political contribution because a School Board is considered a "prohibited corporation" under Section 1(1)(I)(iv) of the *Election Finances and Contributions Disclosure Act* (the Act).

## **Procedures**

- 1. The Board must not make a direct payment for individuals to attend a political activity.
- 2. Individuals may not submit a claim to be reimbursed for expenses incurred to attend a political activity.
- To comply with the Act, the school board may reimburse the individual who attends
  apolitical fundraiser only for the amount that is allowed as an expense. The
  individual is responsible for paying the contribution portion and is therefore entitled to
  an official tax receipt.
  - 3.1 For example: if the ticket price is \$100, \$25 is deemed as the expense, and \$75 is deemed as the contribution. Only \$25 may be reimbursed by the school board.
- 4. The School Board may compensate administrators for attending meetings and events as representatives of the institution. This compensation is not subject to *the Act.*

Reference: Election Finances and Contributions Disclosure Act (the Act)

-Section 1(1)(l)(iv) – Prohibited Corporation -Section 23(3)(a) – Eligible Contributions