



2016-17

ANNUAL REPORT

of the Chief Electoral Officer

The Election Finances and Contributions Disclosure Act



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October 2017

**Mr. David Shepherd, Chair
Standing Committee on Legislative Offices
3rd Floor, 9820 107 Street NW
Edmonton, Alberta T5K 1E7**

Dear Mr. Shepherd:

It is my honour to submit to you, Elections Alberta's 2016-17 Annual Report on the *Election Finances and Contributions Disclosure Act*.

This Report is submitted pursuant to section 4(2) of the *Election Finances and Contributions Disclosure Act*, Revised Statutes of Alberta 2000, Chapter E-2. The Report also includes this Office's financial statements as at March 31, 2017.

Should you require clarification or additional information, I would be pleased to respond.

Sincerely,

[Original signed by Glen Resler]

**Glen Resler
Chief Electoral Officer**

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MESSAGE FROM THE CHIEF ELECTORAL OFFICER

Significant changes to electoral financing legislation have been enacted nearly every year since 2010. Amendments that were passed in 2010, phased-in over 3 years, were the most substantive since the *Election Finances and Contributions Disclosure Act* (EFCDA) was introduced 30 years before. Subsequent amendments included quarterly contribution reporting and the banning of corporate and union donations. These amendments were eclipsed by sweeping legislative changes brought about by Bill 35, the *Fair Elections Financing Act, 2017* which came into force when introduced in the Legislative Assembly on November 28, 2016.

The rate and scope of legislative changes imposed in the past seven years has presented many challenges to political entities in keeping up with the responsibilities and requirements under the EFCDA. Elections Alberta has been under a constant cycle of resource review and redevelopment in response to changes which has impacted our capacity to deliver timely, updated resources and information to political entities. However, Elections Alberta has met these challenges through increased staffing and a commitment to ongoing communication and cooperation with political entities.

The range of political participants required to register and disclose financial activity with Elections Alberta has expanded from political parties, constituency associations and candidates, to third party advertisers and leadership contests and contestants, and to the most recent addition of nomination contests and contestants. In addition, the frequency and detail of reporting has increased. Our development of an online registration and reporting system for use by all political entities has been accelerated, and essential stakeholder input is underway. The first phase of the online reporting system is expected to be available by early 2018 to allow parties and constituency associations to register and track nomination contests and contestants in preparation for the 2019 general election.

The Electoral Boundaries Commission will report on proposed electoral division boundaries to the Legislative Assembly this fall. As the new boundaries are effective the day the writ of election is issued, we will be providing a pre-registration process for political participants to follow for nomination contests.

We have expressed our concerns with Alberta Justice and Solicitor General on the potential negative impact by third parties that may create an uneven playing field during the campaign period. As the legislation currently exists, there is a potential for spending limits to be circumvented and prohibited contributions (from corporations and trade unions) to be funneled through third parties for advertising purposes by parties and candidates. My recommendations for third party legislative amendments to ensure the integrity of the electoral system is maintained are included in this Report.

Briefly, you will find in this year's report: political entity registration information as at March 31, 2017; contribution, revenue and expenses summary information based on financial reporting for quarterly, annual and campaign periods; data from the Alberta Liberal Party's 2015 annual period that was resolved after last year's annual report publication; general information, including events of interest; and audited financial statements of this Office for the year ended March 31, 2017.

Elections Alberta looks forward to the ongoing opportunities to deliver effective, non-partisan information and services to all political participants.

Glen Resler
Chief Electoral Officer

1 *Section One*

REGISTRATION

OVERVIEW

This section provides summary information on the registration status of political entities, including initial registrations, de-registrations and re-registrations that were processed as at March 31, 2017. The following is a brief overview of the number of registered political parties, constituency associations and third parties on record with Elections Alberta as at March 31, 2017, and the number of candidates, leadership contestants and nomination contestants registered for their respective electoral event(s) and contest(s):

- 10 registered political parties;
- 393 registered constituency associations;
- 8 registered candidates for the 2016 Calgary-Greenway By-election;
- 7 leadership contestants for 3 leadership contests;
- 6 nomination contestants for 6 nomination contests; and
- 9 third party advertisers (6 political, 3 election).

POLITICAL PARTIES

As at March 31, 2017, there were ten political parties included in the Register of Political Parties maintained by Elections Alberta in accordance with section 7(1) of the EFCDA.

Elections Alberta received a request to register the Reform Party of Alberta, which was approved and made effective May 30, 2016. Registration information for the registered political parties as at March 31, 2017 is provided below.

Political Party	Abbreviation	Date Registered	President	Chief Financial Officer
Alberta First Party	AFP	November 2, 1999	Glen Dundas	Bridget Cuthbertson
Alberta Liberal Party	LIB	February 3, 1978	Karen Sevcik	Gregory Springate
Alberta New Democratic Party	NDP	January 3, 1978	Peggy Wright	Roari Richardson
Alberta Party	AP	October 30, 1990	Pat Cochrane	Jeremy Strautman
Alberta Social Credit Party	SC	June 2, 2014*	Murray Ruhl	John Heikoop
Communist Party – Alberta	CP-A	January 31, 1979	Naomi Rankin (Leader)	Blyth Nuttal
Green Party of Alberta	GPA	December 22, 2011	Carl Svoboda	Matt Burnett
Progressive Conservative Association of Alberta	PC	January 3, 1978	Katherine O'Neill	William Stevenson
Reform Party of Alberta	RPA	May 30, 2016	Kelly Swerid	Patricia Argent
Wildrose Party	WRP	October 25, 2002	Jeff Callaway	James Cole

*Reregistration date

Reserved Political Party Names

Eight reserved political party names were held on file as at March 31, 2017:

- The Precariat
- The True North Party of Alberta
- The Alberta Peoples Party
- Unite Alberta Party
- Pro-Life Alberta Political Association (PAPA)
- United Conservative Party (UCP)
- Progressive Canadian Provincial Conservatives (PCPC)
- The 99

Each applicant proposing to form a registered political party was advised of the three ways to qualify for registration as follows:

1. The party holds a minimum of three seats in the Legislative Assembly.
2. The party endorses candidates in at least half of the electoral divisions in the province.
3. If neither of those apply, the applicant may collect names of electors on a petition supporting the applicant's intent to register the new party. The applicant must collect signatures from a minimum of 7,868 electors, which represents one-third of one percent of the number of electors eligible to vote at the last general election, conducted on May 5, 2015. This requirement is based on the post-polling day Lists of Electors, released in December 2015, in accordance with section 19 of the *Election Act*, which contained 2,622,775 eligible electors.

CONSTITUENCY ASSOCIATIONS

As at March 31, 2017 there were 393 registered constituency associations (CAs). The following chart summarizes the number per political party, and takes into account all initial registrations, deregistrations and reregistrations applied as at March 31, 2017.

	AFP	LIB	NDP	AP	SC	CP-A	GPA	PC	RPA	WRP	TOTAL
Total CAs	1	83	87	40	2	0	6	87	0	87	393

INITIAL REGISTRATION

From January 1, 2016 to March 31, 2017 there were eight applications for initial registration approved:

Political Party	Electoral Division	Initial Registration
Alberta Party (AP)	Edmonton-Strathcona	March 3, 2016
	Highwood	March 31, 2016
	Edmonton-Decore	May 1, 2016
	Fort Saskatchewan-Vegreville	December 9, 2016
	Whitecourt-Ste. Anne	December 20, 2016
Green Party of Alberta (GPA)	Calgary-Varsity	February 11, 2016
	Grande Prairie-Wapiti	February 11, 2016
	Edmonton-Mill Creek	October 14, 2016

DEREGISTRATION AND REREGISTRATION

Fourteen constituency associations were deregistered for failure to meet the financial filing requirements in accordance with section 42(1)(b) of the EFCDA, and ten were deregistered upon request by the party under section 10(1)(b) of the EFCDA. Of those 24 constituency associations, 12 were later reregistered as at March 31, 2017. Details are provided below.

Political Party	Electoral Division	Deregistered	Reason	Reregistered
Alberta Liberal Party (LIB)	Lesser Slave Lake	April 7, 2016	Failed to file	March 16, 2017
	Calgary-Mackay-Nose Hill	April 7, 2016	Failed to file	-
	Calgary-McCall	April 7, 2016	Failed to file	September 23, 2016
	Banff-Cochrane	April 7, 2016	Failed to file	-
	Cypress-Medicine Hat	April 7, 2016	Failed to file	-
	Fort Saskatchewan-Vegreville	April 7, 2016	Failed to file	-
	Grande Prairie-Smoky	April 7, 2016	Failed to file	September 23, 2016
	St. Albert	April 7, 2016	Failed to file	June 22, 2016

SECTION ONE REGISTRATION

Political Party	Electoral Division	Deregistered	Reason	Reregistered
Alberta Party (AP)	Calgary-Mountain View	March 31, 2016	Party request	May 24, 2016
	Calgary-Varsity	April 7, 2016	Failed to file	
	Edmonton-Castle Downs	March 31, 2016	Party request	April 21, 2016
	Edmonton-Centre	March 31, 2016	Party request	April 4, 2016
	Edmonton-Ellerslie	March 31, 2016	Party request	
	Edmonton-Highlands-Norwood	March 31, 2016	Party request	May 31, 2016
	Banff-Cochrane	March 31, 2016	Party request	
	Lethbridge-West	April 7, 2016	Failed to file	April 22, 2016
	Medicine Hat	March 31, 2016	Party request	
	Peace River	April 7, 2016	Failed to file	May 4, 2016
	Sherwood Park	March 31, 2016	Party request	
	St. Albert	March 31, 2016	Party request	
	Stony Plain	March 31, 2016	Party request	December 20, 2016
	West Yellowhead	April 7, 2016	Failed to file	April 22, 2016
Alberta Social Credit Party (SC)	Calgary-Elbow	April 7, 2016	Failed to file	
	Calgary-Hays	April 7, 2016	Failed to file	

STATUS OF CONSTITUENCY ASSOCIATION REGISTRATIONS

The following chart shows the registration status of constituency associations of each political party by electoral division as at March 31, 2017. The Communist Party – Alberta and Reform Party of Alberta did not have any registered constituency associations.

Constituency Association	"R" = registered			"- " = not registered			"X" = deregistered		
	AFP	LIB	NDP	AP	SC	GPA	PC	WRP	
1 Dunvegan-Central Peace-Notley	-	R	R	-	-	-	R	R	
2 Lesser Slave Lake	-	R	R	-	-	-	R	R	
3 Calgary-Acadia	-	R	R	-	-	-	R	R	
4 Calgary-Bow	-	R	R	R	-	-	R	R	
5 Calgary-Buffalo	-	R	R	R	-	-	R	R	
6 Calgary-Cross	-	R	R	-	-	-	R	R	
7 Calgary-Currie	-	R	R	R	-	-	R	R	
8 Calgary-East	-	R	R	-	-	-	R	R	
9 Calgary-Elbow	-	R	R	R	X	R	R	R	
10 Calgary-Fish Creek	-	R	R	-	-	-	R	R	
11 Calgary-Foothills	-	R	R	-	-	-	R	R	
12 Calgary-Fort	-	R	R	-	-	-	R	R	
13 Calgary-Glenmore	-	R	R	R	-	-	R	R	
14 Calgary-Greenway	-	R	R	-	-	-	R	R	
15 Calgary-Hawkwood	-	R	R	R	-	-	R	R	
16 Calgary-Hays	-	R	R	-	X	-	R	R	
17 Calgary-Klein	-	R	R	-	R	-	R	R	
18 Calgary-Lougheed	-	R	R	-	-	-	R	R	
19 Calgary-Mackay-Nose Hill	-	X	R	R	-	-	R	R	
20 Calgary-McCall	-	R	R	-	-	-	R	R	
21 Calgary-Mountain View	-	R	R	R	-	R	R	R	
22 Calgary-North West	-	R	R	-	-	-	R	R	
23 Calgary-Northern Hills	-	R	R	-	-	-	R	R	
24 Calgary-Shaw	-	R	R	R	-	-	R	R	
25 Calgary-South East	-	R	R	-	-	R	R	R	
26 Calgary-Varsity	-	R	R	X	-	R	R	R	
27 Calgary-West	-	R	R	-	-	-	R	R	
28 Edmonton-Beverly-Clareview	-	R	R	-	-	-	R	R	
29 Edmonton-Calder	-	R	R	-	-	-	R	R	
30 Edmonton-Castle Downs	-	R	R	R	-	-	R	R	

SECTION ONE REGISTRATION

Constituency Association	"R" = registered			"- " = not registered			"X" = deregistered		
	AFP	LIB	NDP	AP	SC	GPA	PC	WRP	
31 Edmonton-Centre	-	R	R	R	-	-	R	R	
32 Edmonton-Decore	-	R	R	R	-	-	R	R	
33 Edmonton-Ellerslie	-	R	R	X	-	-	R	R	
34 Edmonton-Glenora	-	R	R	R	-	-	R	R	
35 Edmonton-Gold Bar	-	R	R	R	-	-	R	R	
36 Edmonton-Highlands-Norwood	-	R	R	R	-	-	R	R	
37 Edmonton-Manning	-	R	R	-	-	-	R	R	
38 Edmonton-McClung	-	R	R	R	-	-	R	R	
39 Edmonton-Meadowlark	-	R	R	R	-	-	R	R	
40 Edmonton-Mill Creek	-	R	R	-	-	R	R	R	
41 Edmonton-Mill Woods	-	R	R	R	-	-	R	R	
42 Edmonton-Riverview	-	R	R	R	-	-	R	R	
43 Edmonton-Rutherford	-	R	R	R	-	-	R	R	
44 Edmonton-South West	-	R	R	R	-	-	R	R	
45 Edmonton-Strathcona	-	R	R	R	-	-	R	R	
46 Edmonton-Whitemud	-	R	R	R	-	-	R	R	
47 Airdrie	-	R	R	R	-	-	R	R	
48 Athabasca-Sturgeon-Redwater	-	R	R	-	-	-	R	R	
49 Banff-Cochrane	-	X	R	X	-	-	R	R	
50 Barrhead-Morinville-Westlock	-	R	R	R	-	-	R	R	
51 Battle River-Wainwright	-	R	R	-	-	-	R	R	
52 Bonnyville-Cold Lake	-	R	R	-	-	-	R	R	
53 Cardston-Taber-Warner	-	R	R	-	-	-	R	R	
54 Chestermere-Rocky View	-	R	R	-	-	-	R	R	
55 Cypress-Medicine Hat	-	X	R	-	-	-	R	R	
56 Drayton Valley-Devon	-	R	R	-	-	-	R	R	
57 Drumheller-Stettler	-	R	R	-	-	-	R	R	
58 Fort McMurray-Conklin	-	R	R	-	-	-	R	R	
59 Fort McMurray-Wood Buffalo	-	R	R	-	-	-	R	R	
60 Fort Saskatchewan-Vegreville	-	X	R	R	-	-	R	R	
61 Grande Prairie-Smoky	-	R	R	-	-	-	R	R	
62 Grande Prairie-Wapiti	-	R	R	R	-	R	R	R	
63 Highwood	-	R	R	R	-	-	R	R	
64 Innisfail-Sylvan Lake	-	R	R	R	R	-	R	R	

		"R" = registered			"- " = not registered			"X" = deregistered		
Constituency Association		AFP	LIB	NDP	AP	SC	GPA	PC	WRP	
65	Lac La Biche-St. Paul-Two Hills	-	R	R	-	-	-	R	R	
66	Lacombe-Ponoka	-	R	R	R	-	-	R	R	
67	Leduc-Beaumont	-	R	R	-	-	-	R	R	
68	Lethbridge-East	-	R	R	-	-	-	R	R	
69	Lethbridge-West	-	R	R	R	-	-	R	R	
70	Little Bow	-	R	R	-	-	-	R	R	
71	Livingstone-Macleod	-	R	R	-	-	-	R	R	
72	Medicine Hat	-	R	R	X	-	-	R	R	
73	Olds-Didsbury-Three Hills	-	R	R	-	-	-	R	R	
74	Peace River	-	R	R	R	-	-	R	R	
75	Red Deer-North	-	R	R	R	-	-	R	R	
76	Red Deer-South	-	R	R	R	-	-	R	R	
77	Rimbey-Rocky Mountain House-Sundre	-	R	R	R	-	-	R	R	
78	Sherwood Park	-	R	R	X	-	-	R	R	
79	Spruce Grove-St. Albert	-	R	R	-	-	-	R	R	
80	St. Albert	-	R	R	X	-	-	R	R	
81	Stony Plain	-	R	R	R	-	-	R	R	
82	Strathcona-Sherwood Park	-	R	R	R	-	-	R	R	
83	Strathmore-Brooks	R	R	R	R	-	-	R	R	
84	Vermilion-Lloydminster	-	R	R	-	-	-	R	R	
85	West Yellowhead	-	R	R	R	-	-	R	R	
86	Wetaskiwin-Camrose	-	R	R	-	-	-	R	R	
87	Whitecourt-Ste. Anne	-	R	R	R	-	-	R	R	
Total		1	83	87	40	2	6	87	87	

CANDIDATES

A vacancy in the electoral division of Calgary-Greenway was created upon the death of Manmeet Bhullar, Member of the Legislative Assembly. The campaign period for the by-election commenced with the issuance of the writ of election on February 23, 2016. Voting day was on March 22, 2016 and the campaign period ended on May 22, 2016.

Below is a list of the eight registered candidates and their political party affiliation.

Candidate (Elected in Bold)	Party Affiliation
Said Abdulbaki	IND
Thana Boonlert	GPA
Prab Gill	PC
Larry Heather	IND
Khalil Karbani	LIB
Roop Rai	NDP
Sukhwant Rai	IND
Devinder Toor	WRP

LEADERSHIP CONTESTANTS

Elections Alberta is responsible for the oversight of political party leadership contests, the process by which a political party selects a leader. Elections Alberta responsibilities include the management of registration, financial reporting, and disclosure related to leadership contests. From January 1, 2016 to March 31, 2017 there were three leadership contests registered with this Office. The information below outlines key dates and contestant registrations.

PROGRESSIVE CONSERVATIVE ASSOCIATION OF ALBERTA

In accordance with section 9.2 of the EFCDA, the Progressive Conservative Association of Alberta filed a statement with the Chief Electoral Officer setting out October 1, 2016 as the date of the official call and beginning of the nomination period for prospective leadership contestants to register with Elections Alberta. A total of four leadership contestants registered with Elections Alberta by the close of nominations on November 10, 2016 as listed below. The leadership vote was held on March 18, 2017.

Leadership Contestant (Voted in Bold)	Date Registered
Jason Kenney	October 12, 2016
Richard Starke	November 4, 2016
Byron Nelson	November 7, 2016
Stephen Khan*	November 10, 2016

*Withdrew

ALBERTA LIBERAL PARTY

The Alberta Liberal Party filed a statement with the Chief Electoral Officer setting out January 16, 2017 as the date of the official call and beginning of the nomination period for prospective leadership contestants to register with Elections Alberta. A total of three leadership contestants registered with Elections Alberta by the close of nominations on March 31, 2017 as listed below. The last day of voting was held on June 3, 2017.

Leadership Contestant (Voted in Bold)	Date Registered
Nolan Crouse*	January 17, 2017
David Khan	March 28, 2017
Kerry Cundal	March 31, 2017

*Withdraw

GREEN PARTY OF ALBERTA

The Green Party of Alberta filed a statement with the Chief Electoral Officer setting out February 17, 2017 as the date of the official call and beginning of the nomination period for prospective leadership contestants to register with Elections Alberta. Refer to Section 4 “Events of Interest Since March 31, 2017” for further information.

NOMINATION CONTESTANTS

Under new legislation effective November 28, 2016, Elections Alberta is responsible for the oversight of nomination contests, the process by which a political party and its constituency association(s) selects a person for endorsement as the official candidate of the party for an electoral division. Elections Alberta responsibilities include the management of registration, financial reporting and disclosure related to nomination contests. As at March 31, 2017 there were six nomination contests registered with this Office. Details follow below.

WILDROSE PARTY

In accordance with section 9.3 of the EFCDA, the Wildrose Party filed statements with Elections Alberta that the party was holding nomination contests in six electoral divisions (current boundaries). The table on the following page details each nomination contest held, who registered as a nomination contestant, and who was selected and endorsed as the official candidate of the party in the electoral division.

One nomination contestant was registered for each contest. All were acclaimed as the successful nomination contestant, and endorsed as the official candidate for their respective electoral divisions. Details are provided below.

Electoral Division	Date of Official Call	Registered Nomination Contestant	Registration Date	Selection Date	*	Endorsed
Airdrie	February 2, 2017	Angela Pitt	February 8, 2017	February 10, 2017	A	✓
Barrhead-Morinville-Westlock	February 8, 2017	Glenn van Dijken	February 8, 2017	February 17, 2017	A	✓
Chestermere-Rocky View	January 26, 2017	Leela Aheer	February 2, 2017	February 3, 2017	A	✓
Grande Prairie-Smoky	March 11, 2017	Todd Loewen	March 14, 2017	March 27, 2017	A	✓
Lac La Biche-St. Paul-Two Hills	March 11, 2017	David Hanson	March 17, 2017	March 27, 2017	A	✓
Lacombe-Ponoka	March 11, 2017	Ronald Orr	March 20, 2017	March 27, 2017	A	✓

*(A) Acclaimed

THIRD PARTY ADVERTISERS

Elections Alberta is responsible for the oversight of registration, financial reporting, and disclosure of third party information.

In accordance with section 9.1 of the EFCDA, any individual, corporation or group that places either election or political advertisements, or both, and accepts contributions or incurs election or political advertising expenses of at least \$1,000, must register with Elections Alberta.

Under new legislation effective November 28, 2016, any registered third party was automatically categorized as an “election” third party advertiser (E-TPA). If that E-TPA also places political advertisements, which are advertisements that appear outside of an election period, and contributions or expenses are \$1,000 or greater, the E-TPA must also register separately as a “political” third party advertiser (P-TPA).

As at March 31, 2017, there were six registered E-TPAs and three registered P-TPAs. A summary is provided below.

Third Party	Type	Date Registered	Primary Contact	Chief Financial Officer
1ABVote	Election	April 13, 2015	Brian Singh	Brian Singh
Alberta Medical Association	Election	April 24, 2015	Michael Gormley	Cameron Plitt
Alberta Union of Provincial Employees	Election	December 29, 2014	Mark Wells	Jason Heistad
Merit Contractors Association	Election	December 20, 2011	Randy Martin	Randy Martin
Merit Contractors Association	Political	March 23, 2017	Quinn Cadman	Randy Martin
Value Drug Mart Associates Ltd.	Election	April 3, 2012	Alan Hodgins	Anita Feist
Alberta Federation of Labour	Political	February 15, 2017	Siobhan Vipond	Siobhan Vipond
Save Alberta's Vibrant Economy	Election	April 12, 2016	Rauf Kadri	Rauf Kadri
The Alberta Fund	Political	February 17, 2017	David Yager	David Yager

DE-REGISTRATION

Registered third parties Change Alberta and United Nurses of Alberta each requested that their registration be cancelled. Both requests were approved and made effective on September 9, 2016.

Section Two

FINANCIAL DISCLOSURE

OVERVIEW

This section provides summary information on financial reports, statements and returns filed by registered political entities, including contributions, other revenue and expenses reported, rounded to the nearest dollar. The following is a brief overview of the number of political entities that filed for each of the filing categories:

- Quarterly reports were received from 10 political parties and 393 constituency associations for the 2016 calendar year;
- Annual financial statements were received from 10 political parties, 393 constituency associations, and 2 election third party advertisers for the 2016 calendar year;
- Annual financial statements related to senatorial selection were received from 3 political parties;
- Election campaign period financial statements were received from 8 political parties and 8 candidates for the 2016 Calgary-Greenway By-election;
- Leadership contestant campaign returns were received from 4 leadership contestants for the 2016-17 PC Leadership Contest; and
- Nomination contestant campaign returns were received from 6 nomination contestants for contests held in 6 electoral divisions by the Wildrose Party.

QUARTERLY REPORTS

In accordance with section 32(3) of the EFCDA, all registered political parties and registered constituency associations are required to file quarterly reports with Elections Alberta within 15 days after the end of each quarter in the calendar year. Quarterly reports are limited to the submission of annual contribution information only. If no contributions are received in a quarter, a nil report is still required to be filed. Political parties may file quarterly reports on behalf of their constituency associations.

Quarterly reports are not subject to desk review by Elections Alberta, therefore the information is provided exactly as it was filed. In addition, quarterly reported contributions may not reconcile to contributions reported on annual financial statements or annual advertising reports, as the case may be. This is due to year-end review processes by the registered political entities and our Office.

New rules concerning quarterly reporting came into force on November 28, 2016 and will be reflected in the 2017-18 Annual Report. Refer to Section 4 of this report for a brief summary of legislative amendments.

POLITICAL PARTIES

The following chart summarizes the 2016 quarterly contributions reported by political parties.

	AFP	LIB	NDP	AP	SC	CP-A	GPA	PC	RPA	WRP
Q1	Nil	\$ 29,247	\$ 398,844	\$ 17,955	Nil	Nil	\$ 12,437	\$ 105,436	N/A*	\$ 448,913
Q2	Nil	\$ 57,561	\$ 362,824	\$ 16,315	Nil	Nil	\$ 6,722	\$ 27,376	Nil	\$ 467,131
Q3	Nil	\$ 39,188	\$ 425,438	\$ 15,512	Nil	Nil	\$ 2,128	\$ 48,209	Nil	\$ 330,666
Q4	Nil	\$ 85,931	\$ 798,166	\$ 32,612	Nil	\$ 100	\$ 7,345	\$ 218,793	Nil	\$ 511,668
Total	Nil	\$ 211,927	\$ 1,985,272	\$ 82,394	Nil	\$ 100	\$ 28,632	\$ 399,814	Nil	\$ 1,758,378

* Reform Party of Alberta (RPA) was not registered until Q2.

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

CONSTITUENCY ASSOCIATIONS

The chart below summarizes political parties' policies regarding the acceptance of contributions by their constituency association(s), and whether any contributions were reported in the 2016 calendar year.

Political Party	Registered Constituency Association(s) in 2016	Constituency Association(s) Authorized to Accept Contributions	Contributions Reported in 2016
Alberta First Party (AFP)	Yes	Yes	No
Alberta Liberal Party (LIB)	Yes	Yes	Yes
Alberta New Democratic Party (NDP)	Yes	No	No
Alberta Party (AP)	Yes	Yes	Yes
Alberta Social Credit Party (SC)	Yes	Yes	Yes
Communist Party – Alberta (CP-A)	No	N/A	N/A
Green Party of Alberta (GPA)	Yes	Yes	Yes
Progressive Conservative Association of Alberta (PC)	Yes	Yes	Yes
Reform Party of Alberta (RPA)	No	N/A	N/A
Wildrose Party (WRP)	Yes	Yes	Yes

The following chart summarizes the 2016 quarterly contributions reported by constituency associations. All constituency associations are required to file quarterly reports regardless of their political party's policy. Amounts are not subject to desk review by Elections Alberta, therefore the information is provided exactly as it was filed.

	AFP	LIB	NDP	AP	SC	CP-A	GPA	PC	RPA	WRP
Q1	Nil	Nil	Nil	\$ 837	\$ 100	N/A*	\$ 1,890	\$ 9,751	N/A*	\$ 56,516
Q2	Nil	Nil	Nil	\$ 1,446	\$ 85	N/A	\$ 110	\$ 70,334	N/A	\$ 72,922
Q3	Nil	\$ 7,531	Nil	\$ 866	Nil	N/A	\$ 45	\$ 7,646	N/A	\$ 65,196
Q4	Nil	\$ 6,012	Nil	\$ 50	\$ 220	N/A	\$ 1,600	\$ 25,909	N/A	\$ 110,725
Total	Nil	\$ 13,543	Nil	\$ 3,199	\$ 405	N/A	\$ 3,645	\$ 113,640	N/A	\$ 305,359

*CP-A and RPA did not have any registered constituency association(s) in 2016.

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

ANNUAL FINANCIAL STATEMENTS

In accordance with section 42 of the EFCDA, political parties and constituency associations registered prior to September 1, 2016 were required to file annual financial statements with the Chief Electoral Officer on or before March 31, 2017.

POLITICAL PARTIES

The ten political parties registered as at December 31, 2016 were required to file a 2016 Political Party Annual Financial Statement. All parties filed by the deadline. Audited financial statements are required if the revenue or expenses of a political party exceed \$1,000 for the reporting period. As shown in the following list, six political parties filed audited financial statements.

Political Party	Filed By Deadline	Audited
Alberta First Party (AFP)	Yes	Not required
Alberta Liberal Party (LIB)	Yes	Yes
Alberta New Democratic Party (NDP)	Yes	Yes
Alberta Party (AP)	Yes	Yes
Alberta Social Credit Party (SC)	Yes	Not required
Communist Party – Alberta (CP-A)	Yes	Not required
Green Party of Alberta (GPA)	Yes	Yes
Progressive Conservative Association of Alberta (PC)	Yes	Yes
Reform Party of Alberta (RPA)	Yes	Not required
Wildrose Party (WRP)	Yes	Yes

Foundations

In accordance with section 6(6) of the EFCDA, a political party that maintains a foundation is required to file an annual report of the expenditures of that foundation. As at March 31, 2017, there were no political parties that maintained a foundation under the EFCDA.

Political Party Contribution Highlights

The following is a summary of total annual contributions reported by political parties for the 2016 calendar year, per contribution receipts issued.

Alberta First Party (AFP)

No contributions were reported.

Alberta Liberal Party (LIB)	Total Contributions	Average Contribution
531 Contribution(s) to \$250:	\$ 57,872	\$ 109
200 Contribution(s) over \$250:	\$ 103,635	\$ 518
Total	\$ 161,507	

Alberta New Democratic Party (NDP)		Total Contributions	Average Contribution
5,255	Contribution(s) to \$250:	\$ 515,372	\$ 98
1,929	Contribution(s) over \$250:	\$ 1,445,873	\$ 750
Total		\$ 1,961,245	

Alberta Party (AP)		Total Contributions	Average Contribution
214	Contribution(s) to \$250:	\$ 24,928	\$ 116
70	Contribution(s) over \$250:	\$ 42,926	\$ 613
Total		\$ 67,854	

Alberta Social Credit Party (SC)

No contributions were reported.

Communist Party - Alberta (CP-A)		Total Contributions	Average Contribution
1	Contribution(s) to \$250:	\$ 100	\$ 100
Total		\$ 100	

Green Party of Alberta (GPA)		Total Contributions	Average Contribution
30	Contribution(s) to \$250:	\$ 3,355	\$ 112
20	Contribution(s) over \$250:	\$ 17,964	\$ 898
Total		\$ 21,319	

Progressive Conservative Association of Alberta (PC)		Total Contributions	Average Contribution
3,780	Contribution(s) to \$250:	\$ 117,230	\$ 31
847	Contribution(s) over \$250:	\$ 265,859	\$ 314
Total		\$ 383,089	

Reform Party of Alberta (RPA)

No contributions were reported.

Wildrose Party (WRP)		Total Contributions	Average Contribution
6,690	Contribution(s) to \$250:	\$ 638,522	\$ 95
808	Contribution(s) over \$250:	\$ 622,919	\$ 771
Total		\$ 1,261,441	

Total Contributions to Political Parties per Contribution Receipts		Total Contributions	Average Contribution
16,501	Contribution(s) to \$250:	\$ 1,357,379	\$ 82
3,874	Contribution(s) over \$250:	\$ 2,499,176	\$ 645
Total		\$ 3,856,555	

Political Party Revenue and Expenses Highlights

The following is a summary of total annual revenue and expenses reported by political parties for the 2016 calendar year, per financial statements filed.

Political Party	Amounts to \$250	Amounts over \$250	Other Revenue	Total Annual Revenue	Fund Transfer	Annual Expenses	Total Annual Expenses	Annual Surplus (Deficit)
AFP	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
LIB	\$ 57,872	\$ 103,635	\$ 23,183	\$ 184,690	Nil	\$ 144,493	\$ 144,493	\$ 40,197
NDP	\$ 515,372	\$ 1,445,873	\$ 345,842	\$ 2,307,087	\$ 460,218	\$ 1,492,686	\$ 1,952,904	\$ 354,183
AP	\$ 24,928	\$ 42,926	\$ 22,236	\$ 90,090	\$ 14,261	\$ 41,334	\$ 55,595	\$ 34,495
SC	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
CP-A	\$ 100	Nil	Nil	\$ 100	Nil	Nil	Nil	\$ 100
GPA	\$ 3,355	\$ 17,964	\$ 6,807	\$ 28,126	\$ 450	\$ 11,630	\$ 12,080	\$ 16,046
PC	\$ 117,230	\$ 265,859	\$ 620,873	\$ 1,003,962	\$ 1,116	\$ 418,114	\$ 419,230	\$ 584,732
RPA	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
WRP	\$ 638,522	\$ 622,919	\$ 259,898	\$ 1,521,339	\$ 38,963	\$ 1,330,312	\$ 1,369,275	\$ 152,064

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

Political Party Senatorial Selection

The Green Party of Alberta, the Progressive Conservative Association of Alberta and the Wildrose Party, nominated candidates for the 2012 Senate Nominee Election and were required to file audited annual financial statements related to senatorial selection for each subsequent year, including a 2016 Political Party Senate Nominee Election Annual Financial Statement in accordance with section 42(3) of the EFCDA. All three political parties filed a nil financial statement.

The *Senatorial Selection Act* (SSA), which governed senate nominee elections in Alberta, lapsed December 31, 2016. Annual financial filings by the parties listed above are no longer required.

CONSTITUENCY ASSOCIATIONS

Of the 393 constituency associations registered as at March 31, 2017, 388 constituency associations were required to file a 2016 Constituency Association Annual Financial Statement. Under section 43.2 of the EFCDA, a constituency association that fails to file by the due date must pay an automatic late filing fee of \$500. In addition, if the financial statement is not filed within 30 days after the due date, the constituency association's registration shall be cancelled. There were three constituency associations that did not file by the due date, as shown below.

Political Party	Electoral Division	Late filing fee paid within 30 days	Financial statement filed within 30 days
Alberta Liberal Party (LIB)	Stony Plain	Yes	Yes
Wildrose Party (WRP)	Calgary-Currie	Yes	Yes
	Calgary-Northern Hills	Yes	Yes

Constituency Association Contribution Highlights

The following is a summary of total annual contributions reported by constituency associations for the 2016 calendar year, per contribution receipts issued.

Alberta First Party (AFP)

No contributions were reported from the one constituency association.

Alberta Liberal Party (LIB)	Total Contributions	Average Contribution
188 Contribution(s) to \$250:	\$ 10,898	\$ 58
15 Contribution(s) over \$250:	\$ 4,224	\$ 282
Total	\$ 15,122	

5 of 82 constituency associations reported receiving contributions.

Alberta New Democratic Party (NDP)

No contributions were reported. The party does not authorize its constituency associations to accept contributions.

Alberta Party (AP)	Total Contributions	Average Contribution
17 Contribution(s) to \$250:	\$ 1,333	\$ 78
2 Contribution(s) over \$250:	\$ 1,030	\$ 515
Total	\$ 2,363	

7 of 37 constituency associations reported receiving contributions.

Alberta Social Credit Party (SC)	Total Contributions	Average Contribution
9 Contribution(s) to \$250:	\$ 365	\$ 41
Total	\$ 365	

1 of 2 constituency associations reported receiving contributions.

SECTION TWO FINANCIAL DISCLOSURE

Green Party of Alberta (GPA)	Total Contributions	Average Contribution
6 Contribution(s) to \$250:	\$ 835	\$ 139
3 Contribution(s) over \$250:	\$ 2,490	\$ 830
Total	\$ 3,325	

3 of 5 constituency associations reported receiving contributions.

Progressive Conservative Association of Alberta (PC)	Total Contributions	Average Contribution
568 Contribution(s) to \$250:	\$ 51,066	\$ 90
151 Contribution(s) over \$250:	\$ 69,540	\$ 461
Total	\$ 120,606	

48 of 87 constituency associations reported receiving contributions.

Wildrose Party (WRP)	Total Contributions	Average Contribution
1,249 Contribution(s) to \$250:	\$ 111,288	\$ 89
314 Contribution(s) over \$250:	\$ 176,794	\$ 563
Total	\$ 288,082	

66 of 87 constituency associations reported receiving contributions.

Total Contributions to Constituency Associations per Contribution Receipts	Total Contributions	Average Contribution
2,037 Contribution(s) to \$250:	\$ 175,785	\$ 86
485 Contribution(s) over \$250:	\$ 254,078	\$ 524
Total	\$ 429,863	

Constituency Association Revenue and Expenses Highlights

The following is a summary of total annual revenue and expenses reported by constituency associations for the 2016 calendar year, per financial statements filed.

Political Party	Amounts to \$250	Amounts over \$250	Other Revenue	Total Annual Revenue	Fund Transfer	Annual Expenses	Total Annual Expenses	Annual Surplus (Deficit)
AFP	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
LIB	\$ 10,898	\$ 4,224	\$ 26,310	\$ 41,432	\$ 13,348	\$ 21,000	\$ 34,348	\$ 7,084
NDP	Nil	Nil	\$ 346,497	\$ 346,497	\$ 8,855	\$ 111,532	\$ 120,387	\$ 226,110
AP	\$ 1,333	\$ 1,030	\$ 12,248	\$ 14,611	\$ 991	\$ 9,572	\$ 10,563	\$ 4,048
SC	\$ 365	Nil	\$ 1,394	\$ 1,759	\$ 500	\$ 878	\$ 1,378	\$ 381
GPA	\$ 835	\$ 2,490	\$ 716	\$ 4,041	Nil	\$ 162	\$ 162	\$ 3,879
PC	\$ 51,066	\$ 69,540	\$ 154,519	\$ 275,125	\$ 152,831	\$ 222,228	\$ 375,059	\$ (99,934)
WRP	\$ 111,288	\$ 176,794	\$ 232,573	\$ 520,655	\$ 31,118	\$ 250,747	\$ 281,865	\$ 238,790

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

Political Party and Constituency Association Combined Contribution Totals

The following table summarizes the total of all contributions reported by political parties and constituency associations in 2016, per contribution receipts issued.

Political Party	Party Annual	Party Campaign*	Constituency Associations	Total
Alberta First Party (AFP)	Nil	Nil	Nil	Nil
Alberta Liberal Party (LIB)	\$ 161,507	\$ 35,643	\$ 15,122	\$ 212,272
Alberta New Democratic Party (NDP)	\$ 1,961,245	\$ 51,315	Nil	\$ 2,012,560
Alberta Party (AP)	\$ 67,854	\$ 14,698	\$ 2,363	\$ 84,915
Alberta Social Credit Party (SC)	Nil	Nil	\$ 365	\$ 365
Communist Party – Alberta (CP-A)	\$ 100	N/A	N/A	\$ 100
Green Party of Alberta (GPA)	\$ 21,319	\$ 6,443	\$ 3,325	\$ 31,087
Progressive Conservative Association of Alberta (PC)	\$ 383,089	\$ 106,315	\$ 120,606	\$ 610,010
Reform Party of Alberta (RPA)	Nil	N/A	N/A	Nil
Wildrose Party (WRP)	\$ 1,261,441	\$ 497,090	\$ 288,082	\$ 2,046,613
Total	\$ 3,856,555	\$ 711,504	\$ 429,863	\$ 4,997,922

*2016 Calgary-Greenway By-election campaign

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

HISTORICAL CONTRIBUTION DATA

Political Party Historical Contribution Data

The following table summarizes the total of all contributions reported by political parties for the past seven years, per contribution receipts issued.

Political Party	2010	2011	2012*	2013	2014*	2015*	2016*	Totals
AFP	Nil	\$ 5,400	Nil	Nil	Nil	Nil	Nil	\$ 5,400
LIB	\$ 455,116	\$ 524,816	\$ 462,648	\$ 377,348	\$ 357,857	\$ 328,100	\$ 197,150	\$ 2,703,035
NDP	\$ 611,105	\$ 728,576	\$ 1,216,252	\$ 636,858	\$ 813,600	\$ 3,057,410	\$ 2,012,560	\$ 9,076,361
AP	\$ 79,029	\$ 144,478	\$ 77,739	\$ 60,795	\$ 177,915	\$ 296,262	\$ 82,552	\$ 918,770
SC	\$ 4,920	\$ 4,726	\$ 3,850	Nil	\$ 450	\$ 30	Nil	\$ 13,976
CP-A	\$ 1,295	\$ 800	\$ 1,700	\$ 900	Nil	Nil	\$ 100	\$ 4,795
GPA	N/A	N/A	\$ 10,088	\$ 18,189	\$ 25,418	\$ 42,967	\$ 27,762	\$ 124,424
PC	\$ 2,812,868	\$ 2,234,829	\$ 3,661,232	\$ 2,234,366	\$ 3,223,050	\$ 4,236,187	\$ 489,404	\$ 18,891,936
RPA	N/A	N/A	N/A	N/A	N/A	N/A	Nil	Nil
WRP	\$ 1,449,094	\$ 2,170,531	\$ 5,204,728	\$ 2,688,262	\$ 2,986,563	\$ 2,945,508	\$ 1,758,531	\$ 19,203,217
Totals	\$ 5,413,427	\$ 5,814,156	\$ 10,638,237	\$ 6,016,718	\$ 7,584,853	\$ 10,906,464	\$ 4,568,059	\$ 50,941,914

*2012, 2014, 2015 and 2016 include all contributions received during the year, including campaign periods.

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

Constituency Association Historical Contribution Data

The following table summarizes the total of all contributions reported by constituency associations for the past seven years, per contribution receipts issued.

Political Party	2010	2011	2012	2013	2014	2015	2016	Totals
AFP	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
IND	\$ 4,560	N/A	N/A	N/A	N/A	N/A	N/A	\$ 4,560
LIB	N/A	N/A	N/A	N/A	\$ 27,569	\$ 31,600	\$ 15,122	\$ 74,291
NDP	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
AP	Nil	\$ 66,961	\$ 67,394	Nil	\$ 2,103	\$ 52,124	\$ 2,363	\$ 190,945
SC	Nil	Nil	Nil	Nil	\$ 1,849	\$ 600	\$ 365	\$ 2,814
CP-A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
GPA	N/A	N/A	N/A	N/A	N/A	Nil	\$ 3,325	\$ 3,325
PC	\$ 1,453,150	\$ 1,363,258	\$ 1,202,474	\$ 1,204,491	\$ 1,091,607	\$ 585,242	\$ 120,606	\$ 7,020,828
RPA*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WRP	\$ 370,115	\$ 795,484	\$ 781,666	\$ 360,204	\$ 456,110	\$ 212,600	\$ 288,082	\$ 3,264,261
Totals	\$ 1,827,825	\$ 2,225,703	\$ 2,051,534	\$ 1,564,695	\$ 1,579,238	\$ 882,166	\$ 429,863	\$ 10,561,024

*Reform Party of Alberta was registered in 2016 and did not have any registered constituency association(s) in 2016.

ANNUAL ADVERTISING REPORTS

ELECTION THIRD PARTY ADVERTISERS

Out of the six third parties registered as at December 31, 2016 only one was required to file a 2016 Third Party Annual Advertising Report on or before March 31, 2017. Election third party advertisers are required to file an annual advertising report if election advertising contributions are accepted or election advertising expenses are incurred outside of an election period under section 44.9(3) of the EFCDA, or if a surplus has been reported on the immediately preceding advertising report under section 44.92(4) of the EFCDA. In addition, audited financial statements are required if election advertising expenses of a third party are \$100,000 or more for the reporting period. Summary information is provided below.

Third Party	Required to File	Filed by Deadline	Audited
1ABVote	No	N/A	N/A
Alberta Medical Association	No	Yes**	Not required
Alberta Union of Provincial Employees	No	N/A	N/A
Change Alberta*	No	N/A	N/A
Merit Contractors Association	Yes	Yes	Not required
Save Alberta's Vibrant Economy	No	N/A	N/A
United Nurses of Alberta*	No	N/A	N/A
Value Drug Mart Associates Ltd.	No	N/A	N/A

*Registration cancelled by request in 2016; did not accept election advertising contributions and did not incur election advertising expenses in the 2016 year.

**Although not required, a nil financial statement was filed.

Third Party Contribution Highlights

The following table summarizes the total of annual contributions reported by third party advertisers for the 2016 calendar year.

Alberta Medical Association

No contributions were reported.

Merit Contractors Association

No contributions were reported.

Third Party Revenue and Expenses Highlights

The following is a summary of total annual revenue and expenses reported by third party advertisers for the 2016 calendar year, per financial statements filed.

Third Party	Amounts to \$250	Amounts over \$250	Other Revenue	Total Annual Revenue	Fund Transfer	Annual Expenses	Total Annual Expenses	Annual Surplus (Deficit)
Alberta Medical Association	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Merit Contractors Association	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

CAMPAIGN PERIOD FINANCIAL STATEMENTS

The campaign period for the 2016 Calgary-Greenway By-election commenced with the issuance of the writ of election on February 23, 2016. Voting day was on March 22, 2016 and the campaign period ended on May 22, 2016.

POLITICAL PARTIES

Out of nine political parties which were registered at the time of the by-election, six parties received contributions or made payments or transfers in relation to the by-election and were required to file audited campaign period financial statements in accordance with section 43(3) of the EFCDA. All financial statements filed with Elections Alberta were received on or before the filing deadline of September 22, 2016.

Audited financial statements are required if the revenue or expenses of a political party exceed \$1,000 for the reporting period. Summary information is provided below.

Political Party	Required to File	Filed by Deadline	Audited
Alberta First Party (AFP)	No	Yes*	No
Alberta Liberal Party (LIB)	Yes	Yes	Yes
Alberta New Democratic Party (NDP)	Yes	Yes	Yes
Alberta Party (AP)	Yes	Yes	Yes
Alberta Social Credit Party (SC)	No	Yes*	No
Communist Party – Alberta (CP-A)	No	N/A	N/A
Green Party of Alberta (GPA)	Yes	Yes	Yes
Progressive Conservative Association of Alberta (PC)	Yes	Yes	Yes
Wildrose Party (WRP)	Yes	Yes	Yes

*Although not required, nil financials statement were filed.

Political Party Contribution Highlights

The following represents the number and monetary amount of campaign contributions reported by political parties for the Calgary-Greenway By-election campaign period as represented by the contribution receipts issued.

Alberta First Party (AFP)

No contributions were reported.

Alberta Liberal Party (LIB)	Total Contributions	Average Contribution
143 Contribution(s) to \$250:	\$ 11,312	\$ 79
41 Contribution(s) over \$250:	\$ 24,331	\$ 593
Total	\$ 35,643	

Alberta New Democratic Party (NDP)		Total Contributions	Average Contribution
215	Contribution(s) to \$250:	\$ 13,335	\$ 62
11	Contribution(s) over \$250:	\$ 37,980	\$ 3,453
Total		\$ 51,315	

Alberta Party (AP)		Total Contributions	Average Contribution
99	Contribution(s) to \$250:	\$ 8,198	\$ 83
10	Contribution(s) over \$250:	\$ 6,500	\$ 650
Total		\$ 14,698	

Alberta Social Credit Party (SC)

No contributions were reported.

Green Party of Alberta (GPA)		Total Contributions	Average Contribution
32	Contribution(s) to \$250:	\$ 2,255	\$ 70
7	Contribution(s) over \$250:	\$ 4,188	\$ 598
Total		\$ 6,443	

Progressive Conservative Association of Alberta (PC)		Total Contributions	Average Contribution
410	Contribution(s) to \$250:	\$ 20,117	\$ 49
88	Contribution(s) over \$250:	\$ 86,198	\$ 980
Total		\$ 106,315	

Wildrose Party (WRP)		Total Contributions	Average Contribution
3,544	Contribution(s) to \$250:	\$ 311,674	\$ 88
251	Contribution(s) over \$250:	\$ 185,416	\$ 739
Total		\$ 497,090	

Total Contributions to Political Parties per Contribution Receipts		Total Contributions	Average Contribution
4,443	Contribution(s) to \$250:	\$ 366,891	\$ 83
408	Contribution(s) over \$250:	\$ 344,613	\$ 845
Total		\$ 711,504	

Political Party Revenue and Expenses Highlights

The following is a summary of total campaign revenue and expenses reported by political parties for the Calgary-Greenway By-election, per financial statements filed.

Political Party	Amounts to \$250	Amounts over \$250	Other Revenue	Total Campaign Revenue	Fund Transfer	Campaign Expenses	Total Campaign Expenses	Campaign Surplus (Deficit)
AFP	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
LIB	\$ 11,312	\$ 24,331	\$ 21,288	\$ 56,931	Nil	\$ 77,090	\$ 77,090	\$ (20,159)
NDP	\$ 13,335	\$ 37,980	Nil	\$ 51,315	Nil	\$ 85,672	\$ 85,672	\$ (34,357)
AP	\$ 8,198	\$ 6,500	\$ 2,955	\$ 17,653	\$ 1,103	\$ 9,307	\$ 10,410	\$ 7,243
SC	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
GPA	\$ 2,255	\$ 4,188	\$ 10,531	\$ 16,974	\$ 6,379	\$ 4,708	\$ 11,087	\$ 5,887
PC	\$ 20,117	\$ 86,198	\$ 249,779	\$ 356,094	\$ 28,302	\$ 343,732	\$ 372,034	\$ (15,940)
WRP	\$ 311,674	\$ 185,416	\$ 12,241	\$ 509,331	\$ 35,099	\$ 468,131	\$ 503,230	\$ 6,101

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

CANDIDATES

There were eight registered candidates for the Calgary-Greenway By-election and all were required to file a Candidate Financial Statement on or before July 22, 2016 in accordance with section 43 of the EFCDA. All candidates filed the required financial statement by the due date.

One candidate, Khalil Karbani, reported a campaign deficit. The deficit was eliminated and the amended financial statement was filed within the timelines prescribed by section 43.1 of the EFCDA.

Candidate Contribution Highlights

The following represents the number and monetary amount of campaign contributions reported by candidates for the Calgary-Greenway By-election campaign period, per contribution receipts issued.

Said Abdulkaki (IND)	Total Contributions	Average Contribution
7 Contribution(s) over \$250:	\$ 6,640	\$ 949
Total	\$ 6,640	

Thana Boonlert (GPA)	Total Contributions	Average Contribution
1 Contribution(s) over \$250:	\$ 1,000	\$ 1,000
Total	\$ 1,000	

Prab Gill (PC)	Total Contributions	Average Contribution
5 Contribution(s) to \$250:	\$ 1,050	\$ 210
31 Contribution(s) over \$250:	\$ 49,875	\$ 1,609
Total	\$ 50,925	

Larry Heather (IND)**No contributions were reported.**

Khalil Karbani (LIB)	Total Contributions	Average Contribution
6 Contribution(s) to \$250:	\$ 800	\$ 133
5 Contribution(s) over \$250:	\$ 5,500	\$ 1,100
Total	\$ 6,300	

Roop Rai (NDP)**No contributions were reported.**

Sukhwant Rai (IND)	Total Contributions	Average Contribution
1 Contribution(s) over \$250:	\$ 2,000	\$ 2,000
Total	\$ 2,000	

Devinder Toor (WRP)	Total Contributions	Average Contribution
42 Contributions(s) to \$250:	\$ 4,227	\$ 101
25 Contribution(s) over \$250:	\$ 25,055	\$ 1,002
Total	\$ 29,282	

Total Contributions to Candidates per Contribution Receipts	Total Contributions	Average Contribution
53 Contribution(s) to \$250:	\$ 6,077	\$ 115
70 Contribution(s) over \$250:	\$ 90,070	\$ 1,287
Total	\$ 96,147	

Candidate Revenue and Expenses Highlights

The following is a summary of total campaign revenue and expenses reported by candidates for the Calgary-Greenway By-election, per financial statements filed.

Candidate (Elected in Bold)	Amounts To \$250	Amounts over \$250	Other Revenue	Total Campaign Revenue	Fund Transfer	Campaign Expenses	Total Campaign Expenses	Campaign Surplus (Deficit)
Said Abdulkaki IND	Nil	\$ 6,640	Nil	\$ 6,640	Nil	\$ 6,640	\$ 6,640	Nil
Thana Boonlert GPA	Nil	\$ 1,000	\$ 5,750	\$ 6,750	\$ 2,908	\$ 3,842	\$ 6,750	Nil
Prab Gill PC	\$ 1,050	\$ 49,875	\$ 28,500	\$ 79,425	Nil	\$ 78,886	\$ 78,886	\$ 539
Larry Heather IND	Nil	Nil	\$ 523	\$ 523	Nil	\$ 523	\$ 523	Nil
Khalil Karbani LIB	\$ 800	\$ 5,500	\$ 49,030	\$ 55,330	Nil	\$ 55,330	\$ 55,330	Nil
Roop Rai NDP	Nil	Nil	\$ 85,614	\$ 85,614	\$85,614	Nil	\$ 85,614	Nil
Sukhwant Rai IND	Nil	\$ 2,000	\$ 500	\$ 2,500	Nil	\$ 2,500	\$ 2,500	Nil
Devinder Toor WRP	\$ 4,227	\$ 25,055	\$ 25,121	\$ 54,403	\$ 7,118	\$ 46,785	\$ 53,903	\$ 500

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

Political Party and Candidate Combined Contribution Totals

The following table summarizes the total combined campaign contributions reported by political parties and candidates for the Calgary-Greenway By-election, per contribution receipts issued.

Political Party	Party	Candidate(s)	Total
Alberta First Party (AFP)	Nil	N/A*	Nil
Alberta Liberal Party (LIB)	\$ 35,643	\$ 6,300	\$ 41,943
Alberta New Democratic Party (NDP)	\$ 51,315	Nil	\$ 51,315
Alberta Party (AP)	\$ 14,698	N/A*	\$ 14,698
Alberta Social Credit Party (SC)	Nil	N/A*	Nil
Green Party of Alberta (GPA)	\$ 6,443	\$ 1,000	\$ 7,443
Progressive Conservative Association of Alberta (PC)	\$ 106,315	\$ 50,925	\$ 157,240
Wildrose Party (WRP)	\$ 497,090	\$ 29,282	\$ 526,372
Independent (IND)	N/A	\$ 8,640	\$ 8,640
Total	\$ 711,504	\$ 96,147	\$ 807,651

*Did not endorse a candidate in the by-election.

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

LEADERSHIP CONTESTANT FINANCIAL STATEMENTS

Registered leadership contestants are required to disclose the financial activity of their campaigns within four months after a leadership vote. The rules concerning financial reporting by leadership contestants changed when new legislation came into force on November 28, 2016. A summary of changes is provided in Section 4 of this report.

All new rules apply to any leadership contest(s) occurring after November 28, 2016, including the Alberta Liberal Party and Green Party of Alberta leadership contests. As the financial filing deadline for the Alberta Liberal Party's leadership contestants is October 3, 2017, and the deadline for the Green Party of Alberta's leadership contestants is March 5, 2018, details of contestants' financial filings will be published in the 2017-18 Annual Report.

PROGRESSIVE CONSERVATIVE ASSOCIATION OF ALBERTA LEADERSHIP CONTEST

One leadership contest that was occurring when the new rules came into force was the 2016-17 Progressive Conservative Association of Alberta leadership contest. As the contest was already underway and 4 leadership contestants had registered prior to November 28, 2016, the contestants were specifically excluded from two new provisions: the new contribution limit and campaign surplus rules. All other new provisions apply to the PC leadership contest including: detailed campaign expense reporting, submission of audited financial statements when campaign expenses exceed \$25,000, obligation to distribute campaign surplus funds, and requirement to eliminate a reported deficit.

The leadership contestants' campaign returns with audited financial statements were due on or before July 18, 2017. All four campaign returns were filed by the due date, of which three included audited financial statements. The following information is based on the campaign returns filed. Three campaigns reported deficits. Information regarding deficit elimination will be provided in the 2017-18 Annual Report.

Leadership Contestant Contribution Highlights

The following represents the number and monetary amount of contributions reported by leadership contestants, per contribution receipts issued.

Jason Kenney	Total Contributions	Average Contribution
1,984 Contributions(s) to \$250:	\$ 148,494	\$ 75
714 Contribution(s) over \$250:	\$ 1,307,067	\$ 1,831
Total	\$ 1,455,561	

Stephen Khan	Total Contributions	Average Contribution
23 Contributions(s) to \$250:	\$ 1,629	\$ 71
20 Contribution(s) over \$250:	\$ 23,290	\$ 1,165
Total	\$ 24,919	

SECTION TWO FINANCIAL DISCLOSURE

Byron Nelson		Total Contributions	Average Contribution
20	Contributions(s) to \$250:	\$ 2,206	\$ 110
11	Contribution(s) over \$250:	\$ 37,055	\$ 3,369
Total		\$ 39,261	

Richard Starke		Total Contributions	Average Contribution
201	Contributions(s) to \$250:	\$ 19,516	\$ 97
125	Contribution(s) over \$250:	\$ 142,799	\$ 1,142
Total		\$ 162,315	

Leadership Contestant Revenue and Expenses Highlights

The following is a summary of total revenue and expenses reported by leadership contestants, per financial statements filed.

Leadership Contestant (Voted in Bold)	Amounts to \$250	Amounts over \$250	Other Revenue	Total Revenue	Fees & Deposits	Campaign Expenses	Total Expenses	Surplus (Deficit)
Jason Kenney	\$ 148,494	\$ 1,307,067	\$ 46,625	\$ 1,502,186	\$ 30,000	\$ 1,475,804	\$ 1,505,804	\$ (3,618)*
Stephen Khan	\$ 1,629	\$ 23,290	Nil	\$ 24,919	\$ 30,000	\$ 24,919	\$ 54,919	\$ (30,000)*
Byron Nelson	\$ 2,206	\$ 37,055	\$ 4,754	\$ 44,015	\$ 30,000	\$ 15,579	\$ 45,579	\$ (1,564)*
Richard Starke	\$ 19,516	\$ 142,799	\$ 30,288	\$ 192,603	\$ 30,000	\$ 162,603	\$ 192,603	Nil

*Information regarding deficit elimination will be provided in the 2017-18 Annual Report.

For detailed information, reference the Elections Alberta website at www.elections.ab.ca.

NOMINATION CONTESTANT FINANCIAL STATEMENTS

Electoral financing rules concerning nomination contestants came into force on the date new legislation was introduced in the Legislative Assembly on November 28, 2016. Registered nomination contestants are required to disclose the financial activity of their campaigns within four months after the conclusion of a nomination contest (date on which the successful contestant is selected for endorsement as the official candidate).

WILDROSE PARTY NOMINATION CONTESTS

The Wildrose Party concluded six nomination contests as at March 31, 2017. There was one nomination contestant registered for each contest. All contestants filed nil financial statements which were filed by the deadline date as shown in the table below.

Electoral Division	Registered Nomination Contestant	Filing Deadline	Filed by Deadline
Airdrie	Angela Pitt	June 21, 2017	Yes
Barrhead-Morinville-Westlock	Glenn van Dijken	June 21, 2017	Yes
Chestermere-Rocky View	Leela Aheer	June 9, 2017	Yes
Grande Prairie-Smoky	Todd Loewen	August 8, 2017	Yes
Lac La Biche-St. Paul-Two Hills	David Hanson	August 8, 2017	Yes
Lacombe-Ponoka	Ronald Orr	August 8, 2017	Yes

Section Three

RESOLUTION OF 2015 ALBERTA LIBERAL PARTY ANNUAL FINANCIAL STATEMENTS

OVERVIEW

On March 31, 2016 the Alberta Liberal Party filed an audited 2015 Political Party Annual Financial Statement by the due date of March 31, 2016. Elections Alberta's desk review determined that verifiable contribution information to support the financial statements had not been provided. The political party was required to address the issues, which were resolved after publication of the 2015-16 Annual Report.

The following pages contain information for the Alberta Liberal Party's 2015 annual period as verified and finalized by Elections Alberta.

ANNUAL FINANCIAL STATEMENTS

Political Party Contribution Highlights

Alberta Liberal Party (LIB)	Total Contributions	Average Contribution
Contribution amount(s) to \$250:		
647 Individual(s)	\$ 63,768	\$ 99
1 Corporation(s)	\$ 60	\$ 60
Contribution amount(s) over \$250:		
252 Individual(s)	\$ 145,185	\$ 576
5 Corporation(s)	\$ 10,650	\$ 2,130
Total	\$ 219,663	

The table below was published on page 14 of the 2015-16 Annual Report and has been updated to include the Alberta Liberal Party contribution information.

Total Contributions to Political Parties per Contribution Receipts		Total Contributions	Average Contribution
Contribution amount(s) to \$250:			
14,835	Individual(s)	\$ 1,201,650	\$ 81
138	Corporation(s)	\$ 14,021	\$ 102
3	Trade Union(s)	\$ 581	\$ 194
Contribution amount(s) over \$250:			
2,793	Individual(s)	\$ 1,695,769	\$ 607
326	Corporation(s)	\$ 871,169	\$ 2,672
20	Trade Union(s)	\$ 55,199	\$ 2,760
Total		\$ 3,838,389	

The table below was published on page 14 of the 2015-16 Annual Report and has been updated to include the Alberta Liberal Party revenue and expenses information.

Annual Revenue and Expenses Reported by Political Parties per Annual Financial Statements

Political Party	Amounts to \$250	Amounts over \$250	Other Revenue	Total Annual Revenue	Fund Transfer	Annual Expenses	Total Annual Expenses	Annual Surplus (Deficit)
AFP	Nil	Nil	Nil	Nil	Nil	\$ 632	\$ 632	\$ (632)
LIB	\$ 63,828	\$ 155,835	\$ 53,080	\$ 272,743	\$ 7,777	\$ 246,771	\$ 254,548	\$ 18,195
NDP	\$ 487,321	\$ 834,130	\$ 211,159	\$1,532,610	\$476,322	\$1,550,397	\$2,026,719	\$ (494,109)
AP	\$ 28,835	\$ 109,643	\$ 29,368	\$ 167,846	\$ 10,000	\$ 120,847	\$ 130,847	\$ 36,999
SC	Nil	Nil	\$ 50	\$ 50	Nil	\$ 107	\$ 107	\$ (57)
CP-A	Nil	Nil	\$ 502	\$ 502	Nil	\$ 804	\$ 804	\$ (302)
GPA	\$ 4,267	\$ 14,816	\$ 2,498	\$ 21,581	Nil	\$ 16,880	\$ 16,880	\$ 4,701
PC	\$ 75,042	\$1,124,900	\$ 732,559	\$1,932,501	\$ 5,100	\$2,476,873	\$2,481,973	\$ (549,472)
WRP	\$ 556,959	\$ 382,812	\$ 386,936	\$1,326,707	\$ 954	\$1,837,876	\$1,838,830	\$ (512,123)

The table below was published on page 19 of the 2015-16 Annual Report and has been updated to include the Alberta Liberal Party annual contribution information. Note: party campaign contributions are not included.

**Total Combined Annual Contributions to
Political Parties and Constituency Associations
per Annual Financial Statements**

Political Party	Party	Constituency Associations	Total
Alberta First Party (AFP)	Nil	Nil	Nil
Alberta Liberal Party (LIB)	\$ 219,663	\$ 31,600	\$ 251,263
Alberta New Democratic Party (NDP)	\$ 1,321,452	Nil	\$ 1,321,452
Alberta Party (AP)	\$ 138,478	\$ 52,124	\$ 190,602
Alberta Social Credit Party (SC)	Nil	\$ 600	\$ 600
Communist Party – Alberta (CP-A)	Nil	N/A	Nil
Green Party of Alberta (GPA)	\$ 19,083	Nil	\$ 19,083
Progressive Conservative Association of Alberta (PC)	\$ 1,199,942	\$ 585,242	\$ 1,785,184
Wildrose Party (WRP)	\$ 939,771	\$ 212,600	\$ 1,152,371
Total	\$ 3,838,389	\$ 882,166	\$ 4,720,555

Section Four

GENERAL INFORMATION

FUNDS HELD IN TRUST

As at March 31, 2017, the Chief Electoral Officer held no funds in trust. In accordance with section 10(12) of the EFCDA, any funds held in trust must be transferred to the General Revenue Fund for the Province of Alberta after one year.

PUBLIC FILES AND REPORTS

Public Files are maintained at Elections Alberta and contain information concerning political financing of registered political organizations in Alberta. The Public Files now contain data for 40 consecutive calendar years including 11 provincial general elections starting March 14, 1979, 25 by-elections held starting November 21, 1979 and four Senate Nominee elections held in 1989, 1998, 2004 and 2012.

Copies of financial statements are contained in the Public Files at Elections Alberta and are available for examination from 8:15 a.m. to 12:00 p.m. and 1:00 p.m. to 4:30 p.m., Monday to Friday. Photocopies of data maintained in the Public Files are available at a rate prescribed under authority of section 11 of the EFCDA.

For ease of access throughout the province, copies of financial statements from 2004 onward, along with redacted lists of contributors, are available on the Elections Alberta website at www.elections.ab.ca.

Reports published by Elections Alberta are available to the public at no cost and are also available on the Elections Alberta website.

INVESTIGATIONS

The Chief Electoral Officer has the ability to apply sanctions such as administrative penalties and letters of reprimand. It is also mandatory to disclose via web-posting, the findings and decisions of investigations where administrative penalties are applied or letters of reprimand are issued. In addition, investigations that have determined no violation occurred, public disclosure may be authorized in writing by the complainant, subject of the complaint or others involved in the matter.

A total of 13 investigations were carried-forward from March 31, 2016. An additional 12 investigations were opened during the period from April 1, 2016 to March 31, 2017. The status of these investigations is listed in the table below.

Summary Investigations Table	
Transfers-in from March 31, 2016	13
Initiated from April 1, 2016 to March 31, 2017	12
Subtotal	25
Completed as at March 31, 2017	17
Carry-forward to 2017-18	8

Findings and decisions relating to files which were found to demonstrate violations appear on the Elections Alberta website in accordance with section 5.2(3)(a) of the EFCDA.

Of the 17 investigations completed for the fiscal period ending March 31, 2017, seven found that a violation of the EFCDA occurred. The findings and decisions relating to those seven investigations appear on the Elections Alberta website, and a brief overview is provided below.

Circumstances	Investigation Results
Raj Sherman Professional Corp. and Empress Group Ltd. were deemed a single corporation, in accordance with section 1(3), and violated section 17(1)(a)(ii) of the EFCDA by making over-contributions in the 2011, 2012 and 2013 annual periods.	The Alberta Liberal Party Edmonton-Meadowlark Constituency Association was ordered to return the excessive contribution amount of \$1,000 for 2011 and \$1,000 for 2012. The Alberta Liberal Party was ordered to return the excessive contribution amount of \$2,000 for 2013. The refunds were issued. An administrative penalty of \$500 was assessed to Empress Group Ltd. for the over-contribution in 2013. The penalty was paid. The time limits for imposing penalties for 2011 and 2012 had expired.
The Progressive Conservative Association of Alberta violated section 43(1) of the EFCDA by late-filing the party's audited financial statement for the 2015 general election campaign period.	An administrative penalty of \$500 was assessed to the party's CFO for failure to file by the due date. The penalty was paid.
The Wildrose Party violated section 43(1) of the EFCDA by late-filing the party's audited financial statement for the 2015 general election campaign period.	An administrative penalty of \$500 was assessed to the party's CFO for failure to file by the due date. The penalty was paid.

The Alberta Social Credit Party violated section 9.2(1) of the EFCDA by not promptly filing with the Chief Electoral Officer, the statement and application required for the party's leadership contest.

An administrative penalty of \$500 was assessed to the party for not filing the required information for a leadership contest. The penalty was paid.

The Wildrose Party violated section 42(1) of the EFCDA by failing to file the party's 2014 audited annual financial statement in the form and manner approved by the Chief Electoral Officer.

An administrative penalty of \$2,500 was assessed to the party, and an administrative penalty of \$750 was assessed to the party's CFO, for failure to file in the proper form and manner. The penalties were paid.

The following Alberta Liberal Party constituency associations violated section 32(3) of the EFCDA by failing to report contributions received during the 2015 year on the quarterly report for which the contributions were required to be reported:

- Calgary-Currie
- Calgary-Klein
- Calgary-Mountain View
- Edmonton-Gold Bar
- Edmonton-Meadowlark
- Edmonton-Mill Creek
- Edmonton-Riverview
- Lethbridge-East
- Stony Plain

The following Alberta Liberal Party constituency associations violated sections 42 and 10(3) of the EFCDA by failing to file the constituency association's 2015 annual financial statement, and failing to pay over to the Chief Electoral Officer to hold in trust, the remaining funds not required to pay outstanding debts:

- Lesser Slave Lake
- Calgary-Mackay-Nose Hill
- Calgary-McCall
- Banff-Cochrane
- Cypress-Medicine Hat
- Fort Saskatchewan-Vegreville
- Grande Prairie-Smoky

For the breach of section 32(3) of the EFCDA, a letter of reprimand was issued to each constituency association.

For the breach of sections 42 and 10 of the EFCDA, penalties were imposed as follows:

- An administrative penalty of \$200 each was assessed to Lesser Slave Lake, Banff-Cochrane, Cypress-Medicine Hat and Fort Saskatchewan-Vegreville constituency associations.
- An administrative penalty of \$100 each was assessed to Calgary-Mackay-Nose Hill, Calgary-McCall and Grande Prairie-Smoky constituency associations.

The penalties were paid with the exception of Calgary-McCall.

The Alberta Liberal Party violated section 43(1) of the EFCDA by late-filing the audited financial statement for the 2015 Calgary-Foothills By-election campaign period.

An administrative penalty of \$500 was assessed to the party's CFO for failure to file. The penalty was paid.

ALBERTA TAX CREDITS CLAIMED FOR POLITICAL CONTRIBUTIONS

The Tax and Revenue Administration division of Alberta Treasury Board and Finance provided a summary of political tax credits claimed by corporations and individuals during the calendar year.

As at December 31, 2016, only registered candidates, constituency associations and political parties could issue tax receipts for contributions received. Effective January 1, 2017, leadership contestants and nomination contestants are also allowed to issue tax receipts as a result of the passing of Bill 15, the *Tax Statutes Amendment Act, 2017* which received Royal Assent on June 7, 2017. Contributions to registered third party advertisers remain ineligible to claim for income tax credits.

The maximum tax credit of \$1,000 is reached when contributions total \$2,300. The following table is a summary showing the dollar value of credits claimed for political contributions for the last five years.

Year	Corporate*	Individual	Total Credits Claimed
2016	\$214,450	Not available**	
2015	\$237,345	\$3,743,000	\$3,980,345
2014	\$176,895	\$2,589,000	\$2,765,895
2013	\$284,346	\$2,143,000	\$2,427,346
2012	\$202,276	\$3,443,000	\$3,645,276
2011	\$149,863	\$1,952,000	\$2,101,863

* Based on tax credits assessed during calendar year, regardless of actual tax year end of claim period.

**2016 preliminary assessment data will be available January 2018.

PASSAGE OF LEGISLATIVE AMENDMENTS

The Select Special Ethics and Accountability Committee was created by the Legislative Assembly in June 2015 with a one-year mandate that began in September 2015 to review four pieces of legislation including the EFCDA and the *Election Act*, provincial statutes administered by Elections Alberta. With respect to the EFCDA and the *Election Act*, the committee only completed a partial review of the EFCDA by the end of its mandate in September 2016. The committee requested that the Assembly appoint a new select special committee to complete its review of the EFCDA, the *Election Act* and other legislation; however, the request was not approved.

On November 28, 2016, Bill 35, the *Fair Elections Financing Act, 2016* (the Act), was tabled in the Legislative Assembly. Much of the Act came into force on that date, extensively changing the EFCDA and immediately impacting registered political entities in Alberta. The Act received Royal Assent on December 14, 2016.

A brief overview of the new EFCDA provisions which were passed, such as the regulation of nomination contests and imposing election expense limits, as well as amended EFCDA provisions, such as contribution limits and late filing fees, are provided below:

- **Contribution limit:** total contributions made by an individual in a calendar year shall not exceed \$4,000 to any, or any combination of, political parties, constituency associations, leadership contestants, candidates and nomination contestants; the limit is to be adjusted every January 1st following a provincial general election.
- **Management and oversight of nomination contests:** political parties must inform Elections Alberta prior to nomination contests taking place and inform Elections Alberta of nomination contest results; persons seeking to become endorsed candidates of registered parties must register as nomination contestants as soon as they announce their intention, or first incur expenses or accept contributions in relation to their nomination campaign; nomination contestants must report on the financial activities of their campaign.
- **Registration requirements for leadership contestants:** leadership contestants must register with Elections Alberta as soon as they announce their intention to seek the leadership of a registered political party, when they first incur expenses or accept contributions in relation to their leadership campaign; leadership contestants must file audited financial statements when expenses exceed \$25,000.
- **Transitional provisions for leadership contests:** any leadership contest which was already occurring when Bill 35 came into force is not included in the new contribution limit.
- **Quarterly contribution reporting and disclosure requirements:** political parties and constituency associations are required to provide details for every contribution to Elections Alberta; contributions are aggregated on a year-to-date basis to ensure public disclosure when a contributor's contributions exceed \$250.
- **Penalties for failure to file quarterly reports:** political parties and constituency associations are subject to potential penalties for failure to file quarterly reports as required by section 32 of the EFCDA.
- **Loan guarantees:** a loan can be guaranteed by an individual up to the contribution limit in the year it is guaranteed, and applies against the individual's contribution limit for that year, however no tax receipt is issued to the guarantor.
- **Loan payments:** a payment can be made on a loan as a result of a guarantee, and is not considered a contribution in that year, but if eligible, a tax receipt is issued to the payer.
- **Existing loans:** any existing loans that were secured by collateral or guarantee must be renegotiated in consultation with the Chief Electoral Officer in order to become compliant with the EFCDA.
- **Election expense limits:** political parties are allowed to spend up to \$2,000,000 on election expenses for a general election, and up to \$23,000 per electoral division for a by-election; candidates are allowed to spend up to \$50,000 on election expenses for their campaign; nomination contestants are allowed to spend up to \$10,000 on election expenses for their nomination campaign; limits are to be adjusted every January 1st following a provincial general election.

- **Late filing fee:** an automatic late filing fee of \$500 must be paid to Elections Alberta by any political party, constituency association, candidate, nomination contestant, leadership contestant or third party for late filing or failure to file a financial statement or campaign return.
- **Third party registration requirements:** individuals, groups or corporations that place election advertisements (ads appear during an election period only) must register as “election” third party advertisers (E-TPA) and individuals, groups or corporations that place political advertisements (ads appear at any point other than during an election period) must register as “political” third party advertisers (P-TPA). Individuals, groups or corporations that place both election and political advertisements must register as both types of third party advertisers.
- **Third party election advertising spending limit:** third parties are allowed to spend up to \$150,000 on election advertising expenses for a general election, and spend up to \$3,000 to promote or oppose any candidate(s) in a specific electoral division or in a by-election.
- **Third party election advertising disclosure:** E-TPAs must file 4 weekly reports disclosing advertising contributions received during the election period (in addition to election advertising reports and annual advertising reports); P-TPAs must file quarterly contribution reports (in addition to annual advertising reports).

The chart below provides a breakdown of the differences between election and political advertising.

Election Advertising	Political Advertising
Only during election period	Any time other than election period
No contribution limit	No contribution limit
Contributors limited to AB residents only	No limitations on contributors
Spending limit of \$150,000 per general election	No spending limit
Weekly contribution reports during election period	Quarterly contribution reports during calendar year
Election and Annual financial filing	Annual financial filing
Late filing fee of \$500	Late filing fee of \$500

The above information is a brief overview only. To view the EFCDA in its entirety, visit Elections Alberta's website at www.elections.ab.ca or the Queen's Printer website at www.qp.alberta.ca.

EVENTS OF INTEREST SINCE MARCH 31, 2017

CONTRIBUTIONS ELIGIBLE FOR TAX CREDITS

As mentioned elsewhere, Bill 15, the *Tax Statutes Amendment Act, 2017* (the Act) received Royal Assent on June 7, 2017. As a result, contributions to leadership contestants and nomination contestants are eligible to be claimed for income tax credits. This provision came into force retroactive to January 1, 2017; any leadership contest(s) or nomination contest(s) already occurring on that date are excluded.

THIRD PARTY ADVERTISER REGISTRATIONS

Elections Alberta approved applications to register the following new third party advertisers:

Third Party	Type	Date Registered	Primary Contact	Chief Financial Officer
Alberta Advantage Fund	Political	May 19, 2017	Jonathon Wescott	Peter Blasetti
Alberta Advantage Fund	Election	May 19, 2017	Jonathon Wescott	Peter Blasetti
Alberta Can't Wait	Political	August 2, 2017	Prem Singh	Candace Fairbairn
Alberta Victory Fund	Political	May 31, 2017	John Weissenberger	Douglas Nelson
Alberta Victory Fund	Election	May 31, 2017	John Weissenberger	Douglas Nelson
Balanced Alberta Fund Inc.	Political	August 4, 2017	Marisa Kulhawy	Rosa Ellithorpe
International Brotherhood of Electrical Workers Local 424	Political	April 25, 2017	Scott Crichton	Scott Crichton
United Liberty	Political	July 7, 2017	Morgan Dakin	Ronda Klemmensen

LEADERSHIP CONTESTS AND CONTESTANT REGISTRATIONS

Green Party of Alberta

The Green Party of Alberta's leadership contest nomination period ended on September 10, 2017, and the leadership vote is set for November 4, 2017. Results of the vote, along with financial filings received from the registered leadership contestants listed below, will be provided in the 2017-18 Annual Report.

Leadership Contestant	Date Registered
Romy Tittel	May 20, 2017
Marco Reid	June 12, 2017
Grant Neufeld	July 2, 2017
James Friesen	August 15, 2017
Brian Deheer	September 10, 2017

United Conservative Party

The United Conservative Party, a new political party (see next page), registered a leadership contest with Elections Alberta, setting out September 1, 2017 as the date of the official call and the beginning of the nomination period for prospective leadership contestants to register with Elections Alberta. The nomination period ended on September 12, 2017, and the leadership vote is set for October 28, 2017. Results of the vote, along with financial filings received from the registered leadership contestants listed below, will be provided in the 2017-18 Annual Report.

Leadership Contestant	Date Registered
Brian Jean	July 27, 2017
Doug Schweitzer	July 27, 2017
Jason Kenney	July 28, 2017
Jeff Callaway	August 4, 2017
Paul Hinman	September 7, 2017

Note: Leadership contestants may register with Elections Alberta prior to the date of the official call of a leadership contest. This is due to the new legislation which requires a person to register as soon as the person announces his or her intention to seek the leadership of a registered political party, or when the person first incurs expenses or accepts contributions in relation to his or her leadership campaign.

POLITICAL PARTY REGISTRATIONS

Political Party Name Change

Elections Alberta received a request from the Alberta Social Credit Party (SC) that their name be changed to Pro-Life Alberta Political Association (PAPA), which was approved and made effective May 3, 2017. The name change will be reflected in the 2017-18 Annual Report.

New Political Party

On July 27, 2017 Elections Alberta received documents to support the qualifications for registration, along with an application for registration, from the United Conservative Party (UCP). The supporting documents verified that the proposed political party had established a foundation, and that the Speaker of the Legislative Assembly had confirmed 29 members of the Legislative Assembly to be sitting as the United Conservative Caucus effective July 24, 2017. Elections Alberta determined the qualifications for registration to have been met under section 6(2)(a) and 6(3) of the EFCDA.

The application for registration was approved, and the United Conservative Party was entered in the Register of Political Parties effective July 27, 2017. Registered political parties are required to file quarterly contribution reports, annual financial statements, and campaign period returns, in order to maintain their registration in good standing.

APPLICATIONS TO COURT OF QUEEN'S BENCH

The following candidates and CFOs applied to the Court of Queen's Bench for relief from the prohibitions for failure to eliminate their 2015 provincial general election campaign deficit by the prescribed deadline. The court dates were scheduled for 2017. All of the applicants were granted relief by the Court. As a result, they are no longer prohibited from running as a candidate or acting as a CFO.

Electoral Division	Party Affiliation	Position	Name	Date Relief Granted
07-Calgary-Currie	PC	Candidate	Christine Cusanelli	July 20, 2017
		CFO	John Drummond	July 20, 2017
37-Edmonton-Manning	LIB	Candidate	Adam Mounzer	January 25, 2017
		CFO	Reg Reid	January 25, 2017
39-Edmonton-Meadowlark	LIB	Candidate	Dan Bildhauer	January 25, 2017
		CFO	Reg Reid	January 25, 2017

ELECTORAL BOUNDARIES REVIEW

Elections Alberta provides advice, information and assistance to the Electoral Boundaries Commission (EBC) under the *Electoral Boundaries Commission Act*. A new commission is appointed after every second general election to review electoral division boundaries, to account for population changes and other factors.

The EBC was struck in the fall of 2016 and will present its final report to the Speaker of the Legislative Assembly in October 2017, for review and approval by the Assembly. The approved electoral division boundaries will take effect at the next provincial general election.

Due to the new legislation requiring Elections Alberta to provide oversight and management of nomination contests leading up to elections, Elections Alberta is developing resources to assist parties and constituency associations to meet their legislative requirements. Resources will be announced and made available in early 2018 to accommodate the endorsement of candidates under the new electoral division boundaries.

5 *Section Five*

RECOMMENDATIONS

LEGISLATION

The objects of the EFCDA are transparency, accountability and fairness. The EFCDA does not aim to restrict the content of electoral participation, but seeks rather to make the flow of money around electoral participation transparent.

Directions on third parties and advertising are policy choices on which the Chief Electoral Officer, in general, takes no position. The following recommendations come from the perspective of an officer of the Legislature tasked with enforcing the EFCDA in a manner consistent with the Charter:

1. In general, third parties should be treated similarly to political parties (similar spending limits, similar reporting requirements, etc.).
2. Keep the prohibition against third party/third party collusion: the prohibition on a third party splitting itself to circumvent limits (section 44.11 (5)).
3. Prohibit political party/third party collusion to circumvent limits.
 - a. It should be clear that negative advertising (opposing a party, candidate, etc.) will also fall within the definition along with positive advertising (promoting a party, candidate, etc.).
 - b. Political parties should have to report any funds transferred or paid to third party advertisers.
4. Remove “corporation or group” from the fourth exception within the definitions of “election advertising” (section 44.1(1)(d)) and “political advertising” (section 44.1(1)(g)). The Chief Electoral Officer is interpreting “but for greater certainty does not include”

(iv) the transmission by a person, corporation or group, on a non-commercial basis on the Internet, of the political views of that person, corporation or group,

as exempting nearly all Internet advertising from any regulation by the EFCDA. Only “commercial” transmissions on the Internet - advertising messages that cost money to transmit will be included in the definitions.

Every other jurisdiction in Canada with a non-commercial Internet exemption applies the exemption only to individuals.

Deleting “corporation or group” will also enhance transparency and level the field of political discourse. It will restore the exemption to individuals, whose freedom of speech as a third party was protected by the Supreme Court of Canada recently in *BC Freedom of Information and Privacy Association v British Columbia (Attorney General)*. 2017 SCC 6.

5. Continue to regulate third party advertisers outside of the election period, with the following adjustments.
 - a. The period of regulation for political advertisers should be reduced to a finite time leading up to the writ for a general election. Ontario has enacted a six-month pre-writ period of regulation. In the view and experience of the Chief Electoral Officer, one month prior to a writ would be effective in furthering transparency into third parties. This would also harmonize registration of candidates - and their ability to begin accepting contributions - and regulation of third parties.
 - b. The pre-writ regulation period would be more robustly supported with a fixed election date rather than a fixed election period. That way, the pre-writ regulation period will be ascertainable for all stakeholders in the election process.
 - c. Consider deleting “issue” advertising from the definition of “political advertising” (it can remain for “election advertising”). The BC Court of Appeal has twice struck down pre-writ regulation for impermissibly infringing freedom of expression. The concern of the Court was primarily that political debate unrelated to an election would be captured.
 - d. Who may make advertising contributions in the pre-writ period should match who may make advertising contributions during the election period. The following groups should also be prohibited from contributing during the pre-writ period:
 - i. Persons ordinarily resident outside of Alberta;
 - ii. Prohibited corporations;
 - iii. Trade unions or employee organizations that are not Alberta trade unions, or Alberta employee organizations;
 - iv. Registered charities; and
 - v. Groups of which a member falls under i.-iv.



Section Six

FINANCIAL STATEMENTS

The following pages contain the Audited Annual Financial Statements for the Office of the Chief Electoral Officer for the year ended March 31, 2017.

OFFICE OF THE CHIEF ELECTORAL OFFICER

Financial Statements

Year Ended March 31, 2017

OFFICE OF THE CHIEF ELECTORAL OFFICER

FINANCIAL STATEMENTS

MARCH 31, 2017

Auditor's Report

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INDEPENDENT AUDITOR'S REPORT



To the Members of the Legislative Assembly

Report on the Financial Statements

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer as at March 31, 2017, and the results of its operations, its remeasurement gains and losses, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

July 5, 2017

Edmonton, Alberta

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget	Actual	Actual
Revenues			
Other Revenue	\$ -	\$ 15,205	\$ 37,188
Expenses (Schedule 1 & 3)			
Voted:			
Corporate Services	4,261,000	3,799,127	4,105,045
Elections	907,000	3,681	16,952,555
	5,168,000	3,802,808	21,057,600
Amounts Not Voted:			
Amortization of Capital Assets	400,000	257,640	433,617
Provision for Vacation Pay	-	(25,544)	(21,833)
	400,000	232,096	411,784
	5,568,000	4,034,904	21,469,384
Net Cost of Operations for the Year	\$ (5,568,000)	\$ (4,019,699)	\$ (21,432,196)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2017

	2017	2016
Financial Assets		
Cash	\$ 281,957	\$ 150
Accounts Receivable	500	500
	282,457	650
Liabilities		
Accounts Payable and Accrued Liabilities	315,695	326,678
Accrued Vacation Pay	235,595	256,874
	551,290	583,552
Net Debt	(268,833)	(582,902)
Non-Financial Assets		
Tangible Capital Assets (Note 4)	778,030	501,049
Prepaid Expenses	-	687
Net Assets (Net Liabilities)	\$ 509,197	\$ (81,166)
Net Liabilities at Beginning of Year	\$ (81,166)	\$ (673,674)
Net Cost of Operations	(4,019,699)	(21,432,196)
Net Financing Provided from General Revenues	4,610,062	22,024,704
Net Assets (Net Liabilities) at End of Year	\$ 509,197	\$ (81,166)

Contractual Obligations (Note 7)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER
STATEMENT OF CHANGES IN NET DEBT

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget	Actual	
Net Cost of Operations	\$ (5,168,000)	\$ (4,019,699)	\$ (21,432,196)
Acquisition of Tangible Capital Assets	(500,000)	(534,622)	(334,913)
Amortization of Tangible Capital Assets (Note 4)	400,000	257,640	433,617
Loss on Disposal of Capital Assets		-	9,601
Change in Prepaid Expenses		687	(687)
Net Financing Provided from General Revenues		4,610,062	22,024,704
Decrease in Net Debt		\$ 314,068	\$ 700,126
Net Debt, Beginning of Year		(582,903)	(1,283,029)
Net Debt, End of Year		\$ (268,835)	\$ (582,903)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2017

	2017	2016
Operating transactions:		
Net Cost of Operations	\$ (4,019,699)	\$ (21,432,196)
Non-cash Items Included in Operating Results		
Amortization of Tangible Capital Assets (Note 4)	257,640	433,617
	(3,762,059)	(20,998,579)
Increase in Accounts Receivable	-	(500)
Decrease (Increase) in Prepaid Expenses	687	(687)
Decrease in Accounts Payable and Accrued Liabilities	(10,982)	(700,632)
(Decrease) Increase in Accrued Vacation Pay	(21,279)	1,005
Cash Applied to Operating Transactions	(3,793,633)	(21,699,393)
Capital transactions:		
Acquisition of Tangible Capital Assets	(534,622)	(334,913)
Loss on Disposal of Capital Assets	-	9,601
Cash Applied to Capital Transactions	(534,622)	(325,312)
Financing transactions:		
Net Financing Provided from General Revenues	4,610,062	22,024,704
Change in Cash	281,807	-
Cash at Beginning of Year	150	150
Cash at End of Year	\$ 281,957	\$ 150

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

NOTE 1 AUTHORITY

The Office of the Chief Electoral Officer (the Office) is operated under the authority of the *Election Act*, the *Election Finances and Contributions Disclosure Act* and the *Senatorial Selection Act* (Lapsed December 31, 2016). General Revenues of the Province of Alberta fund both the cost of operations of the Office and the purchase of tangible capital assets. The all-party Standing Committee on Legislative Offices reviews and approves the Office's annual operating and capital budgets.

NOTE 2 PURPOSE

The Office provides administrative, logistic and financial support for general and special enumerations, general elections and by-elections, and plebiscites in support of the *Election Act* and elections in support of the *Senatorial Selection Act*. The Office monitors and records the financial activities of registered parties, constituency associations and candidates to ensure compliance with the *Election Finances and Contributions Disclosure Act*.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards, which use accrual accounting. The Office has adopted PS3450 Financial Instruments. The adoption of this standard has no material impact on the financial statements of the Office, which is why there is no statement of remeasurement gains and losses.

Other pronouncements issued by the Public Sector Accounting Board that are not yet effective are not expected to have a material impact on future financial statements of the Office.

a) Reporting Entity

The reporting entity is the Office, for which the Chief Electoral Officer is responsible.

The Office operates within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All receipts of the Office are deposited into the Fund and all disbursements made by the Office are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Expenses

The Office's expenses are either directly incurred or incurred by others.

Directly incurred

Directly incurred expenses are those costs incurred under the authority of the Office's budget as disclosed in Note 6.

Pension costs included in directly incurred expenses comprise employer contributions to multi-employer plans. The contributions are based on actuarially determined amounts that are expected to provide the plans' future benefits.

Incurring by others

Services contributed by other entities in support of the Office's operations are not recognized and are disclosed in Schedule 3.

Assets

Financial assets of the Office are limited to financial claims such as advances to and accounts receivables from other organizations, employees and other individuals.

Tangible capital assets of the Office are recorded at historical cost less accumulated amortization.

The threshold for capitalizing capital assets is \$5,000. Amortization is taken in the month of acquisition and not in the month of disposal. Amortization is calculated monthly on a straight-line basis, over the estimated useful life of the asset.

Liabilities

Liabilities represent all financial claims payable by the Office at fiscal year-end.

Net Debt

Net Debt is measured as the difference between the Office's financial assets and liabilities. Net debt indicates additional cash that will be required from General Revenues to finance the Office's cost of operations to March 31, 2017.

OFFICE OF THE CHIEF ELECTORAL OFFICER
NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

NOTE 4 TANGIBLE CAPITAL ASSETS

	2017			Total
	Equipment and Furniture	Computer Hardware & Software	WIP	
Estimated Useful Life	10 Years	3 Years		
Historical Cost				
Beginning of Year	\$ 197,538	\$ 5,398,758	\$ -	\$ 5,596,296
Additions	-	31,372	503,250	534,622
Disposals	-	-	-	-
	197,538	5,430,130	503,250	6,130,918
Accumulated Amortization				
Beginning of Year	169,569	4,925,679	-	5,095,248
Amortization Expense	13,209	244,431	-	257,640
Effect of Disposals	-	-	-	-
	182,778	5,170,110	-	5,352,888
Net Book Value at March 31, 2017	\$ 14,760	\$ 260,020	\$ 503,250	\$ 778,030
Net Book Value at March 31, 2016	\$ 27,969	\$ 473,079	\$ -	\$ 501,048

NOTE 5 DEFINED BENEFIT PLANS

The Office participates in the multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan. The Office also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for the plan is equivalent to the annual contribution of \$300,949 for the year ended March 31, 2017 (2016 - \$297,003). The Office is not responsible for future funding of the plan other than through contribution increases.

At December 31, 2016, the Management Employees Pension Plan reported a surplus of \$402,033,000 (2015 surplus - \$299,051,000) and the Public Service Pension Plan reported a surplus of \$302,975,000 (2015 deficiency - \$133,188,000). At December 31, 2016, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$50,020,000 (2015 deficiency - \$16,305,000).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2017, the Bargaining Unit Plan reported a surplus of \$101,515,000 (2016 surplus - \$83,006,000) and the Management, Opted Out and Excluded Plan reported a surplus of \$31,439,000 (2016 - \$29,246,000). The expense for these two plans is limited to the employer's annual contributions for the year.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

NOTE 6 BUDGET (IN THOUSANDS)

	2016-17 Voted Budget	2016-17 ACTUAL	Unexpended (Over Expended)
PROGRAM EXPENSE			
Corporate Services	\$ 4,261	\$ 3,799	\$ 462
Elections	907	4	903
Enumerations	-	-	-
	\$ 5,168	\$ 3,803	\$ 1,365
CAPITAL INVESTMENT	\$ 500	\$ 535	\$ (35)
Total	\$ 5,668	\$ 4,338	\$ 1,330

NOTE 7 CONTRACTUAL OBLIGATIONS

Contractual obligations of \$3,480,634 (2016 - \$1,790,242) are obligations of the Office to others that will become liabilities in the future when the terms of those contracts or agreements are met.

Estimated payment requirements for each of the next 5 years and thereafter are as follows:

2017-18	\$ 1,539,433
2018-19	1,191,535
2019-20	749,666
2020-21	-
2021-22	-
Thereafter	-
	<u>\$ 3,480,634</u>

NOTE 8 COMPARATIVE FIGURES

Certain 2016 figures have been reclassified to conform to the 2017 presentation.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Chief Electoral Officer.

Schedule 1

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE OF EXPENSE DETAILED BY OBJECT

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget	Actual	Actual
Voted:			
Salaries, Wages and Employee Benefits	\$ 2,599,000	\$ 2,395,478	\$ 3,143,289
Supplies and Services	2,569,000	1,407,330	17,914,311
Total	\$ 5,168,000	\$ 3,802,808	\$ 21,057,600
Amounts Not Voted:			
Amortization of Capital Assets	400,000	257,640	433,617
Provision for Vacation Pay	-	(25,544)	(21,833)
	400,000	232,096	411,784
Total Expense	\$ 5,568,000	\$ 4,034,904	\$ 21,469,384

OFFICE OF THE CHIEF ELECTORAL OFFICER

SALARY AND BENEFITS DISCLOSURE

YEAR ENDED MARCH 31, 2017

	2017			2016	
	Base Salary ⁽¹⁾	Other Cash Benefits ⁽²⁾	Other Non-cash Benefits ⁽³⁾	Total	Total
CURRENT EXECUTIVES					
Senior official					
Chief Electoral Officer ⁽⁴⁾	\$ 183,216	\$ -	\$ 57,739	\$ 240,955	\$ 259,284
Executive					
Deputy Chief Electoral Officer	\$ 143,199	\$ 5,487	\$ 36,548	\$ 185,234	\$ 200,643

(1) Base salary is comprised of pensionable base pay.

(2) Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2017.

(3) Other non-cash benefits include the Office's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans and professional memberships.

(4) Other non-cash benefits include the taxable benefit of the Chief Electoral Officer of \$9,456 for the calendar year ended December 31, 2016 (2015 - \$6,645) for an automobile provided.

OFFICE OF THE CHIEF ELECTORAL OFFICER
SCHEDULE OF ALLOCATED COSTS

YEAR ENDED MARCH 31, 2017

	2017				2016	
Program	Expenses ⁽¹⁾	Expenses - Incurred by Others		Amounts not voted ⁽⁴⁾	Total Expenses	Total Expenses
		Accommodation Costs ⁽²⁾	Other Costs ⁽³⁾			
Operations	\$ 3,802,808	\$ 643,244	\$ 23,328	\$ 232,096	\$ 4,701,476	\$ 22,126,104

(1) Expenses - Directly incurred as per Statement of Operations, excluding amounts not voted.

(2) Costs shown for accommodation allocated by square footage.

(3) Unbilled expenses for shared services, financial services, IMAGIS and corporate overhead.

(4) Amounts not voted include a provision for vacation pay and amortization cost as per the Statement of Operations.



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