

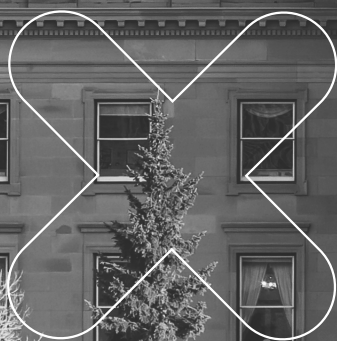
REPORT OF THE CHIEF ELECTORAL OFFICER UNDER
THE ELECTION ACT AND THE ELECTION FINANCES
AND CONTRIBUTIONS DISCLOSURE ACT



2022
2023



Annual Report



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November, 2023

Mr. Shane Getson, Chair
Standing Committee on Legislative Offices
3rd Floor, Queen Elizabeth II Building
9820 – 107 Street
Edmonton, Alberta T5K 1E7

Dear Mr. Getson:

I have the privilege to submit to you, Elections Alberta's 2022-23 Annual Report on the *Election Act* and the *Election Finances and Contributions Disclosure Act*.

This Annual Report is submitted pursuant to section 4(7) of the *Election Act*, RSA 2000, Chapter E-1 and section 4(2) of the *Election Finances and Contributions Disclosure Act*, RSA 2000, Chapter E-2. This Annual Report also includes the Office's financial statements as of March 31, 2023.

Should you require additional information on any aspect of this Report, I would be pleased to respond.

Sincerely,

[Original signed by Glen Resler, CPA, CMA]
Chief Electoral Officer



CONTENTS



MESSAGE FROM THE CHIEF ELECTORAL OFFICER	4
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ABOUT US

OVERVIEW	6
Report Highlights	7
OUR ORGANIZATION	8

POLITICAL PARTICIPANTS

OVERVIEW	20
Legislative Changes	21
2022 FINANCIAL REPORTING SUMMARY	22
Revenue and Expenses	23
Contributions	24
Over-Contributions	25
POLITICAL PARTIES	27
Registration	27
Party Contributions in 2022	28
Party Contributions History	29
Party Annual Financial Statements	30
Reserved Party Names	31
CONSTITUENCY ASSOCIATIONS	32
Registration	32
Constituency Association Contributions in 2022	33
Constituency Association Contributions History	34
Constituency Associations Annual Financial Statements	35
THIRD PARTY ADVERTISERS	36
Registration	36
PTPA Contributions in 2022	37
PTPA Contributor Types in 2022	38
ETPA Contributions in 2022	39
ETPA Contributor Types in 2022	40
PTPA and ETPA Contributions History	41
Annual Financial Statements for PTPAs	42
Annual Financial Statements for ETPAs	44
LEADERSHIP CONTESTANTS	45
Registration	45
Campaign Contributions	46
Revenues and Expenses	47
TAX CREDITS FOR CONTRIBUTIONS	48



COMPLIANCE & ENFORCEMENT

Election Commissioner Role	51
Investigation Process	52
COMPLAINTS AND INVESTIGATIONS	54
Fiscal Year Overview	54
Complaint Types	55
FINDINGS AND DECISIONS	56
Administrative Penalties, Compliance Agreements, and Letters of Reprimand	57
Appeals, Judicial Reviews and Court Decisions	59

FINANCIAL RESULTS

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	66
RESULTS ANALYSIS	67
FINANCIAL STATEMENTS	79

APPENDIX

Appendix A: 2022 Political Party Contributions by Quarter	98
Appendix B: 2022 Party Contributions up to \$250 & over \$250	98
Appendix C: 2015-2022 Party Contributions by Year	99
Appendix D: 2022 Consolidated Contributions to Parties and Constituency Associations	100
Appendix E: Party Net Assets (Liabilities) as of December 31, 2022	100
Appendix F: 2022 Constituency Association (CA) Contributions by Quarter	101
Appendix G: 2022 Constituency Association (CA) Contributions up to \$250 & over \$250	101
Appendix H: 2015-2022 Constituency Association Contributions by Year	102
Appendix I: Constituency Association Net Assets (Liabilities) as of December 31, 2022	103
Appendix J: Registered CAs by Party as of March 31, 2023	103
Appendix K: Registration and De-Registration Status for ETPAs and PTPAs for 2022-2023	104
Appendix L: PTPA Contributions for 2022 by Quarter	105
Appendix M: 2022 PTPA Contributions up to \$250 & over \$250	106
Appendix N: PTPA Net Assets (Liabilities) as of December 31, 2022	107
Appendix O: ETPA Net Assets (Liabilities) as of December 31, 2022	109
Appendix P: Political Party Registrations at March 31, 2023	110
Appendix Q: Third Party Advertiser Registrations at March 31, 2023	111
Appendix R: Constituency Association Registrations as of March 31, 2023	113
Appendix S: 2022-23 Late Filers	115
Appendix T: Individuals' Contributions and Tax Credits 2018-2022	115
Appendix U: Glossary of Terms for Complaint Disposition	116

Message from the Chief Electoral Officer



I am pleased to provide the 2022-2023 Annual Report. This report reflects the fourth and final year in Elections Alberta's electoral business cycle as we prepared for the 2023 Provincial General Election, held on May 29, 2023.

The 2022-2023 Annual Report provides an overview of the activities of my Office between April 1, 2022 and March 31, 2023 and the financial status and disclosures of political entities as of December 31, 2022. Financial disclosures and information related to the 2022 By-Elections and 2023 Provincial General Election will be reported in their respective reports. This report also provides a look at what is to come, with my Office's renewed vision, mission, mandate, and goals for the next election cycle.

This reporting period started with Bill 81 coming into force, which introduced changes across the *Election Act* and *Election Finances and Contributions Disclosure Act*. Implementing those changes, keeping political participants informed, investigating alleged non-compliance, and preparing to conduct the 2023 Enumeration and 2023 Provincial General Election formed the bulk of my Office's activities during this fiscal year.

We saw significant increases in contributions over 2022, with \$12.3 million in contributions reported by registered political parties, \$1.9 million to constituency associations, \$3.4 million to third party advertisers and \$4 million to leadership contestants. This was spread over more than 200,000 individual contributions, with each political entity required to record and disclose their contributions for review and audits by our Office.

Further, we actively continued the intake and completion of complaint investigations, with 282 new complaints received, 130 investigations concluded, and 44 findings of a breach of legislation. My Office was also able to resolve a further 141 complaints without formal investigations, carrying only 10 complaints and 43 active investigations into the new fiscal year. Completing investigations in a timely manner and ensuring that we had the resources available to promptly address complaints that arose during the 2023 Provincial General Election has been a priority for my Office in this preparation year.

We closed the fiscal year in the midst of conducting a mail-based enumeration to prepare the List of Electors for the general election. With the bulk of enumeration and election costs incurred in 2023-2024, our results analysis reflects on the portion of our budget that was expended for preparation activities in 2022-2023. Final enumeration and election costs will be reported in the 2023 Provincial General Election Report, a separate report that will be issued in Spring 2024.



This report is also my final Annual Report as Alberta's Chief Electoral Officer. I am very proud to have been a member of the Alberta Public Service for over 33 years, including 17 years with Elections Alberta. As part of the Public Service, we take an oath to serve in the public's interest, upholds its trust and provide service in a non-partisan manner. As an Officer of the Legislature, I performed with integrity and impartiality during my three terms.

The work we do at Elections Alberta is vital to our democratic process and I am proud of what my Office has accomplished:

- Increasing voter participation by providing expanded voting opportunities, including vote anywhere and outreach activities with Albertans experiencing difficulties in exercising their democratic rights;
- Modernizing Alberta's electoral process;
- Automating financial reporting;
- Electoral reform, including a fixed election date; and the
- Provision of inclusive, fair, and impartial electoral services.

I leave Elections Alberta in a strong position to deliver on its mandate in an ever changing electoral landscape. I believe that the working relationships that have developed between my Office and the political entities, fellow election officers across Canada and the independent officers of Alberta will ensure support and success in years to come.

To the staff, election officers and partners of Elections Alberta, I extend my sincere appreciation for your hard work, dedication, collaboration and support to this Office and myself.

Sincerely,

[Original signed by Glen Resler, CPA, CMA]
Chief Electoral Officer



ABOUT US

Overview

Elections Alberta is a non-partisan, independent office of the Legislative Assembly responsible for administering provincial elections, by-elections, and referenda.

We regulate Alberta's electoral legislation to safeguard confidence in the election process. We promote the right to vote and to run for public office. We educate voters, future voters, and political participants to enable their lawful and peaceful participation. We disclose election results and political participants' financial activities to ensure transparency, fairness and to guard against undue influence. We sanction those who do not comply, or interfere, with election laws.



WE ARE
COMMITTED TO
CONDUCTING
FREE AND FAIR
ELECTIONS

REPORT HIGHLIGHTS

This annual report covers the 2022-23 fiscal year, with a focus on financial reporting by political participants, our activities in compliance and enforcement, and our financial results. The main sections of this report are outlined below.

1

ABOUT US

Our operations and the provincial statutes we administer.

2

POLITICAL PARTICIPANTS

Who we regulate and how much they raised and expended.

3

COMPLIANCE & ENFORCEMENT

Our compliance investigation activities.

4

FINANCIAL RESULTS

Our audited financial statements and results analysis.

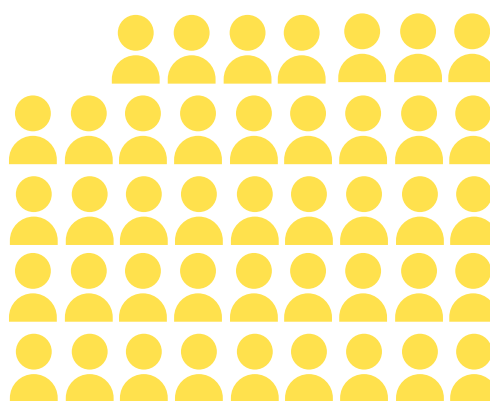


Our Organization

Our team is made up of 43 full-time staff working out of our head office in Edmonton, with eight (8) additional contracted investigators in Edmonton and Calgary.

During electoral events our team grows to include temporary staff in areas such as our warehouse, call centre, and Special Ballot team to help us deliver the many tasks involved with delivering a provincial election.

Returning Officers and Election Clerks are also appointed for each of Alberta's 87 electoral divisions. When elections are held, the Returning Officer appoints an Administrative Assistant, Trainer, and IT Support staff to assist them in conducting the election in their electoral division.



43 FULL-TIME
STAFF

OUR CORE DELIVERY AREAS



CORPORATE SERVICES

The Corporate Services team includes reception and front desk support, administrative support, human resources, and communications. This area implements our communication strategy, coordinates all recruitment activities, and supports the other departments at Elections Alberta while often being the first point of contact for the general public.



FINANCE

The Finance team is responsible for managing, auditing, and completing public reporting of political participant financial disclosures as well as corporate finance activities. These activities include budgeting, management and payment of all expenses, leases, rentals, and payroll for returning office staff and election officers.



COMPLIANCE AND ENFORCEMENT

Working closely with the Election Commissioner, the Compliance and Enforcement team is responsible for receiving complaints and investigating potential non-compliance with electoral legislation. This team is also responsible for sharing information, educating political participants and complainants on legislative requirements, and creating partnerships to resolve complaints.



IT AND GEOMATICS

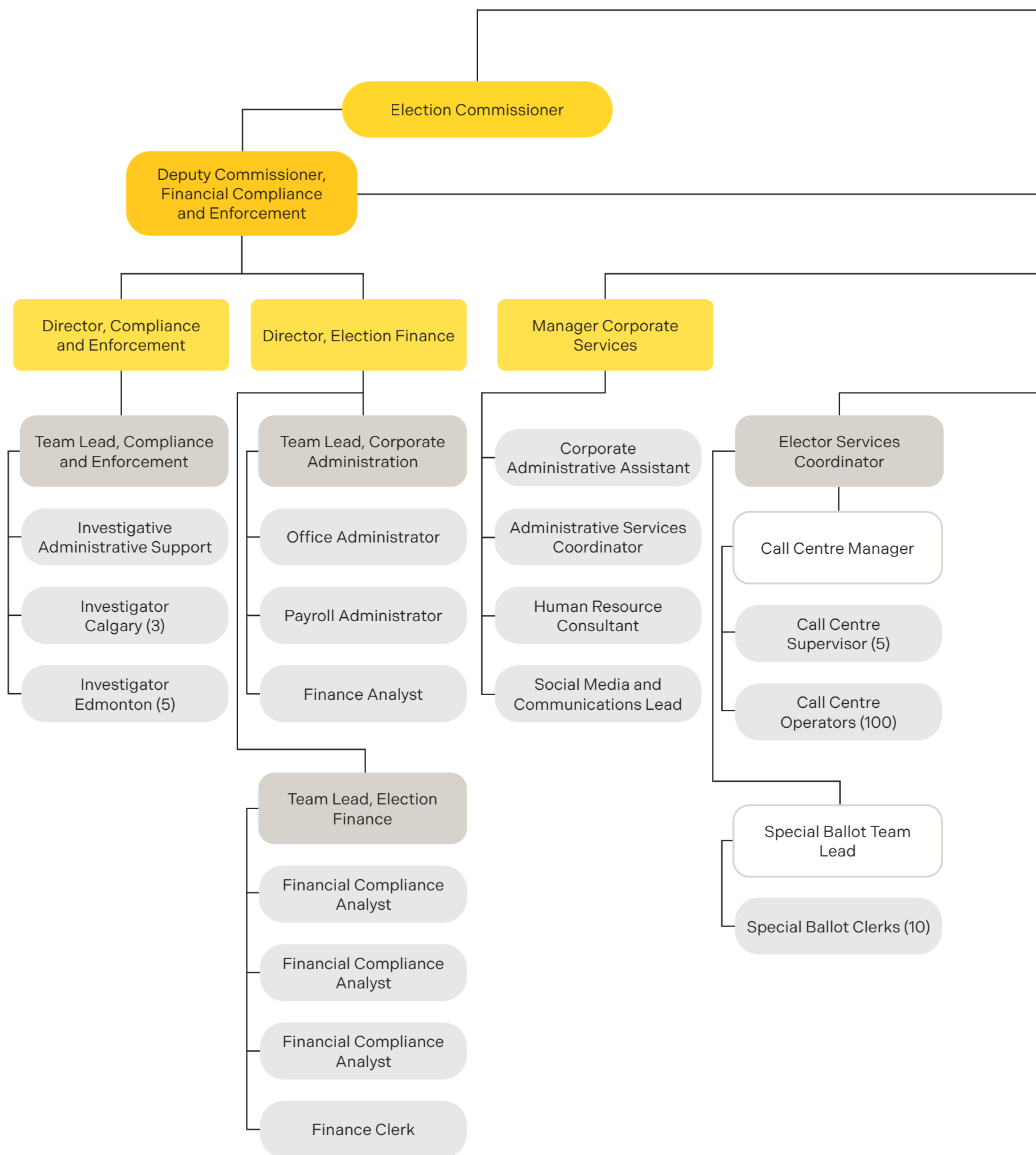
The IT and Geomatics team is responsible for IT services for our head office and returning offices, mapping development, maintenance of software and services, data partnerships, and the maintenance and updating of the Register of Electors and address database. This team also supports the Electoral Boundaries Commission when it is formed.

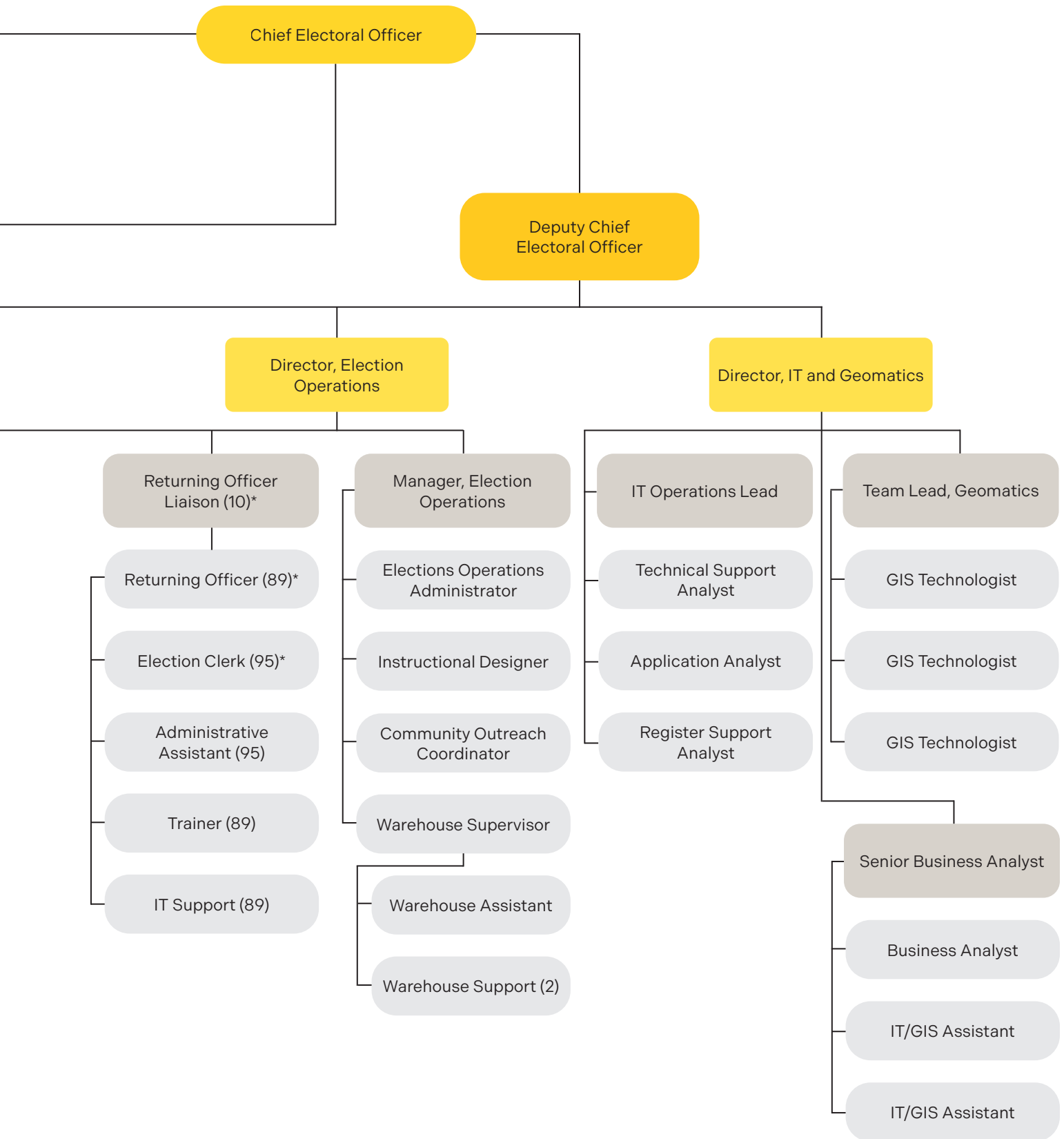


ELECTORAL OPERATIONS

The Electoral Operations team is responsible for developing the processes, training, and materials to deliver electoral events, including the purchasing of supplies and warehouse services. This team also oversees and supports the returning office teams to hire and train election officers, provide voting services and conduct the election in their electoral division.

OUR OFFICE STRUCTURE





*Returning Officers, Returning Officer Liaisons and Elections Clerks are appointed by the Chief Electoral Officer and report through the Electoral Operations unit to the Chief Electoral Officer.



OUR VISION

Inspire trust and participation in Alberta's democracy through inclusive, fair, and impartial electoral processes.



OUR MISSION

To serve Albertans as an independent election management body committed to the administration of modern, transparent, and accessible democratic processes that ensure the integrity and enhance the value of Alberta's electoral system.



OUR MANDATE

Administer fair, inclusive, impartial electoral events in compliance with legislation.

Listen, learn, and engage with the public and our partners to remove barriers, share necessary information and encourage participation throughout the democratic process.

Hire and support a diverse workforce to ensure impartial, inclusive, and respectful service delivery.



Ensure accountability of political participants through education, monitoring, and enforcement of electoral legislation.

Embrace partnership opportunities and innovation.

Strengthen public confidence in the democratic process through transparent disclosure and reporting.



OUR GOALS



1



Electoral Event Readiness

Objective 1: Establish ongoing capacity to deliver a referendum, initiative vote, recall vote or by-election.

Objective 2: Support the development of new electoral boundaries for the 2027 Provincial General Election.

Objective 3: Prepare for and deliver the 2027 Provincial General Election.

2



Enhance Services for Electors, Election Officers, and Political Participants

Objective 1: Pursue the expansion of flexible voting options considering the needs of all electors.

Objective 2: Enhance the services and supports available for election officers.

Objective 3: Enhance the services and information available for political participants.

Objective 4: Learn from elections in other jurisdictions and mid-cycle electoral events and activities to prepare for the next Provincial General Election.



3



4



Build Trust in the Democratic Process

Create an Environment for Employee Success

Objective 1: Keep Albertans informed and engaged in the electoral process.

Objective 1: Provide our staff with the facilities and tools to be successful.

Objective 2: Engage with Albertans to identify barriers to voting and implement solutions to encourage participation.

Objective 2: Develop our leadership team, providing them the capacity to support our workforce in delivering effective, non-partisan election services.

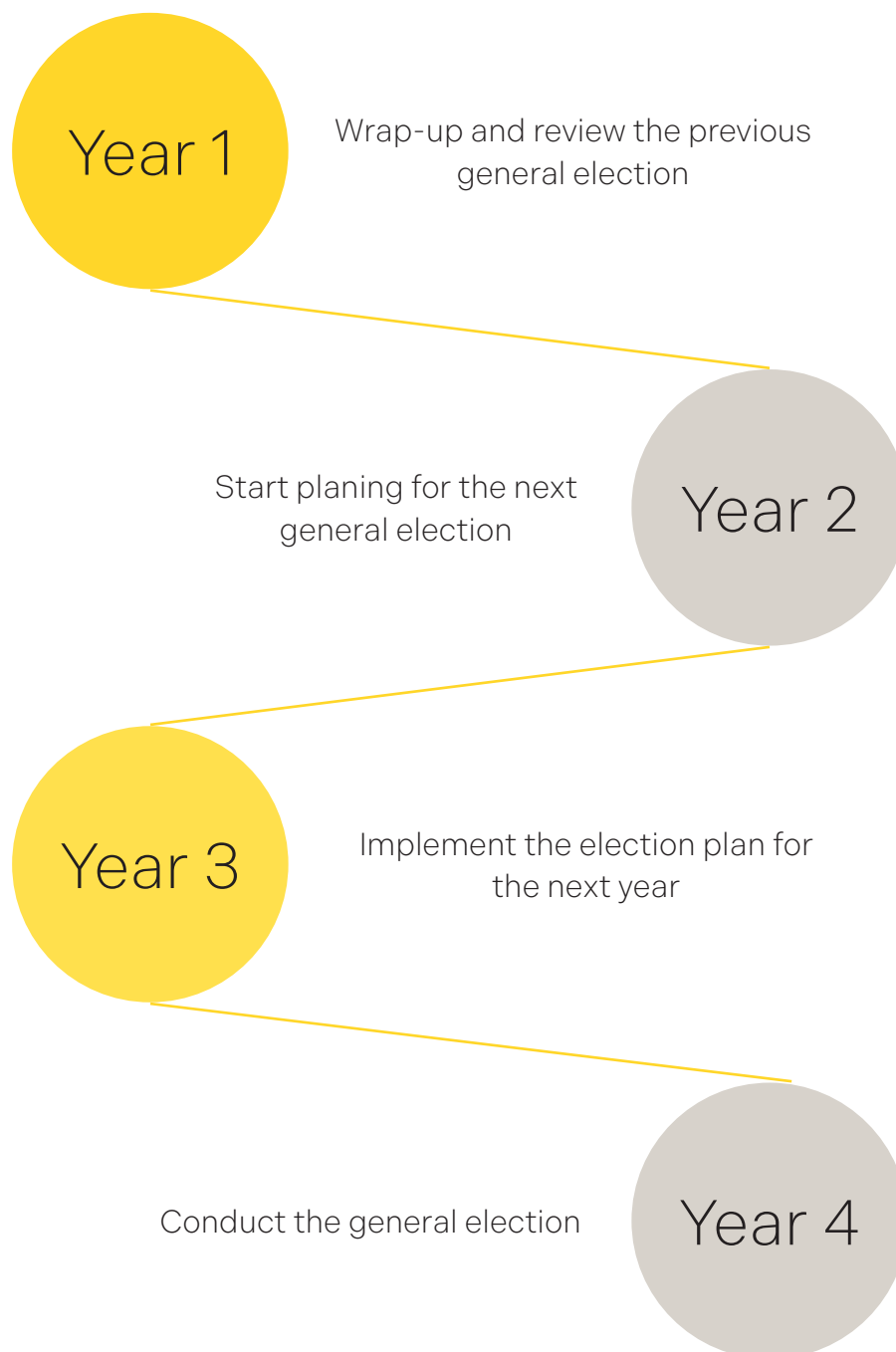
Objective 3: Be accessible to the public, providing avenues for interested citizens to submit complaints, receive information and engage in discussion with election staff on election processes and procedures.

Objective 3: Promote a culture where staff thrive and are encouraged to showcase their abilities and talents.

OUR BUSINESS CYCLE

We operate on a four-year cycle driven by the timing of each provincial general election. The cycle starts after a general election with the completion of financial filings and an evaluation of lessons learned.

Within our business cycle we assess, plan, and develop new technologies and systems. From here, we implement these changes to deliver an engaging, cost-effective, and functional election for all Albertans at the end of the four-year cycle.



2022/2023 KEY ACTIVITIES



ONE

Conducted the November 2022 Brooks-Medicine Hat by-election. This was the first election conducted using the amended *Election Act* and *Election Finances and Contributions Disclosure Act*. The Report of the Chief Electoral Officer on the 2022 by-elections is available online at www.elections.ab.ca/resources/reports/by-elections/



TWO

Election training was delivered to our 450+ returning office staff in February and March 2023. All returning office staff were provided with four (4) days of in-person election training, coupled with virtual training sessions to prepare staff for opening returning offices and delivering effective and non-partisan electoral services in their electoral division.



THREE

A mail-based enumeration was completed in March and April 2023 in preparation for the Provincial General Election. All households in Alberta were sent information on registering to vote, voting options for the upcoming provincial general election and key dates for the May 29, 2023 election date.

LEGISLATION WE ADMINISTER

Legislative changes are critical to our planning and timelines.

Elections Alberta currently has jurisdiction over the following seven (7) Acts:

1. *Alberta Senate Elections Act (ASEA)*
2. *Citizen Initiative Act*
3. *Election Act*
4. *Election Finances & Contributions Disclosure Act (EFCDA)*
5. *Local Authorities Election Act (LAEA)*
6. *Recall Act*
7. *Referendum Act*

ALBERTA SENATE ELECTIONS ACT (ASEA)

- Conduct the vote for a senate election held with a provincial general election or as a stand-alone election.
- Oversee the vote for senate election held with a local authority election.

CITIZEN INITIATIVE ACT

- Review, approve and verify petitions for legislative or constitutional referendum proposals.
- Refer successful petitions to the Legislative Assembly, or conduct initiative or referendum votes, as the case may be.
- Enforce election finance rules through collection, review, and disclosure of political participant financial reports.

ELECTION ACT

- Conduct provincial elections, enumerations, by-elections and plebiscites.
- Maintain a permanent Register of Electors.
- Investigate complaints of possible violations, and consent to prosecution if warranted.

ELECTION FINANCES & CONTRIBUTIONS DISCLOSURE ACT (EFCDA)

- Enforce election finance rules through collection, review, and disclosure of political participant financial reports.
- Maintain a register of political participants.
- Assist individuals and groups forming new political entities.
- Investigate complaints of possible violations, and consent to prosecution if warranted.

LOCAL AUTHORITIES ELECTION ACT (LAEA)

- Investigate complaints of possible violations related to candidate campaign finances.
- Investigate complaints of possible violations related to third party advertisers.

RECALL ACT

- Review, approve and verify petitions for the recall of a Member of Legislative Assembly.
- Conduct recall votes, where recall petitions are successful.
- Enforce election finance rules through collection, review, and disclosure of political participant financial reports.

REFERENDUM ACT

- Conduct the vote for a referendum held with a general election or as a stand-alone event.
- Oversee the vote for a referendum held with a local authority election.

POLITICAL PARTICIPANTS

Overview

Elections Alberta regulates the activities of provincial political parties, constituency associations, candidates, nomination contestants, leadership contestants and third party advertisers. These political participants must follow political fundraising and spending rules under the *Election Finances and Contributions Disclosure Act* (EFCDA).¹

Participants must report their revenue sources and spending activities to Elections Alberta, which we publicly disclose. After examining the information, we disclose the results of our audits. We refer violations to our Compliance and Enforcement Unit.

¹Elections Alberta does not register political participants for local authorities' elections. These participants register with their local authority and follow financing rules under the *Local Authorities Election Act*.



WE ARE
COMMITTED TO
THE ONGOING
IMPROVEMENT
OF ELECTION
FINANCE
REGULATIONS

OUR PROCESS

Elections Alberta applies continuous quality improvement methods to identify and grow best practices in the regulation of election finances through education, guidance and enforcement.

LEGISLATIVE CHANGES

Over 80 sections of the EFCDA were amended by Bill 81 effective March 31, 2022. We communicated changes to all political participants who were affected by the changes. We also engaged and educated all participants on how these changes would impact their financial statements and reporting requirements. Our audit review examined participants' compliance with these changes and we followed up with participants where necessary.

Register
Political
Participants

Receive and
Publish Financial
Reports As-Is

Follow up
with Late-Filers
to Ensure
Compliance

Audit Financial
Reports and
Publish Results

Refer Violations
to Election
Commissioner

2022 Financial Reporting Summary

This section focuses on the 2022 annual financial reporting by parties, constituency associations, political third party advertisers (PTPAs), and election third party advertisers (ETPAs). This section also includes financial reporting by the leadership contestants who sought the leadership of The Independence Party of Alberta and those who sought the leadership of the United Conservative Party of Alberta in 2022.



REVENUE AND EXPENSES

The total reported revenues and expenses are provided below. Amounts may change as final audit inquiries are resolved or new information becomes available in the future.

Our financial disclosure website, www.efpublic.elections.ab.ca, provides the most up-to-date financial information for political participants.

Table 1: 2022 Total Revenue and Expenses Reported by Political Participants

POLITICAL PARTICIPANT	NUMBER REPORTING	TOTAL REVENUES	TOTAL EXPENSES
Political Parties	12	\$16,325,766	\$14,522,986
Constituency Associations	493	\$2,767,888	\$2,549,435
Leadership Contestants	12	\$4,535,259	\$4,530,110
Political Third Party Advertisers	31	\$3,147,853	\$3,171,460
Election Third Party Advertisers	12	\$436,957	\$152,804
TOTAL	560	\$27,213,723	\$24,926,795

Note: Financial reporting by the nomination contestants, candidates, political parties, and election third party advertisers that participated in the 2022 by-elections, appears in the Chief Electoral Officer's by-election report available on Elections Alberta's website. Financial reports by the political participants for the 2023 Provincial General Election will appear in the Chief Electoral Officer's general election report in 2024.

CONTRIBUTIONS

A contribution is any money, real property, goods or services, given to or for the benefit of a registered political participant, without receiving any benefit back from that participant. Contributions are subject to limits under the EFCDA. Changes to the limits, eligible contributors and tax credit eligibility came into effect on March 31, 2022 and are illustrated in **bold** below.

Table 2: Contribution Rules

POLITICAL PARTICIPANT	ELIGIBLE CONTRIBUTORS	AGGREGATE TOTAL PER CONTRIBUTOR PER YEAR	ELIGIBLE FOR TAX CREDITS
Political Party	Individuals	\$4,243 Rounded up to \$4,300	Yes
Leadership Contestant			
Constituency Association			
Candidate			
Nomination Contestant Removed from this limit			

POLITICAL PARTICIPANT	ELIGIBLE CONTRIBUTORS	AGGREGATE TOTAL PER CONTRIBUTOR PER YEAR	ELIGIBLE FOR TAX CREDITS
Nomination Contestant	Individuals	\$4,000	No

TPA TYPE	ELIGIBLE CONTRIBUTORS	AGGREGATE TOTAL PER CONTRIBUTOR PER YEAR	ELIGIBLE FOR TAX CREDITS
Political Third Party Advertiser	Any individuals, any corporations, any trade unions, and any employee organizations. Canadian citizens and permanent residents normally resident in Canada, corporations that do business in Canada that are not prohibited corporations, Canadian trade unions, and Canadian employee organizations.	No limit New limit \$30,000	No
Election Third Party Advertiser	Alberta individuals, Alberta corporations, Alberta trade unions, and Alberta employee organizations. Individuals who are ordinarily resident in Alberta.		

OVER-CONTRIBUTIONS

Over-contributions made by contributors are violations of the EFCDA and must be resolved. We perform regular audits of the contributions data reported by political participants via our Online Financial System (OFS), to identify and resolve potential over-contributions as soon as possible.

The 2022 year posed a unique challenge for Elections Alberta in performing over-contribution audits, in that a significant portion of the contribution data was received well after the 2022 year-end, due to the following factors:

- Bill 81 removed the requirement for constituency associations to report contributions on a quarterly basis, therefore many of their 2022 contributions were not reported until, on, or near the March 31, 2023 annual filing deadline, and
- Many of the United Conservative Party of Alberta's 2022 leadership contestants did not report their contributions until, on, or near the February 6, 2023 campaign filing deadline. Some were granted extended deadlines well beyond February, in accordance with the EFCDA, to report additional 2022 contributions that had been accepted for deficit elimination purposes.



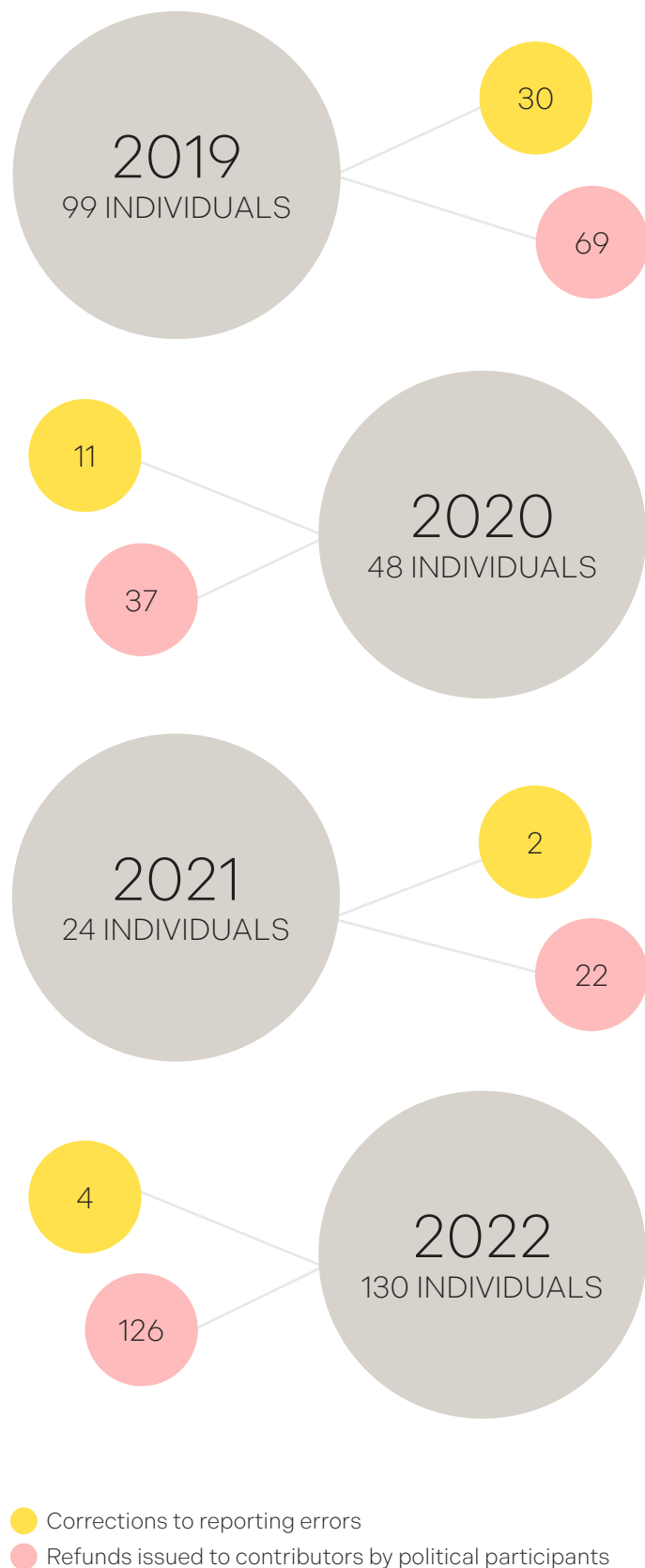
THE UCP LEADERSHIP CONTESTANTS COLLECTIVELY
RAISED OVER **\$3.8 MILLION** IN CONTRIBUTIONS.

THIS INCREASE IN CONTRIBUTION DATA MEANT THAT OUR
AUDITS FROM 2022 WOULD CARRY WELL INTO 2023.

In total, **130 over-contributors** were identified out of 88,000 contributors in 2022. Four (4) were due to reporting errors and corrected, and 126 required political participants to issue refunds to the over-contributor, totaling **\$112,280**.

Our Office worked with each contributor and the entities that received over-contributions to resolve any over-contribution issues and bring both contributors and political participants into compliance with the legislation.

The graphic to the right provides a year-over-year comparison of the number of over-contributors identified and resolved from 2019 to 2022.



Political Parties

REGISTRATION

Political parties are organizations that participate in public affairs by endorsing one (1) or more of their members as candidates, and supporting their election.

There were twelve (12) parties in Elections Alberta's Register of Political Parties as of December 31, 2022. All parties had financial reporting obligations for the 2022 calendar year, including quarterly contribution reports and annual financial statements. Table 3 shows the political parties registered as at March 31, 2023. For more details see Appendix P.

Table 3: Registered Political Parties as of March 31, 2023

REGISTERED PARTY NAME	PARTY ABBREVIATION
Advantage Party of Alberta	APA
Alberta Liberal Party	LIB
Alberta New Democratic Party	NDP
Alberta Party	AP
Communist Party - Alberta	CP-A
Green Party of Alberta	GPA
Pro-Life Alberta Political Association	PAPA
Reform Party of Alberta	REF
The Buffalo Party of Alberta	BPA
The Independence Party of Alberta	TIP
United Conservative Party of Alberta	UCP
Wildrose Independence Party of Alberta	WIPA

Financial Reporting

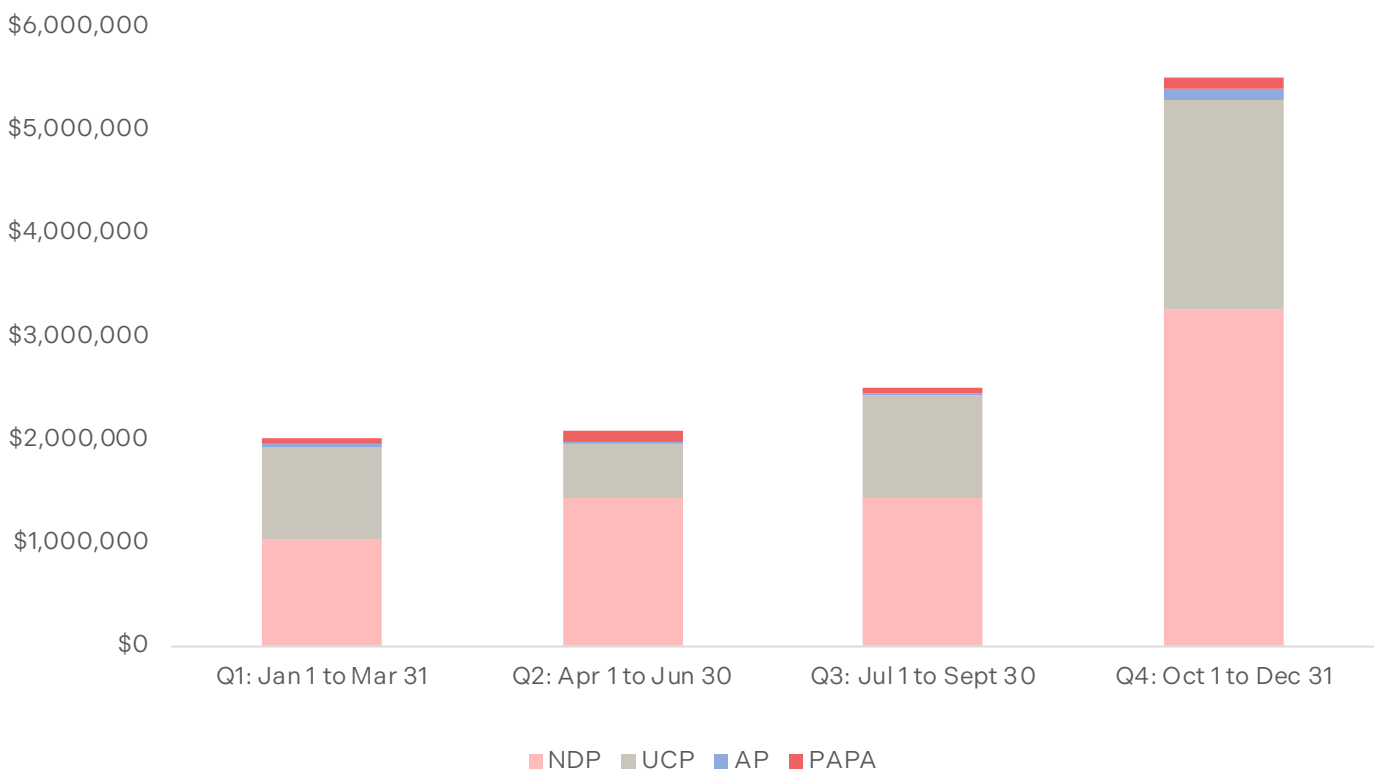
PARTY CONTRIBUTIONS IN 2022

Figure 1 summarizes contribution totals by quarter. See Appendices A,B, and D for details by quarter and consolidated contributions to parties and their constituency associations.

APPROXIMATELY
\$12.3 MILLION IN
CONTRIBUTIONS WERE
REPORTED BY ALL
THE REGISTERED
PARTIES IN 2022.



Figure 1: 2022 Top Political Party Contributions by Quarter



PARTY CONTRIBUTIONS HISTORY

Figure 2 shows total contributions of **\$74 million** reported by parties from 2015 to 2022. All years, except for 2020 and 2021, include both annual and campaign contributions due to general elections and/or by-elections that were held in those years.

After the 2015 Provincial General Election, corporate and union contributions were prohibited, and contribution limits were also significantly reduced. Despite these restrictions, 2019 saw higher contribution totals than 2015. Figure 3 shows higher total contributions in general election years—2015 and 2019, and in the lead up to the 2023 Provincial General Election. See appendix C for more details.

Figure 2: 2015-2022 Top Party Contributions

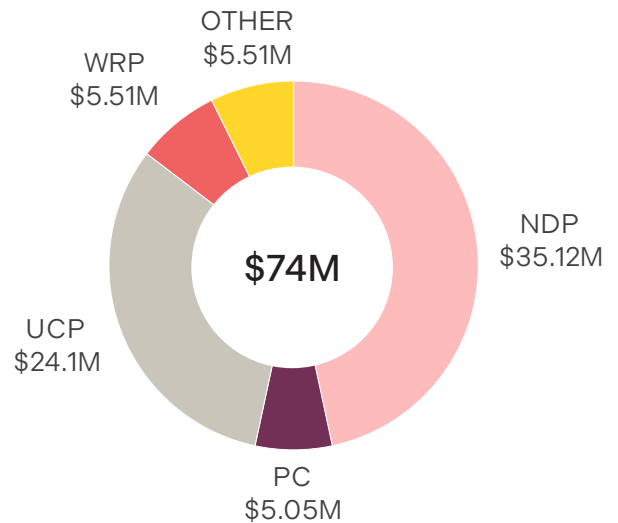
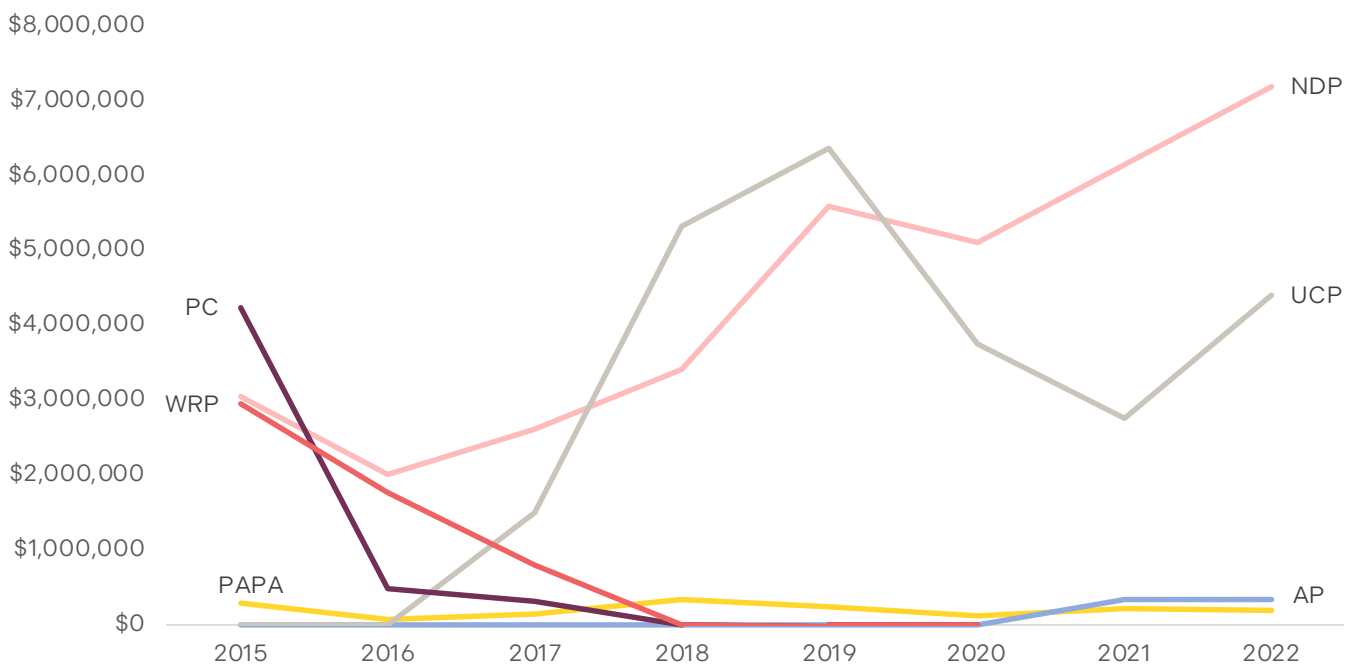


Figure 3: 2015-2022 Top Party Contributions by Year



Both the Progressive Conservative Association of Alberta (PC) and Wildrose Party (WRP) were de-registered when they merged with the United Conservative Party of Alberta (UCP) effective January 1, 2020.

PARTY ANNUAL FINANCIAL STATEMENTS

All but two (2) registered parties submitted their 2022 annual financial statements by the due date of March 31, 2023. The Independence Party of Alberta (TIP) and the Wildrose Independence Party of Alberta (WIPA) both filed late and both paid an automatic late filing fee of \$500. See Appendix S for a list of late filers.

The threshold for parties to be required to file independently audited financial statements was raised from \$1,000 to \$25,000 effective for the 2022 reporting year, due to Bill 81 changes.

Seven (7) parties had revenues or expenses over \$25,000 and filed the audited financial statements. Table 4 shows that **\$16.3 million** was raised and that **\$14.5 million** was spent by parties in 2022. See Appendix E for a more detailed summary of each party's financial position as of December 31, 2022.

Table 4: 2022 Political Party Annual Revenues and Expenses

PARTY	OPENING BALANCE	REVENUES			EXPENSES		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER*	TRANSFERS**	OPERATING	TRANSFERS	
APA	\$1,867	\$1,184	\$3,002	\$283	\$2,194	-	\$4,142
LIB	\$60,377	\$97,262	\$2,039	\$3,582	\$103,470	\$1,480	\$58,310
NDP	\$5,521,208	\$7,187,159	\$418,482	-	\$7,377,035	\$235,638	\$5,514,176
AP	\$32,525	\$190,529	\$20,215	\$12,968	\$257,107	\$2,130	(\$3,000)
CP-A	\$475	-	-	-	\$111	-	\$364
GPA	\$44,301	\$17,337	\$438	-	\$11,439	-	\$50,637
PAPA	\$154,026	\$327,590	-	-	\$324,907	-	\$156,709
REF	\$30	\$200	-	-	\$128	-	\$102
BPA	-	-	-	-	-	-	-
TIP	\$5,836	\$50,527	\$96,041	\$3,931	\$78,892	\$1,623	\$75,820
UCP	\$1,106,233	\$4,398,245	\$3,344,809	\$71,726	\$5,899,843	\$69,401	\$2,951,769
WIPA	\$54,608	\$50,139	\$24,147	\$3,931	\$157,588	-	(\$24,763)
TOTAL	\$6,981,486	\$12,320,172	\$3,909,173	\$96,421	\$14,212,714	\$310,272	\$8,784,266

*Other revenue can include income from membership sales, small donations up to \$50, annual general meetings, interest income, sales of goods, etc.

**Transfer amounts are mainly funds shared between the party and its constituency associations.

RESERVED PARTY NAMES

Elections Alberta assists groups wanting to register political parties in Alberta. We reserve party names and abbreviations for these groups as they work through the process to qualify for registration.

Reserved names as of March 31, 2023 are below. For a current list visit elections.ab.ca under Political Participants > Parties > How to Register a Party.



ALBERTA 1ST PARTY (A1P)
 ALBERTA'S BEST CHOICE (ABC)
 ALBERTA MAVERICK PARTY (AMP)
 ALBERTA NATIONAL PARTY (ANP)
 ALBERTA PEOPLES STATEHOOD (APS)
 ALBERTA PROSPERITY PARTY (APP)
 CONSERVATIVE DEMOCRATIC UNION (CDU)
 LEGALIZE REAL DEMOCRACY PARTY (LRPD)
 THE JUSTICE PARTY (JP)
 TRUE ALBERTA PARTY (TAP)
 WILDROSE LIBERTY PARTY (WLP)
 WILDROSE LOYALTY COALITION (WLC)
 UNITED FREEDOM PARTY (UFP)

Constituency Associations

REGISTRATION

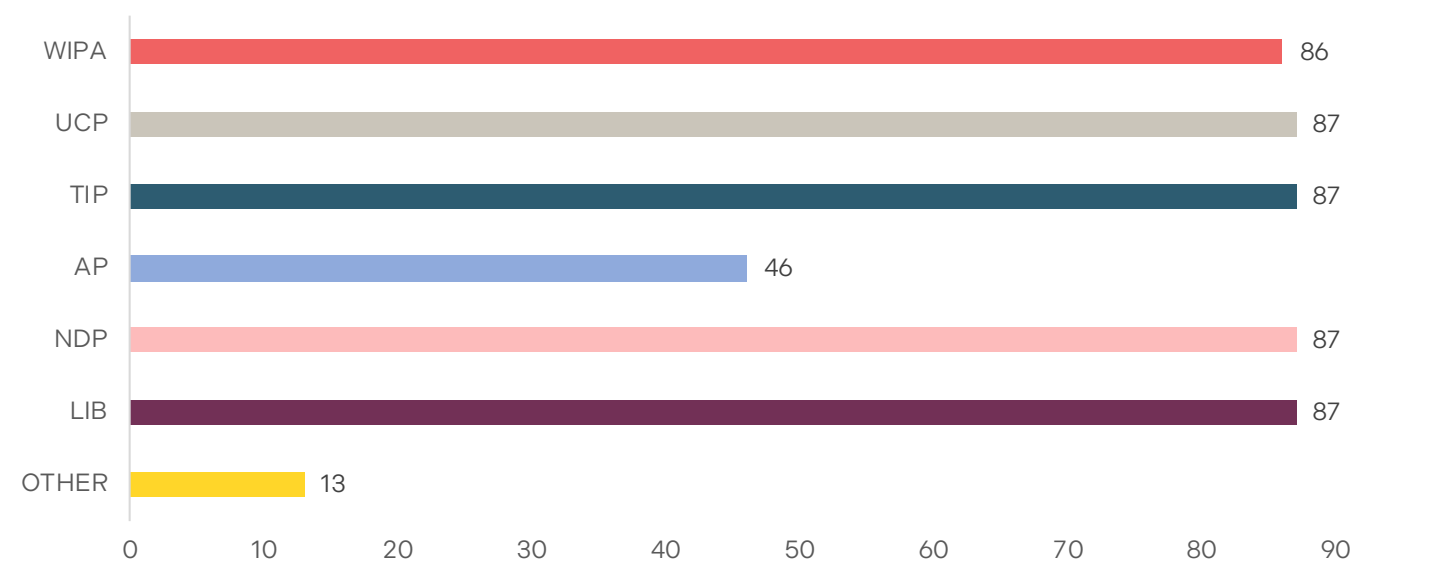
Constituency associations are volunteer-run organizations established by political parties to support political activities on their behalf. Political activities may include promotion, fundraising, and membership drives.

A party may establish up to 87 constituency associations in Alberta—one (1) per electoral division. An Independent Member of the Legislative Assembly may also establish a constituency association in the MLA's electoral division.

At the end of 2022 there were 492 registered constituency associations, across nine (9) political parties and one independent. 493 constituency associations had 2022 annual financial statement reporting obligations. During 2022, one (1) constituency association was de-registered, and six (6) constituency associations were registered.

By the end of the 2022-23 fiscal period, the number of registered constituency associations was 493. Figure 4 provides a snapshot. The Communist Party – Alberta, Reform Party of Alberta, and The Buffalo Party of Alberta had no registered constituency associations. The one (1) independent constituency association was registered in Cypress-Medicine Hat (Electoral Division 57). See Appendix J and R for a detailed list.

Figure 4: 2022 Constituency Association Contributions by Quarter



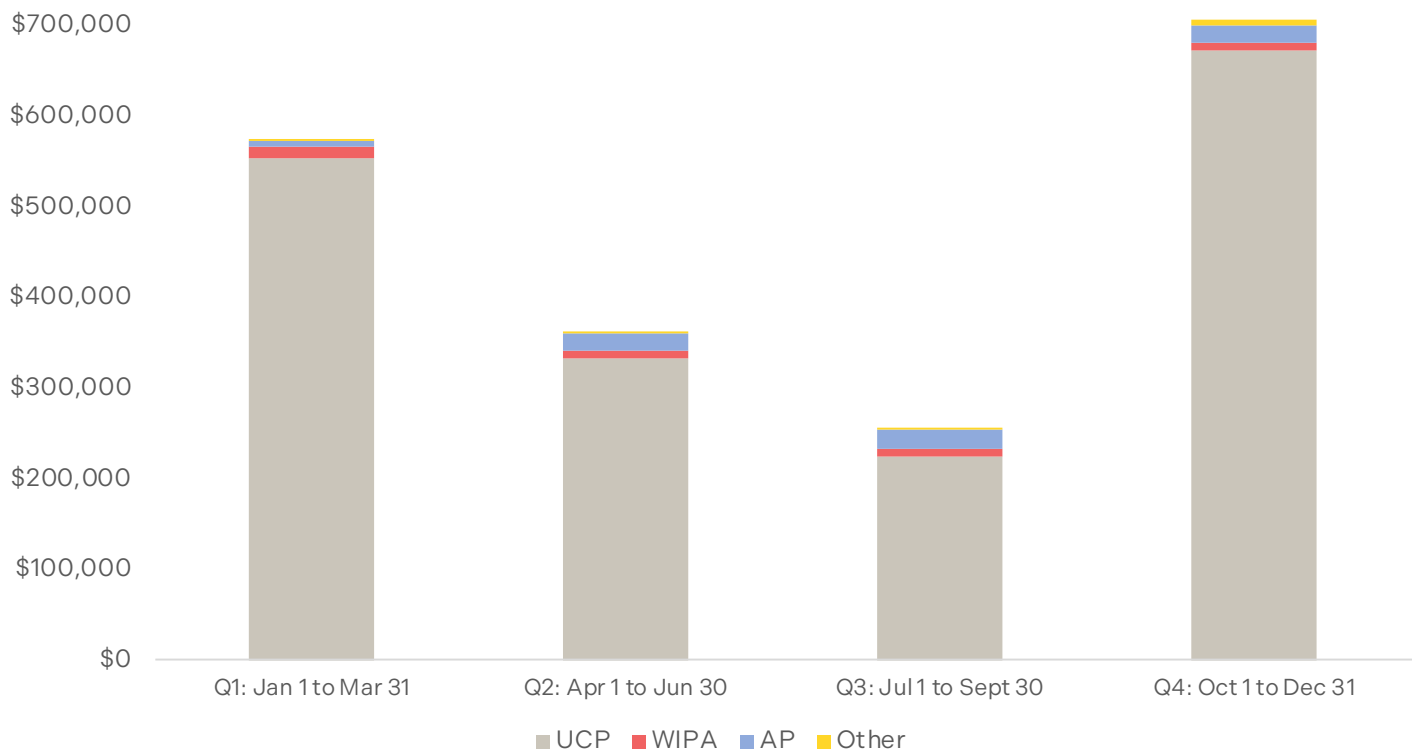
Financial Reporting

CONSTITUENCY ASSOCIATION CONTRIBUTIONS IN 2022

Approximately **\$1.90 million** total contributions were reported by all the constituency associations in 2022. Effective for 2022, constituency associations were no longer required to file quarterly contribution reports, nonetheless a breakdown by quarter is provided below in Figure 5.

Parties with registered constituency associations can decide if they are allowed to accept contributions directly. For example, the Alberta New Democratic Party requires its registered constituency associations to direct all contributions to the party, whereas the United Conservative Party allows its constituency associations to accept contributions directly.

Figure 5: 2022 Constituency Association Contributions by Quarter



See Appendices F, G, and D for details by quarter, contributions under/over \$250, and consolidated contributions to both parties and their constituency associations.

CONSTITUENCY ASSOCIATION CONTRIBUTIONS HISTORY

Figure 6 shows total contributions of approximately **\$8.88 million** reported by constituency associations from 2015 to 2022.

Figure 7 shows contributions raised for the past eight (8) years. Fluctuations can be due to new registrations and de-registrations, as well as pre- and post-election fundraising activity levels. See Appendix H for more details.

The constituency associations for the Wildrose Party (WRP) and Progressive Conservative Association of Alberta (PC) remain the second and third highest fundraisers despite the parties being de-registered and merged with the UCP effective January 1, 2020.

Figure 6: 2015-2022 Top CA Contributions

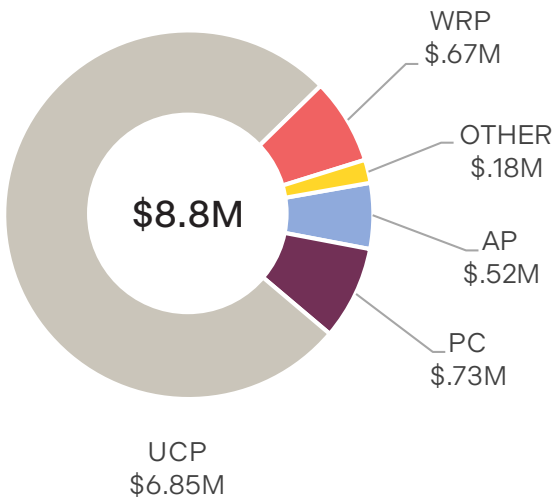
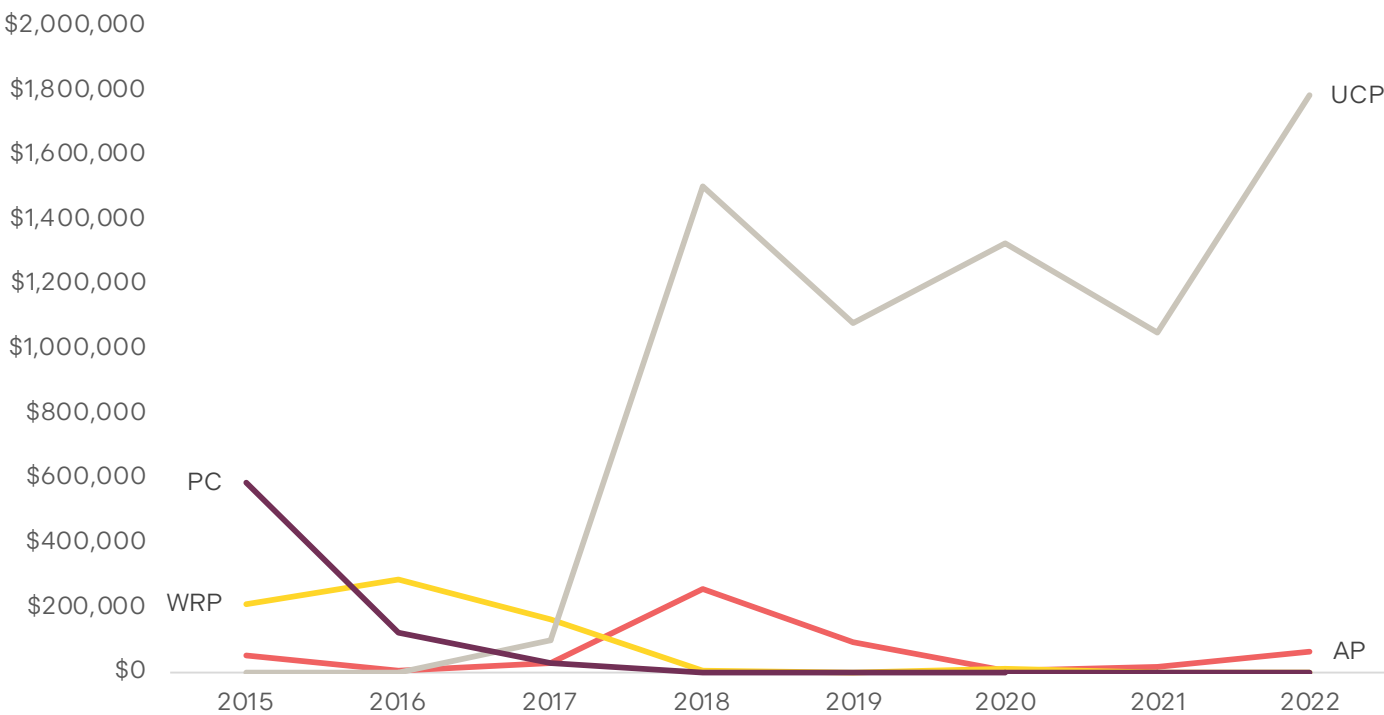


Figure 7: 2015-2022 Top CA Contributions by Year



CONSTITUENCY ASSOCIATIONS ANNUAL FINANCIAL STATEMENTS

All constituency associations registered during 2022 filed annual financial statements, which were due by March 31, 2023. All but three (3) of the constituency associations submitted their 2022 annual financial statements by the due date. The Alberta Party Calgary-Currie and Edmonton-Strathcona CAs, and The Independence Party of Alberta Banff-Kananaskis CA, all filed late and all paid an automatic late filing fee of \$500. See Appendix S for a list of late filers.

Table 5 shows that **\$2.77 million** was raised and **\$2.55 million** was spent in 2022. Constituency associations are not subject to any spending limits. See Appendix I for a snapshot of overall financial position of constituency associations by party as of December 31, 2022.

Table 5: 2022 Constituency Association Revenues and Expenses

PARTY AFFILIATION*	OPENING BALANCE	REVENUES			EXPENSES			NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	OPERATING	OTHER	TRANSFERS	
APA (8)	\$542	-	-	-	\$60	-	-	\$482
LIB (87)	\$44,150	\$700	\$48	\$1,480	\$2,346	-	\$3,582	\$40,450
NDP (87)	\$1,704,812	-	\$12,412	\$252,080	\$512,989	\$31,061	-	\$1,425,254
AP (45)	\$68,166	\$64,161	\$3,613	\$20,875	\$27,934	\$1,564	\$39,202	\$88,115
GPA (3)	\$13,767	\$1,000	-	-	\$61	-	-	\$14,706
IND (1)	\$2,895	\$3,300	-	-	\$4,699	-	-	\$1,496
PAPA (1)	-	-	-	-	-	-	-	-
TIP (87)	\$198	\$4,256	\$859	\$1,583	\$1,265	\$1,520	\$19	\$4,092
UCP (87)	\$2,629,976	\$1,784,720	\$273,316	\$272,109	\$1,397,344	\$36,313	\$370,999	\$3,155,465
WIPA (87)	\$56,907	\$39,890	\$11,776	\$19,712	\$65,472	\$28,673	\$24,331	\$9,809
TOTAL	\$4,521,413	\$1,898,027	\$302,024	\$567,839	\$2,012,170	\$99,131	\$438,133	\$4,739,869

Other revenue can include income from membership sales on behalf of the party, small donations up to \$50, interest income, sales of goods, etc. Transfer amounts are mainly funds shared with the party and other constituency associations.

*Number of constituency associations reporting. Only parties with constituency associations are shown.

Third Party Advertisers

INTRODUCTION

Third party advertisers (TPAs) are individuals, corporations, trade unions, or groups who advertise to promote or oppose political participants. The EFCDA defines and regulates six (6) types of TPAs: political, election, senate election, referendum, initiative, and recall. This section focuses on the annual financial reporting by political and election third party advertisers only.

As outlined earlier, third party political advertising and election advertising contribution limits regarding amounts and eligible contributors, came into effect on March 31, 2022. In addition, the definition of political advertising was revised in the EFCDA as quoted below.

REGISTRATION

Appendix K and Q lists the registration (R) and de-registration (D) status of election third party advertisers (ETPAs) and political third party advertisers (PTPAs) for 2022-23, up to March 31, 2023. Abbreviations apply to this report only. Corporations and groups make up most of the TPAs currently registered with Elections Alberta. TPAs can register for more than one (1) type depending on the advertising subject matter and time frame.



“POLITICAL ADVERTISING” MEANS, SUBJECT TO SUBSECTION (1.3), THE TRANSMISSION TO THE PUBLIC BY ANY MEANS, AT ANY TIME OTHER THAN DURING AN ELECTION ADVERTISING PERIOD, OF AN ADVERTISING MESSAGE THAT PROMOTES OR OPPOSES A REGISTERED PARTY, THE LEADER OF A REGISTERED PARTY, A MEMBER OF THE LEGISLATIVE ASSEMBLY, A REGISTERED NOMINATION CONTESTANT, A REGISTERED LEADERSHIP CONTESTANT OR THE ELECTION OF A REGISTERED CANDIDATE...”

– EFCDA, S44.1(G)

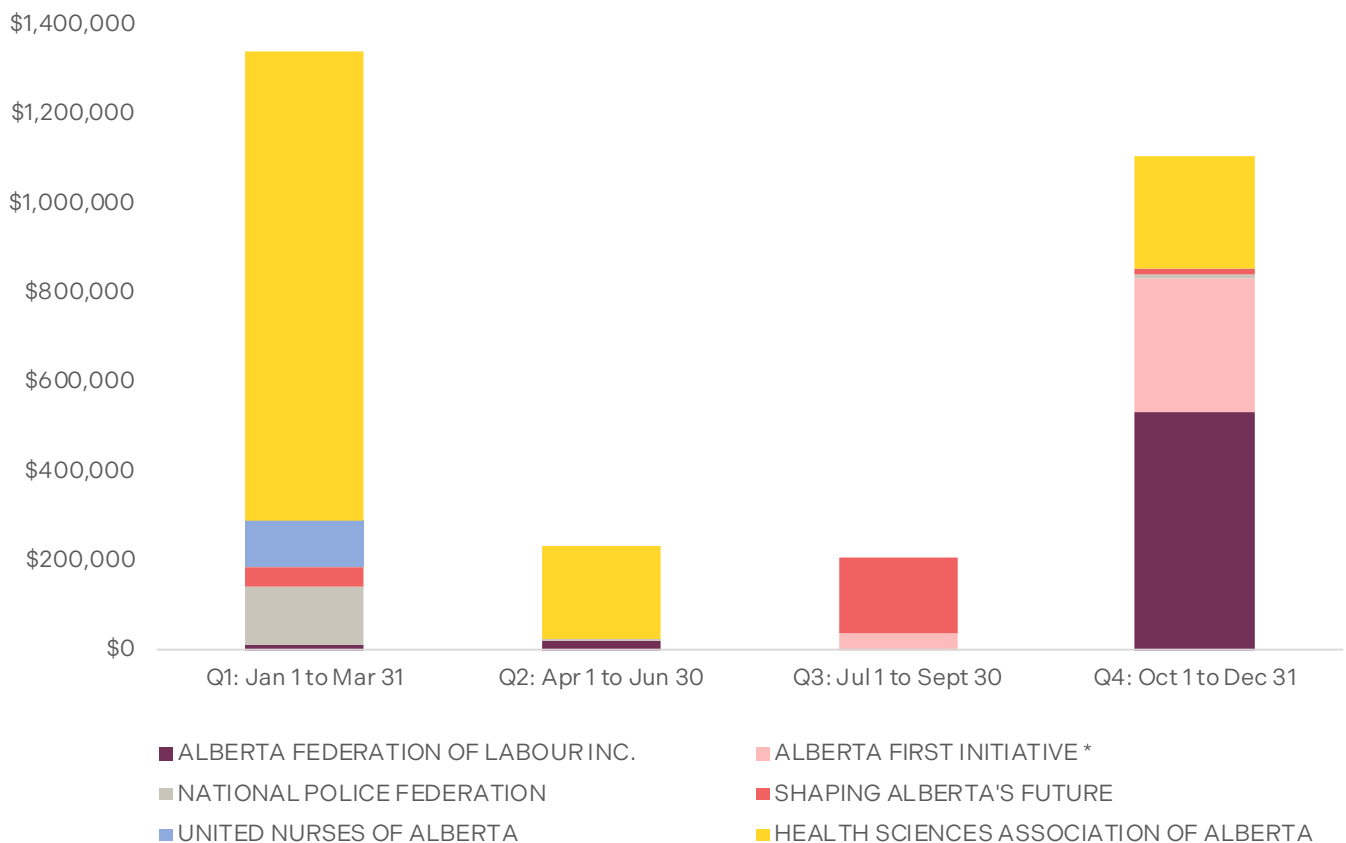
Financial Reporting

PTPA CONTRIBUTIONS IN 2022

Approximately **\$2.98 million** in advertising contributions were reported by PTPAs in 2022. Figure 8 summarizes contribution totals by quarter. See Appendices L and M for details by quarter.

PTPAs can accept advertising contributions at any time but can only spend them outside of election advertising periods. In a general election year, PTPAs cannot engage in political advertising from January 1st through the end of election day.

Figure 8: 2022 Top PTPA Contributions by Quarter



*New between April 1, 2022 and March 31, 2023

PTPA CONTRIBUTOR TYPES IN 2022

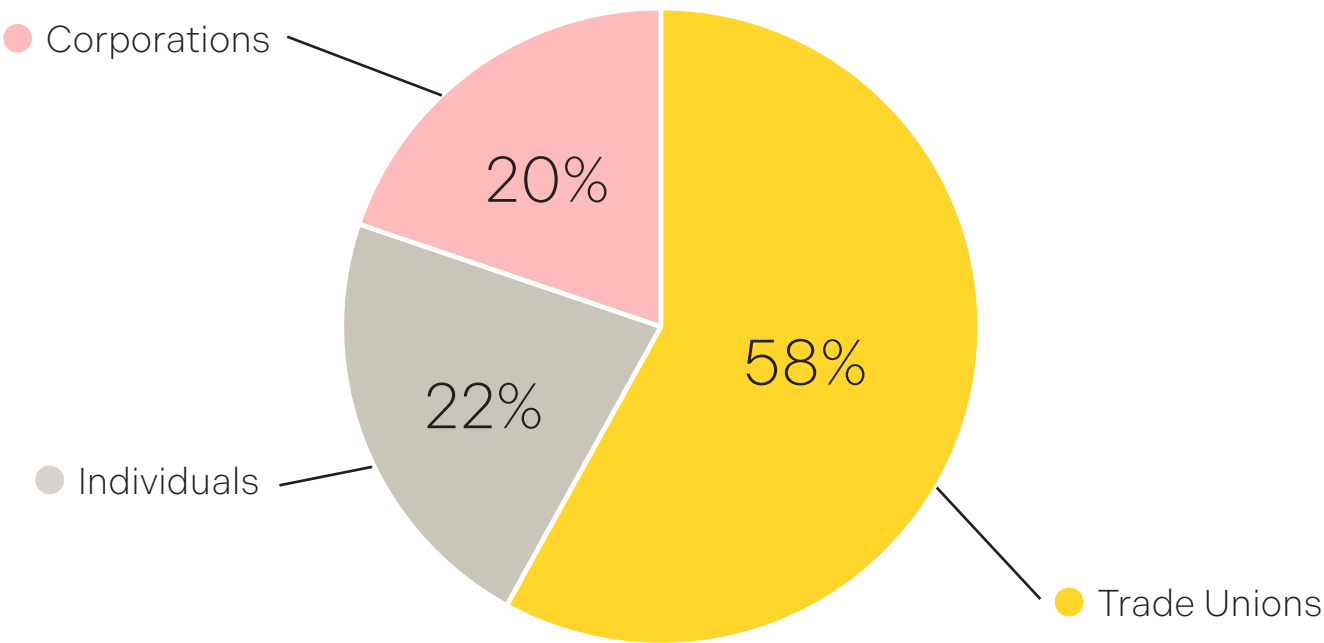
Utilizing the data from the previous page, figure 9 shows that 58% of the approximately **\$2.98 million** in 2022 contributions came from trade unions, 22% came from individuals, and 20% came from corporations.

Canadian citizens and permanent residents normally resident in Canada, corporations that do business in Canada that are not prohibited corporations, Canadian trade unions, and Canadian employee organizations, are eligible to make advertising contributions to PTPAs.

PTPAS CAN ONLY ACCEPT CONTRIBUTIONS FROM ELIGIBLE INDIVIDUALS, CORPORATIONS, OR TRADE UNIONS.



Figure 9: 2015-2022 Top PTPA Contributions



ETPA CONTRIBUTIONS IN 2022

ETPAs can accept contributions at anytime but can only spend them during elections. The table below shows the four (4) ETPAs that reported advertising contributions in 2022 totaling approximately **\$438,000**.

This was made up of \$320,000 reported by the Alberta Federation of Labour Inc. and close to \$117,000 reported by the National Police Federation. ETPAs carried their contributions forward to 2023 for general election advertising spending.

Two (2) other TPAs reported under \$1,000 in contributions, and spent the contributions on 2022 by-election advertising. Details on ETPA spending can be found in the 2022 By-Election Report and the 2023 Provincial General Election Report, which will be available in 2024.

Table 6: 2022 ETPA Contributions by Quarter

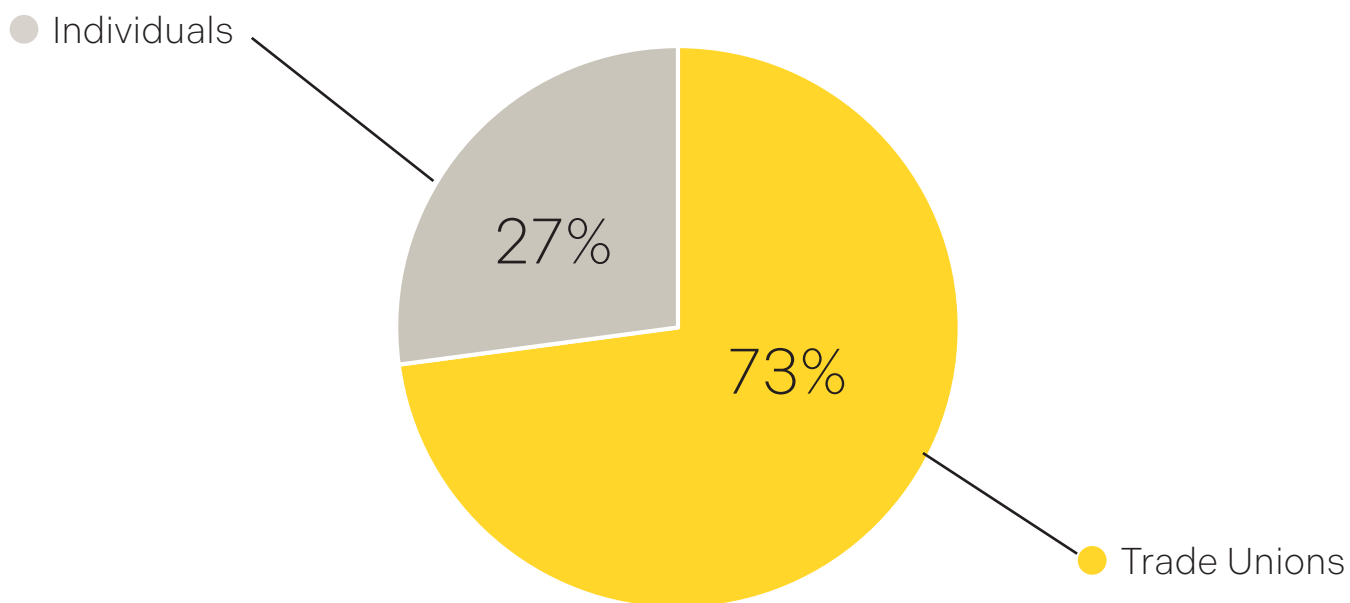
ELECTION THIRD PARTY ADVERTISER	Q1	Q2	Q3	Q4	TOTAL
ALBERTA FEDERATION OF LABOUR INC.	\$320,000	-	-	-	\$320,000
ALBERTA PROUD	-	-	-	\$821	\$821
CUPE LOCAL 3550 *	\$25	-	-	-	\$25
NATIONAL POLICE FEDERATION	-	-	-	\$116,958	\$116,958
TOTAL	\$320,025	-	-	\$ 117,779	\$437,804

*De-registered between April 1, 2022 and March 31, 2023.

ETPA CONTRIBUTOR TYPES IN 2022

Utilizing the data from the previous page, figure 10 shows that 73% of the approximately **\$438,000** in 2022 contributions came from trade unions (TU), 27% came from individuals (IN), and 0% came from corporations (CO).

Figure 10: 2022 Top ETPA Contributor Types

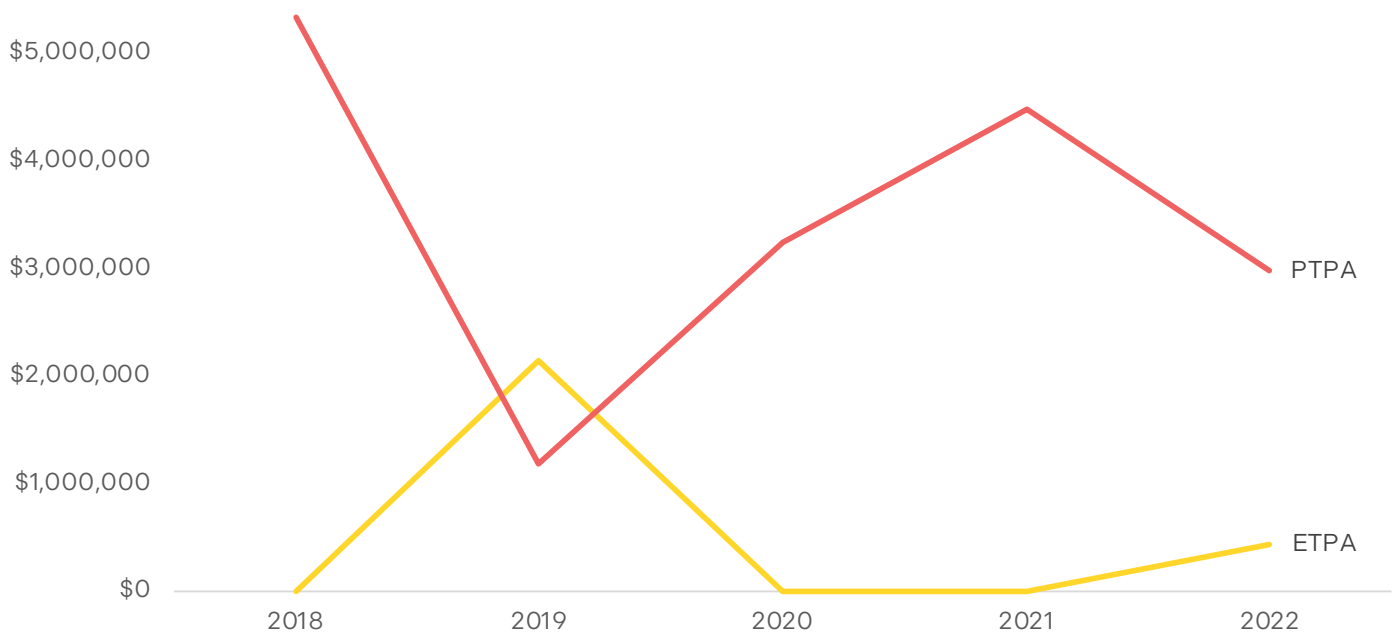


ONLY INDIVIDUALS ORDINARILY RESIDENT IN ALBERTA CAN MAKE CONTRIBUTIONS TO ELECTION THIRD PARTY ADVERTISERS, EFFECTIVE MARCH 31, 2022. CONTRIBUTIONS FROM TRADE UNIONS WERE RECEIVED PRIOR TO THE CHANGE IN LEGISLATION.

PTPA AND ETPA CONTRIBUTIONS HISTORY

\$19.8 million in contributions was reported by election and political third party advertisers from 2018 to 2022. Figure 11 shows the total advertising contributions for the past five (5) years for ETPAs and PTPAs. Within this figure, fluctuations occur and can be attributed to advertising periods. For instance, PTPAs are not allowed to advertise during election periods, whereas ETPAs can. This can be seen in 2019.

Figure 11: 2018-2022 PTPA and ETPA Contributions by Year



ANNUAL FINANCIAL STATEMENTS FOR PTPAS

All but one (1) PTPA 2022 annual financial statements were received by the due date of March 31, 2023. The Alberta Resource Advocacy Foundation filed late and paid an automatic late filing fee of \$500. See Appendix S for a list of late filers.

Table 7 shows that **\$3.15 million** was raised and **\$3.17 million** was spent by PTPAs in 2022. Ninety-nine percent of expenditures were advertising costs and one percent was non-advertising expenses. See Appendix N for each PTPAs overall financial position as of December 31, 2022.

Table 7: 2022 Political Third Party Advertiser Annual Revenues and Expenses

POLITICAL TPA	OPENING BALANCE	REVENUES			EXPENSES		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS	
A VERY CONCERNED ALBERTAN	\$326	\$50	\$200	-	\$233	-	\$343
ALBERTA FEDERATION OF LABOUR INC.	(\$5,647)	\$559,500	-	-	\$548,657	-	\$5,196
ALBERTA FIRST INITIATIVE *	-	\$340,000	-	-	\$336,646	-	\$3,354
ALBERTA MEDICAL ASSOCIATION **	\$47,775	\$13,699	-	-	\$61,474	-	-
ALBERTA PROUD	\$7,951	\$28,927	(\$793)	-	\$3,395	-	\$32,690
ALBERTA RESOURCE ADVOCACY FND.	-	-	-	-	-	-	-
ALBERTA TEACHERS' ASSOCIATION **	-	\$9,583	-	-	\$9,583	-	-
ALBERTA UNION OF PROVINCIAL EMPLOYEES	\$20,016	-	\$432	-	-	-	\$20,448
ANGRYDAD CANADA (GAMECHANGERS CANADA)	-	-	-	-	-	-	-
ASSOCIATION OF ACADEMIC STAFF UNIVERSITY OF ALBERTA **	-	-	-	-	-	-	-
CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	\$49,812	-	-	\$152,500	\$201,900	-	\$412
CUPE LOCAL 3550 **	-	\$251	-	-	\$251	-	-
COUNCIL OF ALBERTA UNIVERSITY STUDENTS	\$6,062	-	-	-	-	-	\$6,062

Table continues on the following page.

Table 7: 2022 Political Third Party Advertiser Annual Revenues and Expenses (continued)

POLITICAL TPA	OPENING BALANCE	REVENUES			EXPENSES		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS	
EDMONTON ZONE MEDICAL STAFF ASSOCIATION	\$20	\$5,439	-	-	\$4,139	-	\$1,320
EYESFORWARD	\$600	\$784	-	-	\$1,191	-	\$193
FAIR ALBERTA INJURY REGULATIONS	-	\$2,100	-	-	\$2,100	-	-
FRIENDS OF MEDICARE	-	-	-	-	-	-	-
HEALTH SCIENCES ASSOCIATION OF ALBERTA	-	\$1,512,541	-	-	\$1,512,541	-	-
JACQUI VANDERFLUIT **	-	-	-	-	-	-	-
LETS FIX ALBERTA	-	\$705	-	-	\$705	-	-
NATIONAL POLICE FEDERATION	-	\$148,499	-	-	\$148,499	-	-
PRIORITY ALBERTA	\$3,989	-	-	-	\$3,989	-	-
PROGRESSIVE POLITICAL ACTION COMMITTEE *	-	-	-	-	-	-	-
PUBLIC INTEREST ALBERTA SOCIETY	\$19,927	-	-	\$14,859	\$60	-	\$34,726
SHAPING ALBERTA'S FUTURE	\$5,727	\$224,235	-	-	\$176,102	-	\$53,860
SOCIETY OF ALBERTANS AGAINST EQUALIZATION **	\$1,395	-	-	-	\$1,395	-	-
SUPPORT OUR STUDENTS ALBERTA FOUNDATION	\$5,448	\$2,645	-	-	\$7,941	-	\$152
TAKE BACK ALBERTA SOCIETY	-	\$22,309	-	-	\$40,500	-	(\$18,191)
UNITED NURSES OF ALBERTA	-	\$105,000	-	-	\$105,000	-	-
VOTE YES TO END EQUALIZATION INC.	\$1,974	-	-	-	\$1,590	-	\$384
WESTERN UNITY GROUP *	-	\$200	\$4,187	-	\$3,568	-	\$819
TOTAL	\$165,375	\$2,976,467	\$4,026	\$167,359	\$3,171,459	-	\$141,768

*New between April 1, 2022 and March 31, 2023 and **De-registered between April 1, 2022 and March 31, 2023.

ANNUAL FINANCIAL STATEMENTS FOR ETPAS

Only five (5) ETPAs out of the twelve (12) listed in table 8, reported annual financial activity in 2022. A total of **\$437,000** was raised and **\$153,000** was spent by ETPAs in 2022. All expenditures were non-advertising costs or transfers. ETPAs must be inactive outside of election advertising periods. See Appendix O for each ETPAs overall financial position as of December 31, 2022.

Table 8: 2022 Election Third Party Advertiser Annual Revenues and Expenses

ELECTION TPA	OPENING BALANCE	REVENUES			EXPENSES		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS	
ALBERTA CHAMBERS OF COMMERCE***	-	-	-	-	-	-	-
ALBERTA FEDERATION OF LABOUR INC.	\$9,964	\$320,000	-	-	\$72	-	\$329,892
ALBERTA FREEDOM COMMITTEE*	-	-	-	-	-	-	-
ALBERTA MEDICAL ASSOCIATION **	-	-	-	-	-	-	-
ALBERTA PROUD	\$9,294	-	(\$1)	-	\$72	-	\$9,221
CANADIAN ASSOC. OF PHYSICIANS FOR THE ENVIRONMENT - ALBERTA COMMITTEE **	-	-	-	-	-	-	-
CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	\$365,000	-	-	-	-	\$152,500	\$212,500
CUPE LOCAL 3550 **	-	-	-	-	-	-	-
FIREFIGHTERS FOR ALBERTA **	-	-	-	-	-	-	-
FRIENDS OF MEDICARE **	\$159	-	-	-	\$159	-	-
JACQUI VANDERFLUIT **	-	-	-	-	-	-	-
NATIONAL POLICE FEDERATION	-	\$116,958	-	-	-	-	\$116,958
TOTAL	\$384,417	\$436,958	(\$1)	-	\$303	\$152,500	\$668,571

*New between April 1, 2022 and March 31, 2023.

**De-registered between April 1, 2022 and March 31, 2023.

***Registered and De-registered between April 1, 2022 and March 31, 2023.

Note: ETPAs can transfer funds to PTPAs but not vice versa.

Leadership Contestants

REGISTRATION

Two (2) parties held leadership contests in the 2022-2023 fiscal year. The Alberta Liberal Party also announced a Leadership Contest in 2022, with an official call date of June 13, 2022. However, at the close of nominations on August 12, 2022, there were no registered leadership contestants, and the party confirmed that the Leadership Contest had ended.

The registered leadership contestants of the Independence Party of Alberta (TIP) and the United Conservative Party of Alberta (UCP) are listed in table 9 below.

Table 9: 2022 Leadership Contests

POLITICAL PARTY	LEADERSHIP VOTE DATE	LEADERSHIP CONTESTANT	REGISTERED DATE
TIP	SEPTEMBER 10, 2022	ARTUR PAWLOWSKI	AUGUST 7, 2022
		KATHERINE KOWALCHUK	MAY 4, 2022
UCP	OCTOBER 6, 2022	BRIAN JEAN	MAY 19, 2022
		DANIELLE SMITH	MAY 18, 2022
		JON HORSMAN*	JUNE 28, 2022
		LEELA AHEER	JUNE 7, 2022
		RAJAN SAWHNEY	JUNE 13, 2022
		RAJNESH SHERMAN*	JUNE 24, 2022
		TODD LOEWEN	MAY 31, 2022
		TRAVIS TOEWS	MAY 30, 2022
		WILLIAM ROCK*	JUNE 2, 2022

*Withdrawn

Financial Reporting

CAMPAIGN CONTRIBUTIONS

All registered leadership contestants submitted financial returns for their leadership campaigns by their required filing deadlines, including contribution and expense reports. Their campaign periods started on the date they registered and ended two (2) months after the leadership vote.

Tables 10 and 11 summarize contributions received and the average contribution amount. Tables 12 and 13 on the following page summarize the total revenues and expenses reported.

Table 10: TIP Leadership Contestant Campaign Contributions

CONTESTANT	UP TO \$250	OVER \$250	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
ARTUR PAWLOWSKI (VOTED)	\$5,090	\$11,600	\$16,690	64	\$261
KATHERINE KOWALCHUK	\$915	\$7,231	\$8,146	24	\$339
TOTAL	\$6,005	\$18,831	\$24,836	88	-

Table 11: UCP Leadership Contestant Campaign Contributions

CONTESTANT	UP TO \$250	OVER \$250	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
BRIAN JEAN	\$97,367	\$201,136	\$298,503	1,626	\$184
DANIELLE SMITH (VOTED)	\$412,962	\$979,418	\$1,392,380	5,428	\$257
JON HORSMAN*	\$3,495	\$46,945	\$50,440	58	\$870
LEELA AHEER	\$8,020	\$228,268	\$236,288	206	\$1,147
RAJAN SAWHNEY	\$15,335	\$277,419	\$292,754	344	\$851
RAJNESH SHERMAN*	\$1,356	\$20,700	\$22,056	31	\$711
REBECCA SCHULZ	\$74,356	\$297,352	\$371,708	1,073	\$346
TODD LOEWEN	\$46,285	\$148,565	\$194,850	623	\$313
TRAVIS TOEWS	\$165,491	\$1,028,291	\$1,193,782	2,303	\$518
WILLIAM ROCK*	\$100	\$5,474	\$5,574	17	\$328
TOTAL	\$824,767	\$3,233,568	\$4,058,335	11,709	-

*Withdrawn

REVENUES AND EXPENSES

Six (6) of the UCP Leadership Contestants reported campaign deficits and are indicated with “(D)”. All the deficit campaigns cleared their deficit and filed amended returns.

The tables below reflect the amended deficit filings. Some numbers may change as final audit inquiries are resolved.

Table 12: TIP Leadership Contestant Campaign Revenues and Expenses

NAME	REVENUES			EXPENSES			SURPLUS (DEFICIT)
	CONTRIBUTIONS	OTHER	TRANSFERS	CAMPAIGN	OTHERS	TRANSFERS	
ARTUR PAWLOWSKI (VOTED)	\$16,690	\$3,935	-	\$11,349	\$4,800	\$4,476	-
KATHERINE KOWALCHUK	\$8,146	\$4,140	-	\$3,555	\$4,800.00	\$3,931	-
TOTAL	\$24,836	\$8,075	-	\$14,904	\$4,800	\$8,407	-

Table 13: UCP Leadership Contestant Campaign Revenues and Expenses

NAME	REVENUES			EXPENSES			SURPLUS (DEFICIT)
	CONTRIBUTIONS	OTHER	TRANSFERS	CAMPAIGN	OTHERS	TRANSFERS	
BRIAN JEAN (D)	\$298,503	\$69,249	\$60,575	\$253,327	\$175,000	-	-
DANIELLE SMITH (VOTED) (D)	\$1,392,380	\$37,428	-	\$1,226,854	\$175,000	\$27,954	-
JON HORSMAN*	\$50,440	-	-	\$49,122	-	\$1,318	-
LEELA AHEER (D)	\$236,287	\$209	-	\$236,486	-	\$10	-
RAJAN SAWHNEY (D)	\$292,754	\$186,855	-	\$303,703	\$175,000	\$906	-
RAJNESH SHERMAN*	\$22,056	\$1,909	-	\$23,965	-	-	-
REBECCA SCHULZ (D)	\$371,708	\$25,000	-	\$216,642	\$175,000	\$5,066	-
TODD LOEWEN (D)	\$194,850	\$50,149	-	\$94,999	\$150,000	-	-
TRAVIS TOEWS	\$1,193,782	\$2,830	\$9,900	\$1,032,551	\$150,000	\$23,522	\$439
WILLIAM ROCK*	\$5,574	-	-	-	\$5,574	-	-
TOTAL	\$4,058,334	\$373,629	\$70,475	\$3,437,649	\$1,005,574	\$58,776	\$439

*Withdrawn

Tax Credits for Contributions

We received a summary of political contribution tax credits claimed in 2022 from the Tax and Revenue Administration Division of the Alberta Treasury Board and Finance. Table 14 summarizes the dollar value of credits claimed for contributions over the past six (6) years.

Table 14: Year-by-Year Tax Credits Claimed

YEAR	CORPORATE*	INDIVIDUAL	TOTAL CREDITS CLAIMED
2022	\$ (1,089)	\$5,760,000**	\$5,758,911
2021	\$ (1,572)	\$4,221,000***	\$4,219,428
2020	\$ (4,073)	\$3,843,000	\$3,838,927
2019	\$ 9,241	\$5,362,000	\$5,371,241
2018	\$ 21,157	\$4,120,000	\$4,141,157
2017	\$ 2,422	\$2,728,000	\$2,730,422

*Based on tax credits assessed during the calendar year, regardless of actual tax year-end of the claim period. Section 24 of the *Alberta Income Tax Act* was repealed effective June 15, 2015, to eliminate the Alberta Political Contributions Tax Credit for corporations. The claimed amount should be less and we will see nothing in the near future.

**As of July 2023 Tax Sharing Statements.

***The reported number of tax credits claimed in 2021 has been updated from \$4,224,428 (reported in the 2021-22 Annual Report) to \$4,221,000, as per the information received from the Tax and Revenue Administration Division of the Alberta Treasury Board and Finance.

Table 15: Tax Credit Calculation

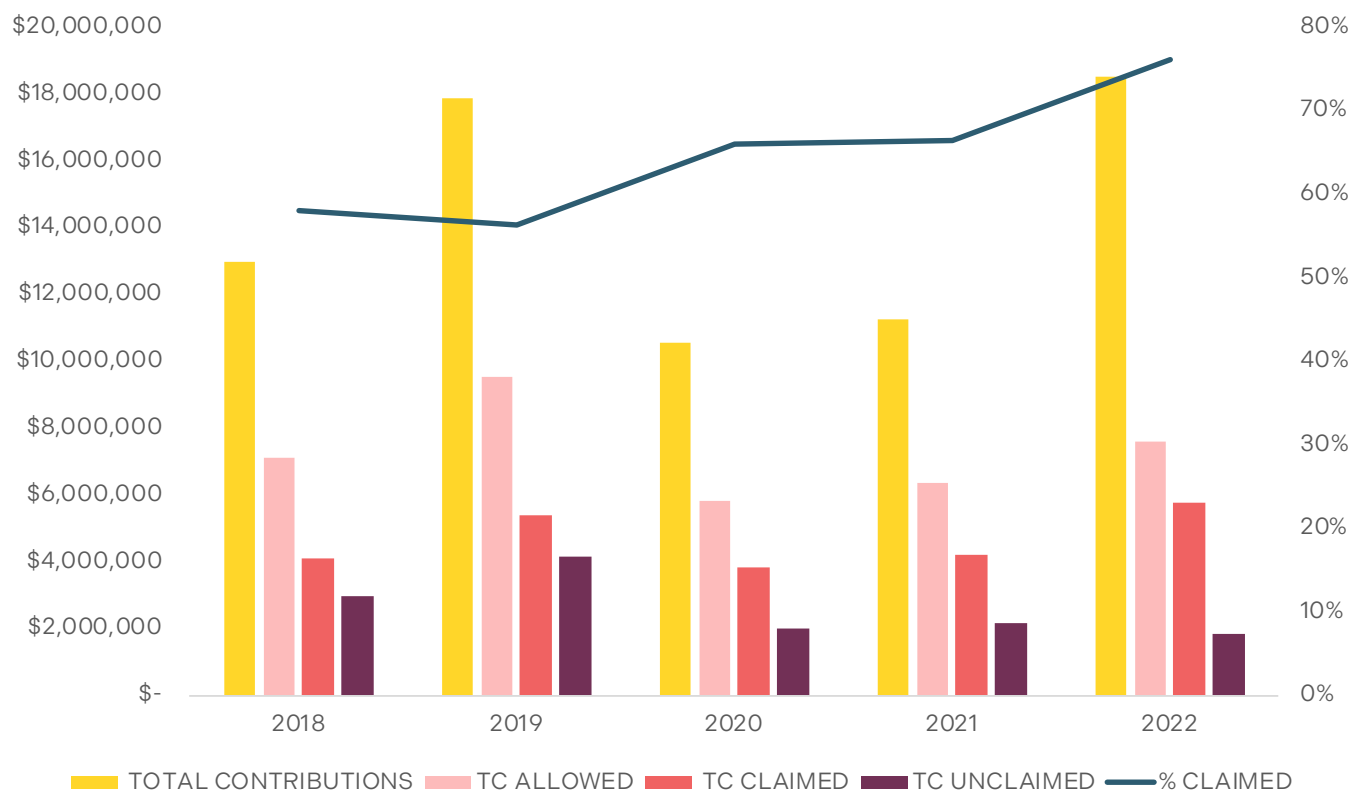
AMOUNT CONTRIBUTED	AVAILABLE TAX CREDIT	MAXIMUM CREDIT	CUMULATIVE AMOUNT
UP TO \$200	75%	-	150
NEXT \$900 (\$201 TO \$1,100)	50%	-	450
NEXT \$1,200 (\$1,101 TO \$2,300)	33.3%	-	400
OVER \$2,300	NIL	NIL	\$1,000

Individuals can claim income tax credits for political contributions made to registered political parties, candidates (including senate candidates), constituency associations, and leadership contestants. A maximum non-refundable tax credit of \$1,000 is reached when an individual has contributed \$2,300 or more in any given year.

Corporations and individuals are eligible to contribute to registered third party advertisers, but TPA contributions do not earn income tax credits. Effective March 31, 2022 contributions to nomination contestants are not eligible to earn income tax credits.

We calculated the total available tax credits (TC) based on contributions reported from 2018 through 2022. Less than 60% of the available credits were claimed by individuals in 2018 and 2019, and this increased to 66% that were claimed in 2020 and 2021. In 2022, 76% of available credits were claimed. The figure below visually displays the information found within Appendix T.

Figure 12: Individuals' Contributions and Tax Credits 2018-2022



COMPLIANCE & ENFORCEMENT

Overview

The Compliance and Enforcement Unit is responsible for accepting and reviewing public complaints and allegations on behalf of the Election Commissioner within the mandate of Elections Alberta.

Our primary focus is to ensure widespread compliance by emphasizing early resolution within the framework of existing legislation. We are dedicated to educating and providing our stakeholders with comprehensive information to assist in understanding the legislation. Moreover, we are committed to enhancing partnerships to effectively address and resolve any concerns raised. In instances where it becomes essential, we undertake enforcement actions to achieve compliance.



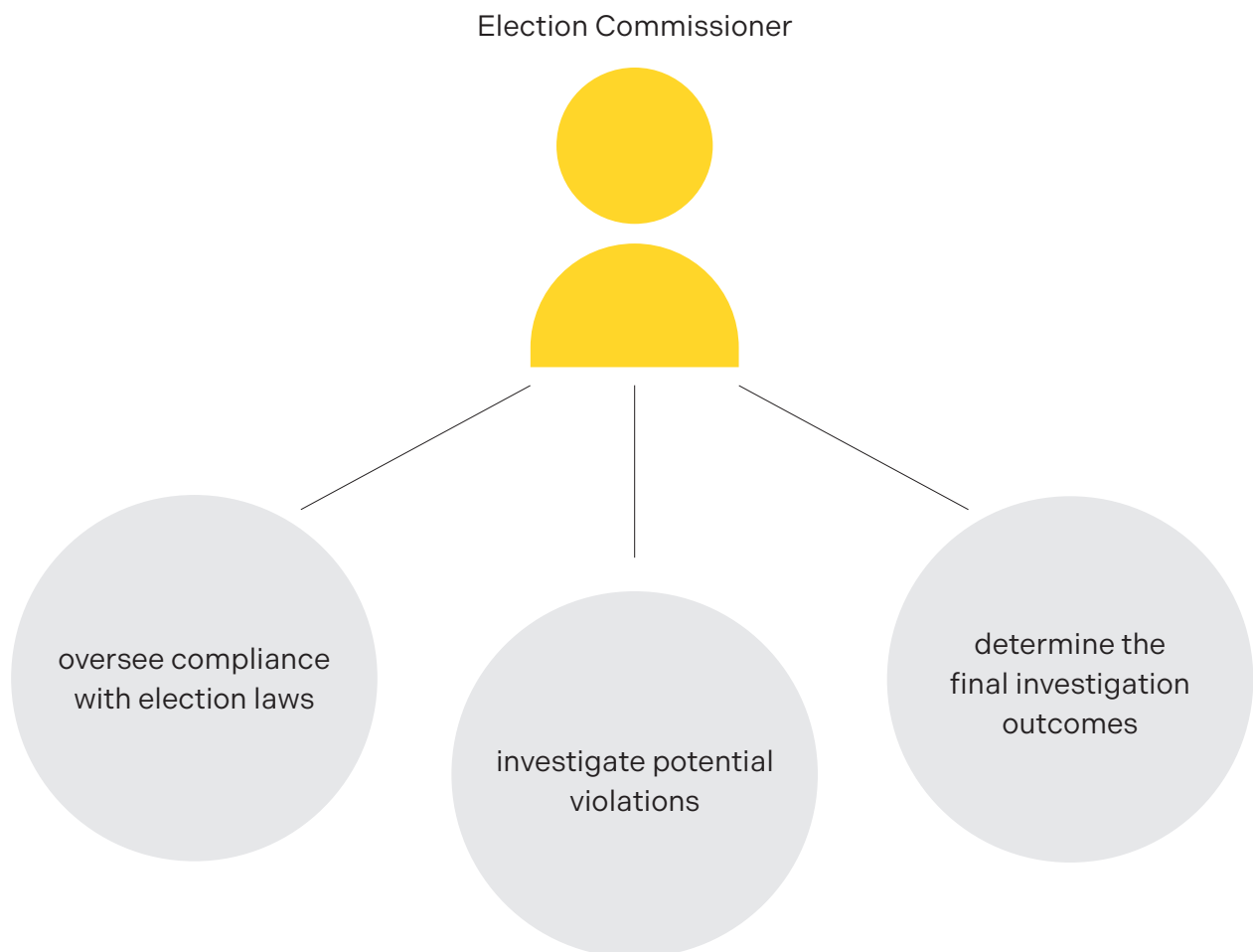
WE ARE
COMMITTED
TO ENSURING
COMPLIANCE BY
UTILIZING
EDUCATION, AND
MAINTAINING
PARTNERSHIPS.

ELECTION COMMISSIONER ROLE

The Election Commissioner plays a vital role in safeguarding the democratic process by overseeing compliance with election laws, investigating potential violations, and taking appropriate actions to address issues that arise.

The Election Commissioner is independent of government, which means they are not influenced by political or external pressures. This independence helps maintain the impartiality and credibility of the electoral process.

To facilitate investigations, the Election Commissioner has the full powers of a commissioner as defined by the *Public Inquiries Act*, effectively treating the investigation as if it were an inquiry under that Act. Investigations can be initiated either based on received complaints or allegations, or under the proactive initiative of the Election Commissioner.



INVESTIGATION PROCESS

Every complaint that is received by our Compliance and Enforcement Unit undergoes an initial assessment to determine if it fits within our jurisdiction, identify any potential breach, and determine the necessity of an investigation.

In some instances, we redirect complaints to the appropriate authority. Although in most cases, complaints originate from the public, they may also come from within Elections Alberta or from the Election Commissioner.

Figure 13, on the following page, details Elections Alberta's investigation process.

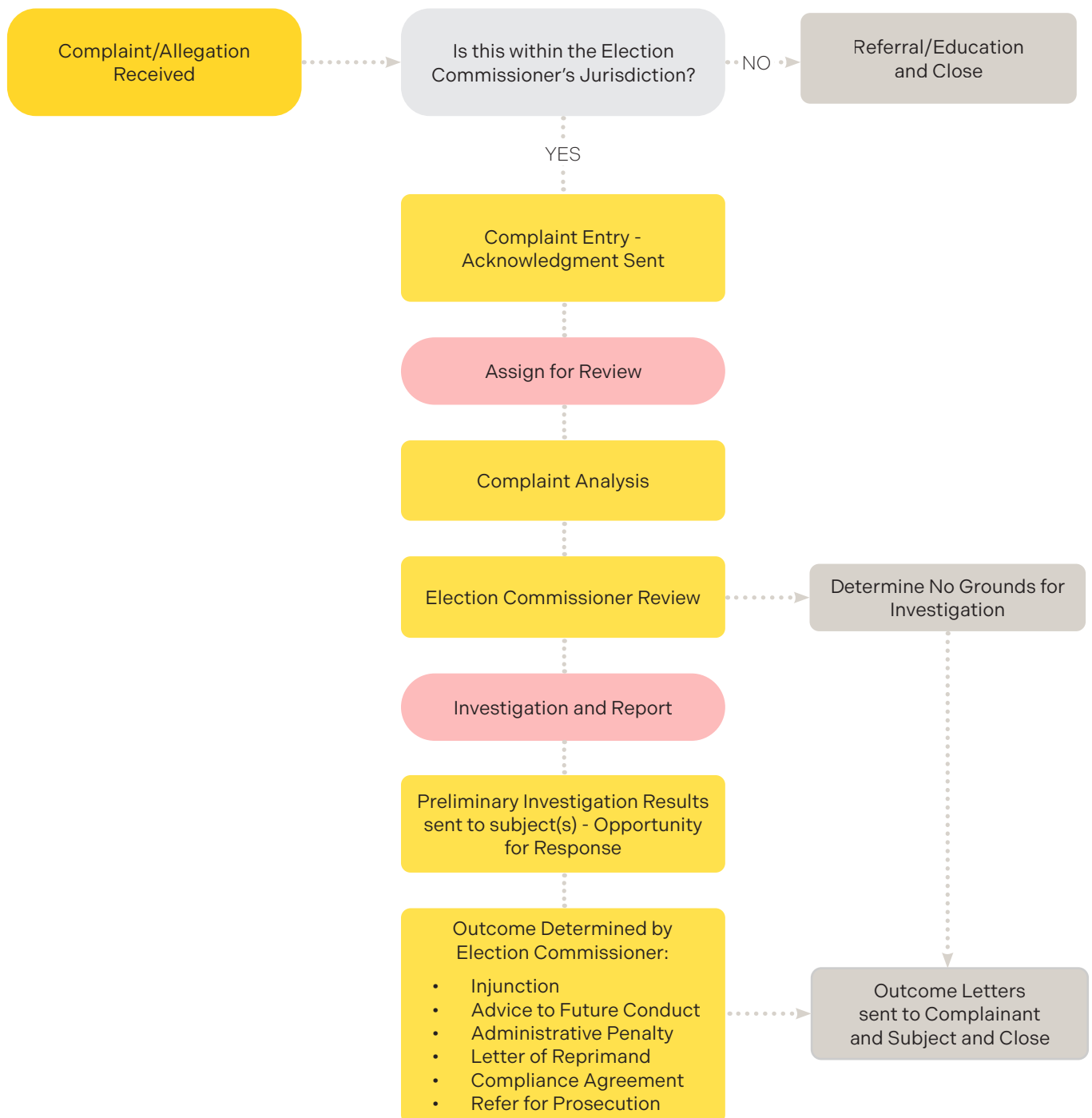
INVESTIGATION APPROACH

Contract Investigators are entrusted with conducting investigations on behalf of the Election Commissioner. The duration and intricacy of an investigation hinge upon the available evidence and the nature of the allegations. Simple investigations may be concluded within a few days, whereas the most intricate investigations can extend over a year or even longer.

Upon concluding an investigation, a comprehensive report is submitted to the Election Commissioner, who then renders a determination and decision. Importantly, the Election Commissioner ensures that each individual or entity subject to the investigation is notified of the ongoing investigation, granting them the opportunity to present their perspectives.

In instances where an investigation determines that no breach has occurred, the complainant will receive a Notice of Outcome letter regarding their complaint. As stipulated by the legislation, all investigations must be concluded, and any findings and decisions must be issued, within a time frame of three (3) years from the date of the alleged contravention.

Figure 13: Investigation Process



Complaints and Investigations

FISCAL YEAR OVERVIEW

This past year our complaints comprised of breaches from the *Election Act*, *Election Finances and Contributions Disclosure Act* and the *Local Authorities Election Act*.

A well-structured intake process is employed to ensure prompt acknowledgment of each complaint. Establishing early complaint resolutions are achieved through an initial review process, which is aimed at identifying issues that can be addressed without undergoing the more detailed review and investigative process.

Figure 14: Complaints and Investigation Overview Throughout Fiscal Year



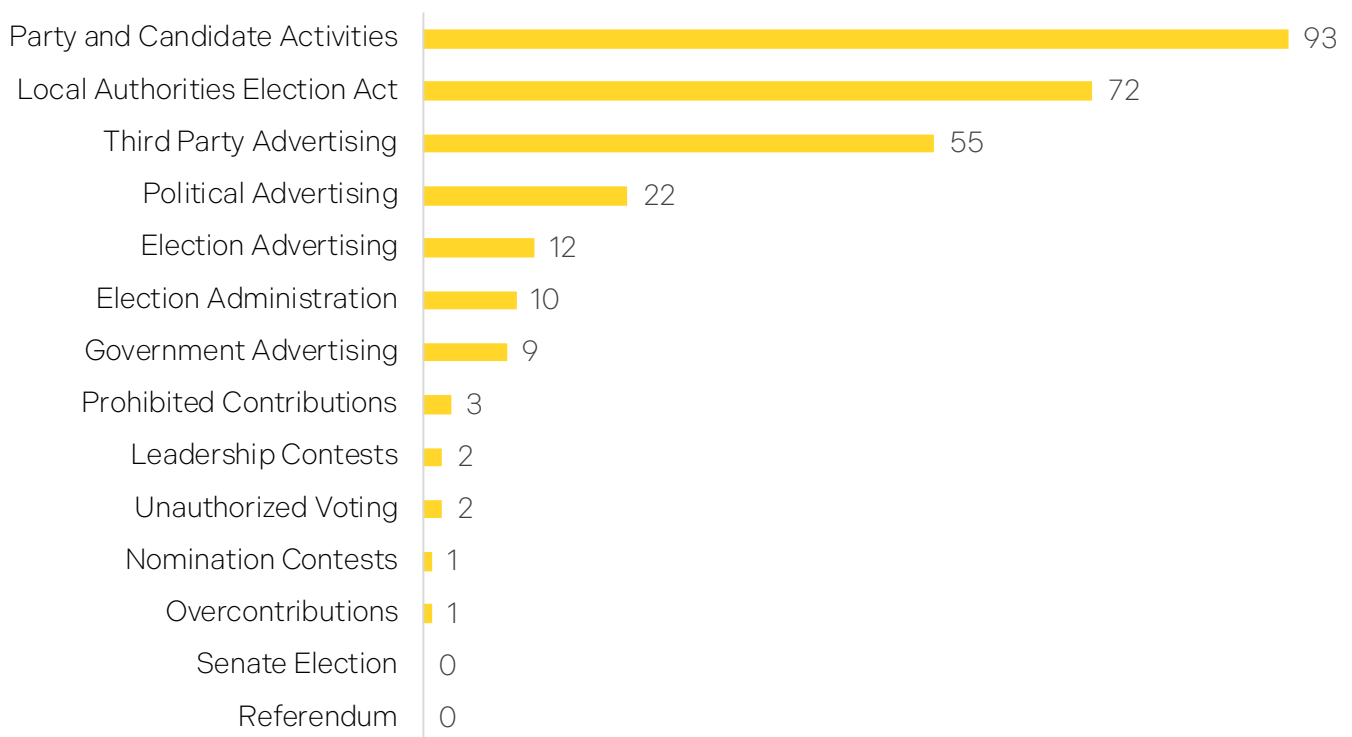
OVER THE COURSE OF THE FISCAL YEAR, A TOTAL OF **271 COMPLAINTS** WERE SUCCESSFULLY CONCLUDED, WITH **130 OF THOSE CASES INVOLVING COMPREHENSIVE INVESTIGATIONS.**

COMPLAINT TYPES

Throughout the fiscal year, we effectively resolved 141 complaints without necessitating formal investigations. Concurrently, we successfully **conducted 130 investigations**, each falling under specific categories as depicted in Figure 15 below.

Several investigations pertained to multiple categories. The bulk of the complaints centered around the early election activity leading up to the 2023 Provincial General Election, 2021 Municipal Elections and third party advertising.

Figure 15: Complaint Disposition



Findings and Decisions

OVERVIEW

It is important to note that Elections Alberta is restricted from making public comments regarding ongoing investigations, including whether they are being conducted or not.

To ensure a fair and uniform approach, the Election Commissioner employs a defined penalty calculation framework in scenarios where a monetary penalty might be considered.

Administrative penalties can be invoked in cases involving corrupt practices, breaches in financial reporting, surpassing contribution or expense limits, failure to register, or violations pertaining to election advertising.

With insights gained from the investigative report and possible review by legal counsel, the Election Commissioner can proceed with any of the following actions:

- Impose an administrative penalty,
- Issue a letter of reprimand,
- Establish a compliance agreement,
- Determine no further action is necessary,
- Issue a letter of advice to future conduct.

Out of the 130 investigations conducted, **44 cases breached legislation**. Notably, some of these findings stemmed from investigations spanning a period of up to two (2) years. An overview can be seen below.

Table 17: Complaint Disposition April 1, 2022 - March 31, 2023

DISPOSITION*	QUANTITY	ROUNDED PERCENTAGE**
Administrative Penalty	4	1.47
Stakeholder Assistance	21	7.75
Reprimand	4	1.48
Compliance Agreement	1	0.37
Combined with another file	17	6.27
Advice to future conduct	35	12.92
Information Only	14	5.17
No jurisdiction	89	32.8
Unfounded	86	31.73
TOTAL	271	

Disclosure takes place when an investigation culminates in a reprimand or administrative penalty. In such cases, the specific details pertaining to these sanctions are published and made available on our official website.

*For descriptions of each Complaint type, see Appendix U.

**Percentage totals do not add up to 100% due to rounding.

ADMINISTRATIVE PENALTIES, COMPLIANCE AGREEMENTS, AND LETTERS OF REPRIMAND

During this reporting period, numerous investigations were successfully concluded, leading to the issuance of adverse findings. Detailed information regarding these findings is presented below, and this information is also available to the public on the Elections Alberta website.

Table 18: Administrative Penalties

NAME, AFFILIATION, AND PENALTY RELEVANCE	BREACH	PENALTY	DATE ISSUED/ DATE PAID
David White, Freedom Conservative Party Candidate, 2019 Provincial General Election	<ul style="list-style-type: none"> Section 17(1) of the EFCDA Limitation on Contributions. 	\$112	May 16, 2022 June 15, 2022
Rob Bernshaw, Candidate for Edmonton City Council, 2021 Municipal Election	<ul style="list-style-type: none"> Section 147.2(5) of the LAEA Received several prohibited contributions for a campaign event. 	\$500	December 6, 2022 January 31, 2023
Albertans for Property Rights and Democracy, Third Party	<ul style="list-style-type: none"> Section 163(1)(a) of the LAEA Third Party failed to register with local jurisdiction when it planned to incur or has incurred expenses exceeding \$1,000. Section 163(1)(b) of the LAEA Third Party failed to register with the local jurisdiction when it planned to accept or has accepted advertising contributions of \$1,000. 	\$750	January 6, 2023 February 10, 2023
Bradley Field, Candidate for Mayor City of Calgary, 2021 Municipal Election	<ul style="list-style-type: none"> Section 147.3(1)(a) LAEA Failed to open a campaign bank account when contributions exceeded \$1,000. 	\$1,000	March 31, 2023 April 19, 2023

Table 19: Compliance Agreements

NAME, AFFILIATION, AND PENALTY RELEVANCE	BREACH	DATE ISSUED
Banff-Kananaskis Constituency Association, United Conservative Party	<p>The Banff-Kananaskis Constituency Association sponsored an advertising billboard, placed along the eastbound portion of Highway 1 near the Highway 40 intersection, in Alberta.</p> <p>The billboard did not include an authorization statement stating the sponsor's name and contact information contrary to section 134(2) of the <i>Election Act</i>.</p> <p>The Constituency Association has agreed to modify the billboard to ensure that the correct information is displayed. Further, they have agreed that all future advertising of this nature will adhere to the provisions, as outlined in the <i>Election Act</i> and the Chief Electoral Officer's Advertising Guidelines for Political Participants.</p>	February 10, 2023

Table 20: Letters of Reprimand

NAME, AFFILIATION, AND PENALTY RELEVANCE	BREACH	DATE ISSUED
Marc Boychuk, Candidate for Peace River Town Council, 2021 Municipal Election	Section 147.3(1)(a) LAEA Failed to open a campaign bank account when contributions exceeded \$1,000	September 12, 2022
Rob Bernshaw, Candidate for Edmonton City Council, 2021 Municipal Election	Section 147.2(5) of the LAEA Received a prohibited contribution of approx. \$1,000 from Davies Tran-Davies Professional Corporation	September 20, 2022
Davies Tran-Davies, Professional Corporation, Prohibited Contributor	Section 147.2(2) of the LAEA Made a prohibited contribution of approx. \$1,000 to candidate Rob Bernshaw	September 20, 2022
Sylvia Mathieu, Candidate for Peace River Town Council, 2021 Municipal Election	Section 147.3(1)(a) LAEA Failed to open a campaign bank account when contributions exceeded \$1,000	December 12, 2022

APPEALS, JUDICIAL REVIEWS AND COURT DECISIONS

Many of the decisions mentioned in this section have historical origins, dating back to a time when the previous Election Commissioner's Office and Elections Alberta were distinct, independent offices of the Alberta legislature. The responsibility for resuming these matters transitioned to Elections Alberta in November 2019.

The appeal of several of the findings and decisions of the former Election Commissioner continued during this reporting period. The appeal process has proceeded slower than in the past, primarily due to the impacts of the COVID-19 pandemic on the Judicial System as a whole.

This section includes:

- **Rebel News Network Ltd v Office of the Election Commissioner – May 12, 2022**
- **Walker v Office of the Election Commissioner – July 20, 2022**
- **Aheer v Office of the Election Commissioner – July 27, 2022**
- **Lore & Agropyron v Office of the Election Commissioner – October 13, 2022**
- **Canadian Taxpayers Federation v Office of the Election Commissioner – March 15, 2023**

Rebel News Network Ltd v Office of the Election Commissioner – May 12, 2022

Appeal to the Court of Queen’s Bench

Rebel News Network Ltd. (the “Appellant”) appealed the decision of the former Election Commissioner that the Appellant engaged in political advertising without registering as a third party advertiser in breach of section 9.1(1) of the *Election Finances and Contributions Disclosure Act*, RSA 2000, c E-2 (“EFCDA”). Section 9.1(1) requires a third party to register with Elections Alberta when it incurs or plans to incur expenses of at least \$1000 for political advertising.

The Appellant claimed that the Election Commissioner had prejudged the matter before the Appellant had an opportunity to respond to the allegations and had failed to act in a procedurally fair manner. The Court of Queen’s Bench (as it then was) dismissed the appeal stating the Election Commissioner did not prejudice the contravention issue and had fulfilled his statutory duty to provide the Appellant by providing reasonable notice and subsequent invitations to respond.

Appeal to the Court of Appeal of Alberta

The Appellant appealed the initial decision claiming the Court of Queen’s Bench judge applied an incorrect legal test and erred in concluding that the required standard of procedural fairness was met and that the Election Commissioner did not evince a reasonable apprehension of bias. The appeal was dismissed. The Court of Appeal found that the Court of Queen’s Bench used the applicable test and that the test was applied correctly. The Appellant’s application for leave to appeal to the Supreme Court of Canada was dismissed without reasons.

The full appeal to the Court of Queen’s Bench decision can be found here: <https://canlii.ca/t/jbdp7>

The full appeal to the Court of Appeal of Alberta decision can be found here: <https://canlii.ca/t/jkj91>

Walker v Office of the Election Commissioner – July 20, 2022

Robert Walker (the “Appellant”) appealed the decision of the former Election Commissioner, Lorne Gibson, to issue an administrative penalty of \$1,600 for contributing \$800 over the \$4,000 political contribution limit set out in s. 44.95 of the *Election Finances and Contributions Disclosure Act*, RSA 2000, c E-2 (“EFCDA”). Specifically, the Appellant claimed that the Election Commissioner failed to correctly apply two of the factors set out in s. 51.01(4) of the EFCDA for assessing the administrative penalty and failed to apply those factors by routinely assessing the maximum penalty of double the amount of any overpayment.

Elections Alberta informed the Appellant by letter that his total contributions to political parties exceeded the \$4,000 limit by \$800. The letter noted that the Appellant had already been refunded \$300 and informed the Appellant that he was obliged to request a refund for the remaining \$500. The Appellant obtained an additional \$500 refund and provided Elections Alberta a copy of the refund cheque, explaining that the over-contribution had been in error and that he had created a spreadsheet to track his donations and ensure an overpayment would not occur again.

The former Election Commissioner found that the Appellant over-contributed in the amount of \$800 and imposed an administrative penalty of \$1,600 – the maximum penalty available. The Election Commissioner’s reasons for the penalty set out the seven factors listed in s. 51.01 of the EFCDA. Beside the third factor – mitigating factors – the Election Commissioner noted “none”. Beside the fourth factor – whether any steps had been taken to prevent re-occurrence – the Election Commissioner noted “the political contribution limit was brought to the contributor’s attention.” The reasons did not mention the Appellant’s assertion that he had prepared a spreadsheet to prevent re-occurrence.

The Court found that the former Election Commissioner erred in two (2) ways:

- By failing to analyze the Appellant’s assertions that he had acted in good faith, that the error was inadvertent, and that he had developed a spreadsheet to prevent recurrence in the third factor.
- By considering the steps taken by Elections Alberta to prevent re-occurrence in the fourth factor.

The Court further noted that the former Election Commissioner appears to have fettered his discretion by applying the maximum penalty as a matter of course, having “simply paid ‘lip service’ to the factors set out in s. 51.04.”

The full decision can be found here: <https://canlii.ca/t/jqx5n>

Aheer v Office of the Election Commissioner – July 27, 2022

Leela Aheer (the “Appellant”) appealed the decision of the former Election Commissioner, Lorne Gibson, to issue an administrative penalty of \$2,000 for contributing \$1,000 over the \$4,000 political contribution limit set out in s. 44.95 of the *Election Finances and Contributions Disclosure Act*, RSA 2000, c E-2 (“EFCDA”). Specifically, the Appellant claimed that the former Election Commissioner failed to notify her of the investigation and failed to provide her an opportunity to respond to the allegations, as required under ss. 44.94(1.1) and 44.97(3) of the EFCDA. The Appellant argued that, had she been given procedural fairness, she would have explained that the \$1,000 payment was for nomination fees and did not constitute political contributions.

The Appellant was a registered nomination contestant to become the official candidate for the United Conservative Party in Chestermere-Strathmore. The Election Commissioner claimed it had mailed a letter to the Appellant, by regular mail, providing notice that she had contributed \$1,000 in excess of the \$4,000 limit. The Appellant did not receive the letter and the Election Commissioner did not inquire into whether she had received it.

Having received no response from the Appellant, the Election Commissioner found she had made political contributions of \$5,000 – \$1,000 over the statutory limit – and imposed an administrative penalty of \$2,000 and published the decision on its Internet site.

The Court found that the former Election Commissioner failed to take adequate steps to notify the Appellant of the existence of the investigation and the nature of the matter being investigated, as required at s. 44.97(1.1) of the EFCDA. The Court found that, in light of the potential consequences to individuals under investigation, due diligence requires more than sending a letter by regular post without additional follow up. The Court suggested that registered mail, a correspondence log book, or another form of verification of receipt could be sufficient to meet notification requirements.

The Court concluded that the excess \$1,000 was for nomination fees, not political contributions. The Court found that the former Election Commissioner failed to provide reasonable notice of the substance of the allegations and failed to provide a reasonable opportunity to respond. Together, the Court found a “serious breach of procedural fairness” that had a “serious impact” on the Appellant.

The Court set aside the Election Commissioner’s decision, rescinded the administrative penalty, and ordered the Election Commissioner to remove notice of the administrative penalty from the Election Commissioner’s website. Despite the severity of the breach, the Court did not find that the Election Commissioner had engaged in misconduct sufficient to warrant an award of costs.

The full decision can be found here: <https://canlii.ca/t/jr36v>

Lore & Agropyron v Office of the Election Commissioner – October 13, 2022

Mr. Lore and Agropyron Enterprises Ltd (the “Appellants”) appealed the following decisions of the former Election Commissioner, Lorne Gibson, (the “Appellant’s matter”):

- Finding that Mr. Lore contravened s. 44.42(2) of the Election Finances and Contributions Disclosure Act, RSA 2000, c E-2 (“EFCDA”) by colluding with a registered leadership contestant to circumvent or attempt to circumvent a contribution limit under Part 3 of the EFCDA (\$9,000);
- Finding that Mr. Lore contravened s. 16(2) of the EFCDA by making unlawful contributions set out in ss. 34(1) and 34(1.1) (\$8,000); and
- Finding that Agropyron contravened s. 16(2) of the EFCDA by making unlawful contributions set out in ss. 34(1) and 34(1.1) (\$8,000).

Specifically, the Appellants claimed that the Election Commissioner deprived them of procedural fairness and erred in two ways: (1) by finding without supporting evidence that Mr. Lore had colluded with others to circumvent campaign contribution limits; and (2) by mischaracterizing payments to the leadership candidate as a “campaign contribution” rather than a “loan”.

Following the 2017 United Conservative Party leadership campaign, the Election Commissioner investigated Mr. Callaway, a leadership contestant, with regards to his fundraising activities (the “Callaway matter”). The investigation found that Mr. Lore had advanced \$60,000 to Mr. Callaway’s campaign manager, who gifted the money to several trusted individuals, who in turn sent the funds to the Callaway campaign. On May 21, 2019, the Election Commissioner issued the Appellants a Notice of Investigative Findings on the Callaway matter and invited the Appellants to respond. On July 19, 2019, the Election Commissioner issued a Notice of Penalty to Mr. Callaway, which included a finding that he had colluded with Mr. Lore. The Appellants were not provided with notice of this decision.

The Election Commissioner conducted a separate investigation into the Appellants’ matter. An Investigator interviewed Mr. Lore on August 13, 2019, where Mr. Lore explained that he gave a loan to Mr. Callaway that was subsequently repaid. The Appellants were not aware of the finding of collusion made against Mr. Lore in the Callaway matter. In the Notice of Penalty on the Appellant’s matter, the Election Commissioner made findings that were essentially the same as those made in the Callaway matter.

The Court found that Mr. Lore was denied procedural fairness in respect to the finding of collusion because the former Election Commissioner failed to afford Mr. Lore an opportunity to respond to the finding of collusion in the Callaway matter. Although the Callaway matter was separate, it was related to the Appellants’ matter; it made a highly relevant finding that was very prejudicial to Mr. Lore. The Court further commented that there was no direct evidence to support that Mr. Lore colluded with others in planning the fundraising scheme and that the

circumstantial evidence was insufficient to support a finding of collusion. The Court set aside the finding of collusion and rescinded the \$9,000 penalty.

On the questions of unlawful campaign contributions made by both Appellants, the Court found that, although similar issues of procedural fairness were present, the former Election Commissioner afforded sufficient procedural fairness commensurate with the seriousness of the issue. As a matter of law, it was open on the evidence to find that the Appellants made an unlawful campaign contribution. The Court confirmed the remaining \$16,000 penalties.

The full decision was not reported.

Canadian Taxpayers Federation v Office of the Election Commissioner – March 15, 2023

This matter relates to a decision of the former Election Commissioner to issue the Canadian Taxpayers Federation (the “CTF”) an administrative penalty of \$6,000 for political advertising costing over \$1,000 without being registered as a third-party advertiser with the Chief Electoral Officer, as required at s. 9(1) of the *Election Finances and Contributions Disclosure Act*, RSA 2000, c E-2 (“EFCDA”). In July 2018, the CTF posted two billboards with the message “You can’t buy social license when it’s not for sale”. The Election Commissioner found that this language constituted political advertising over \$1,000 and that the CTF had failed to register as a third party.

The CTF appealed the administrative penalty and filed a constitutional challenge on the requirement to register as a third party and the corollary obligation to disclose the names and addresses of donors who contribute more than \$250 for the purpose of political advertising. The CTF, John Doe and Jane Doe (the “Applicants”) applied for a restricted court access order to protect the identity of John Doe on the grounds that court openness will pose a serious risk to the public interests of privacy, confidentiality, and the right to a fair trial.

On privacy, John Doe claimed that he feared his business would suffer if his name was revealed as a party to the proceedings because he is a supplier to the Government of Alberta. The Applicants argued that revealing John Doe’s identity in these proceedings would expose who he voted for and “strike at the heart of John Doe’s dignity.” The Court disagreed, finding that CTF is non-partisan and that revealing John Doe’s contributions to CTF will not expose who he votes for or otherwise contradict the right to vote by secret ballot. John Doe’s concerns relate to his reasonable expectation of personal privacy, not a larger societal interest that requires protection.

On confidentiality, the Applicants claimed that the CTF's privacy statement creates a reasonable expectation of confidentiality. They argued that Charter values are engaged because failure to protect that confidentiality would cause a chilling effect on CTF's public advocacy and civil society more generally. The Court disagreed. The Court found that the CTF's privacy statement does not create an important public interest because it is not reasonable to expect that this guarantee extends to court proceedings.

On the right to a fair trial, the Applicants claimed that denying John Doe anonymity in proceedings about the anonymity of financial donors would defeat the remedy being sought and defeat the right to a fair trial. The Court disagreed, finding that the public interest is only engaged when the plaintiff has no choice but to engage the legal process to obtain remedy and the open court principle defeats the remedy before adjudication of the claim. Here, John Doe is not required to participate in the proceedings and the Court's decision will not result in the disclosure of John Doe's identity; "John Doe faces no jeopardy."

The Court denied the appeal and held that John Doe must participate in the proceedings by his given name.

The full decision can be found here: <https://canlii.ca/t/jw77r>

FINANCIAL RESULTS

Management's Responsibility for Financial Reporting

The financial statements of the Office of the Chief Electoral Officer, including the results analysis, are the responsibility of office management.

We have prepared the financial statements in accordance with Canadian public sector accounting standards. Financial statements are not precise, since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, we have chosen those that we consider present our financial statements fairly in all material respects.

We maintain control systems designed to provide reasonable assurance as to the effectiveness and efficiency of operations, the relevance and reliability of internal and external reporting, and compliance with authorities. The costs of controls are balanced against the benefits, including the risks that each control is designed to manage.

The Auditor General of Alberta has audited the financial statements on behalf of the Members of the Legislative Assembly.

Glen Resler, CPA,CMA
Chief Electoral Officer
July 27, 2023

Results Analysis

OVERVIEW

We are pleased to report the achievement of the goals set in our business plan for 2022-23, while remaining within our approved budget. We continue to monitor our results to enhance value for money and identify potential savings and improvements.

We received a clean audit opinion on our 2022-23 annual financial statements. The Auditor General of Alberta did not identify any recommendations to improve our financial processes or controls and there were no recommendations outstanding from previous years.

This results analysis should be read in conjunction with our Office's audited financial statements.

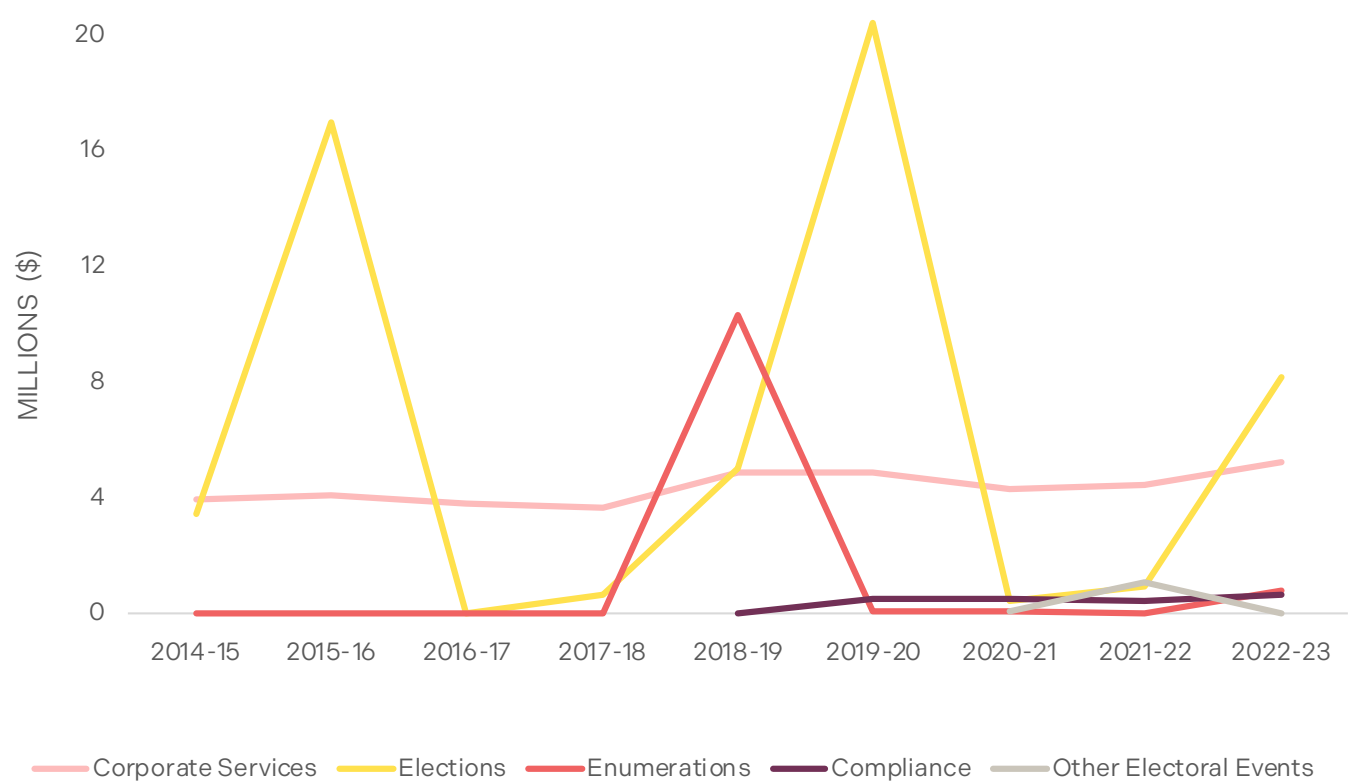


ACTUALS COSTS BY PROGRAM

Elections Alberta operates on a four-year general election cycle. Additional electoral events, such as by-elections, may occur periodically during the cycle. This can make budget comparisons between consecutive years difficult. Additionally, our total budget tends to grow each year, peaking with the provincial general election before dropping once the next general election cycle resumes.

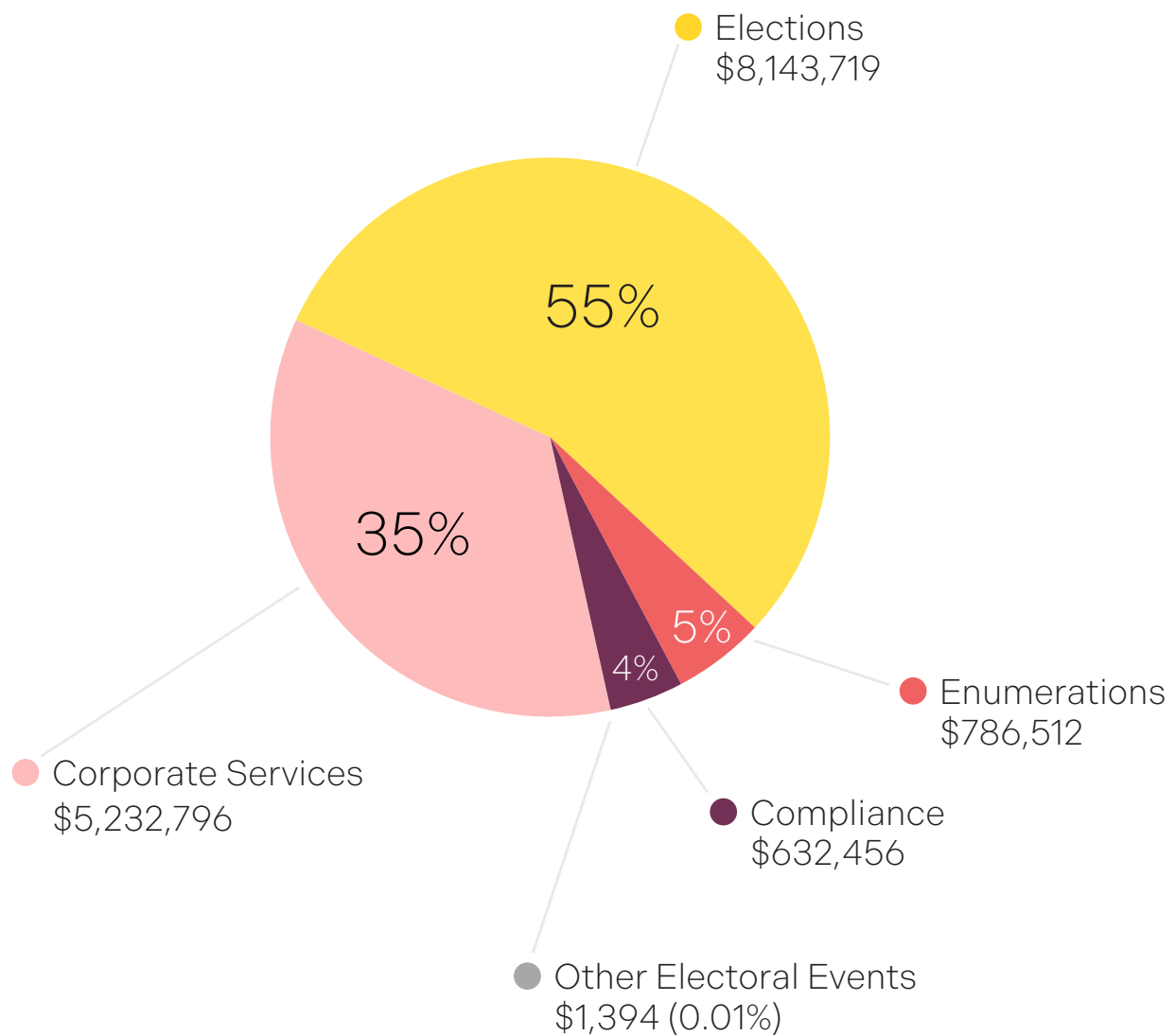
While the Elections portion of our program area costs vary significantly over the election cycle, the actual expenditures for our core Corporate Services area remain relatively constant. Figure 16 illustrates these trends using historical costs for the last two (2) election cycles.

Figure 16: Actual Costs by Program 2015-2023



The composition of our major program costs vary year over year based on where we are in the election cycle. Actual costs for 2022-23 by program are shown in Figure 17.

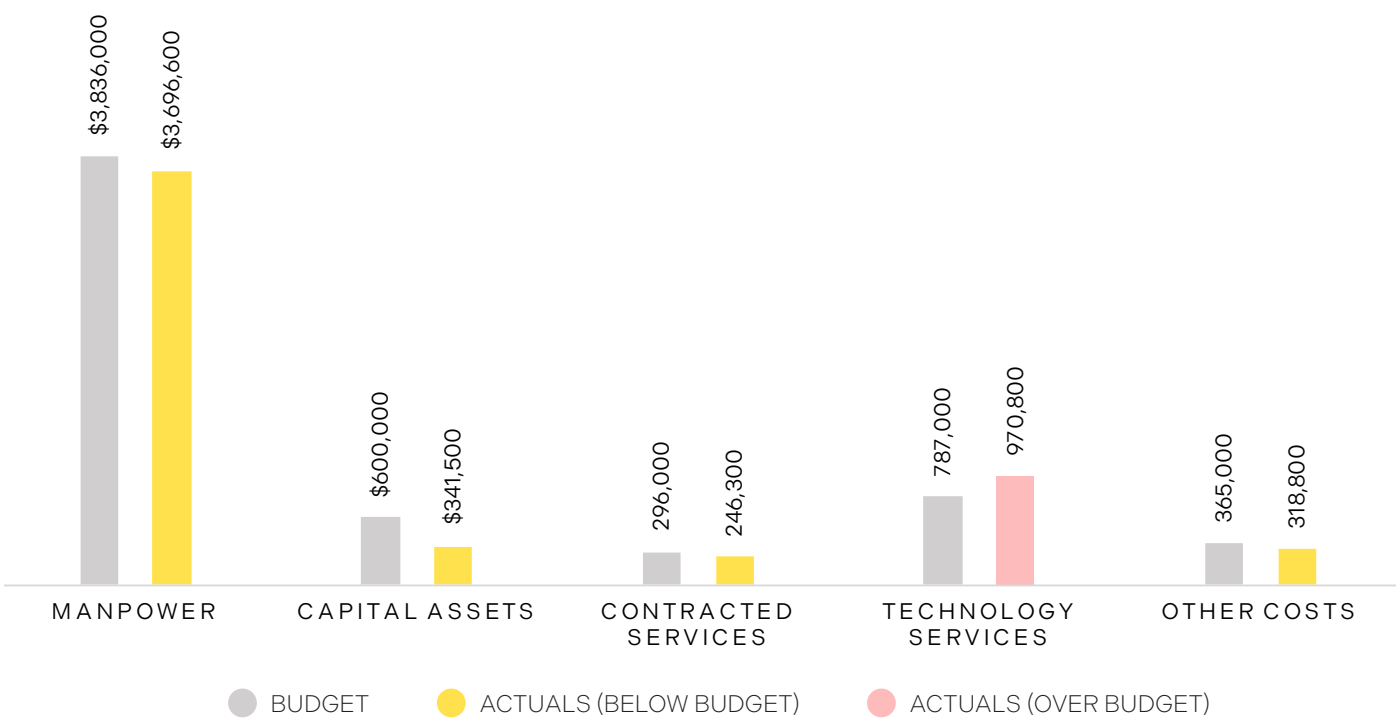
Figure 17: Actual Costs by Program 2022- 2023



CORPORATE SERVICES

Actual costs vs Budget for Corporate Services in 2022-23, by object, is captured below, followed by a detailed breakdown of the significant costs and variances.

Figure 18: Corporate Services - Costs by Object



MANPOWER

This includes compensation costs for all full-time staff members. We budgeted \$3.05 million for salaries and wages, \$722,000 for employer contributions and \$60,000 for professional fees and development, for a total of \$3.83 million. Actual costs of \$3.69 million were \$140,000 below budget due to a time lag from the time positions became vacant to the time they were filled.

CAPITAL ASSETS

We budgeted \$600,000 for further enhancement to Elections Alberta’s Online Financial System (OFS). We spent approximately \$400,000, resulting in the variance of \$200,000, due to lower than anticipated costs of enhancement in the current fiscal year 2022/23. Further development and enhancement costs will be incurred in the next fiscal year 2023-24.

CONTRACTED SERVICES

Contracted services include legal fees, consulting services, printing services and outreach work. We budgeted \$296,000 for these services and spent approximately \$246,000. Actuals were approximately \$50,000 below budget due, primarily, to lower-than-expected legal fees, continued court delays, and reduced consulting services costs.

TECHNOLOGY SERVICES

We budgeted \$787,000 for technology services but spent \$970,864. Actuals were higher than budget due to an enhancement to our IT infrastructure, including desktops, server hosting of our ACES/OFS and election management system, candidate portal, and additional system upgrades to incorporate the provisions of Bill 81.

OTHER COSTS

Repairs & Maintenance

We budgeted \$25,000 but spent \$35,511. Actuals were higher than budget due to higher-than-expected repair costs for the office facility and training room.

Telephones & Communications

We budgeted \$82,000 but spent \$88,061. Actuals were above budget mainly due to mobility devices provided to new staff.

Materials & Supplies

We budgeted \$146,000 and spent approximately \$117,000. Actual costs were \$29,000 below budget as computer hardware and software (non-capital) and supplies and hardware purchases, such as phones, were lower than anticipated cost.

Travel

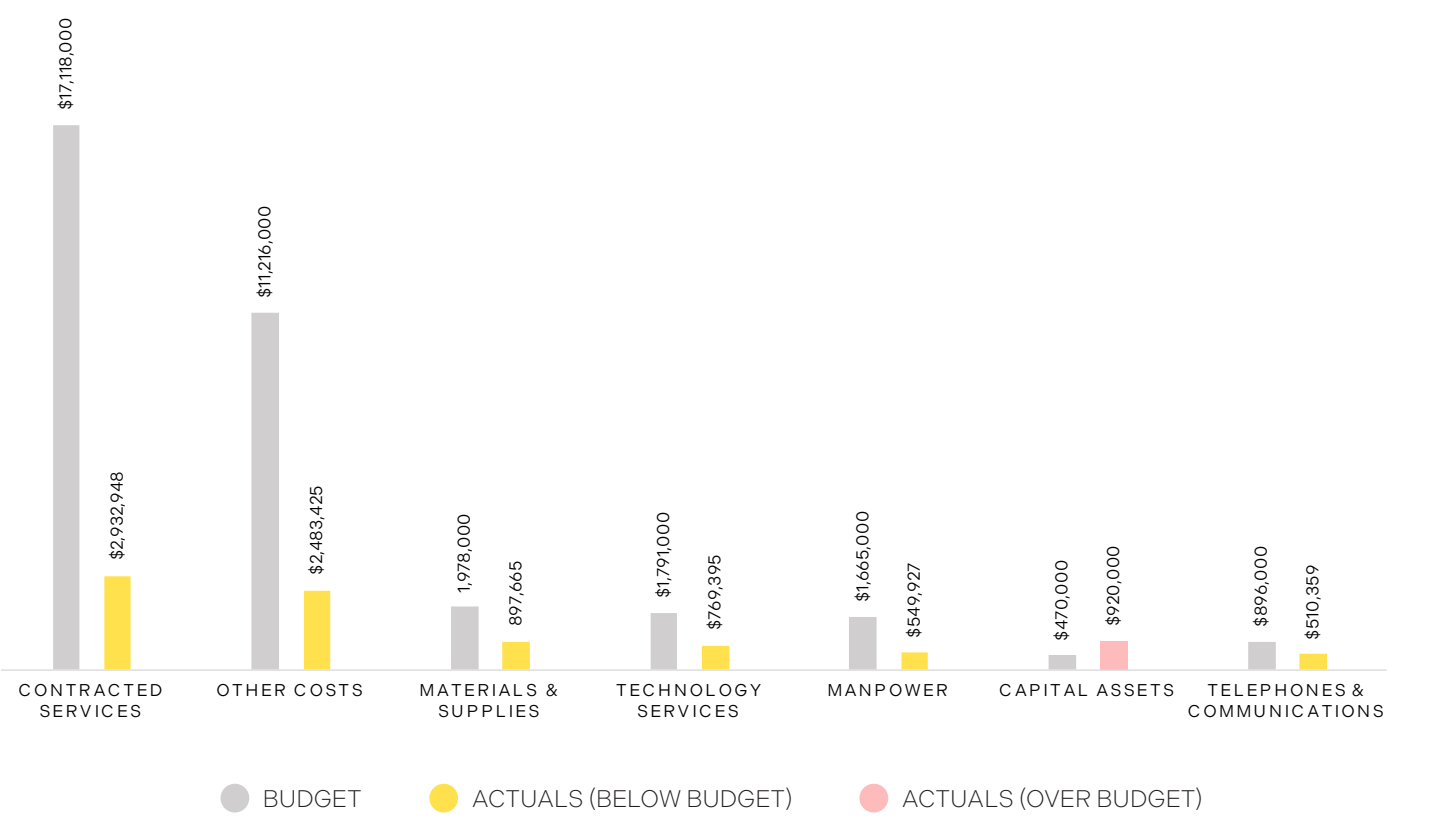
We budgeted \$45,000 but spent \$17,956. Actuals were below budget mainly due to the staff attending meetings/workshops and training via online platforms and minimal travel to electoral divisions.

Insurance - We budgeted \$13,000 but spent \$14,352. Actuals were above budget due to higher insurance premiums assessed by Alberta Risk Management.

ELECTIONS

Actual costs vs Budget for Elections in 2022-23, by object, is captured below, followed by a detailed breakdown of the significant costs and variances. Full election costs were budgeted for 2022-2023 as fixed date legislation had not been passed at the time of budget development. Most costs were not incurred in the reported year due to the 2023 Provincial General Election being conducted in the 2023-2024 fiscal.

Figure 19: Elections - Costs by Object



CONTRACTED SERVICES

We budgeted \$17,118,000 for election preparation and spent approximately \$2,932,948. Actuals were \$14,185,052 below budget due to the deferral of the majority of the election-related costs, such as centralized printing and mailing of special ballot packages, call centre support service fees, and election staff payments to the 2023-24 fiscal year.

OTHER COSTS

The elections budget includes \$852,000 for travel costs, \$3,023,000 for advertising, \$51,000 for insurance, \$3,610,000 for freight and postage to ship election supplies, \$3,131,000 for voting places and returning office rentals, \$233,000 for repairs and maintenance and \$316,000 for hosting, totaling \$11,216,000. Actuals of \$2,483,425 were \$8,732,575 lower than the budget, as most of these costs were deferred to the next fiscal year, 2023-24.

MATERIALS & SUPPLIES

We budgeted \$1,978,000 for materials and supplies and spent approximately \$897,665. This was \$1,080,335 below the budget due to the deferral of warehousing inventory purchases. Remaining election supplies will be incurred in the 2023-24 fiscal year.

TECHNOLOGY SERVICES

We budgeted \$1,791,000 for technology services to support elections and spent approximately \$769,395. Actuals were \$1,021,605 lower than budget as most of the election IT services, i.e., election management system fees, IT infrastructure to support returning offices, and advance voting, will be incurred in 2023-24 fiscal year.

MANPOWER

We budgeted \$1,665,000 in total for election manpower needs. This comprised the salaries, wages, and the associated employer contributions. Actuals were \$549,927, which were \$1,115,073 below the budget as election manpower and benefits expense accounted mainly for 2023 Provincial General Election call centre staff and one by-election. Expenses related to call centre and other temporary election staff will be reflected in the 2023-24 fiscal year.

CAPITAL ASSETS

We budgeted \$470,000 for the development of a new election management system (VoterView) to replace our legacy system, as it is reaching the end of its service life cycle. We spent approximately \$920,000, resulting in a negative variance of \$450,000, due to additional enhancement to VoterView to support delivery of the 2023 Provincial General Election and to address Bill 81 changes.

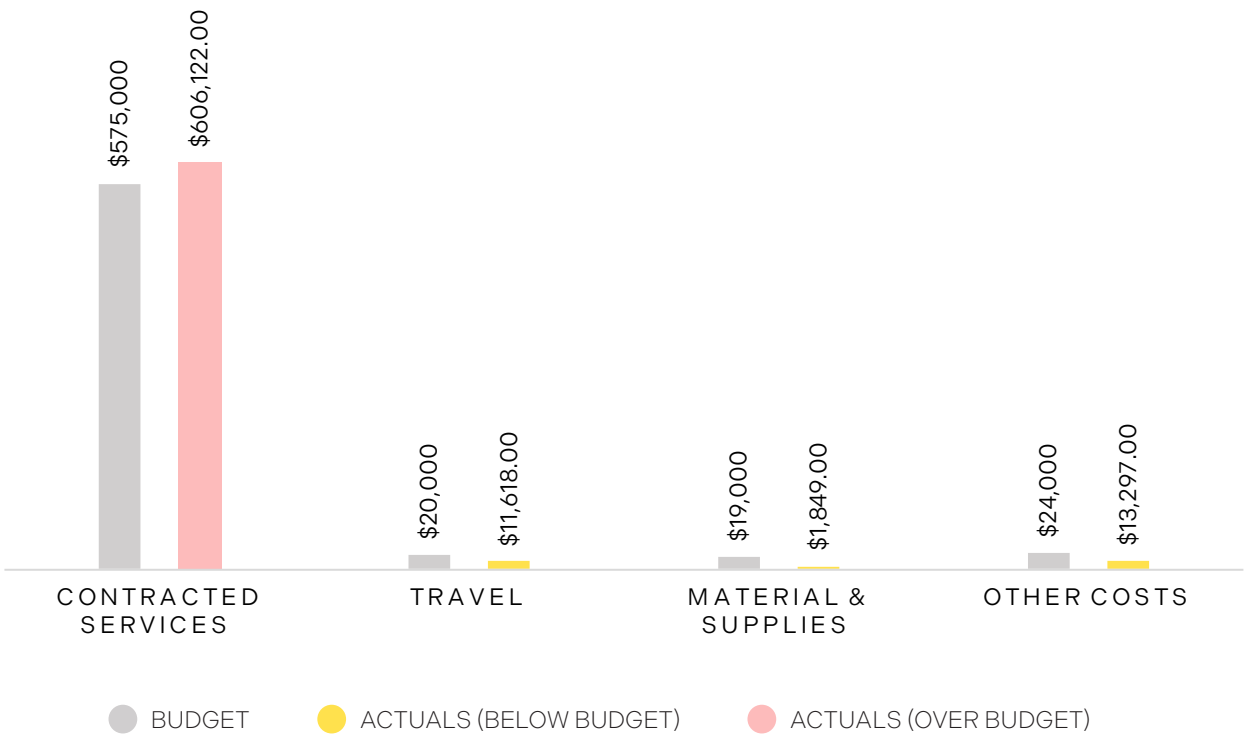
PHONES & COMMUNICATIONS

We budgeted \$896,000 for telephones and communications; actual costs of approximately \$510,359 were \$385,641 below budget. The variance was due to a decrease in telecommunication and mobility costs as the balance of election related VOIP and office networking equipment, including vendor support for installation, will be incurred in the 2023-24 fiscal year.

COMPLIANCE AND ENFORCEMENT

Actual costs vs Budget for Compliance and Enforcement in 2022-23, by object, is captured below, followed by a detailed breakdown of the significant costs and variances on the following page.

Figure 20: Compliance and Enforcement- Costs by Object



CONTRACTED SERVICES

We budgeted \$575,000 for contracted services and spent \$606,122. Actual costs were \$31,122 above budget due to providing additional capacity for contract investigators to address higher complaint volumes and investigations resulting from the local authority elections.

TRAVEL

We budgeted \$20,000 for travel and spent \$11,618. Actuals were \$8,382 below budget due to investigation staff conducting their interviews by phone or online Teams meetings.

MATERIALS & SUPPLIES

We budgeted \$19,000 for material and supplies but spent \$1,849. Actuals were \$17,151 below budget mainly due to centralized supplies and service purchase from Corporate Services.

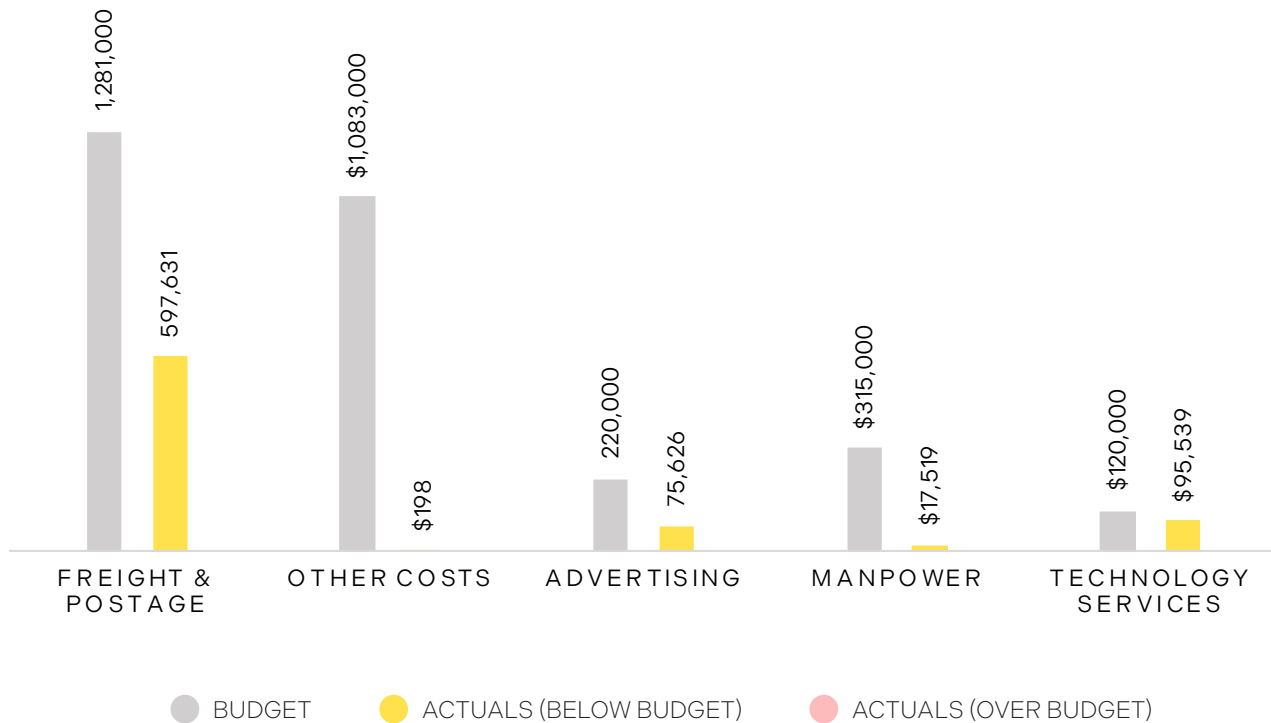
OTHER COSTS

We budgeted \$24,000 for other costs which comprised of \$10,000 for freight and postage, \$2,000 for rentals, \$5,000 for technology services, \$5,000 for telephones and communications, \$1,000 for hosting and \$1,000 for repairs and maintenance. Actuals of \$13,297 were \$10,703 lower than the budget, as most of these costs were unexpended but will be incurred in the 2023-2024 fiscal year.

ENUMERATION

Actual costs vs Budget for Enumeration in 2022-23, by object, is captured below, followed by a detailed breakdown of the significant costs and variances on the following page.

Figure 21: Enumeration- Costs by Object



FREIGHT & POSTAGE

We budgeted \$1,281,000 for freight & postage but spent approximately \$597,631. Actuals were \$683,369 below budget, mainly due to the enumeration program overlapping between two fiscal years, running from March 2023 (2022/23 fiscal year) through April 2023 (2023/24 fiscal year). Most of the freight & postage expenditures will be incurred in the 2023-24 fiscal year.

OTHER COSTS

The enumeration budget includes \$138,000 travel, \$67,000 rental, \$828,000 contracted services, \$10,000 materials and supplies, \$23,000 telephone and communications, and \$17,000 hosting cost, for a total of \$1,083,000. Actuals of \$198 were \$1,082,802 lower than the budget due to the move to a mail-based enumeration which did not require enumerators, travel and rental costs. Call centre expenses will be incurred in the next fiscal year 2023-24.

ADVERTISING

We budgeted \$220,000 for advertising but spent approximately \$75,626. Actuals were \$144,374 below budget mainly due to the enumeration program running from March 2023 (2022/23 fiscal year) through April 2023 (2023/24 fiscal year).

MANPOWER

We budgeted \$315,000 for manpower but spent approximately \$17,519. Actuals were \$297,481 below our estimated budget. This large difference can be attributed to savings arising from a mail-based enumeration.

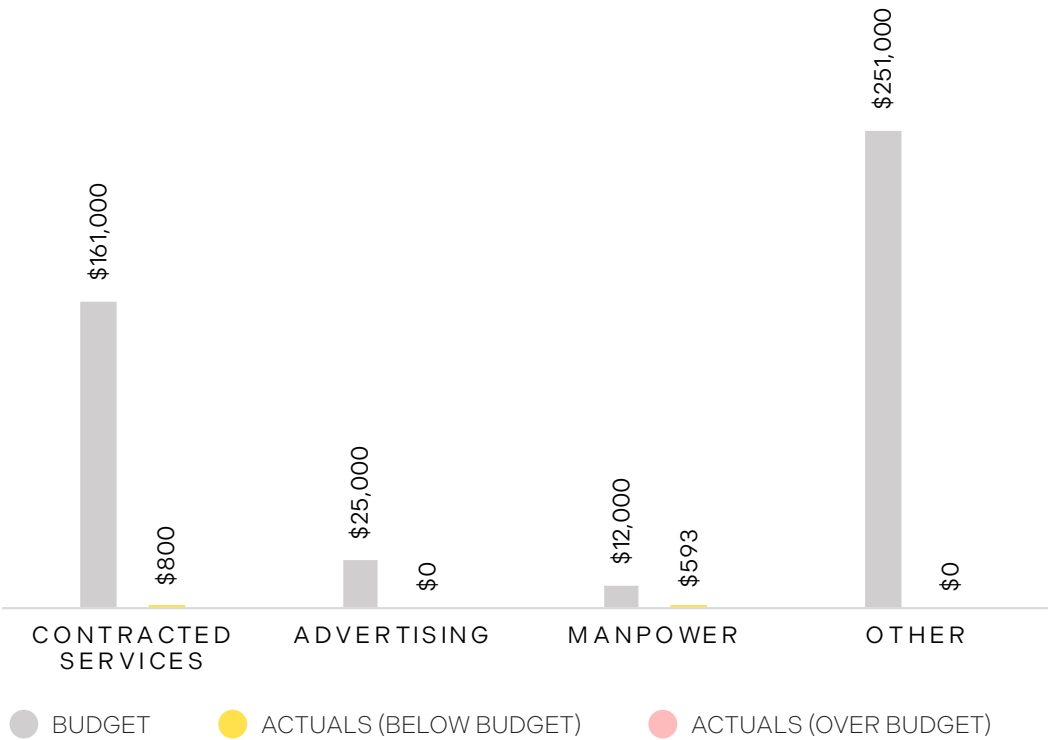
TECHNOLOGY SERVICES

We budgeted \$120,000 for technology services but spent approximately \$95,539. Actuals were \$24,461 below budget mainly due to our office using a mail-based enumeration resulting in lower IT support and infrastructure costs.

OTHER ELECTORAL EVENTS

We budgeted \$449,000 for other electoral events, such as recall or citizen initiative, but spent \$1,393. Actuals were \$447,607 below budget due to no recall or citizen initiative petition activities in the current year.

Figure 22: Other Electoral Events- Costs by Object



Financial Statements

March 31, 2023

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 - Expense Detailed by Object

Schedule 2 - Salary and Benefits Disclosure

Schedule 3 - Schedule of Allocated Costs

Schedule 4 - Schedule of Lapse/Encumbrance

INDEPENDENT AUDITOR'S REPORT



To the Members of the Legislative Assembly
Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Chief Electoral Officer (the OCEO), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the OCEO as at March 31, 2023, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the OCEO in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report*, but does not include the financial statements and my auditor's report thereon. The *Annual Report* is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the OCEO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the OCEO's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 OCEO's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the OCEO's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the OCEO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

July 27, 2023
Edmonton, Alberta

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2023

	2023		2022
	BUDGET	ACTUAL	ACTUAL
REVENUE			
FEES, PENALTIES AND REMISSIONS	\$ -	\$ 47,567	\$ 134,308
EXPENSES (SCHEDULE 1 & 3)			
VOTED:			
CORPORATE SERVICES	5,284,000	5,232,796	4,434,716
ELECTIONS	34,664,000	8,143,719	952,253
ENUMERATIONS	3,019,000	786,512	1,237
COMPLIANCE AND ENFORCEMENT	449,000	632,456	436,453
OTHER ELECTORAL EVENTS	638,000	1,394	1,086,526
	44,054,000	14,796,877	6,911,185
AMOUNTS NOT VOTED:			
AMORTIZATION OF TANGIBLE CAPITAL ASSETS	1,250,000	1,608,928	1,464,024
PROVISION FOR VACATION PAY	-	154,768	58,968
	1,250,000	1,763,696	1,522,992
	45,304,000	16,560,573	8,434,177
NET COST OF OPERATIONS FOR THE YEAR	\$ (45,304,000)	\$ (16,513,006)	\$ (8,299,869)

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

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2023

	2023	2022
FINANCIAL ASSETS		
CASH	\$ 150	\$ 150
ACCOUNTS RECEIVABLE	1,466,954	89,813
	1,467,104	89,963
LIABILITIES		
ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES	1,126,008	354,763
ACCRUED VACATION PAY	493,022	370,461
	1,619,030	725,224
NET DEBT	(151,926)	(635,261)
NON-FINANCIAL ASSETS		
TANGIBLE CAPITAL ASSETS (NOTE 5)	2,446,971	2,794,391
PREPAID EXPENSES	2,163,779	-
NET ASSETS	\$ 4,458,824	\$ 2,159,130
	-	
NET ASSETS AT BEGINNING OF YEAR	\$ 2,159,130	\$ 991,005
NET COST OF OPERATIONS	(16,513,006)	(8,299,869)
NET FINANCING PROVIDED FROM GENERAL REVENUES	18,812,700	9,467,994
NET ASSETS AT END OF YEAR	\$ 4,458,824	\$ 2,159,130

Contractual Obligations (Note 7)

Contingent Liabilities (Note 8)

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

STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2023

	2023		2022
	BUDGET	ACTUAL	ACTUAL
NET COST OF OPERATIONS	\$ (45,304,000)	\$ (16,513,006)	\$ (8,299,869)
ACQUISITION OF TANGIBLE CAPITAL ASSETS (NOTE 5)	(1,170,000)	(1,261,508)	(2,057,080)
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 5)	1,250,000	1,608,928	1,464,024
INCREASE IN PREPAID EXPENSES		(2,163,779)	-
NET FINANCING PROVIDED FROM GENERAL REVENUES		18,812,700	9,467,994
DECREASE IN NET DEBT		\$ 483,335	\$ 575,069
NET DEBT AT BEGINNING OF YEAR		(635,261)	(1,210,330)
NET DEBT AT END OF YEAR		\$ (151,926)	\$ (635,261)

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

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2023

	2023	2022
OPERATING TRANSACTIONS		
NET COST OF OPERATIONS	\$ (16,513,006)	\$ (8,299,869)
NON-CASH ITEMS INCLUDED IN OPERATING RESULTS		
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 5)	1,608,928	1,464,024
VALUATION ADJUSTMENT – VACATION PAY	122,561	6,401
	(14,781,517)	(6,829,444)
INCREASE IN ACCOUNTS RECEIVABLE	(1,377,141)	(52,859)
INCREASE IN PREPAID EXPENSES	(2,163,779)	-
INCREASE (DECREASE) IN ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES	771,245	(528,611)
CASH APPLIED TO OPERATING TRANSACTIONS	(17,551,192)	(7,410,914)
CAPITAL TRANSACTIONS:		
ACQUISITION OF TANGIBLE CAPITAL ASSETS (NOTE 5)	(1,261,508)	(2,057,080)
CASH APPLIED TO CAPITAL TRANSACTIONS	(1,261,508)	(2,057,080)
FINANCING TRANSACTIONS:		
NET FINANCING FROM GENERAL REVENUES	18,812,700	9,467,994
CHANGE IN CASH	-	-
CASH AT BEGINNING OF YEAR	150	150
CASH AT END OF YEAR	\$ 150	\$ 150

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

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2023

Note 1: Authority

The Office of the Chief Electoral Officer (the Office) operates under the authority of the *Election Act* and the *Election Finances and Contributions Disclosure Act*. 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 register of electors, general elections and by-elections, and plebiscites in support of the *Election Act* and *Referendum Act* and elections in support of the *Alberta Senate Election Act*. The Office monitors and reports the financial activities of registered parties, constituency associations, candidates, nomination contestants and leadership contestants to ensure compliance with the *Election Finances and Contributions Disclosure Act*.

The Office monitors and enforces campaign financing and third party advertising under the *Local Authorities Election Act*.

Note 3: Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards.

a) Reporting Entity

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

As the Office does not have any transactions involving financial instruments that are classified in the fair value category, there is no statement of remeasurement gains and losses.

The Office operates within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board, Minister of Finance. All cash 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.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2023

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

Expenses are reported on an accrual basis. The Office’s expenses are either incurred directly or incurred by others:

Directly incurred expenses are those costs incurred under the authority of the Office’s budget as disclosed in Schedules 1, 3 and 4. Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed.

Pension costs comprise employer contributions to multi-employer plans. Current service cost is the actuarial present value of the benefits earned in the fiscal year. Services contributed by other entities in support of the Office’s operations are not recognized and are disclosed in Schedule 3.

Valuation of Financial Assets and Liabilities

The Office’s financial assets and liabilities are generally measured as follows:

Financial Statement Component	Measurement
Cash and Cash Equivalent	Cost
Accounts Receivable	Lower of Cost or Net Recoverable Value
Accounts Payable and Accrued Liabilities	Cost

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

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

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2023

b) Basis of Financial Reporting (continued)

Accounts Receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Liabilities

Liabilities are present obligations of the Office to external organizations and individuals arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- are normally employed to deliver the Office's services;
- may be consumed in the normal course of operations; and
- are not for sale in the normal course of operations.

Non-financial assets include tangible capital assets.

Tangible Capital Assets

Tangible capital assets of the Office are recorded at 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 lives as follows:

Capital Asset	Time
Computer Hardware and Software	3 Years
Equipment and Furniture	10 Years
Leasehold Improvement	10 Years

Net Debt

Net Debt is measured as the difference between the Office's financial assets and liabilities. Net debt indicates additional cash required from General Revenues to finance the Office's cost of operations to March 31, 2023.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2023

Note 4: Future Changes in Accounting Standards

Effective April 1, 2023, the Public Sector Accounting Board has approved the following accounting standards:

PS 3400 Revenue

This accounting standard provides guidance on how to account for and report on revenue, and specifically, it differentiates between revenue arising from exchange and non-exchange transactions.

PS 3160 Public Private Partnerships

This accounting standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner.

Management has determined neither standard will impact the Office's financial statements.

Note 5: Tangible Capital Assets

	2023				2022
	EQUIPMENT & FURNITURE	COMPUTER HARDWARE & SOFTWARE	LEASEHOLD IMPROVEMENT	TOTAL	TOTAL
ESTIMATED USEFUL LIFE	10 YEARS	3 YEARS	10 YEARS		
HISTORICAL COST					
BEGINNING OF THE YEAR	\$ 330,485	\$ 12,604,630	\$ 103,059	\$ 13,038,174	\$ 10,981,094
ADDITIONS	51,040	1,210,468	-	1,261,508	2,057,080
	381,525	13,815,098	103,059	14,299,682	13,038,174
ACCUMULATED AMORTIZATION					
BEGINNING OF YEAR	294,377	9,923,572	25,834	10,243,783	8,779,759
AMORTIZATION EXPENSE	21,243	1,577,314	10,371	1,608,928	1,464,024
	315,620	11,500,886	36,205	11,852,711	10,243,783
NET BOOK VALUE AT MARCH 31, 2023	\$ 65,905	\$ 2,314,212	\$ 66,854	\$ 2,446,971	
NET BOOK VALUE AT MARCH 31, 2022	\$ 36,108	\$ 2,681,058	\$ 77,225		\$ 2,794,391

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2023

Note 6: Defined Benefit Plans

The Office participates in the multi-employer pension plans: Management Employees Pension Plan (MEPP) and Public Service Pension Plan (PSPP). The Office also participates in the multi-employer Supplementary Retirement Plan (SRP) for Public Service Managers.

The expense for these plans is equivalent to the annual contributions of \$394,460 for the year ended March 31, 2023 (2022 - \$321,588). The Office is not responsible for future funding of the plan other than through contribution increases.

At December 31, 2022, the MEPP reported a surplus of \$924,735,000 (2021 surplus - \$1,348,160,000) and the PSPP reported a surplus of \$4,258,721,000 (2021 surplus - \$4,588,479,000). At December 31, 2022, the SRP for Public Service Managers had a deficit of \$25,117,000 (2021 deficit - \$20,982,000).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2023, the Bargaining Unit Plan reported a deficit of \$1,353,000 (2022 surplus - \$41,432,000) and the Management, Opted Out and Excluded Plan reported a deficit of \$1,962,000 (2022 surplus - \$7,494,000). The expense for these two is limited to the employer's annual contributions for the year.

Note 7: Contractual Obligations

Contractual obligations of \$3,302,960 (2022 - \$2,238,293) 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:

2023-24	\$	1,772,675
2024-25		146,667
2025-26		137,039
2026-27		159,979
2027-28		608,700
Thereafter		477,900
Total	\$	<u>3,302,960</u>

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2023

Note 8: Contingent Liabilities

The Office is named in one (2022 - one) legal matter where damages are being sought. The outcome of this claim is not determinable and the Office considers the amount will not be material.

Note 9: Approval of Financial Statements

These financial statements were approved by the Chief Electoral Officer.

SCHEDULE 1

SCHEDULE OF EXPENSE DETAILED BY OBJECT

MARCH 31, 2023

	2023		2022
	BUDGET	ACTUAL	ACTUAL
VOTED			
SALARIES, WAGES, AND EMPLOYEE BENEFITS	\$ 5,828,000	\$ 4,264,782	\$ 3,341,415
SUPPLIES AND SERVICES			
CONTRACT SERVICES	18,978,000	3,786,446	1,467,270
ADVERTISING	3,270,000	936,887	332,240
FREIGHT AND POSTAGE	4,950,000	1,145,761	316,253
RENTALS	3,240,000	571,506	48,698
TECHNOLOGY SERVICES	2,828,000	1,835,799	782,230
TRAVEL	1,060,000	414,546	52,211
TELEPHONES AND COMMUNICATIONS	1,068,000	599,840	106,044
MATERIALS AND SUPPLIES	2,832,000	1,241,310	464,824
SUPPLIES AND SERVICES	38,226,000	10,532,095	3,569,770
TOTAL EXPENSES	44,054,000	14,796,877	6,911,185
AMOUNTS NOT VOTED			
AMORTIZATION OF TANGIBLE CAPITAL ASSETS	1,250,000	1,608,928	1,464,024
PROVISION FOR VACATION PAY	-	154,768	58,968
	1,250,000	1,763,696	1,522,992
TOTAL EXPENSES	\$ 45,304,000	\$ 16,560,573	\$ 8,434,177

SALARY AND BENEFITS DISCLOSURE

MARCH 31, 2023

	2023				2022
	BASE SALARY ¹	OTHER CASH BENEFITS ²	OTHER NON-CASH BENEFITS ³	TOTAL	TOTAL
CURRENT EXECUTIVES					
SENIOR OFFICIAL					
CHIEF ELECTORAL OFFICER ⁴	\$ 244,051	\$ -	\$ 67,826	\$ 311,877	\$ 299,147
EXECUTIVE					
DEPUTY CHIEF ELECTORAL OFFICER ⁵	152,255	-	28,080	180,335	49,061
DEPUTY COMMISSIONER, FINANCIAL COMPLIANCE AND ENFORCEMENT ⁶	134,363	-	25,991	160,354	43,610
DEPUTY CHIEF ELECTORAL OFFICER ⁷	-	-	-	-	118,315
	\$ 530,669	\$ -	\$ 121,897	\$ 652,566	\$ 510,133

¹Base salary is comprised of pensionable base pay.

²Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2023.

³Other 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, tuition and fair market value of parking benefits.

⁴Other non-cash benefits include the taxable benefit of the Chief Electoral Officer of \$12,337 for the calendar year ended December 31, 2022 (2021 - \$11,765) for an automobile provided.

⁵The new Deputy Chief Electoral Officer was hired on January 1, 2022.

⁶The new Deputy Commissioner, Financial Compliance and Enforcement was hired on January 1, 2022.

⁷Deputy Chief Electoral Officer retired on September 29, 2021.

SCHEDULE 3

SCHEDULE OF ALLOCATED COSTS

MARCH 31, 2023

PROGRAM	2023					2022
	EXPENSES ¹	ACCOMMODATION COSTS ²	OTHER COSTS ³	AMOUNTS NOT VOTED ⁴	TOTAL	TOTAL
OPERATIONS	\$ 14,796,877	\$ 866,275	\$ 55,000	\$ 1,763,696	\$ 17,481,848	\$ 9,287,015

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

²Costs shown for accommodation allocated by square meters.

³Unbilled expenses for shared services, financial services, 1GX and corporate overhead.

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

SCHEDULE 4

SCHEDULE OF LAPSE/ENCUMBRANCE

MARCH 31, 2023

	2023				2022
	VOTED ESTIMATE ¹	BUDGET TRANSFER	ADJUSTED VOTED ESTIMATE	VOTED ACTUALS ²	UNEXPENDED (OVER EXPENDED)
PROGRAM - OPERATING EXPENSE					
CORPORATE SERVICES	\$ 5,284,000	\$ -	\$ 5,284,000	\$ 5,232,796	\$ 51,204
ELECTIONS	34,664,000	-	34,664,000	8,143,719	26,520,281
ENUMERATIONS	3,019,000	-	3,019,000	786,512	2,232,488
COMPLIANCE & ENFORCEMENT	449,000	-	449,000	632,456	(183,456)
OTHER ELECTORAL EVENTS	638,000	-	638,000	1,394	636,606
TOTAL - OPERATING	\$ 44,054,000	\$ -	\$ 44,054,000	\$ 14,796,877	\$ 29,257,123
PROGRAM - CAPITAL					
CAPITAL INVESTMENT	\$ 1,170,000	\$ -	\$ 1,170,000	\$ 1,261,508	\$ (91,508)
TOTAL - CAPITAL	\$ 1,170,000	\$ -	\$ 1,170,000	\$ 1,261,508	\$ (91,508)
TOTAL	\$ 45,224,000	\$ -	\$ 45,224,000	\$ 16,058,385	\$ 29,165,615
LAPSE					\$ 29,165,615

¹ As per 2022-23 Voted Spending by Program of the Legislative Assembly Estimates.

² Actuals exclude non-voted amounts such as amortization and vacation liability

APPENDIX



Appendix A: 2022 Political Party Contributions by Quarter

PARTY	Q1	Q2	Q3	Q4	TOTAL
APA	\$310	\$11	\$77	\$786	\$1,184
LIB	\$19,577	\$16,752	\$18,005	\$42,929	\$97,263
NDP	\$1,039,618	\$1,436,961	\$1,441,196	\$3,269,384	\$7,187,159
AP	\$37,586	\$29,560	\$25,708	\$105,451	\$198,305
CP-A	-	-	-	-	-
GPA	\$1,770	\$5,423	\$2,074	\$8,070	\$17,337
PAPA	\$67,365	\$97,815	\$51,127	\$111,284	\$327,591
REF	-	\$100	-	\$100	\$200
BPA	-	-	-	-	-
TIP	\$410	\$4,963	\$13,290	\$31,863	\$50,526
UCP	\$875,033	\$516,125	\$983,783	\$2,023,303	\$4,398,244
WIPA	\$14,366	\$7,613	\$228	\$27,932	\$50,139
TOTAL	\$2,056,035	\$2,115,323	\$2,535,488	\$5,621,102	\$12,327,948

Appendix B: 2022 Party Contributions up to \$250 & over \$250

PARTY	UP TO \$250	OVER \$250*	TOTAL	NUMBER	AVERAGE
APA	\$524	\$660	\$1,184	9	\$132
LIB	\$32,185	\$65,077	\$97,262	2,006	\$48
NDP	\$1,781,852	\$5,405,307	\$7,187,159	128,644	\$56
AP	\$53,631	\$144,674	\$198,305	2,664	\$74
CP-A	-	-	-	-	-
GPA	\$7,610	\$9,727	\$17,337	319	\$54
PAPA	\$158,954	\$168,636	\$327,590	2,438	\$134
REF	\$200	-	\$200	2	\$100
BPA	-	-	-	-	-
TIP	\$17,475	\$33,052	\$50,527	550	\$92
UCP	\$1,759,575	\$2,638,671	\$4,398,246	54,627	\$81
WIPA	\$13,616	\$36,523	\$50,139	325	\$154
TOTAL	\$3,825,622	\$8,502,327	\$12,327,949	191,584	\$64

*Contributors in this category are publicly disclosed on the Elections Alberta website.

Appendix C: 2015-2022 Party Contributions by Year

PARTY	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
APA	N/A	N/A	N/A	\$3,536	\$5,455	\$5,566	\$1,190	\$1,184	\$16,931
LIB	\$328,100	\$197,150	\$223,103	\$172,831	\$128,129	\$100,161	\$114,158	\$97,262	\$1,360,894
NDP	\$3,057,410	\$2,012,560	\$2,602,464	\$3,405,451	\$5,591,429	\$5,105,359	\$6,154,649	\$7,187,159	\$35,116,481
AP	\$296,262	\$82,552	\$142,754	\$343,937	\$237,661	\$127,702	\$225,521	\$198,304	\$1,654,693
CP-A	-	\$100	\$325	\$300	\$550	\$250	\$300	-	\$1,825
GPA	\$42,967	\$27,762	\$18,793	\$16,451	\$25,179	\$19,550	\$13,033	\$17,337	\$181,072
PAPA	\$30	-	-	-	-	-	\$339,293	\$327,590	\$666,913
PC	\$4,236,187	\$489,404	\$325,739	\$2,500	-	-	N/A	N/A	\$5,053,830
REF	N/A	-	\$8,500	\$5,800	\$1,500	-	-	\$200	\$16,000
BPA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-
TIP	N/A	N/A	N/A	N/A	\$4,015	\$6,734	\$7,403	\$50,527	\$68,679
UCP	N/A	N/A	\$1,505,717	\$5,328,919	\$6,365,665	\$3,748,328	\$2,755,168	\$4,398,245	\$24,102,042
WIPA*	-	-	-	\$26,726	\$24,683	\$74,192	\$115,329	\$50,139	\$291,069
WRP	\$2,945,508	\$1,758,531	\$805,967	\$25	-	-	N/A	N/A	\$5,510,031
TOTAL	\$10,906,464	\$4,568,059	\$5,633,362	\$9,306,476	\$12,384,266	\$9,187,842	\$9,726,044	\$12,327,947	\$74,040,460

“PC” is the Progressive Conservative Association of Alberta
 “WRP” is the Wildrose Party. Both parties were de-registered
 when they merged with the United Conservative Party (UCP)
 effective January 1, 2020.

*WIPA was previously the Freedom Conservative Party
 of Alberta, the Alberta First Party, the Separation Party.

Appendix D: 2022 Consolidated Contributions to Parties and Constituency Associations

PARTY AFFILIATION	Q1	Q2	Q3	Q4	TOTAL
APA	\$310	\$11	\$77	\$786	\$1,184
LIB	\$19,577	\$16,752	\$18,005	\$43,629	\$97,963
NDP	\$1,039,618	\$1,436,961	\$1,441,196	\$3,269,384	\$7,187,159
AP	\$44,408	\$46,991	\$47,725	\$123,342	\$262,466
CP-A	-	-	-	-	-
GPA	\$2,270	\$5,423	\$2,074	\$8,570	\$18,337
IND	\$1,000	\$500	\$500	\$1,300	\$3,300
PAPA	\$67,365	\$97,815	\$51,127	\$111,284	\$327,591
REF	-	\$100	-	\$100	\$200
BPA	-	-	-	-	-
TIP	\$410	\$5,458	\$13,676	\$35,239	\$54,783
UCP	\$1,428,792	\$850,121	\$1,208,483	\$2,695,568	\$6,182,964
WIPA	\$26,853	\$16,047	\$9,053	\$38,075	\$90,028
TOTAL	\$2,630,603	\$2,476,179	\$2,791,916	\$6,327,277	\$14,225,975

Appendix E: Party Net Assets (Liabilities) as of December 31, 2022

PARTY	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
APA	\$4,142	-	-	-	-	\$4,142
LIB	\$75,890	\$500	-	\$21,486	-	\$54,904
NDP	\$5,429,964	\$437,495	\$56,791	\$410,074	-	\$5,514,176
AP	\$19,879	-	-	\$35,309	-	(\$15,430)
CP-A	\$364	-	-	-	-	\$364
GPA	\$48,095	\$2,670	-	\$128	-	\$50,637
PAPA	\$145,056	\$18,653	-	\$7,000	-	\$156,709
REF	\$102	-	-	-	-	\$102
BPA	-	-	-	-	-	-
TIP	\$57,605	\$19,214	-	\$1,000	-	\$75,819
UCP	\$3,241,943	\$585,883	\$113,838	\$954,147	\$40,000	\$2,947,517
WIPA	\$8,451	-	-	\$33,215	-	(\$24,764)
TOTAL	\$9,031,491	\$1,064,415	\$170,629	\$1,462,359	\$40,000	\$8,764,176

Appendix F: 2022 Constituency Association (CA) Contributions by Quarter

PARTY AFFILIATION*	Q1	Q2	Q3	Q4	TOTAL
APA	-	-	-	-	-
LIB	-	-	-	\$700	\$700
NDP	-	-	-	-	-
AP	\$6,822	\$17,431	\$22,016	\$17,891	\$64,160
GPA	\$500	-	-	\$500	\$1,000
IND	\$1,000	\$500	\$500	\$1,300	\$3,300
PAPA	-	-	-	-	-
TIP	-	\$495	\$386	\$3,375	\$4,256
UCP	\$553,759	\$333,996	\$224,700	\$672,265	\$1,784,720
WIPA	\$12,487	\$8,434	\$8,825	\$10,143	\$39,889
TOTAL	\$574,568	\$360,856	\$256,427	\$706,174	\$1,898,025

*Only parties with registered CAs are represented.

"IND" represents a registered independent CA in Cypress-Medicine Hat.

Appendix G: 2022 Constituency Association (CA) Contributions up to \$250 & over \$250

PARTY AFFILIATION*	UP TO \$250	OVER \$250**	TOTAL	NUMBER	AVERAGE
AAP	-	-	-	0	-
LIB	\$700	-	\$700	3	\$233
NDP	-	-	-	0	-
AP	\$10,510	\$53,650	\$64,160	146	\$439
GPA	-	\$1,000	\$1,000	1	\$1,000
IND	\$300	\$3,000	\$3,300	6	\$550
PAPA	-	-	-	0	-
TIP	\$2,173	\$2,083	\$4,256	28	\$152
UCP	\$231,652	\$1,553,068	\$1,784,720	3138	\$569
WIPA	\$9,620	\$30,270	\$39,890	177	\$225
TOTAL	\$254,955	\$1,643,071	\$1,898,026	3,499	\$542

*Only parties with registered CAs are represented.

**Contributors in this category are publicly disclosed on the Elections Alberta website.

"IND" represents a registered independent CA in Cypress-Medicine Hat.

Appendix H: 2015-2022 Constituency Association Contributions by Year

PARTY AFFILIATION	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
APA	N/A	N/A	N/A	\$1,599	\$700	\$107	-	-	\$2,406
LIB	\$31,600	\$15,122	\$8,219	\$30,823	\$1,290	\$300	\$500	\$700	\$88,554
NDP	-	-	-	-	-	-	-	-	-
AP	\$52,124	\$2,363	\$28,103	\$256,152	\$91,489	\$4,868	\$17,082	\$64,161	\$516,342
GPA	-	\$3,325	\$4,464	\$3,899	\$2,820	\$5,873	\$2,200	\$1,000	\$23,581
IND-ED57	N/A	N/A	N/A	N/A	N/A	N/A	\$6,513	\$3,300	\$9,813
PAPA	\$600	\$365	\$300	-	-	-	-	-	\$1,265
PC - De-registered	\$585,242	\$120,606	\$27,378	N/A	N/A	N/A	N/A	N/A	\$733,226
TIP	N/A	N/A	N/A	N/A	-	-	\$200	\$4,256	\$4,456
UCP	N/A	N/A	\$99,242	\$1,505,040	\$1,080,562	\$1,326,783	\$1,050,695	\$1,784,720	\$6,847,042
WIPA	N/A	N/A	N/A	\$12,350	\$100	-	-	\$39,890	\$52,340
WRP - De-registered	\$212,600	\$288,082	\$163,291	\$1,800	-	\$7,667	N/A	N/A	\$673,440
TOTAL	\$882,166	\$429,863	\$330,997	\$1,811,663	\$1,176,961	\$1,345,598	\$1,077,190	\$1,898,027	\$8,952,465

*Only parties with registered CAs are represented.

"IND" represents a registered independent CA in Cypress-Medicine Hat.

Appendix I: Constituency Association Net Assets (Liabilities) as of December 31, 2022

PARTY AFFILIATION*	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AAP (8)	\$542	-	-	\$60	-	\$482
LIB (87)	\$40,298	-	\$209	\$58	-	\$40,449
NDP (87)	\$1,422,626	\$5,000	\$713	\$3,086	-	\$1,425,253
AP (45)	\$87,193	\$2,925	\$1,272	\$3,275	-	\$88,115
GPA (3)	\$14,706	-	-	-	-	\$14,706
IND (1)	\$496	\$1,000	-	-	-	\$1,496
PAPA (1)	-	-	-	-	-	-
TIP (87)	\$3,956	\$60	\$95	\$19	-	\$4,092
UCP (87)	\$3,139,890	\$170,158	\$15,990	\$68,632	-	\$3,257,406
WIPA (87)	\$9,744	-	\$795	\$731	-	\$9,808
TOTAL	\$4,719,451	\$179,143	\$19,074	\$75,861	-	\$4,841,807

*Only parties with registered CAs are represented. The number in brackets () indicates the CAs that filed financial statements.

"IND" represents a registered independent CA in Cypress-Medicine Hat.

Appendix J: Registered CAs by Party as of March 31, 2023

PARTY AFFILIATION	# CAs REGISTERED
APA	8
LIB	87
NDP	87
AP	46
CP-A	0
GPA	3
IND-ED57	1
PAPA	1
REF	0
BPA	0
TIP	87
UCP	87
WIPA	86
TOTAL	493

Appendix K: Registration and De-Registration Status for ETPAs and PTPAs for 2022-2023

TYPE*	THIRD PARTY ADVERTISER	ETPA	PTPA	NOTE
P	A VERY CONCERNED ALBERTAN	-	R	-
C	ALBERTA CHAMBERS OF COMMERCE	R/D	-	NEW 2022 DE-REG 2023
C	ALBERTA FREEDOM COMMITTEE	R	-	NEW 2022
C	ALBERTA FEDERATION OF LABOUR INC.	R	R	-
C	ALBERTA FIRST INITIATIVE	R	R	NEW 2022
C	ALBERTA MEDICAL ASSOCIATION	D	D	DE-REG 2022
C	ALBERTA PROUD	R	R	
C	ALBERTA RESOURCE ADVOCACY FOUNDATION	-	R	
C	ALBERTA ROADBUILDERS AND HEAVY CONSTRUCTION ASSOCIATION	R	-	
G	ALBERTA TEACHERS' ASSOCIATION	-	D	DE-REG 2022
G	ALBERTA UNION OF PROVINCIAL EMPLOYEES	-	R	
P	ANGRYDAD CANADA (GAMECHANGERS CANADA)	-	R	
G	ASSOCIATION OF ACADEMIC STAFF UNIVERSITY OF ALBERTA	-	D	DE-REG 2022
G	CANADIAN ASSOC. OF PHYSICIANS FOR THE ENVIRONMENT - ALBERTA COMMITTEE	D	-	DE-REG 2023
G	CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	R	R	
G	CUPE LOCAL 3550	D	D	DE-REG 2023
G	COUNCIL OF ALBERTA UNIVERSITY STUDENTS	-	R	
C	EDMONTON ZONE MEDICAL STAFF ASSOCIATION	-	R	
G	EQUALIZATION FAIRNESS ALBERTA	-	D	DE-REG 2022
G	EYESFORWARD	-	R	
P	FAMILY GUY'S FAMILY LAW REFORM	R	-	New 2022
G	FAIR ALBERTA INJURY REGULATIONS	-	R	
G	FIREFIGHTERS FOR ALBERTA	D	-	DE-REG 2022
G	FRIENDS OF MEDICARE	D	D	DE-REG 2022
G	HEALTH SCIENCES ASSOCIATION OF ALBERTA	R	R	
P	JACQUI VANDERFLUIT	D	D	DE-REG 2022
P	LETS FIX ALBERTA	-	R/D	NEW 2022 DE-REG 2023
C	NATIONAL POLICE FEDERATION	R	R	
G	PRIORITY ALBERTA	-	R	
C	PROGRESSIVE POLITICAL ACTION COMMITTEE	-	R	NEW 2022
C	PUBLIC INTEREST ALBERTA SOCIETY	R	R	NEW 2023
C	SHAPING ALBERTA'S FUTURE	R	R	NEW 2022
G	SOCIETY OF ALBERTANS AGAINST EQUALIZATION	-	D	DE-REG 2022
G	STUDENTS' UNION, UNIVERSITY OF CALGARY	R	-	NEW 2022
G	SUPPORT OUR STUDENTS ALBERTA FOUNDATION		R	
C	TAKE BACK ALBERTA SOCIETY		R	
C	THE BUFFALO PROJECT	R	-	NEW 2023
G	UNITED NURSES OF ALBERTA	R	R	NEW 2023
C	VOTE YES TO END EQUALIZATION INC.	-	R	
G	WESTERN UNITY GROUP	-	R	NEW 2022
P	WEXIT USA	R	-	NEW 2022
	SUB-TOTAL REGISTERED	15	23	
	SUB-TOTAL DE-REGISTERED	6	8	

*C = Corporation, G = Group, P = Person

Appendix L: PTPA Contributions for 2022 by Quarter

POLITICAL THIRD PARTY ADVERTISER	Q1	Q2	Q3	Q4	TOTAL
A VERY CONCERNED ALBERTAN	\$50	-	-	-	\$50
ALBERTA FEDERATION OF LABOUR INC.	\$10,000	\$18,500	-	\$531,000	\$559,500
ALBERTA FIRST INITIATIVE *	N/A	\$2,500	\$37,500	\$300,000	\$340,000
ALBERTA MEDICAL ASSOCIATION **	\$13,699	-	-	N/A	\$13,699
ALBERTA PROUD	\$11,215	\$6,149	\$3,272	\$8,291	\$28,927
ALBERTA RESOURCE ADVOCACY FOUNDATION	-	-	-	-	-
ALBERTA TEACHERS' ASSOCIATION **	\$9,583	-	-	-	\$9,583
ALBERTA UNION OF PROVINCIAL EMPLOYEES	-	-	-	-	-
ANGRYDAD CANADA (GAMECHANGERS CANADA)	-	-	-	-	-
ASSOCIATION OF ACADEMIC STAFF UNIVERSITY OF ALBERTA **	-	-	-	-	-
CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	-	-	-	-	-
CUPE LOCAL 3550 **	\$26	\$204	\$21	-	\$251
COUNCIL OF ALBERTA UNIVERSITY STUDENTS	-	-	-	-	-
EDMONTON ZONE MEDICAL STAFF ASSOCIATION	\$2,138	\$3,301	-	-	\$5,439
EQUALIZATION FAIRNESS ALBERTA **	-	-	N/A	N/A	-
EYESFORWARD	\$255	\$509	\$20	-	\$784
FAIR ALBERTA INJURY REGULATIONS	\$1,050	\$1,050	-	-	\$2,100
FRIENDS OF MEDICARE**	-	-	-	-	-
HEALTH SCIENCES ASSOCIATION OF ALBERTA	\$1,050,735	\$210,700	-	\$251,106	\$1,512,541
JACQUI VANDERFLUIT **	-	N/A	N/A	N/A	-
LETS FIX ALBERTA*/**	N/A	N/A	\$705	-	\$705
NATIONAL POLICE FEDERATION	\$133,792	\$2,172	\$1,781	\$10,754	\$148,499
PRIORITY ALBERTA	-	-	-	-	-
PROGRESSIVE POLITICAL ACTION COMMITTEE *	N/A	N/A	N/A	-	-
PUBLIC INTEREST ALBERTA SOCIETY	-	-	-	-	-
SHAPING ALBERTA'S FUTURE	\$40,000	-	\$170,000	\$14,235	\$224,235
SOCIETY OF ALBERTANS AGAINST EQUALIZATION **	-	-	-	N/A	-
SUPPORT OUR STUDENTS ALBERTA FOUNDATION	\$20	\$1,000	\$1,575	\$50	\$2,645
TAKE BACK ALBERTA SOCIETY	-	\$15,350	\$6,959	-	\$22,309
UNITED NURSES OF ALBERTA	\$105,000	-	-	-	\$105,000
VOTE YES TO END EQUALIZATION INC.	-	-	-	-	-
WESTERN UNITY GROUP *	N/A	N/A	\$200	-	\$200
TOTAL	\$1,377,563	\$261,434	\$222,033	\$1,115,437	\$2,976,467

*New between April 1, 2022 and March 31, 2023

**De-registered between April 1, 2022 and March 31, 2023.

Appendix M: 2022 PTPA Contributions up to \$250 & over \$250

POLITICAL THIRD PARTY ADVERTISER	UP TO \$250	OVER \$250***	TOTAL	NUMBER	AVERAGE
A VERY CONCERNED ALBERTAN	\$50	-	\$50	2	\$25
ALBERTA FEDERATION OF LABOUR INC.	\$1,548	\$557,952	\$559,500	215	\$2,602
ALBERTA FIRST INITIATIVE *	-	\$340,000	\$340,000	24	\$14,167
ALBERTA MEDICAL ASSOCIATION **	-	\$13,699	\$13,699	1	\$13,699
ALBERTA PROUD	\$21,000	\$7,927	\$28,927	631	\$46
ALBERTA RESOURCE ADVOCACY FOUNDATION	-	\$9,583	\$9,583	2	\$4,791
ALBERTA TEACHERS' ASSOCIATION **	\$50	-	\$50	2	\$25
ALBERTA UNION OF PROVINCIAL EMPLOYEES	-	-	-	0	-
ANGRYDAD CANADA (GAMECHANGERS CANADA)	-	-	-	0	-
ASSOCIATION OF ACADEMIC STAFF UNIVERSITY OF ALBERTA **	-	-	-	0	-
CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	-	-	-	0	-
CUPE LOCAL 3550 **	-	\$251	\$251	3	\$84
COUNCIL OF ALBERTA UNIVERSITY STUDENTS	-	-	-	0	-
EDMONTON ZONE MEDICAL STAFF ASSOCIATION	-	\$5,439	\$5,439	2	\$2,719
EQUALIZATION FAIRNESS ALBERTA **	-	-	-	0	-
EYESFORWARD	\$484	\$300	\$784	29	\$27
FAIR ALBERTA INJURY REGULATIONS	-	\$2,100	\$2,100	4	\$525
FRIENDS OF MEDICARE**	-	-	-	0	-
HEALTH SCIENCES ASSOCIATION OF ALBERTA	\$460,681	\$1,051,861	\$1,512,542	4625	\$327
JACQUI VANDERFLUIT **	-	-	-	0	-
LETS FIX ALBERTA*/**	-	\$705	\$705	1	\$705
NATIONAL POLICE FEDERATION	-	\$148,499	\$148,499	53	\$2,802
PRIORITY ALBERTA	-	-	-	0	-
PROGRESSIVE POLITICAL ACTION COMMITTEE *	-	-	-	0	-
PUBLIC INTEREST ALBERTA SOCIETY	-	-	-	0	-
SHAPING ALBERTA'S FUTURE	\$235	\$224,000	\$224,235	20	\$11,212
SOCIETY OF ALBERTANS AGAINST EQUALIZATION **	-	-	-	0	-
SUPPORT OUR STUDENTS ALBERTA FOUNDATION	\$70	\$2,575	\$2,645	4	\$661
TAKE BACK ALBERTA SOCIETY	\$9,060	\$13,249	\$22,309	125	\$178
UNITED NURSES OF ALBERTA	-	\$105,000	\$105,000	1	\$105,000
VOTE YES TO END EQUALIZATION INC.	-	-	-	0	-
WESTERN UNITY GROUP *	\$200	-	\$200	1	\$200
TOTAL	\$493,328	\$2,483,139	\$ 2,976,518	5745	\$518

*Registered in 2022

**De-registered in 2022.

***Contributors in this category are publicly disclosed on the Elections Alberta website.

Appendix N: PTPA Net Assets (Liabilities) as of December 31, 2022

PTPA	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
A VERY CONCERNED ALBERTAN	\$343	-	-	-	-	\$343
ALBERTA FEDERATION OF LABOUR INC.	\$8,196	-	\$2,000	\$5,000	-	\$5,196
ALBERTA FIRST INITIATIVE *	\$33,354	-	-	\$30,000	-	\$3,354
ALBERTA MEDICAL ASSOCIATION **	-	-	-	-	-	-
ALBERTA PROUD	\$32,690	-	-	-	-	\$32,690
ALBERTA RESOURCE ADVOCACY FOUNDATION	-	-	-	-	-	-
ALBERTA TEACHERS' ASSOCIATION **	-	-	-	-	-	-
ALBERTA UNION OF PROVINCIAL EMPLOYEES	\$20,448	-	-	-	-	\$20,448
ANGRYDAD CANADA (GAMECHANGERS CANADA)	-	-	-	-	-	-
ASSOCIATION OF ACADEMIC STAFF UNIVERSITY OF ALBERTA **	-	-	-	-	-	-
CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	\$412	-	-	-	-	\$412
CUPE LOCAL 3550 **	-	-	-	-	-	-
COUNCIL OF ALBERTA UNIVERSITY STUDENTS	-	\$3,062	\$3,000	-	-	\$6,062
EDMONTON ZONE MEDICAL STAFF ASSOCIATION	\$1,320	-	-	-	-	\$1,320
EYESFORWARD	\$673	-	-	\$480	-	\$193
FAIR ALBERTA INJURY REGULATIONS	-	-	-	-	-	-
FRIENDS OF MEDICARE	-	-	-	-	-	-
HEALTH SCIENCES ASSOCIATION OF ALBERTA	-	-	-	-	-	-

*Registered in 2022

**De-registered.

Table continues on the following page.

Appendix N: PTPA Net Assets (Liabilities) as of December 31, 2022 (continued)

PTPA	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
JACQUI VANDERFLUIT **	-	-	-	-	-	-
LETS FIX ALBERTA	-	-	-	-	-	-
NATIONAL POLICE FEDERATION	-	-	-	-	-	-
PRIORITY ALBERTA	-	-	-	-	-	-
PROGRESSIVE POLITICAL ACTION COMMITTEE *	-	-	-	-	-	-
PUBLIC INTEREST ALBERTA SOCIETY	\$31,162	\$3,564	-	-	-	\$34,726
SHAPING ALBERTA'S FUTURE	\$53,836	\$24	-	-	-	\$53,860
SOCIETY OF ALBERTANS AGAINST EQUALIZATION **	-	-	-	-	-	-
SUPPORT OUR STUDENTS ALBERTA FOUNDATION	\$151	-	-	-	-	\$151
TAKE BACK ALBERTA SOCIETY	-	-	-	\$18,191	-	(\$18,191)
UNITED NURSES OF ALBERTA	-	-	-	-	-	-
VOTE YES TO ENDEQUALIZATION INC.	\$384	-	-	-	-	\$384
WESTERN UNITY GROUP *	\$820	-	-	-	-	\$820
TOTAL	\$183,789	\$6,650	\$5,000	\$53,671	-	\$141,768

*Registered in 2022

**De-registered.

Appendix O: ETPA Net Assets (Liabilities) as of December 31, 2022

ETPA*	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
ALBERTA CHAMBERS OF COMMERCE	-	-	-	-	-	-
ALBERTA FEDERATION OF LABOUR INC.	\$329,892	-	-	-	-	\$329,892
ALBERTA FREEDOM COMMITTEE	-	-	-	-	-	-
ALBERTA MEDICAL ASSOCIATION	-	-	-	-	-	-
ALBERTA PROUD	\$10,042	-	-	\$3,188	-	\$6,854
CANADIAN ASSOCIATION OF PHYSICIANS FOR THE ENVIRONMENT - ALBERTA COMMITTEE	-	-	-	-	-	-
CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	\$212,500	-	-	-	-	\$212,500
CUPE LOCAL 3550	-	-	-	-	-	-
FIREFIGHTERS FOR ALBERTA	-	-	-	-	-	-
FRIENDS OF MEDICARE	-	-	-	-	-	-
JACQUI VANDERFLUIT	-	-	-	-	-	-
NATIONAL POLICE FEDERATION	\$116,958	-	-	-	-	\$116,958
TOTAL	\$669,392	-	-	\$3,188	-	\$666,204

Appendix P: Political Party Registrations at March 31, 2023

PARTY	DATE REGISTERED	PARTY LEADER	PARTY PRESIDENT	CHIEF FINANCIAL OFFICER
APA	Nov 9, 2018	MARILYN BURNS	CAROL NORDLUND KINSEY	RON MALOWANY
LIB	Feb 3, 1978	JOHN ROGGEVEEN**	HELEN MCMENAMIN	ALEKSANDAR SAMARDZIJA
NDP	Jan 3, 1978	RACHEL NOTLEY	NANCY JANOVICEK	BRANDON STEVENS
AP	Oct 30, 1990	BARRY MORISHITA	SID KOBEWKA	JOHN GEE
CP-A	Jan 31, 1979	NAOMI RANKIN	NOT APPLICABLE	BLYTH NUTTALL
GPA	Dec 22, 2011	JORDAN WILKIE	EVELYN TANAKA	ROBERT MORAN
PAPA	Jun 2, 2014*	MURRAY RUHL	MURRAY RUHL	GRAHAM GAGNON
REF	Aug 21, 2018*	RANDY THORSTEINSON	LAUREN THORSTEINSON	PATRICIA ARGENT
BPA	Jan 20, 2022	JOHN MOLBERG	RAMAN BAINS	BRIDGIT FROSTAD
TIP	Mar 20, 2019	VACANT	DANIEL DUGGAN	MONICA FRIESZ
UCP	Jul 27, 2017	DANIELLE SMITH	CYNTHIA MOORE	KENNETH ENGLER
WIPA	Nov 2, 1999	JEEVAN MANGAT**	RICK NORTHEY	BILL JONES

Abbreviations:

APA	Advantage Party of Alberta
LIB	Alberta Liberal Party
NDP	Alberta New Democratic Party
AP	Alberta Party
CP-A	Communist Party
GPA	Green Party of Alberta
PAPA	Pro-Life Alberta Political Association
REF	Reform Party of Alberta
BPA	The Buffalo Party of Alberta
TIP	The Independence Party of Alberta
UCP	United Conservative Party
WIPA	Wildrose Independence Party of Alberta

*Re-registration date

** Interim

Appendix Q: Third Party Advertiser Registrations at March 31, 2023

ABBR.	TPA	ETPA	PTPA	PRIMARY CONTACT	CHIEF FINANCIAL OFFICER
AVCA	A VERY CONCERNED ALBERTAN		X	SABINE SHABBITS	SABINE SHABBITS
AFC	ALBERTA FREEDOM COMMITTEE	X		DON OSZLI	DON OSZLI
AFL	ALBERTA FEDERATION OF LABOUR INC.	X		KAREN KUPRYS	KAREN KUPRYS
AFI	ALBERTA FIRST INITIATIVE	X	X	MACKENZIE LEE	MACKENZIE LEE
AB-PROUD	ALBERTA PROUD	X	X	DANIEL KARY	DANIEL KARY
ARAF	ALBERTA RESOURCE ADVOCACY FOUNDATION		X	VITOR MARCIANO	TRAVIS OLSON
ARHCA	ALBERTA ROADBUILDERS AND HEAVY CONSTRUCTION ASSOCIATION	X		RONALD GLEN	RONALD GLEN
AUPE	ALBERTA UNION OF PROVINCIAL EMPLOYEES		X	JULIUS SALEGIO	JASON HEISTAD
ADC	ANGRYDAD CANADA (GAMECHANGERS CANADA)		X	DARRIN THOMPSON	DARRIN THOMPSON
CUPE-AB	CANADIAN UNION OF PUBLIC EMPLOYEES – ALBERTA DIVISION	X	X	RORY GILL	COLLEEN NASH
CAUS	COUNCIL OF ALBERTA UNIVERSITY STUDENTS		X	ALEXANDRA AGES	MATTHEW YANISH
EZMSA	EDMONTONZONE MEDICAL STAFF ASSOCIATION		X	ROBERTA HAWKES	ROBERTA HAWKES
EYESF-WD	EYESFORWARD		X	KATE PERALA	MARY METZ
FGFLR	FAMILY GUY'S FAMILY LAW REFORM	X		BRADLEY EDWARD CHALMERS	BRADLEY EDWARD CHALMERS
FAIR	FAIR ALBERTA INJURY REGULATIONS		X	KEITH MCLAUGHLIN	JACQUELINE BIOLLO
HSAA	HEALTH SCIENCES ASSOCIATION OF ALBERTA	X	X	MYLES CURRY	MICHAEL BOYLE

Table continues on the following page.

Appendix Q: Third Party Advertiser Registrations at March 31, 2023 (continued)

ABBR.	TPA	ETPA	PTPA	PRIMARY CONTACT	CHIEF FINANCIAL OFFICER
NPF	NATIONAL POLICE FEDERATION	X	X	BRIAN SAUVÉ	DON ARMSTRONG
PRIO-AB	PRIORITY ALBERTA		X	JAMES HUMBLE	JAMES HUMBLE
PPAC	PROGRESSIVE POLITICAL ACTION COMMITTEE		X	KEN PEACH	DEANNA HOLT
PIA	PUBLIC INTEREST ALBERTA SOCIETY	X	X	BRAD LAFORTUNE	BRAD LAFORTUNE
SAF	SHAPING ALBERTA'S FUTURE	X	X	DOUGLAS NELSON	DOUGLAS NELSON
SU-UC	STUDENTS' UNION, UNIVERSITY OF CALGARY	X		NICOLE SCHMIDT	GABRIELLE PAGLIONE
SOS	SUPPORT OUR STUDENTS ALBERTA FOUNDATION		X	HEATHER GANSHORN	HEATHER GANSHORN
TBA	TAKE BACK ALBERTA SOCIETY		X	DAVID PARKER	MARCO GERCO MARINUS VAN HUIGENBOS
TBP	THE BUFFALO PROJECT	X		DALLAS HOWE	BILL TURNBULL
UNA	UNITED NURSES OF ALBERTA	X	X	HEATHER SMITH	RAMONA PASCASIO-SALUCOP
VYTEE	VOTE YES TO END EQUALIZATION INC.		X	JODIE GATEMAN	JODIE GATEMAN
WUG	WESTERN UNITY GROUP		X	ZANE NOVAK	ZANE NOVAK
WEXIT	WEXIT USA	X		JOSH WOODS	JOSH WOODS

Appendix R: Constituency Association Registrations as of March 31, 2023

ELECTORAL DIVISION NAME & NUMBER		APA	LIB	NDP	AP	CP-A	GPA	PAPA	REF	BPA	TIP	UCP	WIPA
01	CALGARY-ACADIA		X	X				X	X	X			
02	CALGARY-BEDDINGTON		X	X				X	X	X			
03	CALGARY-BOW		X	X	X			X	X	X			
04	CALGARY-BUFFALO		X	X	X			X	X	X			
05	CALGARY-CROSS		X	X				X	X	X			
06	CALGARY-CURRIE		X	X	X			X	X	X			
07	CALGARY-EAST		X	X	X			X	X	X			
08	CALGARY-EDGEMONT		X	X	X			X	X	X			
09	CALGARY-ELBOW		X	X	X			X	X	X			
10	CALGARY-FALCONRIDGE		X	X				X	X	X			
11	CALGARY-FISH CREEK		X	X				X	X	X			
12	CALGARY-FOOTHILLS		X	X				X	X	X			
13	CALGARY-GLENMORE		X	X				X	X	X			
14	CALGARY-HAYS	X	X	X	X			X	X	X			
15	CALGARY-KLEIN		X	X				X	X	X			
16	CALGARY-LOUGHEED		X	X			X	X	X	X			
17	CALGARY-BHULLAR-MCCALL		X	X	X			X	X	X			
18	CALGARY-MOUNTAIN VIEW		X	X	X			X	X	X			
19	CALGARY-NORTH		X	X				X	X	X			
20	CALGARY-NORTH EAST		X	X				X	X	X			
21	CALGARY-NORTH WEST		X	X	X			X	X	X			
22	CALGARY-PEIGAN		X	X				X	X	X			
23	CALGARY-SHAW		X	X	X			X	X	X			
24	CALGARY-SOUTH EAST		X	X		X		X	X	X			
25	CALGARY-VARSITY		X	X	X	X		X	X	X			
26	CALGARY-WEST		X	X				X	X	X			
27	EDMONTON-BEVERLY-CLAREVIEW		X	X				X	X	X			
28	EDMONTON-CASTLE DOWNS		X	X	X			X	X	X			
29	EDMONTON-CITY CENTRE		X	X	X	X		X	X	X			
30	EDMONTON-DECORE		X	X	X			X	X	X			
31	EDMONTON-ELLERSLIE		X	X				X	X	X			
32	EDMONTON-GLENORA		X	X	X			X	X	X			
33	EDMONTON-GOLD BAR		X	X				X	X	X			
34	EDMONTON-HIGHLANDS-NORWOOD		X	X	X			X	X	X			
35	EDMONTON-MANNING		X	X				X	X	X			
36	EDMONTON-MCCLUNG		X	X				X	X	X			
37	EDMONTON-MEADOWS		X	X				X	X	X			
38	EDMONTON-MILL WOODS		X	X				X	X	X			
39	EDMONTON-NORTH WEST		X	X				X	X	X			
40	EDMONTON-RIVERVIEW		X	X	X			X	X	X			
41	EDMONTON-RUTHERFORD		X	X	X			X	X	X			
42	EDMONTON-SOUTH		X	X	X			X	X	X			
43	EDMONTON-SOUTH WEST	X	X	X	X			X	X	X			
44	EDMONTON-STRATHCONA		X	X	X			X	X	X			
45	EDMONTON-WEST HENDAY		X	X				X	X	X			
46	EDMONTON-WHITEMUD		X	X	X			X	X	X			

Table continues on the following page.

Appendix R: Constituency Association Registrations as of March 31, 2023 (continued)

ELECTORAL DIVISION NAME & NUMBER		APA	LIB	NDP	AP	CP-A	GPA	PAPA	REF	BPA	TIP	UCP	WIPA
47	AIRDRIE-COCHRANE		X	X				X	X	X			
48	AIRDRIE-EAST		X	X	X			X	X	X			
49	ATHABASCA-BARRHEAD-WESTLOCK	X	X	X				X	X	X			
50	BANFF-KANANASKIS		X	X				X	X	X			
51	BONNYVILLE-COLD LAKE-ST. PAUL		X	X	X			X	X	X			
52	BROOKS-MEDICINE HAT		X	X	X			X	X	X			
53	CAMROSE		X	X	X			X	X	X			
54	CARDSTON-SIKSIKA		X	X				X	X	X			
55	CENTRAL PEACE-NOTLEY		X	X				X	X	X			
56	CHESTERMERE-STRATHMORE		X	X				X	X	X			
57	CYPRESS-MEDICINE HAT		X	X				X	X	X	X		
58	DRAYTON VALLEY-DEVON		X	X	X			X	X	X			
59	DRUMHELLER-STETTLER	X	X	X	X			X	X	X			
60	FORT MCMURRAY-LAC LA BICHE		X	X				X	X	X			
61	FORT MCMURRAY-WOOD BUFFALO		X	X	X			X	X	X			
62	FORT SASKATCHEWAN-VEGREVILLE	X	X	X	X			X	X				
63	GRANDE PRAIRIE		X	X	X			X	X	X			
64	GRANDE PRAIRIE-WAPITI		X	X				X	X	X			
65	HIGHWOOD		X	X	X			X	X	X			
66	INNISFAIL-SYLVAN LAKE		X	X	X			X	X	X			
67	LAC STE. ANNE-PARKLAND	X	X	X	X			X	X	X			
68	LACOMBE-PONOKA		X	X				X	X	X			
69	LEDUC-BEAUMONT	X	X	X	X			X	X	X			
70	LESSER SLAVE LAKE		X	X				X	X	X			
71	LETHBRIDGE-EAST		X	X				X	X	X			
72	LETHBRIDGE-WEST		X	X	X			X	X	X			
73	LIVINGSTONE-MACLEOD		X	X	X			X	X	X			
74	MASKWACIS-WETASKIWIN		X	X				X	X	X			
75	MORINVILLE-ST. ALBERT		X	X				X	X	X			
76	OLDS-DIDSBURY-THREE HILLS		X	X	X			X	X	X			
77	PEACE RIVER		X	X				X	X	X			
78	RED DEER-NORTH		X	X	X			X	X	X			
79	RED DEER-SOUTH		X	X				X	X	X			
80	RIMBEY-ROCKY MOUNTAIN HOUSE-SUNDRE	X	X	X				X	X	X			
81	SHERWOOD PARK		X	X	X			X	X	X			
82	SPRUCE GROVE-STONY PLAIN		X	X	X			X	X	X			
83	ST. ALBERT		X	X	X			X	X	X			
84	STRATHCONA-SHERWOOD PARK		X	X	X			X	X	X			
85	TABER-WARNER		X	X				X	X	X			
86	VERMILION-LLOYDMINSTER-WAINWRIGHT		X	X	X			X	X	X			
87	WEST YELLOWHEAD		X	X				X	X	X			
TOTAL		8	87	87	46	3	1	87	87	86	1		

Appendix S: 2022-23 Late Filers

NAME	ENTITY	LATE RETURN / REPORT	FILING DEADLINE
ALBERTA RESOURCE ADVOCACY FOUNDATION	PTPA	2022 ANNUAL RETURN	MARCH 31, 2023
ALBERTA PARTY - CALGARY-CURRIE	CA	2022 ANNUAL RETURN	MARCH 31, 2023
ALBERTA PARTY - EDMONTON-STRATHCONA	CA	2022 ANNUAL RETURN	MARCH 31, 2023
THE INDEPENDENCE PARTY OF ALBERTA- BANFF-KANANASKIS	CA	2022 ANNUAL RETURN	MARCH 31, 2023
THE INDEPENDENCE PARTY OF ALBERTA	PARTY	2022 ANNUAL RETURN	MARCH 31, 2023
WILDROSE INDEPENDENCE PARTY OF ALBERTA	PARTY	2022 ANNUAL RETURN	MARCH 31, 2023
ALBERTA RESOURCE ADVOCACY FOUNDATION	PTPA	QUARTERLY CONTRIBUTION REPORT – Q1	APRIL 17, 2023
BUFFALO PARTY OF ALBERTA	PARTY	QUARTERLY CONTRIBUTION REPORT – Q1	APRIL 17, 2023
TAKE BACK ALBERTA SOCIETY	PTPA	QUARTERLY CONTRIBUTION REPORT – Q1	APRIL 17, 2023
BUFFALO PARTY OF ALBERTA	PARTY	QUARTERLY CONTRIBUTION REPORT – Q2	JULY 17, 2023

"PTPA" represents a Political Third Party Advertiser.

"CA" represents a Constituency Association.

"Q" represents the Quarter the late return/report is from.

Appendix T: Individuals' Contributions and Tax Credits (TC) 2018-2022

YEAR	TOTAL CONTRIBUTIONS	TC ALLOWED	TC CLAIMED	TC UNCLAIMED	% CLAIMED
2018	\$12,975,548.21	\$7,091,620.00	\$4,120,000.00	\$2,971,620.00	58.10%
2019	\$17,883,104.36	\$9,509,535.00	\$5,362,000.00	\$4,147,535.00	56.39%
2020	\$10,552,461.36	\$5,823,362.00	\$3,838,927.00	\$1,984,435.00	65.92%
2021	\$11,231,029.92	\$6,357,634.00	\$4,221,000.00	\$2,136,634.00	66.39%
2022	\$18,493,732.00	\$7,579,115.00	\$5,760,000.00	\$1,819,115.00	76.00%

Appendix U: Glossary of Terms for Complaint Disposition

Sanction or Other Outcomes	Term	Definition
Sanctions	Administrative Penalty	Monetary fine; publicized.
	Reprimand	Written, publicized.
	Advice to Future Conduct	Where a minor violation has occurred, advice is provided to ensure future compliance.
	Compliance Agreement	A consensual written agreement for the purpose of ensuring legislative compliance.
Other Outcomes	Information Only	Opinion or information provided - no complaint or allegation made; information filed for future reference.
	Stakeholder Assistance	Support in using Elections Alberta information systems.
	No Jurisdiction	Complaint falls outside of jurisdiction, may result in a referral.
	Unfounded	Complaint falls under the legislation but is not a breach.



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