



2023–2024 Annual Report

Report of the Chief Electoral Officer under the *Election Act*
and the *Election Finances and Contributions Disclosure Act*

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ISBN: 978-1-988620-31-2

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November 2024

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:

We have the privilege to submit to you Elections Alberta's 2023-24 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, 2024.

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

Sincerely,

[Original signed by LaRae Petrowsky]
Acting Chief Electoral Officer
July 4, 2024 – November 17, 2024

[Original signed by Gordon McClure]
Chief Electoral Officer
November 18, 2024

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Report Highlights

Elections Alberta's annual report covers the 2023-24 fiscal year, including highlights from the 2023 Provincial General Election, financial reporting by political participants, activities in compliance and enforcement, and financial results. The main sections of this report are noted on the following page.





Section 1

About Us

Our operations and the provincial statutes we administer.

Section 2

Political Participants

Who we regulate and how much they raised and expended.

Section 3

Compliance and Enforcement

Our compliance and investigations activities.



Section 4

Financial Results

Our audited financial statements and results analysis.



1

About Us

Overview

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



Our Mandate

- Administer fair, inclusive, and 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 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.



Legislation We Administer

Legislative changes are critical to our planning and timelines. Elections Alberta currently has jurisdiction over the following seven Acts.

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 and 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.
- Supply municipalities with the most current register of electors.

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.

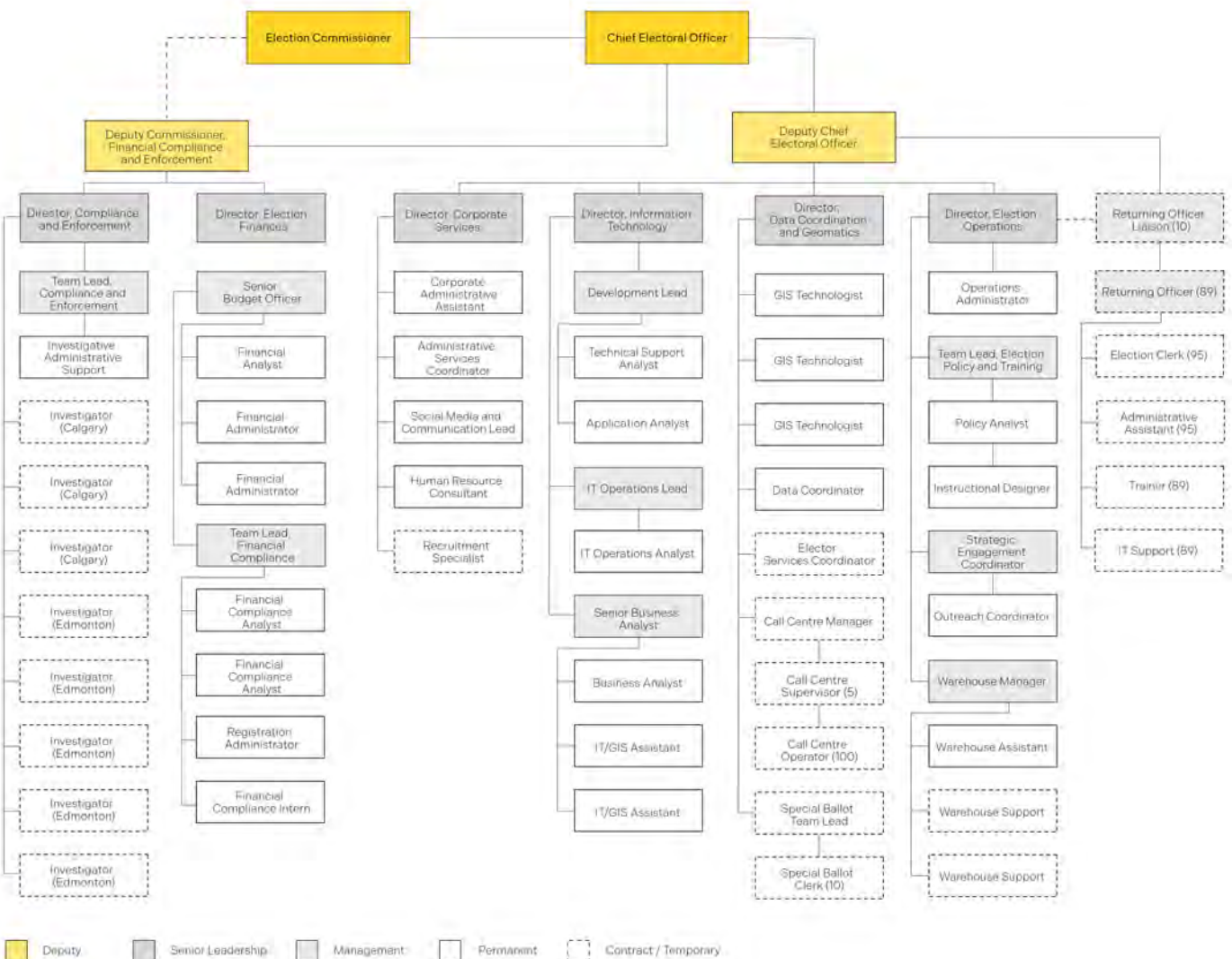
Our Organization

Our team is made up of 46 full-time staff working out of our head office in Edmonton, with eight additional contracted investigators in Edmonton and Calgary.

During electoral events, our team grows to include temporary staff in areas such as our warehouse, provincial call centre, communications, and Special Ballot team. These temporary staff are instrumental in helping us with 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, along with two alternate Returning Officers, and ten Returning Officer Liaisons. When elections are held, each Returning Officer appoints a returning office staff consisting of an Administrative Assistant, Trainer, and IT Support to assist them in conducting the election in their electoral division, which totalled 457 in 2023. A further 13,095 election officers supported over 1,900 advance and Election Day voting places across the province.

Our Office Structure



Our Core Delivery Areas

Corporate Services

The Corporate Services team includes reception and front desk support, administrative support, human resources, and communications. This area is responsible for managing communications and social media, corporate policy, coordinating all HR and recruitment activities, and supporting the other departments at Elections Alberta while often being the first point of contact for the general public.

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.

Data Coordination and Geomatics

The Data Coordination and Geomatics team is responsible for mapping development, 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, and our provincial call centre and Special Ballot teams during electoral events.

Election Operations

The Election 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. In addition this team delivers outreach and education as part of Elections Alberta's mandate.

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.

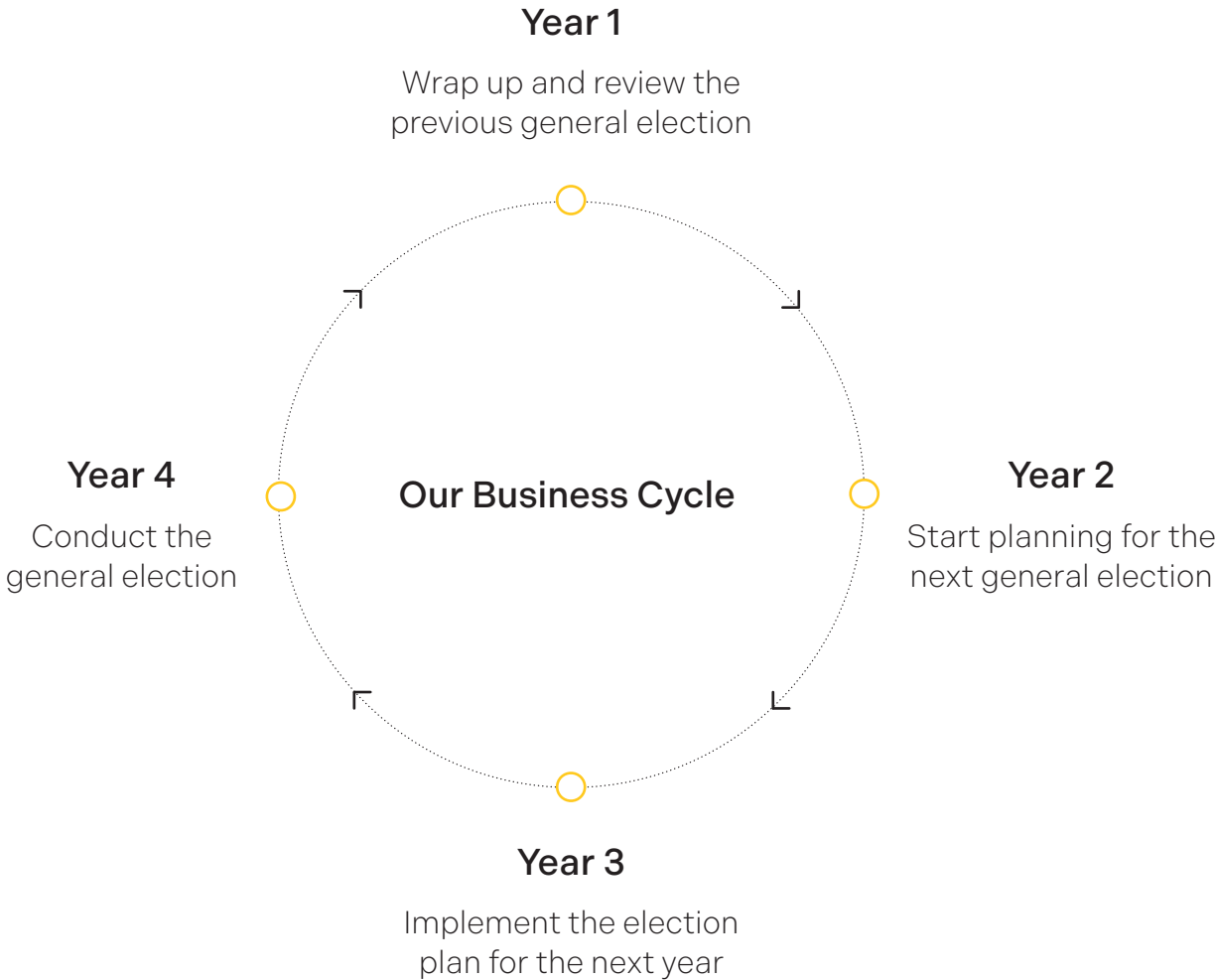
Information Technology

The IT team is responsible for information and communications technology services for our head office and returning offices, and maintenance of software and services. This team also supports the Electoral Boundaries Commission when it is formed.

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. 2023-24 marks the first year of Election's Alberta's four-year business cycle.



Our Strategic Plan

On November 23, 2023, Elections Alberta published our Strategic Plan 2024-2028. With this plan, Elections Alberta released a refreshed vision, mission, and goals, which took into consideration the changing electoral landscape, the growing mandate of the office, and what is needed to support all electors and people involved in electoral events.

The strategic plan can be found online by visiting elections.ab.ca/resources/reports.



2023-24 Strategic Performance Summary

Fulfilling Elections Alberta’s strategic plan requires a consistent and steady focus on the outcomes we want to deliver for Albertans, ensuring the steps we take now create the strong foundation needed to administer modern, transparent, and accessible democratic processes that ensure the integrity and enhance the value of Alberta’s electoral system.

The following tables outline Elections Alberta’s progress on strategic plan objectives with respect to the strategic plan in our first year implementing the plan. Work in future years will build upon these activities as we move towards the full implementation of our objectives.

For additional metrics and results, please see the 2023 Provincial General Election Report and accompanying Statement of Vote at elections.ab.ca/resources/reports.

Goal 1: Electoral Event Readiness

| Objectives | Progress on Objectives |
|--|---|
| Establish ongoing capacity to deliver a referendum, initiative vote, recall vote or by-election. | <ul style="list-style-type: none"> • Returning office staff fee schedules reviewed and updated schedules posted to the website. • Returning Officer and Election Clerk retained to conduct the by-election for Lethbridge-West. • Updated forms, guides, and training materials used in conducting electoral events, with a focus on expanding the variety of events in which the materials can be used (election, recall vote, etc). • Ordered and stocked the warehouse with materials to conduct by-elections. • Developed project plans to deliver a provincial vote (referendum or initiative) within one year of receiving notice. • Maintained continual readiness for electoral division-specific votes (by-election or recall). |
| Support the development of new electoral boundaries for the 2027 Provincial General Election. | <ul style="list-style-type: none"> • Prepared for the upcoming Electoral Boundaries Commission, identifying GIS tools and resources required to support the work of the Commission. • Reviewed current processes and identified opportunities to streamline new boundaries implementation, including processes to draw voting areas, develop new map products, and redistribute addresses. |
| Prepare for and deliver the 2027 Provincial General Election. | <ul style="list-style-type: none"> • Completed the review and analysis of the 2023 Provincial General Election and published <i>The Report of the Chief Electoral Officer on the 2023 Provincial General Election</i> on May 14, 2024. • Updated the website and election planning documents to reflect the new fixed election date of October 18, 2027, which came into force on May 30, 2024, as per Bill 21: <i>Emergency Statutes Amendment Act, 2024</i>. • Developed plans and materials for a Returning Officer Advisory panel to provide feedback and test materials as they are developed for the 2027 Provincial General Election. • Conducted Requests for Proposals for services required to prepare for and deliver the next Provincial General Election. • Identified system improvements for the Election Management System and developed a three-year plan to complete the upgrades prior to the next Provincial General Election. |

Goal 2: Enhance Services for Electors, Election Officers, and Political Participants

| Objectives | Progress on Objectives |
|--|--|
| Pursue the expansion of flexible voting options considering the needs of all electors. | <ul style="list-style-type: none"> Submitted recommendations for legislative change to the Legislative Assembly to expand voting options, considering the needs of all electors, removing barriers to voting, and adding flexibility to enable voting services to continue to be offered during natural disasters and emergencies such as fire or flood. |
| Enhance the services and supports available for election officers. | <ul style="list-style-type: none"> Reviewed the hours allotted to returning office staff, and updated the returning office schedules to enhance the services and supports available for election officers. Reviewed and updated election officer training and resource materials. Simplified the process for claiming fees and expenses. |
| Enhance the services and information available for political participants. | <ul style="list-style-type: none"> Reviewed the guides, information, and resources available to political participants and updated for clarity. Continued development of our Online Financial Reporting System (OFS) to enhance the registration and financial reporting process for political participants. Adapted workflows and processes based on legislative changes in compliance requirements. Continued training and engagement of political participants on legislative updates to ensure compliance with the EFCDA. |
| Learn from elections in other jurisdictions and mid-cycle electoral events and activities to prepare for the next Provincial General Election. | <ul style="list-style-type: none"> Hosted the 2024 Conference of Canadian Election Officials. Sent representatives to observe the provincial elections in British Columbia, New Brunswick, and Saskatchewan. Participated in the following committees with the Secretariat for Electoral Coordination: <ul style="list-style-type: none"> Enhancing Indigenous Experience in Electoral Democracy Deceptive Online Practices Register of Electors Community of Practice on: <ul style="list-style-type: none"> Recruitment and Training Electoral Finance GIS Voters with a Disability Roundtables on Artificial Intelligence Subcommittee on Data |

Goal 3: Build Trust in the Democratic Process

| Objectives | Progress on Objectives |
|---|---|
| Keep Albertans informed and engaged in the electoral process. | <ul style="list-style-type: none"> Developed and implemented a Provincial General Election social media strategy focused on increasing engagement, providing timely and accurate information, and promoting Elections Alberta as a source of truth during electoral events. |
| Engage with Albertans to identify barriers to voting and implement solutions to encourage participation. | <ul style="list-style-type: none"> Developed a draft outreach strategy, considering the viewpoints and needs of electors including those with disabilities, Indigenous electors, military, cultural groups, new Canadians, incarcerated electors, and youth. |
| 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. | <ul style="list-style-type: none"> Developed a response matrix to support our front desk and call centre staff to provide consistent and fulsome answers to the public regarding their questions. Continued to provide personalized services to all individuals requesting information from Elections Alberta via phone, email, or in person. Continued to provide timely responses and outcomes to complainants and, where legislation allows, public disclosure. |

Goal 4: Create an Environment for Employee Success

| Objectives | Progress on Objectives |
|--|--|
| Provide our staff with the facilities and tools to be successful. | <ul style="list-style-type: none"> Provided Alberta Infrastructure with data to support their assessment of Elections Alberta's needs for warehouse and office space. Worked with Alberta Infrastructure to develop updated floorplans to optimize Elections Alberta's current office space utilization, with a focus on supporting continued operations while permanent space solutions are pursued. Began office reconfiguration, including replacement of all cubicles with more compact units acquired from government surplus, increasing the number of staff who can be accommodated within the current office space. |
| Develop our leadership team, providing them the capacity to support our workforce in delivering effective, non-partisan election services. | <ul style="list-style-type: none"> Reviewed and enhanced training materials for Site Supervisors. Enhanced collaboration between Elections Alberta work areas through expanded leadership meetings and coordinated planning, new software tools to log decisions and share project plans, and team building events. Supported professional development opportunities, including conferences, cross-jurisdictional committee participation, and peer networking. |
| Promote a culture where staff thrive and are encouraged to showcase their abilities and talents. | <ul style="list-style-type: none"> Formed an Occupational Health and Safety Committee and developed occupational health and safety policy and procedures. Introduced project management software to increase broad awareness and accountability for staff on key deliverables, dates, and metrics. Enhanced staff annual performance planning, regular performance feedback, and support to achieve their individual goals. Developed and implemented a staff satisfaction survey to identify opportunities to enhance engagement. |

2023-24 Key Activities



Conducted the 2023 Provincial General Election, Alberta's first fixed date election, held on Monday, May 29, 2023.

Following a 28-day election period, a total of 1,777,315 electors voted in the election, resulting in a voter turnout of 60.5% (67.5% in 2019).

Despite wildfire activity throughout the Writ Period which impacted thousands of electors and political participants, the 2023 Provincial General Election was Alberta's most accessible election.

Improvements such as expanded advance voting and mobile voting options, increased special ballot access, and the introduction of voter assist terminals were embraced by electors, with 47.2% of electors using an alternate voting method. This included 757,453 ballots cast during advance voting, 24,282 cast during mobile voting, and 51,351 voting by special ballot.

The 2023 Provincial General Election Report and the accompanying Statement of Vote are available online at elections.ab.ca/resources/reports/general-elections.



Delivered 2022 By-Elections Report (Fort McMurray-Lac La Biche and Brooks-Medicine Hat) in October 2023.

The report includes results of several Bill 81 amendments implemented early during the March 15, 2022, Fort McMurray - Lac La Biche by-election. This included testing new election procedures and equipment in accordance with section 4.1 of the *Election Act* in Special Ballot, data sharing with candidates and parties, scrutineers, official count, and mobile voting.

Amendments to the *Election Act* and EFCDA outlined in Bill 81 came into force on March 31, 2022. The Brooks-Medicine Hat by-election, held on November 8, 2022, was the first election event conducted using the amended legislation.

The full report is available online by visiting elections.ab.ca/resources/reports/by-elections.



Developed and published a new Strategic Plan in November 2023, following an organization-wide visioning workshop.

This plan reflected Elections Alberta’s growth in legislated mandate and organization size since the previous business plan, a refreshed vision, mission, and mandate, and new four-year priorities. These priorities include ensuring our ongoing ability to deliver electoral events, continuing to build trust in the electoral process, improving our services for electors, election officers, candidates, and other political participants, and creating a positive and sustainable work environment for our staff.



Prepared for potential and future by-elections, referenda, Electoral Boundaries Commission, and other electoral events.

Following the completion of the 2023 Provincial General Election, focus shifted to future planning and preparing for potential electoral events, including by-elections, referenda, supporting Electoral Boundaries Commission, and other electoral events. This included detailed planning, reviewing and amending processes, systems updates and improvements, and responding to legislative changes to ready the Office to deliver and support future events.

2

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 the political fundraising and spending rules set out in 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 and refer violations of the EFCDA to the 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*.

Our Process

Elections Alberta applies best practices and quality improvement procedures to ensure the transparency, accuracy, and completeness of financial statements' submissions in compliance with the EFCDA.

Elections Alberta registers all political participants (candidates, parties, constituency associations, and third-party advertisers) and registration must be completed before any election finance activities occur. This process involves validating the accuracy and completeness of registration applications, and supporting participants regarding their financial reporting obligations.

Elections Alberta also gathers and reports financial statements from registered participants to ensure financial transparency is maintained.

Election and annual returns are reviewed for completeness and posted on our website, as submitted. We track late filers through system analysis, providing reminders and personalized follow-ups to facilitate compliance. Warning letters are issued to repeat late filers, while first-time late filers are educated on EFCDA compliance responsibilities. Habitual instances of non-compliance may be referred to the Election Commissioner and Compliance and Enforcement Unit to determine if additional enforcement actions are needed.

Our office audits submitted financial reports to ensure compliance with the EFCDA, and audit findings are communicated to the relevant political participants' CFOs and/or Presidents, when necessary. A continuous quality improvement approach, including using audit findings, is broadly applied to improve our internal systems and processes based on feedback from political participants, ensuring a fair and transparent electoral process.

2023 Financial Reporting Summary

This section focuses on the 2023 annual financial reporting by parties, constituency associations, political third party advertisers (PTPAs), and election third party advertisers (ETPAs).

The amounts in this section reflect Elections Alberta's compliance audit adjustments as of August 15, 2024, and are rounded to the nearest dollar. Amounts may change as audits are concluded or new information becomes available. Our financial disclosure website, efpublic.elections.ab.ca, provides the most up-to-date financial information for political participants.



Revenue and Expenses

The total reported annual revenues and expenses are provided in Table 1.

Table 1: 2023 Total Annual Revenue and Expenses Reported by Political Participants

| Political Participant | Number Reporting | Total Annual Revenues | Total Annual Expenses |
|---------------------------|------------------|-----------------------|-----------------------|
| Political Parties | 14 | \$ 15,107,147 | \$ 17,806,405 |
| Constituency Associations | 493 | 6,484,687 | 9,096,300 |
| Political TPAs | 25 | 97,370 | 124,253 |
| Election TPAs | 8 | 46,290 | 515 |
| Total | 540 | \$ 21,735,494 | \$ 27,027,473 |

Financial reporting for the 2023 Provincial General Election, by nomination contestants, candidates, political parties, and election third party advertisers, appears in the 2023 Provincial General Election, available on our website.

Contributions

A contribution is defined as any money, real property, goods or services, given to or for the benefit of a registered political participant, without receiving any compensation from that participant. Contributions are subject to limits under the EFCDA. Table 2 identifies the limits in effect for the contributions made in 2023.

Table 2: Contribution Rules

| Political Participant | Eligible Contributors | Aggregate Total per Contributor per Year | Eligible for Tax Credits |
|----------------------------------|--|--|--------------------------|
| Political Party | Individuals | \$4,300 | Yes |
| Leadership Contestant | | | |
| Constituency Association | | | |
| Candidate | | | |
| Nomination Contestant | Individuals | \$4,000 | No |
| Political Third Party Advertiser | 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. | \$30,000 | No |
| Election Third Party Advertiser | Individuals who are ordinarily resident in Alberta. | | No |

Over-contributions

Over-contributions are violations of the EFCDA and must be resolved. Elections Alberta performs regular audits of the contribution data reported by political participants through our Online Financial System (OFS) to identify and resolve potential over-contributions as soon as possible.

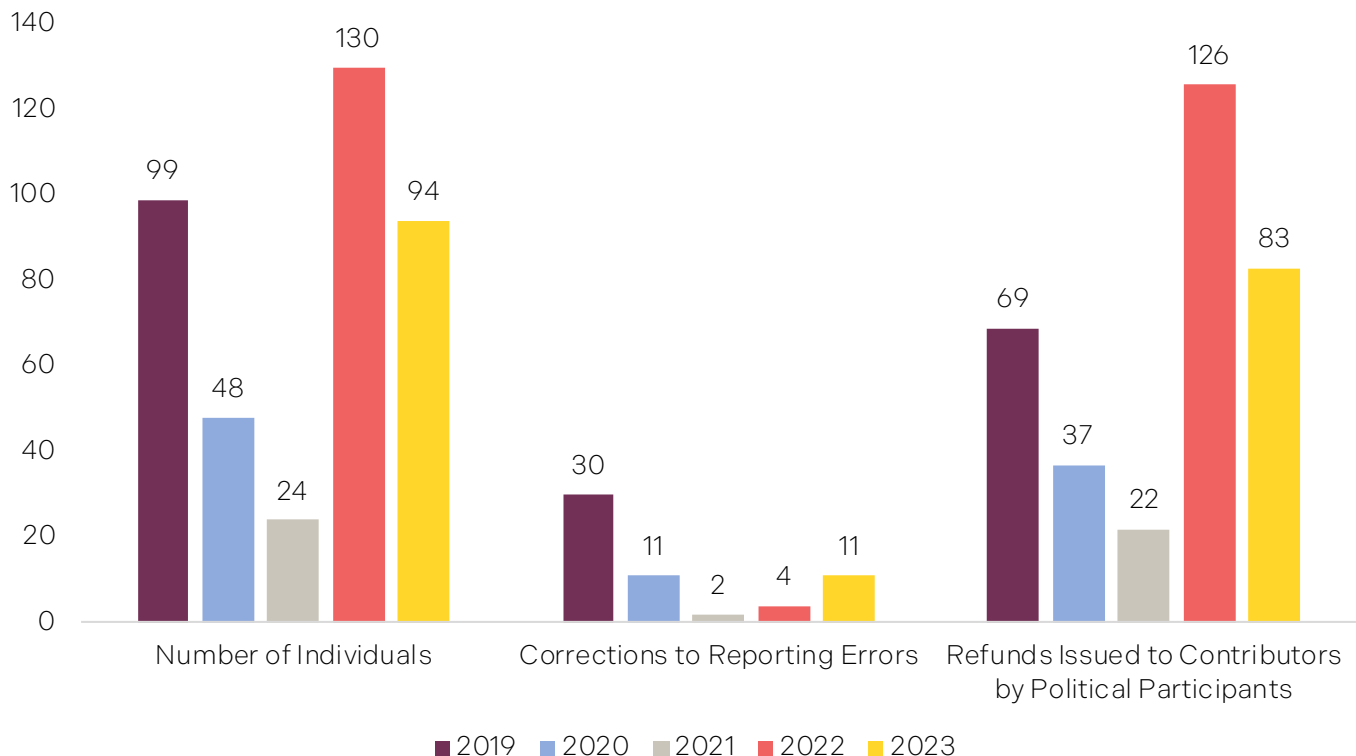
Our office worked with contributors and the entities that received over-contributions to resolve these issues and bring both the contributors and political participants into compliance with the legislation.

Figure 1 provides a year-over-year comparison of the number of over-contributors identified and resolved from 2019 to 2023.

In total, 94 over-contributors were identified out of 73,000 total contributors in 2023. Of those 94, 11 contributions were due to reporting errors and were corrected. The remaining 83 contributions required political participants to issue refunds to the over-contributors, totaling approximately \$47,000.



Figure 1: Identified and Resolved Over-Contributions from 2019 to 2023



Political Parties

Registration

Political parties are defined in the EFCDA as organizations that participate in public affairs by endorsing one or more of their members as candidates and supporting them as they seek election.

As of December 31, 2023, there were 14 parties in Elections Alberta's Register of Political Parties. Two new parties were registered in 2023: the Solidarity Movement of Alberta and the Wildrose Loyalty Coalition.

All political parties had financial reporting obligations for the 2023 calendar year, including quarterly contribution reports and annual financial statements.

Registered political parties as of March 31, 2024 are listed below. For more details on political party registrations, see Appendix S.

- 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)
- Solidarity Movement of Alberta (SM)
- The Buffalo Party of Alberta (BPA)
- The Independence Party of Alberta (TIP)
- United Conservative Party of Alberta (UCP)
- Wildrose Independence Party of Alberta (WIPA)
- Wildrose Loyalty Coalition (WLC)

Reserved Party Names

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

For a current list of reserved party names, visit elections.ab.ca under Political Participants > Parties > How to Register a Party.

Reserved party names as of March 31, 2024 are listed below:

- Alberta 1st Party (A1P)
- Common Sense Party of Alberta (CSP)
- Legalize Real Democracy Party (LRDP)
- People's Alliance Party (PAP)
- Progressive Conservative Association of Alberta (PCAA)
- True Alberta Party (TAP)
- United Freedom Party (UFP)
- UnQuiet Revolution Party (UQRP)
- Working Class Canadians (WCC)

Financial Reporting

Party Contributions in 2023

Parties can accept contributions from individuals who are normally resident in Alberta and can incur expenses at any time. Annual contributions and expenses must be recorded and reported separately from campaign period contributions and expenses.

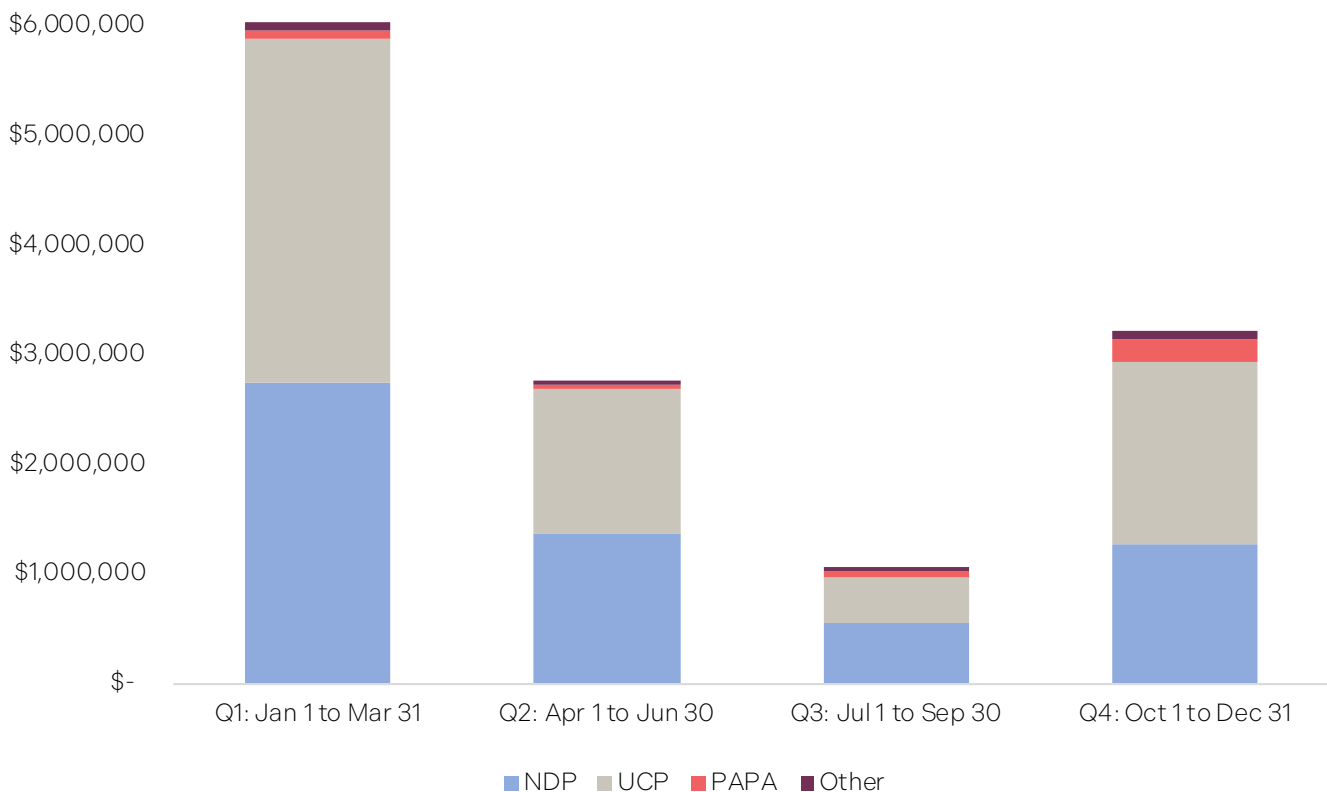
Approximately \$13.1 million in annual contributions were reported by all registered parties in 2023.



Figure 2 summarizes annual contribution totals by quarter. The second and third quarters have lower totals, as campaign contributions received during the 2023 Provincial General Election campaign period, totaling \$4.8 million, are not included.

Details on campaign period contributions are published in the 2023 Provincial General Election Report. See Appendices A, B, and D for annual contribution details by quarter, and consolidated annual contributions to parties and their constituency associations.

Figure 2: 2023 Top Political Party Annual Contributions by Quarter



Party Contributions History

Figure 3: 2016-2023 Top Party Contributions

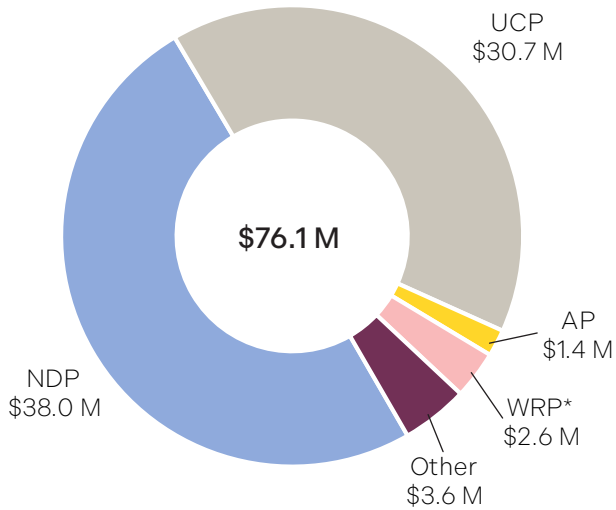
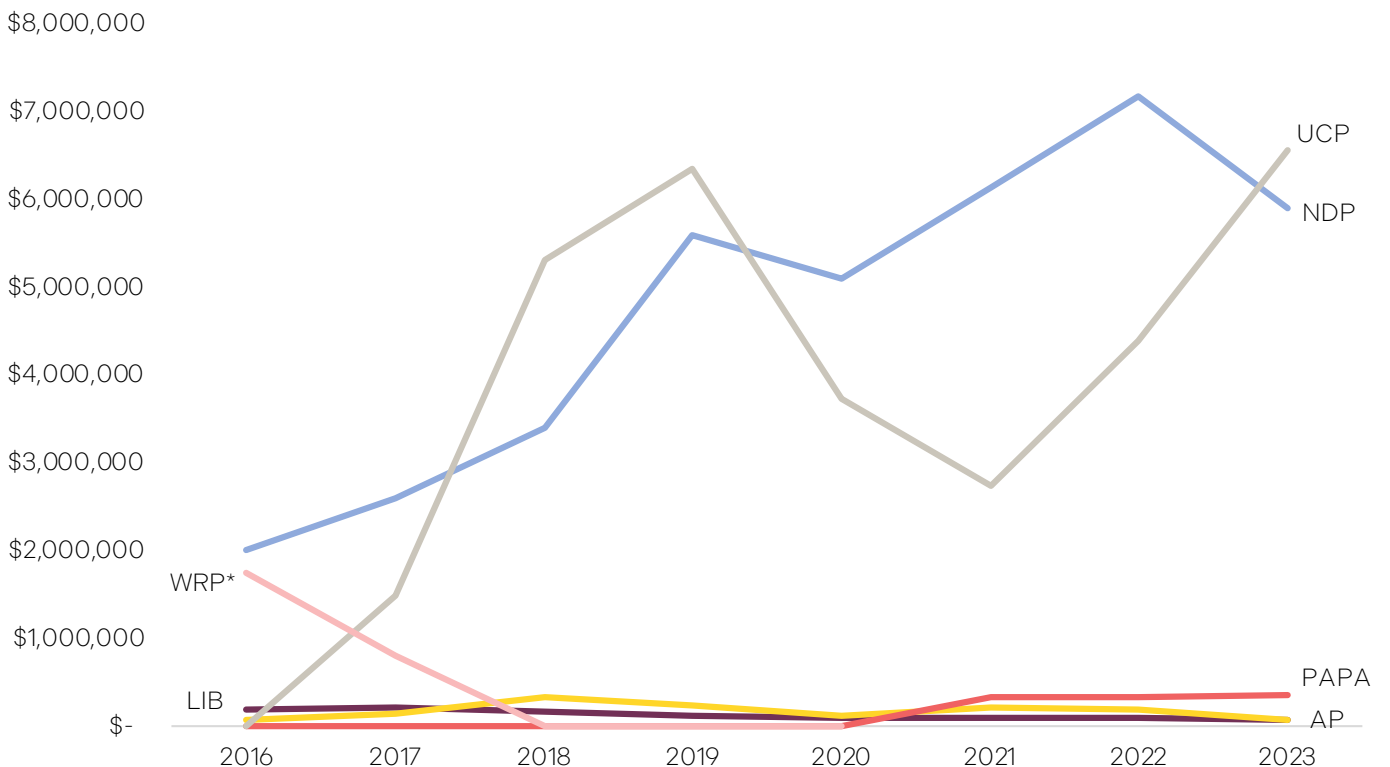


Figure 3 shows total contributions of \$76.1 million reported by all parties, from 2016 to 2023. Total annual and campaign contributions are included. 2020 and 2021 had no election events.

Figure 4 illustrates how contributions tend to rise and fall around Provincial General Election years in 2019 and 2023. See Appendix C for more details on annual and campaign contributions by party.

The Wildrose Party (WRP) was de-registered when the party merged with the United Conservative Party of Alberta (UCP), effective January 1, 2020.*

Figure 4: 2016-2023 Top Party Contributions by Year



Party Annual Financial Statements

All but two registered parties submitted their 2023 annual financial statements by the April 2, 2024 due date. The Green Party of Alberta (GPA) and the Wildrose Loyalty Coalition (WLC) filed late and paid an automatic late filing fee of \$500. See Appendix V for a list of late filers.

The threshold required for parties to file independently audited financial statements was \$25,000. Seven parties met the threshold and filed the required audited financial statements.

Table 3 shows a total of \$15.1 million in annual revenues and \$17.8 million in annual expenses, reported by all parties in 2023, outside the campaign period for the 2023 Provincial General Election. Details on parties' campaign contributions and expenses are published in the 2023 Provincial General Election Report.

Note: March 31, 2024 was Easter Sunday, which moved the 2023 annual reporting deadline to April 2, 2024.

Table 3: 2023 Political Party Annual Revenues and Expenses

| Party | Opening Balance | Revenues | | | Expenses | | Net Assets (Liabilities) |
|--------------|---------------------|----------------------|---------------------|-------------------|----------------------|---------------------|--------------------------|
| | | Contributions* | Other** | Transfers*** | Operating | Transfers*** | |
| APA | \$ 4,142 | \$ 500 | \$ 385 | \$ - | \$ 3,856 | \$ - | \$ 1,171 |
| LIB | \$ 9,924 | \$ 75,909 | \$ 1,416 | \$ 686 | \$ 62,839 | \$ - | \$ 25,096 |
| NDP | \$ 2,349,725 | \$ 5,916,233 | \$ 131,158 | \$ 45,229 | \$ 8,626,423 | \$ 439,810 | \$ (623,888) |
| AP | \$ (5,394) | \$ 75,393 | \$ 8,279 | \$ 16,789 | \$ 82,820 | \$ 6,700 | \$ 5,547 |
| CP-A | \$ 58 | \$ 220 | \$ - | \$ - | \$ - | \$ - | \$ 278 |
| GPA | \$ 5,619 | \$ 14,402 | \$ 283 | \$ 1,352 | \$ 17,222 | \$ - | \$ 4,434 |
| PAPA | \$ 156,710 | \$ 370,962 | \$ 81,203 | \$ - | \$ 477,268 | \$ - | \$ 131,607 |
| REF | \$ 102 | \$ 200 | \$ - | \$ - | \$ 137 | \$ - | \$ 165 |
| SM | \$ - | \$ 1,100 | \$ 2,387 | \$ - | \$ 6,243 | \$ - | \$ (5,198) |
| BPA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP | \$ 42,161 | \$ 15,208 | \$ 37,774 | \$ 12,348 | \$ 79,658 | \$ 2,000 | \$ 25,833 |
| UCP | \$ 738,441 | \$ 6,560,166 | \$ 1,509,508 | \$ 206,653 | \$ 7,297,585 | \$ 691,798 | \$ 1,025,386 |
| WIPA | \$ (24,764) | \$ 18,822 | \$ 5,827 | \$ 243 | \$ 18,290 | \$ - | \$ (18,162) |
| WLC | \$ - | \$ 12,042 | \$ 1,549 | \$ - | \$ 11,454 | \$ - | \$ 2,137 |
| Total | \$ 3,276,724 | \$ 13,061,157 | \$ 1,779,769 | \$ 283,300 | \$ 16,683,795 | \$ 1,140,308 | \$ 574,406 |

See Appendix E for a summary of each party's financial position as of December 31, 2023.

* Annual contributions only.

** Includes income from membership sales, small donations up to \$50, annual general meetings, interest income, sales of goods, fundraisers, etc.

*** Primarily made up of funds shared between the party and its constituency associations.

Constituency Associations

Registration

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

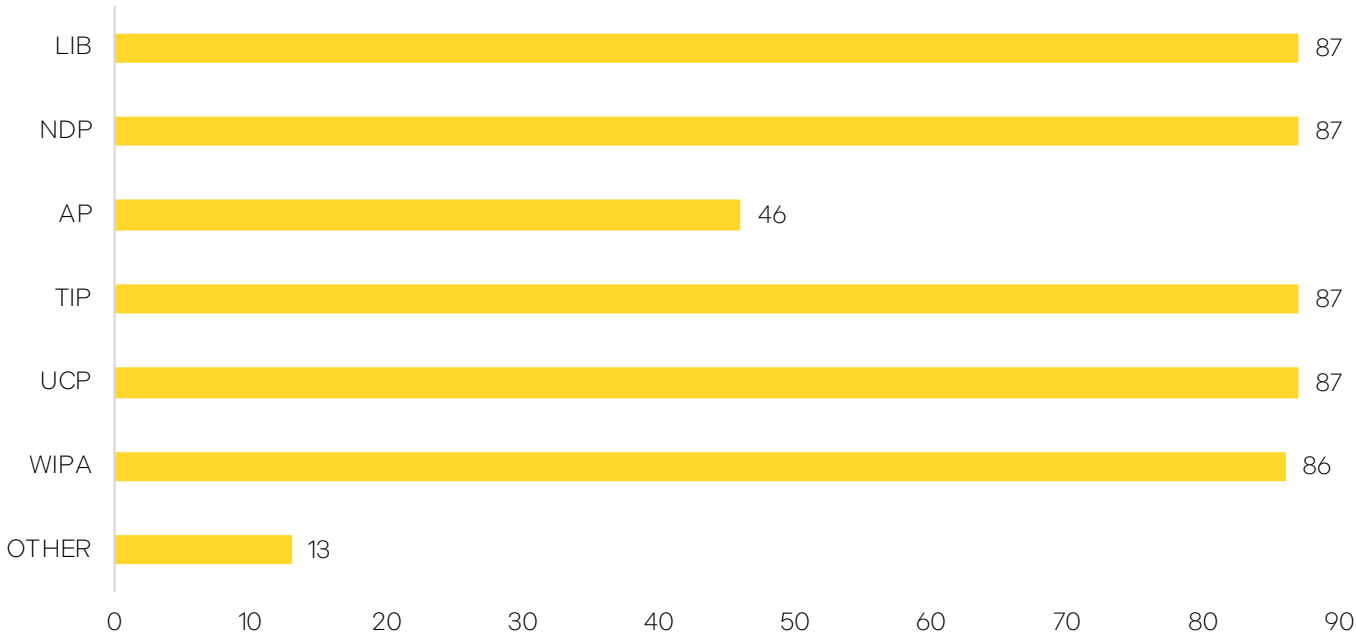
A party may establish up to 87 constituency associations in Alberta—one per electoral division. An Independent Member of the Legislative Assembly (MLA) may also establish a constituency association in the MLA's electoral division.

In total, 493 constituency associations had 2023 annual financial statement reporting obligations. There were 492 registered constituency associations across nine political parties plus one independent constituency association, registered in Electoral Division 57 - Cypress-Medicine Hat.

During 2023, no constituency associations were registered or de-registered. At the end of the 2023-24 fiscal period, the number of registered constituency associations remained at 493.

Figure 5 provides a snapshot of registered constituency associations by party affiliation. The Communist Party – Alberta, Reform Party of Alberta, Solidarity Movement of Alberta, The Buffalo Party of Alberta, and the Wildrose Loyalty Coalition, had no registered constituency associations. See Appendices J and U for more information on constituency associations registrations by party affiliation.

Figure 5: Registered Constituency Associations by Party as of March 31, 2024



Financial Reporting

Constituency Association Contributions in 2023

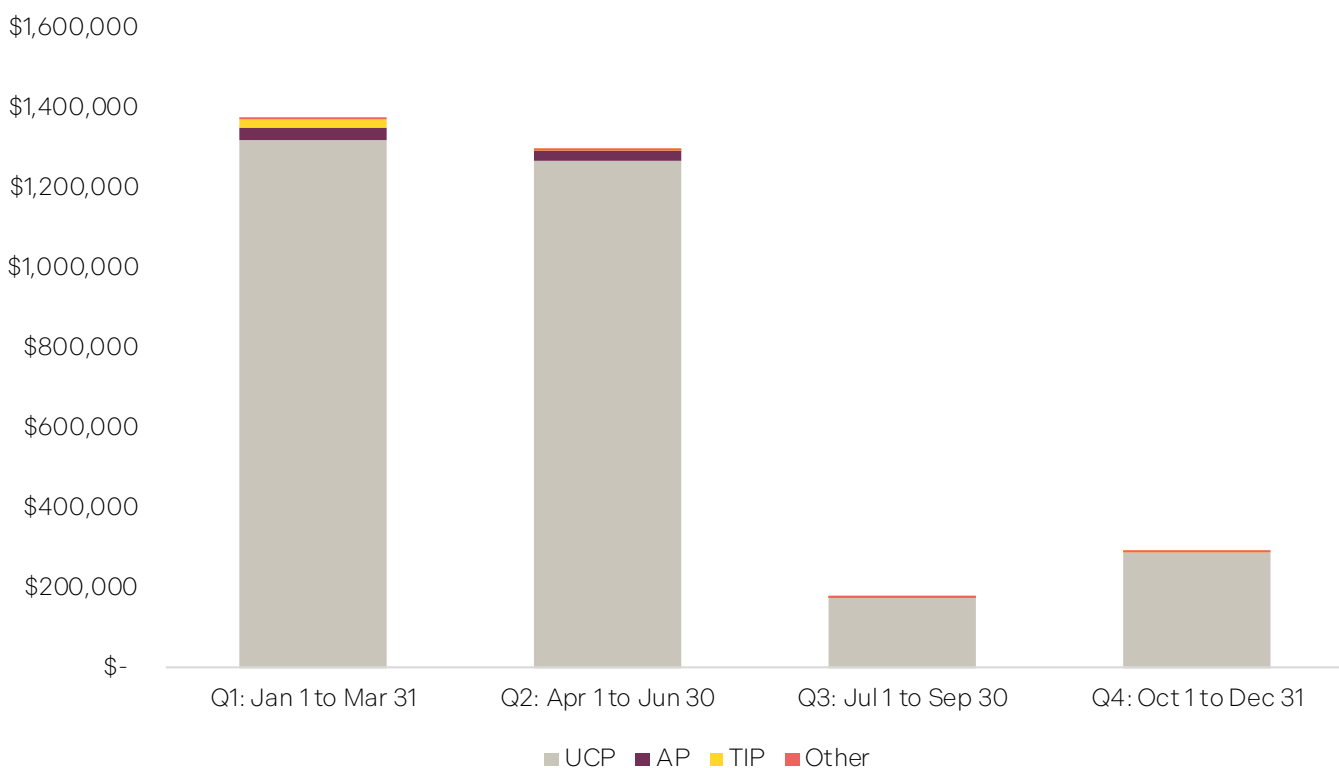
Constituency associations can accept contributions from individuals normally resident in Alberta, except during the campaign period for a Provincial General Election, regardless of whether the constituency association is running a candidate. In addition, if a constituency association runs a candidate in a by-election, that constituency association is not allowed to accept contributions during the campaign period for the by-election.

Approximately \$3.1 million in total contributions were reported by all the constituency associations in 2023. Constituency associations are not required to file quarterly contribution reports; nonetheless, a breakdown by quarter is provided in Figure 6.

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

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

Figure 6: 2023 Constituency Association Contributions by Quarter



Constituency Association Contributions History

Figure 7: 2016-2023 Top CA Contributions

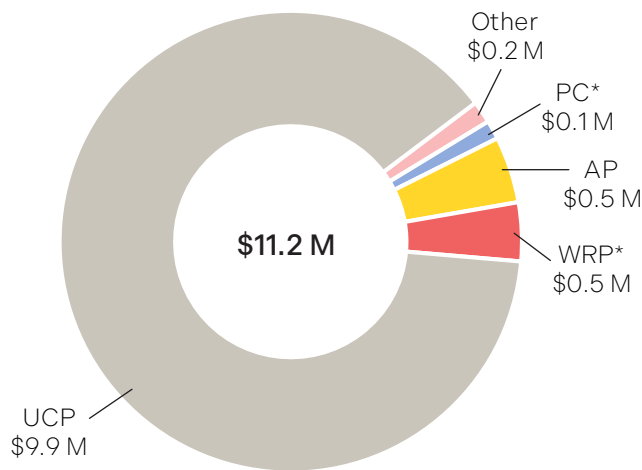


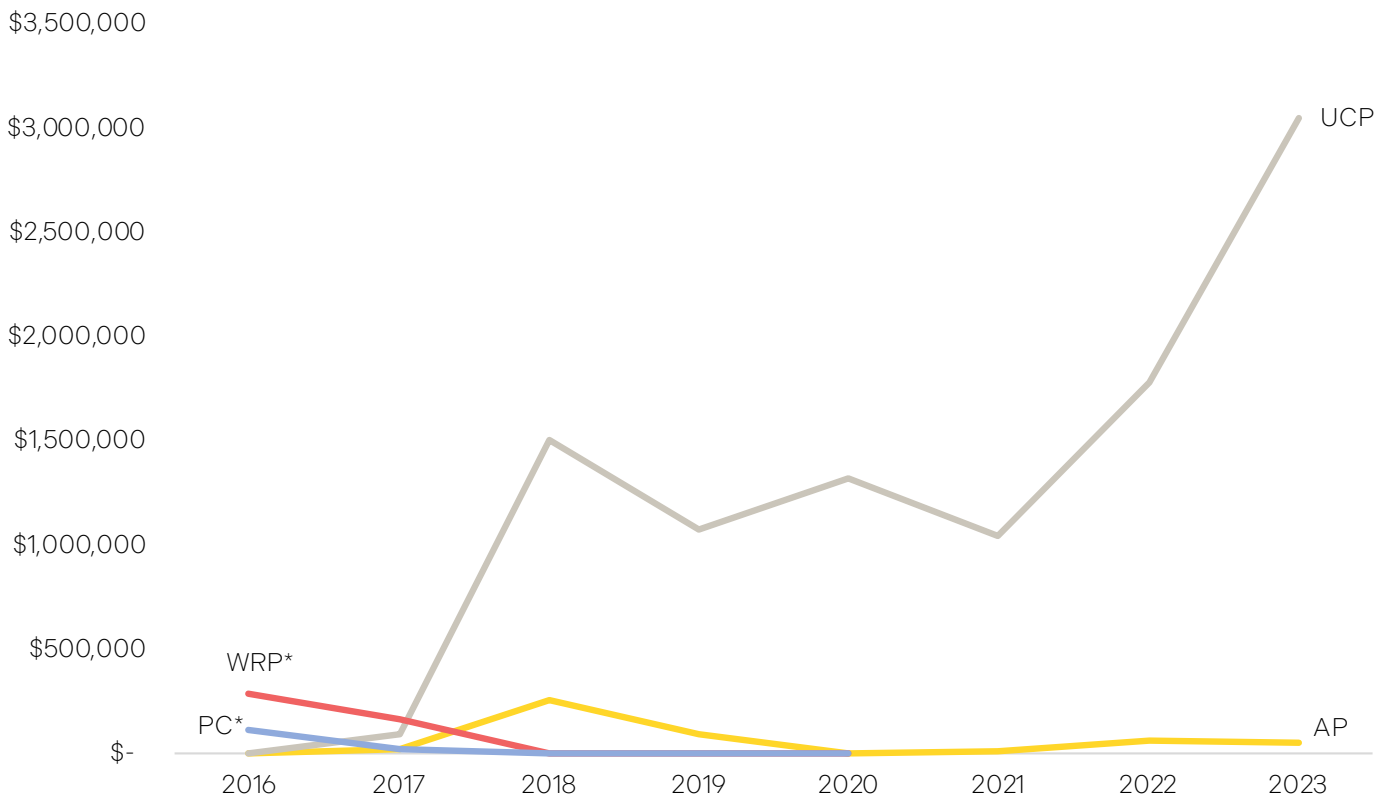
Figure 7 shows total contributions of approximately \$11.2 million reported by constituency associations from 2016 to 2023.

Figure 8 shows contributions raised for the past eight years. Fluctuations can be due to new registrations and de-registrations, as well as pre- and post-election fundraising activity levels.

For more details, see Appendix H for constituency association contributions by year.

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

Figure 8: 2016-2023 Top Constituency Association Contributions by Year



Constituency Association Annual Financial Statements

All but one of the constituency associations registered during 2023 filed annual financial statements by the April 2, 2024 due date. The Alberta Party Calgary-Mountain View filed late and paid an automatic late filing fee of \$500. See Appendix V for a list of late filers.

Table 4 shows a total of \$6.5 million in revenues and \$9.1 million in expenses reported by all constituency associations in 2023.

Constituency associations are not subject to spending limits, but any election expenses they pay on behalf of their candidates are subject to the spending limits that apply to candidates. In 2023, these expenses are included in the other expenses column in Table 5.

Table 4: 2023 Constituency Association Revenues and Expenses

| Party Affiliation | Opening Balance | Revenues | | | Expenses | | | Net Assets (Liabilities) |
|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|
| | | Contributions* | Other** | Transfers*** | Operating | Other | Transfers*** | |
| APA (8) | \$ 381 | \$ - | \$ 62 | \$ - | \$ - | \$ - | \$ - | \$ 443 |
| LIB (87) | \$ 40,449 | \$ 550 | \$ 710 | \$ 319 | \$ 2,481 | \$ 1,604 | \$ 6,386 | \$ 31,557 |
| NDP (87) | \$ 1,426,285 | \$ - | \$ 13,278 | \$ 860,148 | \$ 1,038,024 | \$ 200,731 | \$ 729,559 | \$ 331,397 |
| AP (46) | \$ 88,115 | \$ 57,096 | \$ 16,493 | \$ 3,432 | \$ 48,673 | \$ 11,925 | \$ 62,382 | \$ 42,156 |
| GPA (3) | \$ 14,706 | \$ 1,000 | \$ - | \$ - | \$ 36 | \$ - | \$ - | \$ 15,670 |
| IND (1) | \$ 1,496 | \$ - | \$ - | \$ - | \$ 1,496 | \$ - | \$ - | \$ - |
| PAPA (1) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP (87) | \$ 3,996 | \$ 21,876 | \$ 31,606 | \$ 8,261 | \$ 34,942 | \$ - | \$ 20,508 | \$ 10,289 |
| UCP (87) | \$ 3,258,252 | \$ 3,052,653 | \$ 562,050 | \$ 1,855,259 | \$ 2,441,230 | \$ 1,017,914 | \$ 3,473,446 | \$ 1,795,624 |
| WIPA (86) | \$ 9,744 | \$ 923 | \$ 562 | \$ - | \$ 5,459 | \$ - | \$ 1,093 | \$ 4,677 |
| Total | \$ 4,843,424 | \$ 3,134,098 | \$ 624,761 | \$ 2,727,419 | \$ 3,572,341 | \$ 1,232,174 | \$ 4,293,374 | \$ 2,231,813 |

See Appendix I for a snapshot of the overall financial position of constituency associations, by party affiliation, as of December 31, 2023.

* Number of constituency associations reporting. Only parties with constituency associations are shown.
 ** Other revenue includes income from membership sales on behalf of the party, small donations up to \$50, interest income, sales of goods, fundraisers, etc.
 *** Transfers are primarily made up of funds shared with the party, candidates, and other constituency associations.

Third Party Advertisers

Introduction

Third party advertisers are individuals, corporations, trade unions, or groups who advertise to promote or oppose political participants.



The EFCDA defines and regulates six types of third party advertisers (TPAs): political, election, senate election, referendum, initiative, and recall. This section focuses on the annual financial reporting of political third party advertisers (PTPA) and election third party advertisers (ETPA) only.

Registration

Corporations and groups make up most of the TPAs currently registered with Elections Alberta. TPAs can register as either PTPAs or ETPAs, depending on the advertising subject matter and time frame.

Appendices K and T list the registration and de-registration status of ETPAs and PTPAs for 2023-24, up to March 31, 2024.

Financial Reporting

PTPA Contributions in 2023

PTPAs can accept advertising contributions at any time, even during elections, but can only incur advertising expenses outside election periods.

PTPAs can only accept contributions from eligible individuals, corporations, or trade unions.



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 all eligible to make advertising contributions to PTPAs.

In 2023, the Progressive Political Action Committee was the only PTPA to report advertising contributions, totaling \$125.

See Appendices L and M for more information on PTPA contributions.

ETPA Contributions in 2023

ETPAs can accept contributions at any time, even outside of elections, but can only spend them on advertising during election advertising periods.

Only individuals normally resident in Alberta can make advertising contributions to ETPAs.



For the election advertising period, the aggregate total reported by all ETPAs was approximately \$759,000. In 2023, Alberta Proud was the only ETPA to report accepting advertising contributions after the election advertising period, totaling approximately \$35,000.

See Appendices O and P for more information on ETPA contributions.

PTPA and ETPA Contributions History

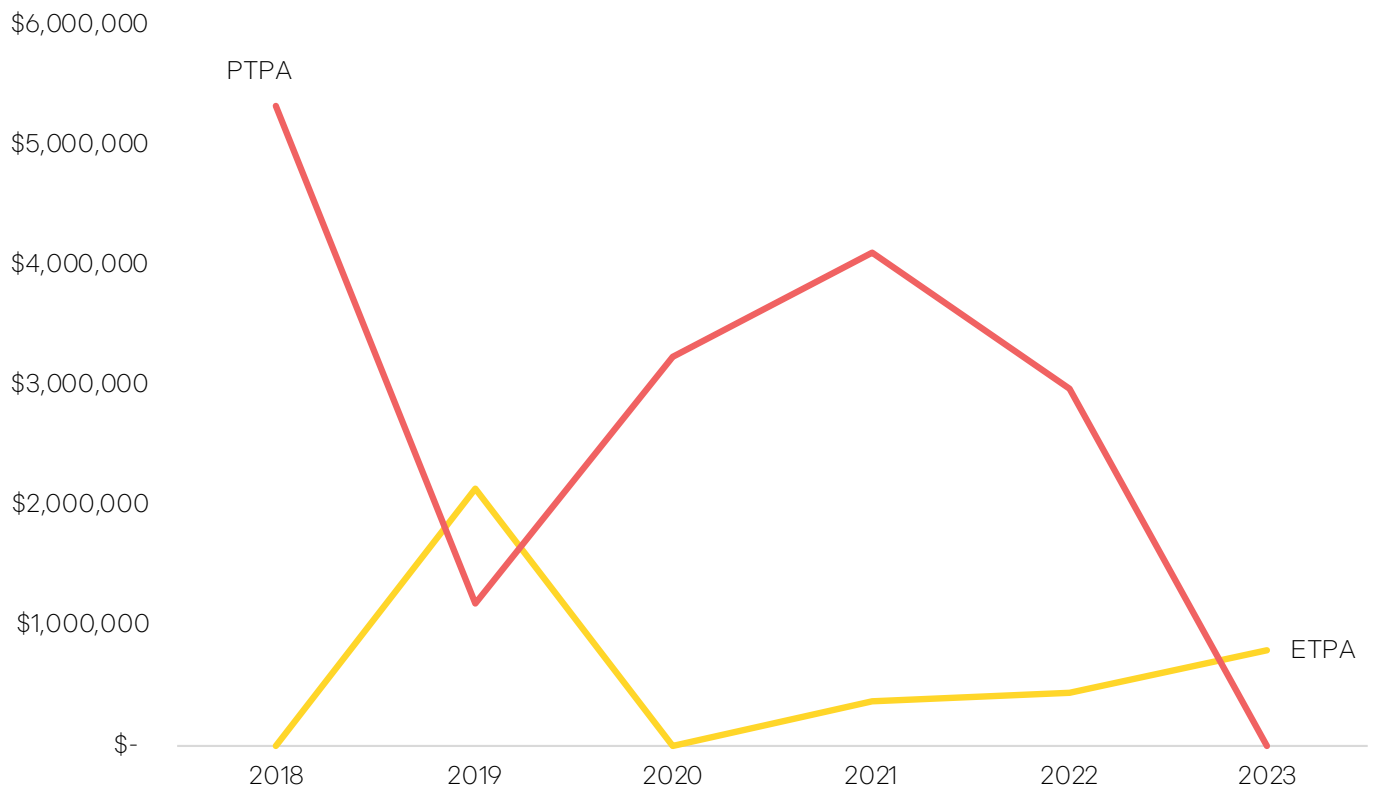
\$20.6 million in contributions were reported by political and election third party advertisers from 2018 to 2023.



Figure 9 shows the total advertising contributions made during the past six years for both ETPAs and PTPAs.

Fluctuations seen during this six-year period can be attributed to various election periods and legislative changes. See Appendix Q for more information on TPA contributions by year.

Figure 9: 2018-2023 PTPA and ETPA Contributions by Year



TPA Annual Financial Statements

Annual Financial Statements for PTPAs

The 2023 annual financial statement deadline was April 2, 2024. Of the 26 PTPAs registered, 24 met the annual financial filing deadline. The Alberta Resource Advocacy Foundation filed late, and Take Back Alberta Society did not file, resulting in both PTPAs being assessed an automatic late filing fee of \$500.

Table 5 shows approximately \$97,000 was raised and \$124,000 was spent by PTPAs in 2023. Less than two percent of expenditures were for advertising. See Appendix V for an annual and quarterly report of late filers and see Appendix N for each PTPA's overall financial position as of December 31, 2023.

Table 5: 2023 Political Third Party Advertiser Revenues and Expenses

| Political TPA | Opening Balance | Revenues | | | Expenses | | Net Assets (Liabilities) |
|---|-----------------|---------------|-----------|-----------|-------------|-------------------|--------------------------|
| | | Contributions | Other | Transfers | Advertising | Transfers & Other | |
| A Very Concerned Albertan | \$ 343 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 343 |
| Alberta Accountability Alliance* | \$ 8 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8 |
| Alberta Federation of Labour Inc. | \$ 5,196 | \$ - | \$ - | \$ - | \$ 156 | \$ - | \$ 5,040 |
| Alberta First Initiative Ltd. | \$ 3,354 | \$ - | \$ 16,136 | \$ - | \$ - | \$ 16,069 | \$ 3,421 |
| Alberta Proud | \$ 32,690 | \$ - | \$ 2,736 | \$ 65,662 | \$ 119 | \$ - | \$ 100,969 |
| Alberta Resource Advocacy Foundation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Union of Provincial Employees | \$ 20,448 | \$ - | \$ 1,034 | \$ - | \$ - | \$ 21,482 | \$ - |
| AngryDad Canada (Game Changers Canada)** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ 412 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 412 |
| Council of Alberta University Students | \$ 4,141 | \$ - | \$ - | \$ - | \$ 72 | \$ 4,010 | \$ 59 |
| Drain The Swamp Canada*** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Edmonton Zone Medical Staff Association | \$ 1,320 | \$ - | \$ - | \$ - | \$ 45 | \$ - | \$ 1,275 |
| EyesForward** | \$ 193 | \$ - | \$ - | \$ - | \$ - | \$ 193 | \$ - |

Table continues on the next page.

* Registered in 2023.

** De-registered in 2023.

*** Registered and de-registered in 2023.

Table 5: 2023 Political Third Party Advertiser Revenues and Expenses (continued)

| Political TPA | Opening Balance | Revenues | | | Expenses | | Net Assets (Liabilities) |
|--|-------------------|---------------|------------------|------------------|-----------------|-------------------|--------------------------|
| | | Contributions | Other | Transfers | Advertising | Transfers & Other | |
| Fair Alberta Injury Regulations (Fair Alberta)** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Health Sciences Association of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| National Police Federation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Priority Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Progressive Political Action Committee | \$ - | \$ 125 | \$ - | \$ - | \$ 191 | \$ - | \$ (66) |
| Public Interest Alberta Society | \$ 34,726 | \$ - | \$ - | \$ - | \$ 60 | \$ 14,859 | \$ 19,807 |
| Shaping Alberta's Future** | \$ 53,860 | \$ - | \$ - | \$ 11,802 | \$ - | \$ 65,662 | \$ - |
| Support Our Students Alberta Foundation | \$ 151 | \$ - | \$ - | \$ - | \$ 151 | \$ - | \$ - |
| Take Back Alberta Society (did not file) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| United Nurses of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vote Yes to End Equalization Inc | \$ 384 | \$ - | \$ - | \$ - | \$ 384 | \$ - | \$ - |
| Western Unity Group | \$ 820 | \$ - | \$ - | \$ - | \$ 800 | \$ - | \$ 20 |
| www.StopTheNDP.info* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 139,855 | \$ 125 | \$ 19,906 | \$ 77,464 | \$ 1,978 | \$ 122,275 | \$ 113,097 |

* Registered in 2023.

** De-registered in 2023.

*** Registered and de-registered in 2023.

Annual Financial Statements for ETPAs

In 2023, five ETPAs reported surplus balances and/or had financial activity following the 2023 Provincial General Election. As a result, they were required to file annual financial statements. All five ETPAs filed by the April 2, 2024 due date.

Sixteen ETPAs provided confirmation to Elections Alberta they had no surplus balances and/or no financial activity following the election. Because of this, they were not required to file annual statements. The Take Back Alberta Society ETPA did not provide confirmation to Elections Alberta and was assessed an automatic \$500 late filing fee. See Appendix V for a list of late filers.

Table 6 shows a total of approximately \$46,000 in revenues and \$515 in expenses reported after the election advertising period. All expenses were non-advertising costs or transfers, as ETPAs are not allowed to advertise outside of election periods. Details on ETPA election advertising contributions and expenses are published in the 2023 Provincial General Election Report. See Appendix R for each ETPA's overall financial position as of December 31, 2023.

Table 6: 2023 Election Third Party Advertiser Annual Revenues and Expenses

| Election TPA | Opening Balance | Revenues | | | Expenses | | Net Assets (Liabilities) |
|---|-------------------|------------------|------------------|-------------|-------------|-------------------|--------------------------|
| | | Contributions | Other | Transfers | Advertising | Transfers & Other | |
| Alberta Federation of Labour Inc. | \$ 329,892 | \$ - | \$ - | \$ - | \$ - | \$ 76 | \$ 329,816 |
| Alberta First Initiative | \$ - | \$ - | \$ 4,225 | \$ - | \$ - | \$ 133 | \$ 4,092 |
| Alberta Proud | \$ 6,854 | \$ 35,424 | \$ 6,641 | \$ - | \$ - | \$ 222 | \$ 48,697 |
| Canadian Union of Public Employees - Alberta Division | \$ 212,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 212,500 |
| National Police Federation | \$ 116,755 | \$ - | \$ - | \$ - | \$ - | \$ 84 | \$ 116,671 |
| Total | \$ 666,001 | \$ 35,424 | \$ 10,866 | \$ - | \$ - | \$ 515 | \$ 711,776 |

* Registered in 2023.

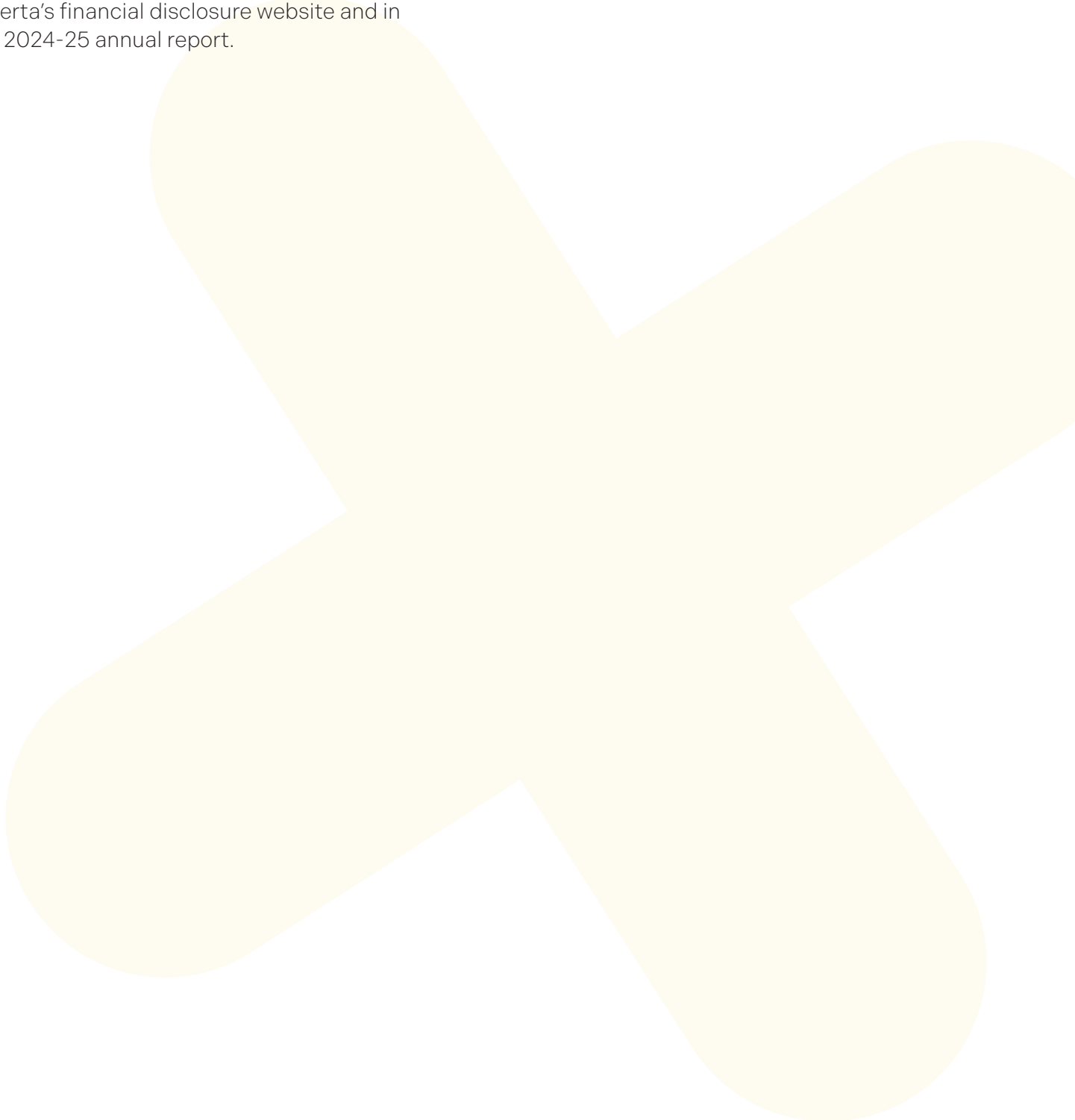
** De-registered in 2023.

*** Registered and de-registered in 2023.

Leadership Contests

Elections Alberta regulates leadership contests when they are held by political parties to select new leaders.

Financial returns received from the leadership contestants will be published on Elections Alberta's financial disclosure website and in our 2024-25 annual report.



Tax Credits for Contributions

We received a summary of political contribution tax credits claimed in 2023 from the Tax and Revenue Administration Division of Alberta Treasury Board and Finance.

Table 7 summarizes the dollar value of credits claimed for contributions over the past five years.

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.

Contributions to third party advertisers and nomination contestants do not qualify for income tax credits.

Table 7: Year-by-Year Tax Credits Claimed

| Year | Corporate* | Individual | Total Credits Claimed |
|------|------------|-----------------|-----------------------|
| 2023 | \$ (450) | \$ 6,950,000** | \$ 6,949,550 |
| 2022 | \$ (1,089) | \$ 5,872,000*** | \$ 5,870,911 |
| 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 |

* 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 will show nothing in the near future.

** Estimate based on incomplete tax filings, assessed only through July 2024.

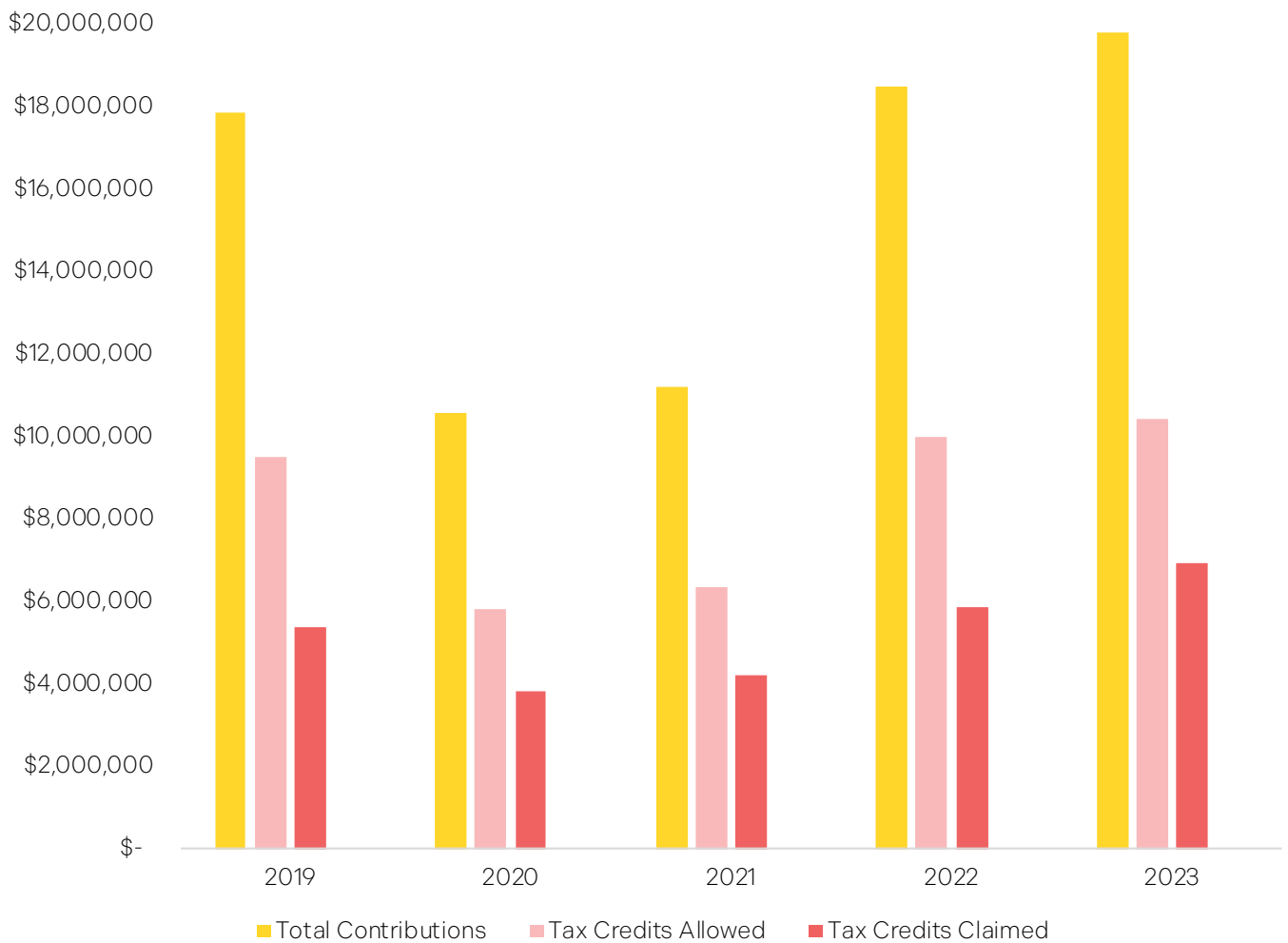
*** The reported number of tax credits claimed in 2022 has been updated from \$5,670,000 (reported in the 2022-23 Annual Report) to \$5,872,000, as per the information received from the Tax and Revenue Administration Division of the Alberta Treasury Board and Finance.

Table 8: Tax Credit Calculation

| Amount Contributed | Available Tax Credit | Maximum Credit | Cumulative Amount |
|-----------------------------------|----------------------|----------------|-------------------|
| Up to \$200 | 75.0% | \$ 150 | \$ 150 |
| Next \$900 (\$201 to \$1,100) | 50.0% | \$ 450 | \$ 600 |
| Next \$1,200 (\$1,101 to \$2,300) | 33.3% | \$ 400 | \$ 1,000 |
| Over \$2,300 | NIL | NIL | \$ 1,000 |

We estimated the total available tax credits based on contributions reported from 2019 through 2023. Figure 10 displays the information found in Appendix W.

Figure 10: Individuals' Contributions and Tax Credits 2019-2023



3

Compliance and Enforcement

Overview

The Compliance and Enforcement Unit is responsible for accepting and assessing 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 political participants, electors, and other partners with comprehensive information to assist in understanding the legislation.

Moreover, we are committed to enhancing partnerships to effectively address and resolve any concerns that may arise. In instances where it becomes essential, we undertake enforcement action to achieve compliance.

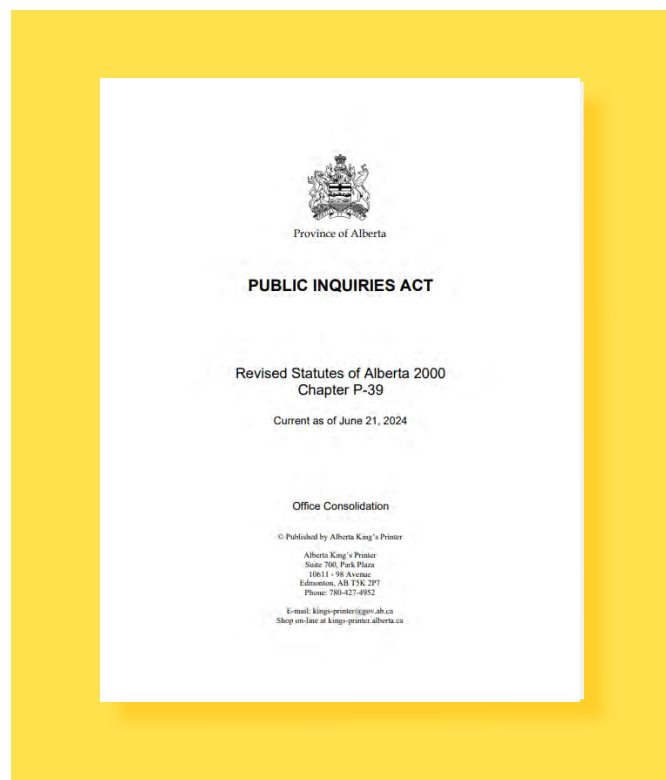


Election Commissioner Role

The Election Commissioner ensures compliance with, and enforcement of, legislation and supports the mandate of the Chief Electoral Officer.

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

As defined by the *Public Inquiries Act*, the Election Commissioner has the full powers of a commissioner to facilitate and treat investigations as if they were an inquiry under the Act. Investigations can be initiated either based on received complaints or allegations, or under the proactive initiative of the Election Commissioner.



The Elections 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 any issues that arise.

Investigation Approach

Complaints and allegations undergo an initial assessment to determine if they fall within Elections Alberta's jurisdiction, identify any potential breach of legislation, and determine the necessity of an investigation.



Complaints that fall outside of our jurisdiction are referred to the appropriate authority or agency. While most complaints come from political participants and the public, they may also be initiated from within the Office of the Chief Electoral Officer or from the Election Commissioner.

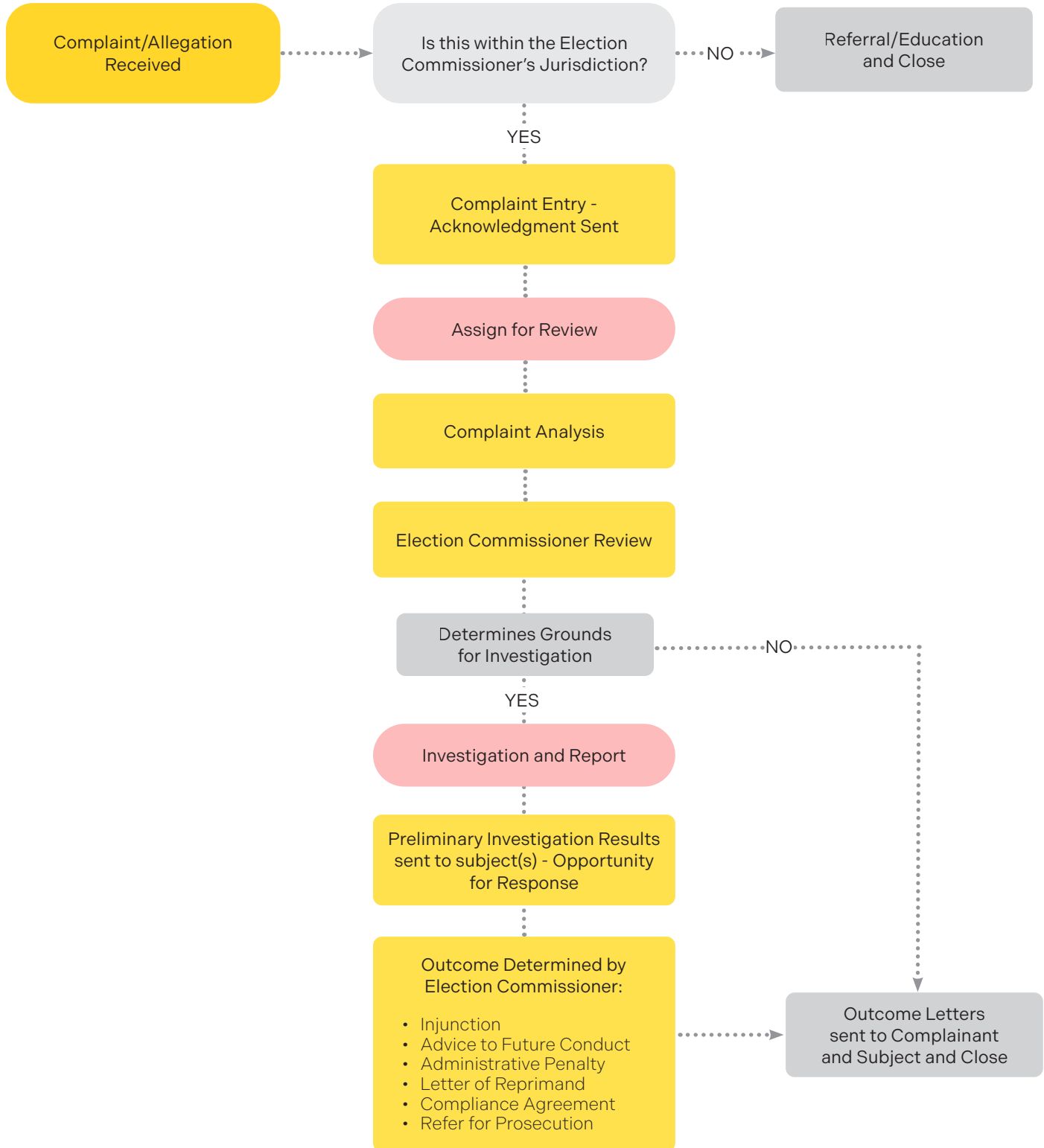
Investigations are undertaken when it appears there may have been a breach of the legislation and when it is necessary to determine the facts and circumstances related to each allegation. The duration and complexity of an investigation depend on the nature and complexity of the allegation(s) and the amount of evidence that needs to be gathered. Simple investigations are often concluded within a few days, while the most intricate ones can go on for years.

Once an investigation has been completed, a comprehensive report is prepared and submitted to the Election Commissioner. The Election Commissioner ensures each individual or entity subject to the investigation is advised of investigative results and provides them the opportunity to respond before making a finding or decision.

In instances where an investigation has occurred, the complainant(s) will receive a Notice of Outcome letter, advising them of the outcome of their complaint.

As specified by the legislation, all investigations must be concluded, and any findings and decisions must be issued, within three years of the alleged contravention date.

Figure 11: Complaint and Investigation Process



Complaints

During the intake process, complaints are assessed for jurisdiction, priority, and whether immediate action is required. Complaints are also assessed to determine if any internal or external notification is required, particularly when there is a potential safety risk to staff, political participants, or voters.

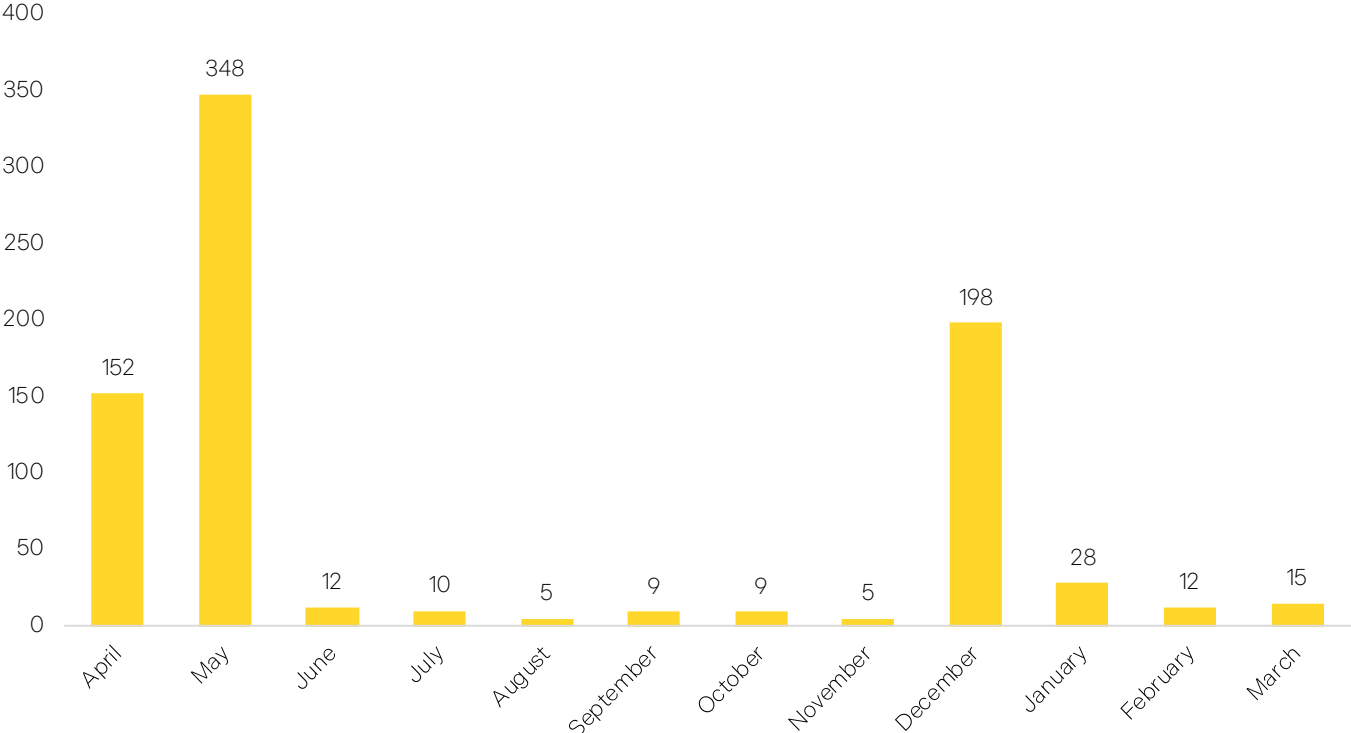


Prior to the 2023 Provincial General Election, the complaint intake process was streamlined and workflows adapted in response to an increased volume of complaints. This was done to ensure immediate action items and complaints of higher priority were addressed most appropriately and expeditiously, meeting the following goals for intake and triage:

- All complaints reviewed and prioritized within one day of receipt.
- Action initiated for all priority complaints within one day of receipt.
- Acknowledge the receipt of all complaints within five business days of receipt.

The intake timelines, as noted above, have been met 100% of the time for all priority complaints. The number of complaints received by month are noted in Figure 12.

Figure 12: Complaints Received by Month, April 2023 to March 2024



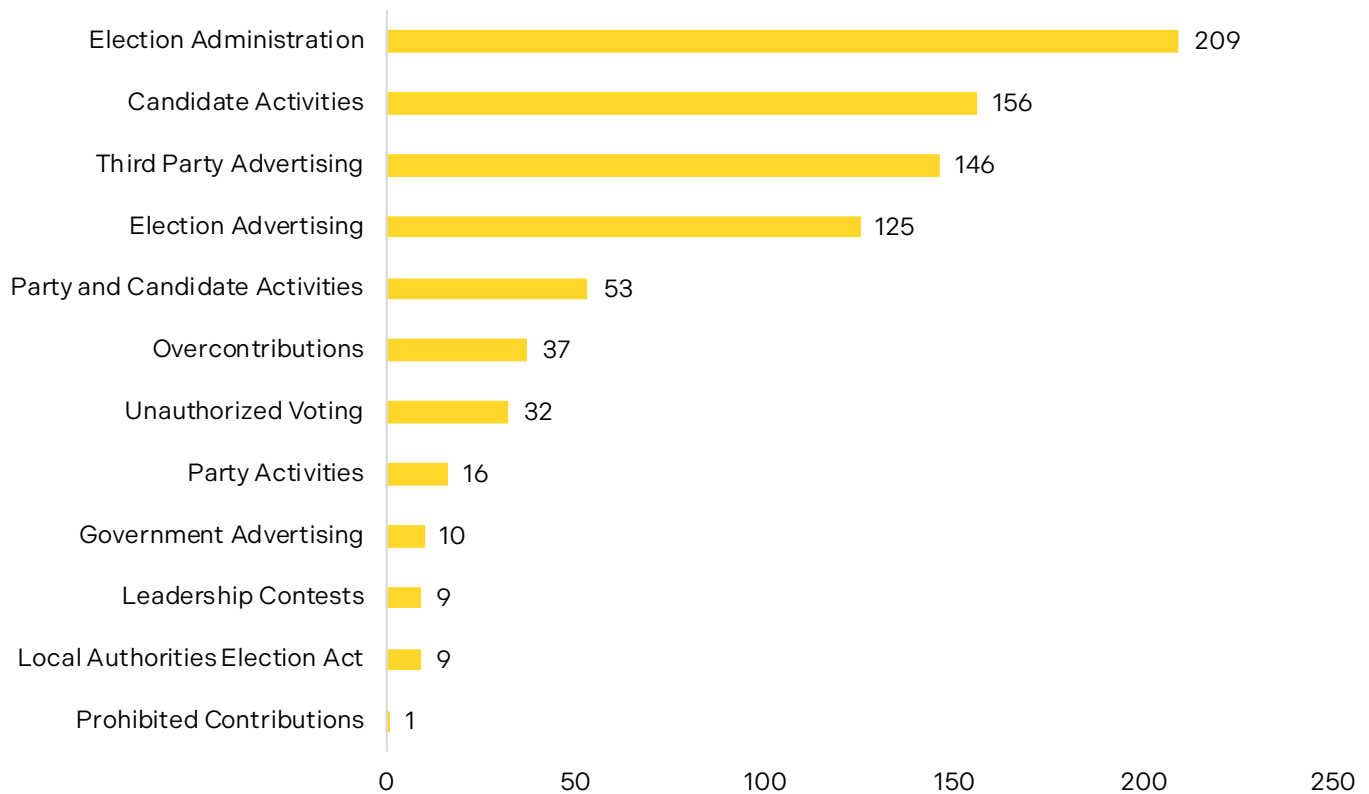


Between April 1, 2023, and March 31, 2024, 803 complaints were received. One complaint may contain multiple allegations. In the 803 complaints received, there were a total of 1,032 specific allegations.

Every complaint was acknowledged by email and 301 of the 803 complaints were addressed and concluded within five business days.

Figure 13 provides an overview of the categories of complaints received. The most common areas of complaint included election administration, candidate activities, and third party advertising.

Figure 13: Complaints by Category, April 2023 to March 2024



Findings and Decisions

The Election Commissioner has several options for resolving an investigation and arriving at a finding and decision. These are:

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

The Election Commissioner uses a defined penalty calculation framework to ensure a fair and uniform approach in scenarios where a financial penalty might be considered.

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

Table 9 contains an overview of the disposition of the 691 complaints and investigations completed within this reporting period from April 2023 to March 2024. It is important to note these findings may stem from investigations spanning a period of up to three years.

During this reporting period, the conclusion of several investigations led to the issuance of adverse findings. Detailed information regarding these findings is included in the next section, and this information is also available on the Elections Alberta website.

Table 9: Complaint Disposition

| Total | Disposition | Definition |
|-------|---------------------------|---|
| 74 | No Jurisdiction | The complaint falls outside of legislation, referred to outside agencies |
| 129 | Customer Service | To educate and assist in the election process |
| 41 | Information Only | An opinion or information was provided, no complaint or allegation was made, and information was filed for future reference |
| 291 | No breach of legislation | The complaint falls under the legislation but is not a breach |
| 71 | Administrative Error | An error occurred in the administrative election process |
| 2 | Compliance Agreement | A consensual written agreement to ensure legislative compliance |
| 71 | Advice for Future Conduct | Where a minor violation has occurred, advice is provided to ensure future compliance |
| 3 | Letter of Reprimand | A formal letter identifying the violation |
| 9 | Administrative Penalty | A monetary penalty for the violation |

Letters of Reprimand

During this reporting period, three letters of reprimand were sent, as outlined in Table 10. Two of these letters of reprimand identified a violation with Section 147.2(2) of the *Local Authorities Election Act* (LAEA).

Table 10: Letters of Reprimand

| Name | Violation | Date Issued |
|---|---|------------------|
| Al Schule Candidate for Rocky View County Town Council 2021 Municipal Election | Section 147.2(5) of the LAEA Received a prohibited contribution of \$750 from Pollyco Group of Companies | October 20, 2023 |
| Pollyco Group of Companies Prohibited Contributor | Section 147.2(2) of the LAEA Made a prohibited contribution of \$750 to a candidate Al Schule | October 20, 2023 |
| Layla Abdi Omar Ineligible Voter | Section 167(a) of the <i>Election Act</i> Voting when not qualified to vote. | June 27, 2023 |

Administrative Penalties

During this period, nine administrative penalties were levied, as outlined in Table 11. Six of the penalties related to breaches of the *Local Authorities Election Act* (LAEA).

Table 11: Administrative Penalties

| Name | Violation | Penalty Amount | Date Issued | Date Paid/Status |
|--|---|----------------|-------------------|-----------------------------------|
| Chelsey Lambert Candidate for Councilor Town of Sylvan Lake 2022 Municipal By-election | Section 147.84(1) of the LAEA Failure to file a Campaign Disclosure Statement | \$1,000 | December 13, 2023 | Referred to Crown Debt Collection |
| Abdulhakim Hussein Candidate Alberta Liberal Party 2022 By-election | Section 167(c) of the <i>Election Act</i> Inducing and aiding another person to vote or attempt to vote, when knowing they were not qualified to vote | \$5,000 | November 14, 2023 | Referred to Crown Debt Collection |
| Sadia Dhore Voter | Section 167(c) of the <i>Election Act</i> Inducing and aiding another person to vote or attempt to vote, when knowing they were not qualified to vote | \$5,000 | November 14, 2023 | Referred to Crown Debt Collection |
| Amar Developments Ltd. Third Party | Section 163(1)(a) of the LAEA Third Party failed to register with the local jurisdiction when it planned to incur or has incurred expenses exceeding \$1,000 | \$500 | October 25, 2023 | December 1, 2023 |

Table continues on the next page.

Table 11: Administrative Penalties (continued)

| Name | Violation | Penalty Amount | Date Issued | Date Paid/Status |
|---|---|----------------|---------------|-----------------------------------|
| <p>Greg Boehlke Candidate for Council Rocky View County 2021 Municipal Election</p> | <p>Section 147.4(1) of the LAEA Failure to disclose total amount of campaign expenses and total amount paid out of candidates own funds</p> | \$750 | June 27, 2023 | August 3, 2023 |
| <p>Blaine Carlsen Candidate for Council Town of Taber 2021 Municipal Election</p> | <p>Section 147.84(1) of the LAEA Failure to file a Campaign Disclosure Statement</p> | \$1,000 | June 16, 2023 | Referred to Crown Debt Collection |
| <p>Leah Wood Candidate for Council Town of Peace River 2021 Municipal Election</p> | <p>Section 147.84(1) of the LAEA Failure to file a Campaign Disclosure Statement</p> | \$750 | June 16, 2023 | Referred to Crown Debt Collection |
| <p>Kumar Sharma Candidate for Councilor Ward 03 Calgary 2021 Municipal Election</p> | <p>Section 147.84(1) of the LAEA Failure to file a Campaign Disclosure Statement</p> | \$1,250 | May 5, 2023 | January 18, 2024 |
| <p>Marilyn Burns Leadership Contestant Ron Malowany, Chief Financial Officer Alberta Advantage Party</p> | <p>Section 9.2(1) of the EFCDA, the Chief Financial Officer failed to notify the CEO of a Leadership Contest Section 9.2(4) of the EFCDA, Leadership Contestant failed to file an Application for Registration Section 9.2(10) of the EFCDA, the Party failed to report the full names of contestants, who withdrew, and who was selected as leader Section 43.02(1) of the EFCDA, the Chief Financial Officer failed to file a Leadership Contestant Campaign Return</p> | \$500 | May 2, 2023 | June 29, 2023 |

Compliance Agreements

Compliance agreements are not only an important tool for timely resolution and achieving compliance, but they also provide an opportunity for education and improved communication.

During this fiscal year, two compliance agreements were entered into, both relating to the 2023 Provincial General Election.

Table 12: Compliance Agreements

| Name | Violation | Date Issued |
|----------------------|--|----------------|
| Funky Banjoko | <p>Funky Banjoko, an independent candidate in the Fort McMurray-Wood Buffalo electoral division for the 2023 Provincial General Election did not meet the legislated requirement to display an authorization statement and contact information on various signage and printed materials contrary to section 134(2) of the <i>Election Act</i>.</p> <p>Ms. Banjoko agreed to modify signage and printed materials to ensure that the correct information is displayed. Further, Ms. Banjoko 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> <p>End date: May 29, 2023.</p> | May 18, 2023 |
| Tim Hoven | <p>Tim Hoven, an independent candidate for the 2023 Provincial General Election engaged in campaign activity and posted a campaign website while unregistered. An independent candidate is ineligible to register and perform any campaign activity under section 9(2) and 9(2.1) of the <i>Election Finances and Contributions Disclosure Act</i> (EFDA) until after the commencement of the campaign period.</p> <p>Mr. Hoven agreed to remove his website and not accept any contributions or incur any campaign expenses until the campaign period begins, in accordance with section 9(1.1) EFDA.</p> | April 28, 2023 |

Appeals, Judicial Reviews, and Court Decisions

During this reporting period, there were two court decisions relating to previous appeals.

Case 1: *Canadian Taxpayers Federation v Alberta (Election Commissioner), 2024 ABKB 5*

This case is an appeal of an administrative penalty, issued in 2019, by the former Election Commissioner, Lorne Gibson.

Background and Facts

In Alberta, the *Election Finances and Contributions Disclosure Act* (EFCEA) regulates “political advertising” by third parties outside of the election period. Although there are no spending limits outside of the election period, third party advertisers must register and report their political advertising contributions and political advertising expenses. This information is then published on Elections Alberta website.

The definition of “political advertising” included issue advertising.

In this case, the Canadian Taxpayers Federation (CTF) undertook political advertising without registering as a Third Party Advertiser. Following an investigation triggered by multiple public complaints, CTF was issued an Administrative Penalty of \$6,000.

Grounds of Appeal and Decision

CTF pursued the following three grounds of appeal:¹

1. The Commissioner failed to consider relevant evidence regarding liability and penalty; The Commissioner erred in treating the fact that the Federation was bringing a bona fide test case as an aggravating factor in determining the amount of the penalty; and
2. The Commissioner increased the administrative penalty from \$1,000 set out in his October 23, 2018 notice to \$6,000 set out in his January 8, 2019 decision, without providing reasons for doing so.
3. The Court considered the first ground but was satisfied, following a review of the record, that the Election Commissioner did not fail to consider previous investigations or complaints against CTF.

On the second ground, the Court concluded that the Election Commissioner treated CTF’s assertion of a “test case” as a mitigating factor. The Court inferred this from the Elections Commissioner’s inclusion of this fact under the heading of “other relevant factors” in his penalty calculation.

Finally, the Court rejected the argument that the Election Commissioner committed a palpable and overriding error in his penalty calculation by increasing the penalty from the initially proposed penalty. The Election Commissioner initially proposed an administrative penalty of \$1,000 and the return of the \$1,995 advertising cost to the contributor. The Election Commissioner ultimately imposed an administrative penalty of \$6,000.

The Court found that this increase was not a palpable and overriding error for the following reasons:

- The Election Commissioner had no statutory obligation to advise the Federation what penalty he was considering;
- The Election Commissioner’s initial letter used tentative language such as “proposed penalty”, “initial assessment” and “I am considering”;
- CTF made no submissions regarding the amount of any penalty in its response;
- The Election Commissioner had no statutory obligation to provide reasons for his decision on penalty.
- The Election Commissioner’s decision specifically addressed each of the factors he was required to consider pursuant to section 51.01(4) of the Act.
- Both the initial proposed penalty of \$1,000 plus repayment of \$1,995 and the penalty ultimately imposed of \$6,000 are at the low end of the scale, given the statutory maximum of \$100,000; and
- There were no precedents cited by either party, which suggested there were few, if any, benchmarks to guide the Commissioner in setting the administrative penalty, beyond the statutory factors.

Outcome

The Appeal was denied and the Election Commissioner’s administrative penalty of \$6,000 was upheld.

¹ CTF’s fourth ground of appeal, that the definition of “political advertising” is overbroad and unconstitutional, was severed from the appeal and is being pursued as a judicial review. The constitutional matter is currently scheduled to be heard in 2025.

Case 2: *Thompson v Alberta (Election Commissioner)*, 2024 ABKB 132

This case is an appeal of two administrative penalties, issued in 2019, by the former Election Commissioner, Lorne Gibson.

Background and Facts

In Alberta, the *Election Finances and Contributions Disclosure Act* (EFCDA) imposes a maximum individual contribution limit. This case is an appeal of administrative penalties imposed by the Election Commissioner on Mr. and Ms. Thompson, both of whom exceeded their annual contribution limit in 2018. Mr. Thompson was alleged to have over-contributed \$5,801.00; Ms. Thompson was alleged to have over-contributed \$2,301.20.

Under the EFCDA s 51.01(5)(a), a penalty must not exceed double the overcontribution, up to an amount of \$10,000. Both the Thompsons' penalties reached that maximum: Ms. Thompson's \$4,602.40 penalty was exactly double her \$2,301.20 overcontribution, while Mr. Thompson's \$10,000 penalty reached the statutory cap based on his \$5,801.00 overcontribution.

The notice of a potential fine was sent by regular mail and the recipients were given 15-days to respond.

Grounds of Appeal and Decision

The first issue before the Court was whether to consider evidence filed by the Thompsons that was not included in the record. In deciding this issue, the Court confirmed that in general, appeals should be decided on the record; new evidence should only be allowed in exceptional circumstances and the test for the admission of new evidence is the Palmer Test.

In this instance, the Court found the Thompsons' evidence of their correspondence with the Election Commissioner to pass the Palmer test and in fact should have formed part of the record in the first place.

The Thompsons argued that the 15 day response period was too short and therefore unfair. The Court agreed based on previous precedents (see *Rumpel v Alberta (Election Commissioner)*, 2019 ABQB 938 [*Rumpel*], *Wenzel v Election Commissioner of Alberta*, 2021 ABQB 445 [*Wenzel*]).

Finally, the Thompsons argued that the Commissioner fettered his discretion by routinely applying the maximum penalty allowed under the EFCDA.

The Court found in favour of the Thompsons on all three grounds.

Outcome

The Appeal was allowed, and the Election Commissioner's administrative penalties were rescinded.

The full decision for Case 1: *Canadian Taxpayers Federation v Alberta (Election Commissioner)*, 2024 ABKB 5 is available at <https://canlii.ca/t/k1ztg>.

The full decision for Case 2: *Thompson v Alberta (Election Commissioner)*, 2024 ABKB 132 is available at <https://canlii.ca/t/k3bjp>.

4

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 Election Alberta's senior 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 judgements. When alternative accounting methods exist, we have chosen those 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 cost of controls are balanced against the benefits, including the risks 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.

LaRae Petrowsky
Acting Chief Electoral Officer
July 24, 2024

Financial Results Analysis

Overview

We are pleased to report the achievement of the goals set out in our 2023-24 business plan, 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 2023-24 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 audited financial statements.



Actual 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. Our total budget tends to increase in each year of the four-year cycle, peaking during provincial general elections before dropping once the next general election cycle resumes.

Our major program costs are categorized under corporate services, elections, enumeration, compliance, and other electoral events as indicated in Figure 14. Based on where we are in the election cycle, the composition of our major program costs vary year over year as shown in Figure 15.

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 14: Actual Costs by Program 2023-24

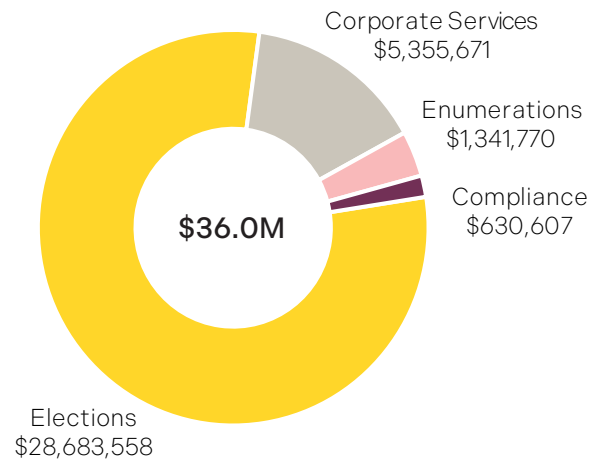
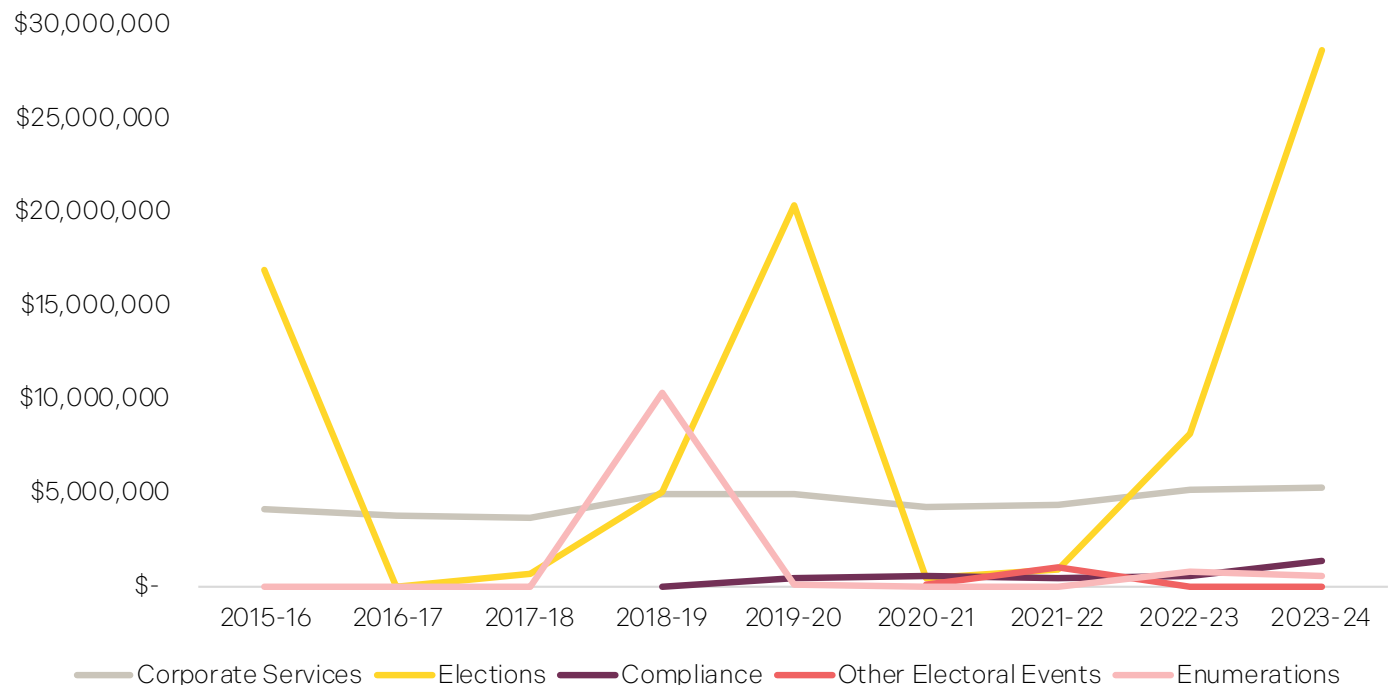


Figure 15: Actual Costs by Program from 2015-16 to 2023-24



Corporate Services

Actual costs vs budget for corporate services in 2023-24, by object, are captured in Figure 16, followed by a detailed breakdown of the significant costs and variances in Tables 13 and 14 on the next page.

Figure 16: Corporate Services - Costs by Object

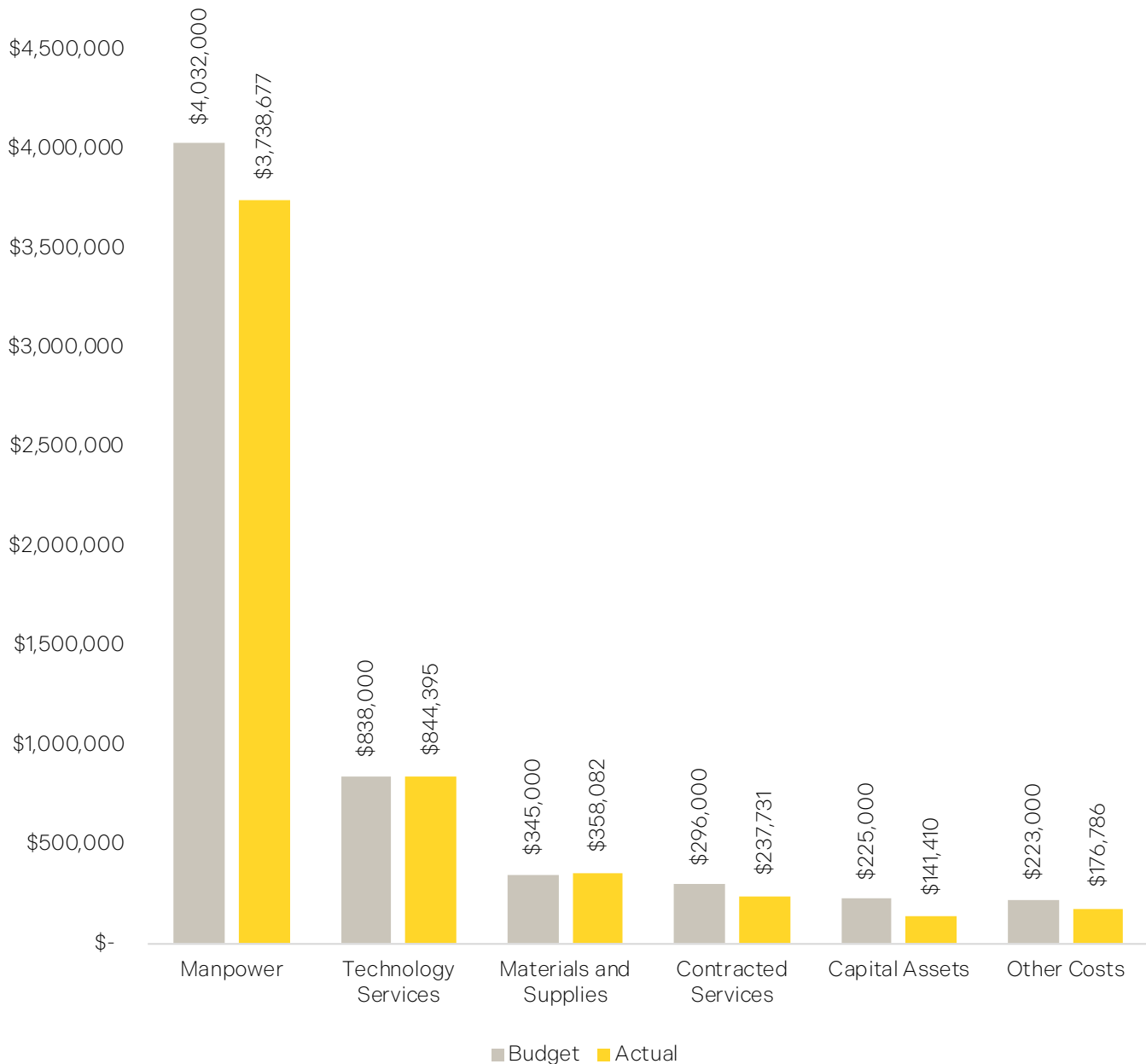


Table 13: Corporate Services - Significant Costs and Variances by Object

| Object | Description |
|------------------------|---|
| Manpower | This includes compensation costs for all full-time staff members. We budgeted \$3.21 million for salaries and wages, \$754,000 for employer contributions, and \$63,000 for professional fees and development, for a total of \$4.03 million. Actual costs of \$3.73 million were \$293,000 under budget due to position vacancies. |
| Technology Services | We budgeted \$838,000 for technology services but spent \$844,395. Actuals were slightly more due to an unanticipated cost increase related to IT Infrastructure enhancement costs which included improvements to desktops, server hosting for our ACES/OFS system, and candidate portal. |
| Materials and Supplies | We budgeted \$345,000 for materials and supplies and spent approximately \$358,082. Actual costs were \$13,082 more due to unanticipated costs for computer hardware and software (non-capital) and higher-than-anticipated costs for supplies and hardware purchases, such as cell phones. |
| Contracted Services | This item includes legal fees, consulting services, printing services, and outreach work. We budgeted \$296,000 for these services and spent approximately \$237,731, approximately \$59,000 under budget due, primarily, to lower-than-expected legal fees, continued court delays, and reduced consulting services costs. |
| Capital Assets | We budgeted \$225,000 for further enhancement of our Online Financial System (OFS). We spent approximately \$141,410, resulting in a variance of \$83,590, due to further enhancements started, but not completed, in the current fiscal year. These enhancements are expected to be completed in 2024-25. |

Table 14: Corporate Services - Other Costs Details

| Object | Description |
|-------------------------------|--|
| Repairs and Maintenance | We budgeted \$25,000 but spent \$4,933. Actuals were under budget as no major repairs or maintenance were needed during the 2023 Provincial General Election period. |
| Telephones and Communications | We budgeted \$82,000 for telephones and communications, and spent \$83,848. Actuals were over budget mainly due to unanticipated mobility devices for new staff. |
| Travel | We budgeted \$45,000 for travel, and spent \$20,180. Actuals were under budget mainly due to staff attending fewer meetings/workshops, increased online training, and traveling less to electoral divisions. |
| Insurance | We budgeted \$15,000 for insurance and spent \$14,506. Actuals were slightly under budget due to a lower insurance premium assessed by Alberta Risk Management. |

Elections

Actual costs vs budget for elections in 2023-24, by object, are captured in Figure 17, followed by a detailed breakdown of the significant costs and variances in Tables 15 and 16 on the next page.

Figure 17: Elections - Costs by Object

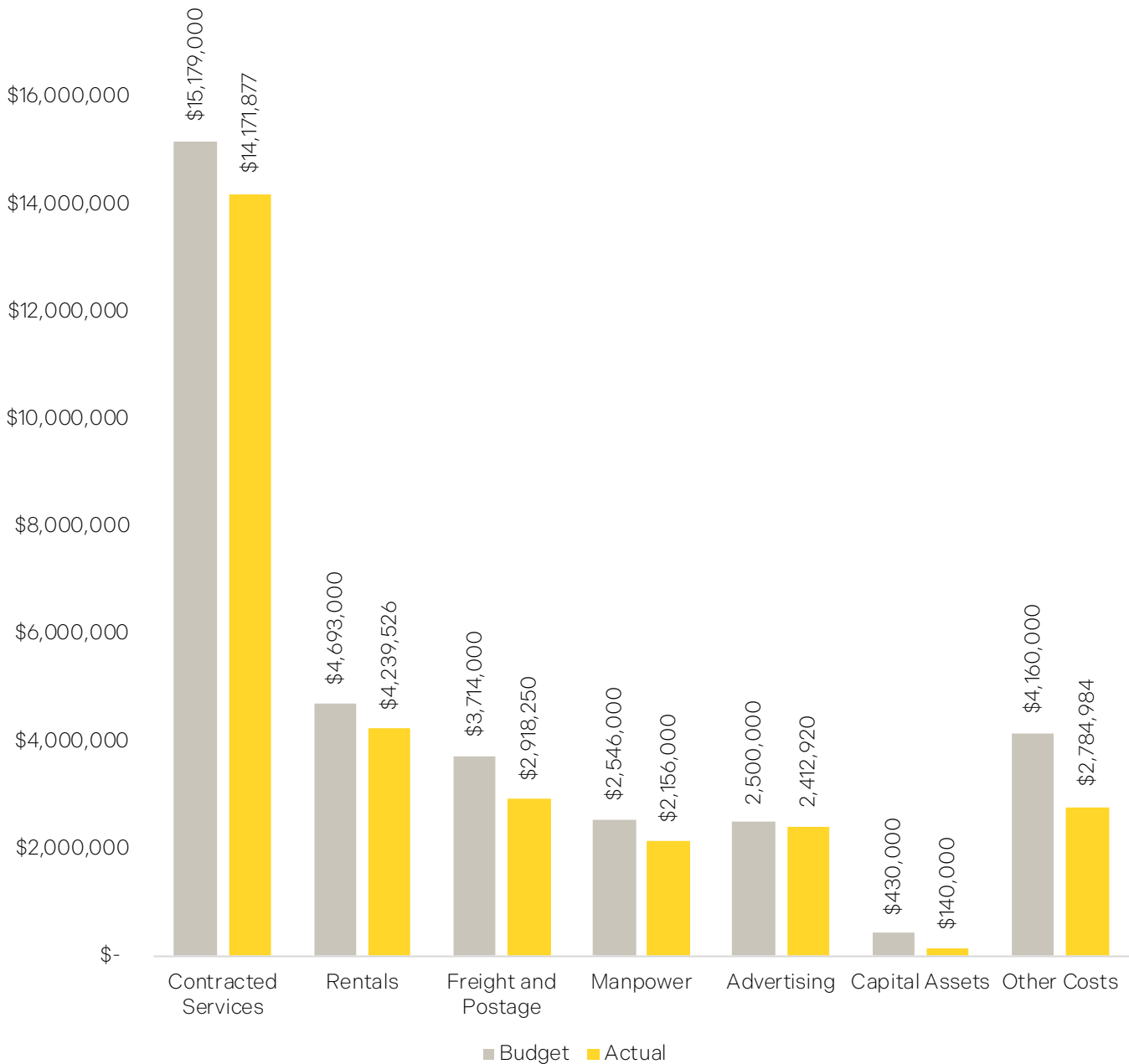


Table 15: Elections - Significant Costs and Variances by Object

| Object | Description |
|---------------------|---|
| Contracted Services | We budgeted \$15,179,000 for election preparation and spent approximately \$14,171,877. Actuals were \$1,007,123 under budget due to expenses and activities being split between two fiscal years (2022-23 and 2023-24), with most of the costs recorded in 2023-24. There was also a reduction in the number of Election Day staff hired, resulting in additional savings. |
| Rentals | We budgeted \$4,693,000 for voting place and returning office rentals and spent approximately \$4,239,526. This was \$453,474 under budget due to prepayments of some of the rentals in the previous fiscal year. |
| Freight and Postage | We budgeted \$3,714,000 for freight and postage and spent approximately \$2,918,250. This was \$795,750 under budget due to lower-than-anticipated costs related to freight, courier, postage, and as some of the pre-election freight, courier, postage, and costs were incurred in the previous fiscal year. |
| Manpower | We budgeted \$2,546,000 in total for election manpower needs. This comprised salaries, wages, and the associated employer contributions. Actuals were \$2,156,000, or \$390,000 under budget, primarily due to lower-than-expected provincial call centre staff hiring. Additionally, no by-election occurred this fiscal year. |
| Advertising | We budgeted \$2,500,000, in total, for election advertising. This includes advertising for roadside signage, election officer recruitment, election notice, translation, and publications, etc. Actuals were \$2,412,920, which was \$87,080 under budget, as some pre-election advertising took place in the previous fiscal year. |
| Capital Assets | We budgeted \$430,000 for the development of a new election management system (VoterView) to replace our legacy system, as it was reaching the end of its service life cycle. We spent approximately \$140,000, \$290,000 under budget, due to the deferral of additional enhancements until the next fiscal year. |

Table 16: Elections - Other Costs Details

| Object | Description |
|-------------------------------|--|
| Technology Services | We budgeted \$1,570,000 and spent \$1,545,741, \$24,259 under budget due to cost savings through shared technology services with Corporate IT services. |
| Materials and Supplies | We budgeted \$1,105,000 for materials and supplies and spent approximately \$491,583. Actual costs were \$613,417 under budget due to fluctuation in costs of warehouse inventory and required election supplies. |
| Travel | We budgeted \$486,000 for travel, and spent \$400,052. Actuals were \$95,948 below budget mainly due to minimal travel of election staff after the completion of the 2023 Provincial General Election. |
| Insurance | We budgeted \$51,000 and spent \$26,681. Actuals were under budget due to lower insurance premiums assessed by Alberta Risk Management. |
| Telephones and Communications | We budgeted \$546,000 for telephones and communications and spent \$275,636. Actuals were \$270,364 under budget mainly due to lower-than-anticipated cost of election-related VOIP and office networking equipment. |
| Repairs and Maintenance | We budgeted \$282,000 for repairs and maintenance and spent \$13,004. Actuals were lower than budget as no major repairs and maintenance occurred during the 2023 Provincial General Election period. |
| Hosting | We budgeted \$120,000 for hosting and spent \$32,287. Actuals were \$87,713 under budget mainly due to fewer than anticipated hosting events in 2023-24. |

Compliance and Enforcement

Actual costs vs budget for compliance and enforcement in 2023-24, by object, is captured in Figure 18, followed by a detailed breakdown of the significant costs and variances in Table 17.

Figure 18: Compliance and Enforcement - Costs by Object

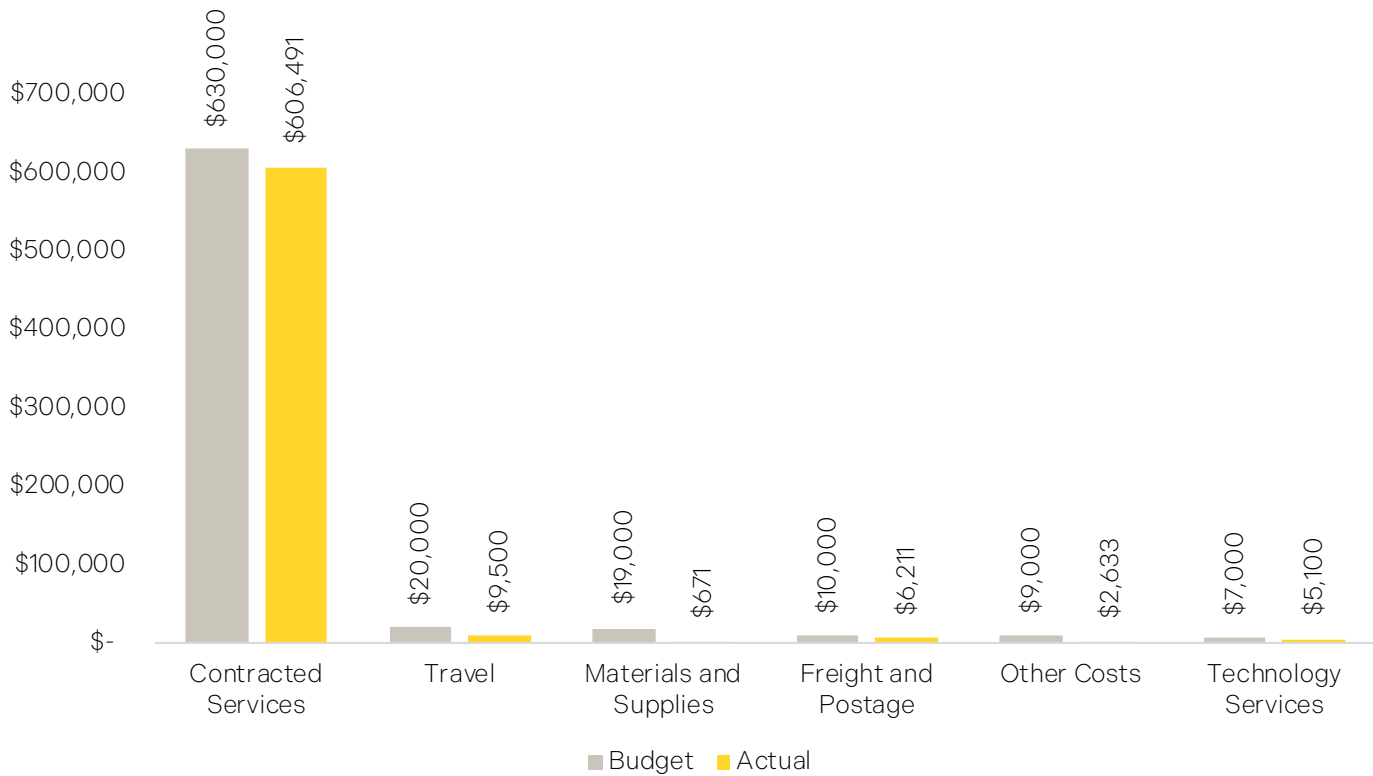


Table 17: Compliance and Enforcement - Significant Costs and Variances by Object

| Object | Description |
|------------------------|---|
| Contracted Services | We budgeted \$630,000 for contracted services and spent \$606,491. Actual costs were \$23,509 under budget due to cost savings from centralized supplies and services purchased by Corporate Services. |
| Travel | We budgeted \$20,000 for travel and spent approximately \$9,500. Actuals were \$10,500 under budget due to investigation staff conducting more of their interviews with clients by phone or with online Teams meetings. |
| Materials and Supplies | We budgeted \$19,000 for materials and supplies and spent approximately \$671. Actuals were \$18,329 under budget mainly due to cost savings from centralized supplies and services purchased by Corporate Services. |
| Other Costs | This budgeted cost component includes \$2,000 for rentals, \$5,000 for telephones and communications, \$1,000 for hosting, and \$1,000 for repairs and maintenance, totaling \$9,000. Actuals of \$2,633 were \$6,367 under budget, due to cost savings from centralized supplies and services purchased by Corporate Services. |

Enumeration

Actual costs vs budget for enumeration in 2023-24, by object, is captured in Figure 19, followed by a detailed breakdown of the significant costs and variances in Table 18.

Figure 19: Enumeration - Costs by Object

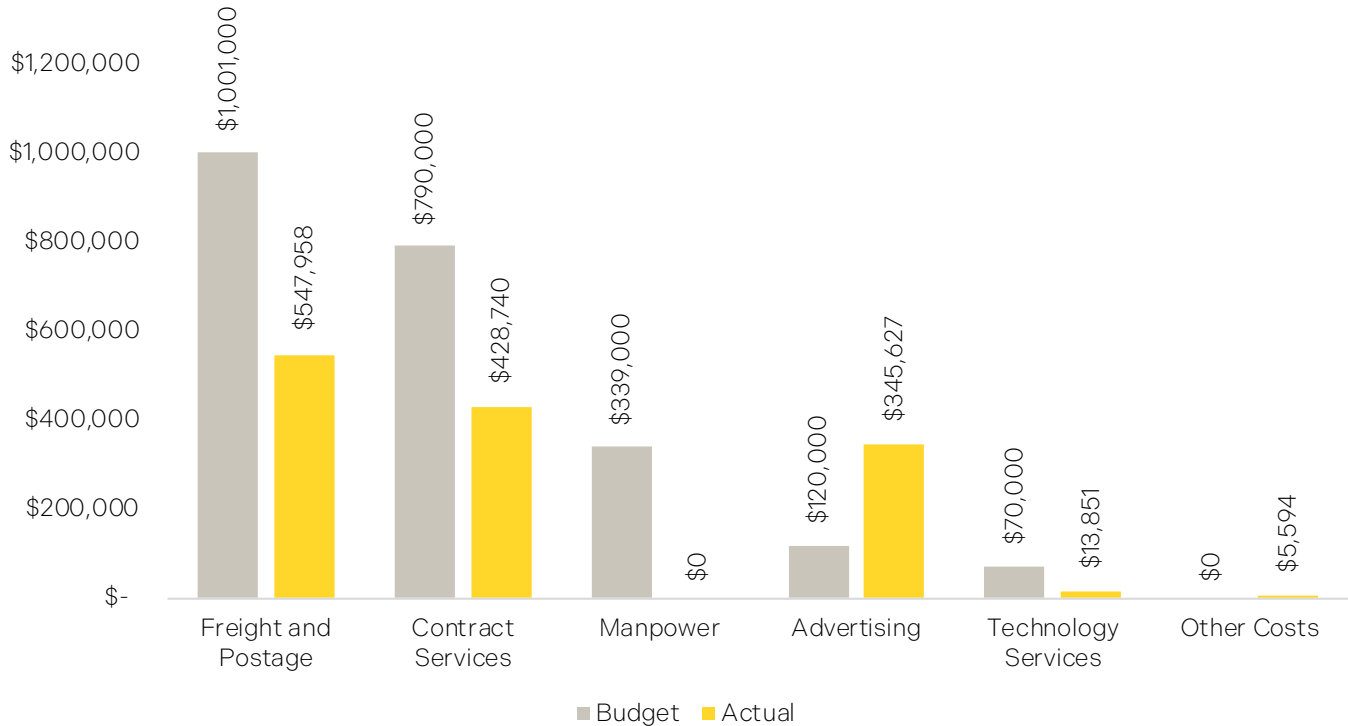


Table 18: Enumeration - Significant Costs and Variances by Object

| Object | Description |
|---------------------|--|
| Freight and Postage | We budgeted \$1,001,000, and spent approximately \$547,958. Actuals were \$453,042 under budget, mainly due to cost savings from targeted enumeration activity. |
| Contracted Services | We budgeted \$790,000 for contracted services, and spent approximately \$428,740. Actuals were \$361,260 below budget, mainly due to cost savings from targeted enumeration activity. In a targeted enumeration, no enumeration staff were hired, and a mail-based enumeration was used. |
| Manpower | We budgeted \$339,000 but spent \$0. This is because the provincial call centre was not staffed due to targeted enumeration, unlike previous enumerations. |
| Advertising | We budgeted \$120,000 for advertising, and spent approximately \$345,627. Actuals were \$225,627 over budget mainly due to unanticipated funding required for register to vote activities, including social media advertising and mailout sent to new households and to electors who had recently moved. |
| Technology Services | We budgeted \$70,000 for technology services but spent approximately \$13,851. Actuals were \$56,149 under budget mainly due to lower enumeration IT support and infrastructure costs required for a mail-based enumeration. |

Other Electoral Events

Senate / Referendum / Recall / Citizen Initiative

We budgeted \$201,000 for other electoral events, such as recall or citizen initiative, but spent \$0 due to no Senate, referendum, recall or citizen initiative activities in the 2023-24 fiscal year.

Financial Statements

March 31, 2024

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, 2024, 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, 2024, 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 24, 2024
Edmonton, Alberta

Statement of Operations

YEAR ENDED MARCH 31, 2024

| | 2024 | | 2023 |
|--|------------------------|------------------------|------------------------|
| | BUDGET | ACTUAL | ACTUAL |
| REVENUES | | | |
| FEES, PENALTIES AND REMISSIONS | \$ - | \$ 48,657 | \$ 47,567 |
| EXPENSES (SCHEDULES 1&3) | | | |
| VOTED | | | |
| CORPORATE SERVICES | 5,734,000 | 5,355,671 | 5,232,796 |
| ELECTIONS | 32,792,000 | 28,683,558 | 8,143,719 |
| ENUMERATIONS | 2,320,000 | 1,341,770 | 786,512 |
| COMPLIANCE AND ENFORCEMENT | 695,000 | 630,607 | 632,456 |
| OTHER ELECTORAL EVENTS | 201,000 | - | 1,394 |
| | 41,742,000 | 36,011,606 | 14,796,877 |
| AMOUNTS NOT VOTED | | | |
| AMORTIZATION OF TANGIBLE CAPITAL ASSETS | 1,250,000 | 1,531,438 | 1,608,928 |
| PROVISION FOR VACATION PAY | - | 74,627 | 154,768 |
| | 1,250,000 | 1,606,065 | 1,763,696 |
| | 42,992,000 | 37,617,671 | 16,560,573 |
| NET COST OF OPERATIONS FOR THE YEAR | \$ (42,992,000) | \$ (37,569,014) | \$ (16,513,006) |

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

Statement of Financial Position

AS AT MARCH 31, 2024

| | 2024 | 2023 |
|--|---------------------|---------------------|
| FINANCIAL ASSETS | | |
| CASH | \$ 150 | \$ 150 |
| ACCOUNTS RECEIVABLE | 186,084 | 1,466,954 |
| | 186,234 | 1,467,104 |
| LIABILITIES | | |
| ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES | 506,022 | 1,126,008 |
| ACCRUED VACATION PAY | 597,381 | 493,022 |
| | 1,103,403 | 1,619,030 |
| NET DEBT | (917,169) | (151,926) |
| NON-FINANCIAL ASSETS | | |
| TANGIBLE CAPITAL ASSETS (NOTE 5) | 1,196,943 | 2,446,971 |
| PREPAID EXPENSES | - | 2,163,779 |
| NET ASSETS | \$ 279,774 | \$ 4,458,824 |
| NET ASSETS AT BEGINNING OF YEAR | \$ 4,458,824 | \$ 2,159,130 |
| NET COST OF OPERATIONS | (37,569,014) | (16,513,006) |
| NET FINANCING PROVIDED FROM GENERAL REVENUES | 33,389,964 | 18,812,700 |
| NET ASSETS AT END OF YEAR | \$ 279,774 | \$ 4,458,824 |

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, 2024

| | 2024 | | 2023 |
|--|-----------------|---------------------|---------------------|
| | BUDGET | ACTUAL | ACTUAL |
| NET COST OF OPERATIONS | \$ (42,992,000) | \$ (37,569,014) | \$ (16,513,006) |
| ACQUISITION OF TANGIBLE CAPITAL ASSETS (NOTE 5) | (655,000) | (281,410) | (1,261,508) |
| AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 5) | 1,250,000 | 1,531,438 | 1,608,928 |
| DECREASE (INCREASE) IN PREPAID EXPENSES | | 2,163,779 | (2,163,779) |
| NET FINANCING PROVIDED FROM GENERAL REVENUES | | 33,389,964 | 18,812,700 |
| (INCREASE) DECREASE IN NET DEBT | | \$ (765,243) | \$ 483,335 |
| NET DEBT AT BEGINNING OF YEAR | | (151,926) | (635,261) |
| NET DEBT AT END OF YEAR | | \$ (917,169) | \$ (151,926) |

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

Statement of Cash Flows

YEAR ENDED MARCH 31, 2024

| | 2024 | 2023 |
|--|---------------------|---------------------|
| OPERATING TRANSACTIONS | | |
| NET COST OF OPERATIONS | \$ (37,569,014) | \$ (16,513,006) |
| NON-CASH ITEMS INCLUDED IN OPERATING RESULTS | | |
| AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 5) | 1,531,438 | 1,608,928 |
| VALUATION ADJUSTMENT - VACATION PAY | 104,359 | 122,561 |
| | (35,933,217) | (14,781,517) |
| DECREASE (INCREASE) IN ACCOUNTS RECEIVABLE | 1,280,870 | (1,377,141) |
| DECREASE (INCREASE) IN PREPAID EXPENSES | 2,163,779 | (2,163,779) |
| (DECREASE) INCREASE IN ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES | (619,986) | 771,245 |
| CASH APPLIED TO OPERATING TRANSACTIONS | (33,108,554) | (17,551,192) |
| CAPITAL TRANSACTIONS | | |
| ACQUISITION OF TANGIBLE CAPITAL ASSETS (NOTE 5) | (281,410) | (1,261,508) |
| CASH APPLIED TO CAPITAL TRANSACTIONS | (281,410) | (1,261,508) |
| FINANCING TRANSACTIONS | | |
| NET FINANCING FROM GENERAL REVENUES | 33,389,964 | 18,812,700 |
| 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, 2024

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 cash 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.

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.

Notes to the Financial Statements

MARCH 31, 2024

Note 3: Summary of Significant Accounting Policies and Reporting Practices (continued)

Valuation of Financial Assets and Liabilities

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

| Financial Statement Component | Measurement |
|--|--|
| Cash | 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.

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 | Useful Life |
|--------------------------------|-------------|
| Computer Hardware and Software | 3 Years |
| Equipment and Furniture | 10 Years |
| Leasehold Improvement | 10 Years |

Notes to the Financial Statements

MARCH 31, 2024

Note 3: Summary of Significant Accounting Policies and Reporting Practices (Continued)

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, 2024.

Note 4: Future Changes in Accounting Standards

On April 1, 2026, the Office of the Chief Electoral Officer will adopt the following new conceptual framework and accounting standard approved by the Public Sector Accounting Board:

- The Conceptual Framework for Financial Reporting in the Public Sector:**
 The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.
- PS 1202 Financial Statement Presentation:**
 Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

Management is currently assessing the impact of the conceptual framework and the standard on the financial statements.

Note 5: Tangible Capital Assets

| | 2024 | | | | 2023 |
|---|-----------------------|------------------------------|-----------------------|---------------------|---------------------|
| | EQUIPMENT & FURNITURE | COMPUTER HARDWARE & SOFTWARE | LEASEHOLD IMPROVEMENT | TOTAL | TOTAL |
| ESTIMATED USEFUL LIFE | 10 YEARS | 3 YEARS | 10 YEARS | | |
| HISTORICAL COST | | | | | |
| BEGINNING OF YEAR | \$ 381,525 | \$ 13,815,098 | \$ 103,059 | \$ 14,299,682 | \$ 13,038,174 |
| ADDITIONS | 67,742 | 213,668 | - | 281,410 | 1,261,508 |
| | 449,267 | 14,028,766 | 103,059 | 14,581,092 | 14,299,682 |
| ACCUMULATED AMORTIZATION | | | | | |
| BEGINNING OF YEAR | 315,620 | 11,500,886 | 36,205 | 11,852,711 | 10,243,783 |
| AMORTIZATION EXPENSE | 13,974 | 1,507,093 | 10,371 | 1,531,438 | 1,608,928 |
| | 329,594 | 13,007,979 | 46,576 | 13,384,149 | 11,852,711 |
| NET BOOK VALUE AT MARCH 31, 2024 | \$ 119,673 | \$ 1,020,787 | \$ 56,483 | \$ 1,196,943 | \$ - |
| NET BOOK VALUE AT MARCH 31, 2023 | \$ 65,905 | \$ 2,314,212 | \$ 66,854 | \$ - | \$ 2,446,971 |

Notes to the Financial Statements

MARCH 31, 2024

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 \$381,861 for the year ended March 31, 2024 (2023 - \$394,460). The Office is not responsible for future funding of the plan other than through contribution increases.

At December 31, 2023, the MEPP reported a surplus of \$1,316,313,000 (2022 surplus - \$924,735,000) and the PSPP reported a surplus of \$4,542,500,000 (2022 surplus - \$4,258,721,000). At December 31, 2023, the SRP for Public Service Managers had a deficit of \$21,343,000 (2022 deficit - \$25,117,000).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2024, the Bargaining Unit Plan reported a deficit of \$3,659,000 (2023 deficit - \$1,353,000) and the Management, Opted Out and Excluded Plan reported a deficit of \$6,855,000 (2023 deficit - \$1,962,000). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 7: Contractual Obligations

Contractual obligations of \$1,530,285 (2023 - \$3,302,960) 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 five years and thereafter are as follows:

| Fiscal Years | Estimated Payment Requirements |
|--------------|--------------------------------|
| 2024-25 | \$ 146,667 |
| 2025-26 | 137,039 |
| 2026-27 | 159,979 |
| 2027-28 | 608,700 |
| 2028-29 | 159,300 |
| Thereafter | 318,600 |
| | <u>\$ 1,530,285</u> |

Note 8: Contingent Liabilities

The Office is named in two (2023 - one) legal matters where damages are being sought. The outcomes of these claims are not determinable and the Office considers the amounts will not be material.

Note 9: Approval of Financial Statements

These financial statements were approved by the Acting Chief Electoral Officer.

Schedule of Expense Detailed by Object

MARCH 31, 2024

| | 2024 | | 2023 |
|---|----------------------|----------------------|----------------------|
| | BUDGET | ACTUAL | ACTUAL |
| VOTED | | | |
| SALARIES, WAGES, AND EMPLOYEE BENEFITS | \$ 6,921,000 | \$ 5,894,677 | \$ 4,264,782 |
| SUPPLIES AND SERVICES | | | |
| CONTRACT SERVICES | 16,905,000 | 15,444,840 | 3,786,446 |
| ADVERTISING | 2,622,000 | 2,759,271 | 936,887 |
| FREIGHT AND POSTAGE | 4,753,000 | 3,501,026 | 1,145,761 |
| RENTALS | 4,717,000 | 4,262,043 | 571,506 |
| TECHNOLOGY SERVICES | 2,610,000 | 2,409,088 | 1,835,799 |
| TRAVEL | 551,000 | 429,732 | 414,546 |
| TELEPHONES AND COMMUNICATIONS | 693,000 | 366,035 | 599,840 |
| MATERIALS AND SUPPLIES | 1,970,000 | 944,894 | 1,241,310 |
| SUPPLIES AND SERVICES | 34,821,000 | 30,116,929 | 10,532,095 |
| TOTAL EXPENSES | 41,742,000 | 36,011,606 | 14,796,877 |
| AMOUNTS NOT VOTED | | | |
| AMORTIZATION OF TANGIBLE CAPITAL ASSETS | 1,250,000 | 1,531,438 | 1,608,928 |
| PROVISION FOR VACATION PAY | - | 74,627 | 154,768 |
| | 1,250,000 | 1,606,065 | 1,763,696 |
| TOTAL EXPENSES | \$ 42,992,000 | \$ 37,617,671 | \$ 16,560,573 |

Salary and Benefits Disclosure

MARCH 31, 2024

| | 2024 | | | 2023 | |
|--|--------------------------|----------------------------------|--------------------------------------|-------------------|-------------------|
| | BASE SALARY ¹ | OTHER CASH BENEFITS ² | OTHER NON-CASH BENEFITS ³ | TOTAL | TOTAL |
| CURRENT EXECUTIVES | | | | | |
| SENIOR OFFICIAL | | | | | |
| CHIEF ELECTORAL OFFICER ⁴ | \$ 266,197 | \$ - | \$ 74,330 | \$ 340,527 | \$ 311,877 |
| EXECUTIVE | | | | | |
| DEPUTY CHIEF ELECTORAL OFFICER | 166,069 | - | 29,571 | 195,640 | 180,335 |
| DEPUTY COMMISSIONER, FINANCIAL COMPLIANCE AND ENFORCEMENT ⁵ | 75,644 | - | 80,814 | 156,458 | 160,354 |
| | \$ 507,910 | \$ - | \$ 184,715 | \$ 692,625 | \$ 652,566 |

¹Base salary is comprised of pensionable base pay.

²Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2024.

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 \$12,506 for the calendar year ended December 31, 2023 (2022 - \$12,337) for an automobile provided.

⁵Deputy Commissioner, Financial Compliance and Enforcement 2024 base salary is based on 6.5 months.

Schedule of Allocated Costs

MARCH 31, 2024

| PROGRAM | 2024 | | | | 2023 |
|------------|-----------------------|----------------------------------|--------------------------|--------------------------------|---------------|
| | EXPENSES ¹ | EXPENSES - INCURRED BY OTHERS | | AMOUNTS NOT VOTED ⁴ | TOTAL |
| | | ACCOMMODATION COSTS ² | OTHER COSTS ³ | | TOTAL |
| OPERATIONS | \$ 36,011,606 | \$ 876,586 | \$ 76,000 | \$ 1,606,065 | \$ 38,570,257 |
| | | | | | \$ 17,481,848 |

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 of Lapse/Encumbrance

MARCH 31, 2024

| | 2024 | | | | |
|------------------------------------|-----------------------------|-----------------|-------------------------|----------------------------|----------------------------|
| | VOTED ESTIMATE ¹ | BUDGET TRANSFER | ADJUSTED VOTED ESTIMATE | VOTED ACTUALS ² | UNEXPENDED (OVER EXPENDED) |
| PROGRAM - OPERATING EXPENSE | | | | | |
| CORPORATE SERVICES | \$ 5,734,000 | \$ - | \$ 5,734,000 | \$ 5,355,671 | \$ 378,329 |
| ELECTIONS | 32,792,000 | - | 32,792,000 | 28,683,558 | 4,108,442 |
| ENUMERATIONS | 2,320,000 | - | 2,320,000 | 1,341,770 | 978,230 |
| COMPLIANCE & ENFORCEMENT | 695,000 | - | 695,000 | 630,607 | 64,393 |
| OTHER ELECTORAL EVENTS | 201,000 | - | 201,000 | - | 201,000 |
| TOTAL - OPERATING | \$ 41,742,000 | \$ - | \$ 41,742,000 | \$ 36,011,606 | \$ 5,730,394 |
| PROGRAM - CAPITAL | | | | | |
| CAPITAL INVESTMENT | \$ 655,000 | \$ - | \$ 655,000 | \$ 281,410 | \$ 373,590 |
| TOTAL - CAPITAL | \$ 655,000 | \$ - | \$ 655,000 | \$ 281,410 | \$ 373,590 |
| TOTAL | \$ 42,397,000 | \$ - | \$ 42,397,000 | \$ 36,293,016 | \$ 6,103,984 |
| LAPSE | | | | | \$ 6,103,984 |

¹ As per 2023-24 Voted Spending by Program of the Legislative Assembly Estimates.

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

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Appendices

Appendix A: 2023 Party Annual Contributions by Quarter

| Party | Q1 | Q2 | Q3 | Q4 | Total |
|--------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| APA | \$ - | \$ 500 | \$ - | \$ - | \$ 500 |
| LIB | \$ 24,348 | \$ 15,319 | \$ 9,081 | \$ 27,162 | \$ 75,909 |
| NDP | \$ 2,741,921 | \$ 1,355,919 | \$ 548,050 | \$ 1,270,343 | \$ 5,916,233 |
| AP | \$ 29,819 | \$ 23,214 | \$ 7,463 | \$ 14,896 | \$ 75,393 |
| CP-A | \$ - | \$ - | \$ - | \$ 220 | \$ 220 |
| GPA | \$ 5,703 | \$ 4,803 | \$ 1,002 | \$ 2,895 | \$ 14,402 |
| PAPA | \$ 83,080 | \$ 29,772 | \$ 60,444 | \$ 197,666 | \$ 370,962 |
| REF | \$ - | \$ - | \$ - | \$ 200 | \$ 200 |
| SM | \$ - | \$ - | \$ 900 | \$ 200 | \$ 1,100 |
| BPA | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP | \$ 9,619 | \$ 140 | \$ 180 | \$ 5,269 | \$ 15,208 |
| UCP | \$ 3,135,622 | \$ 1,332,346 | \$ 420,702 | \$ 1,671,497 | \$ 6,560,166 |
| WIPA | \$ 203 | \$ 200 | \$ 2,885 | \$ 15,534 | \$ 18,822 |
| WLC | \$ - | \$ - | \$ 3,430 | \$ 8,613 | \$ 12,042 |
| Total | \$ 6,030,315 | \$ 2,762,213 | \$ 1,054,137 | \$ 3,214,495 | \$ 13,061,157 |

Appendix B: 2023 Party Annual Contributions up to \$250 and over \$250

| Party | Up to \$250 | Over \$250* | Total | Number of Contributions | Average |
|--------------|---------------------|---------------------|----------------------|-------------------------|--------------|
| APA | \$ - | \$ 500 | \$ 500 | 1 | \$ 500 |
| LIB | \$ 22,595 | \$ 53,314 | \$ 75,909 | 1,292 | \$ 59 |
| NDP | \$ 1,546,812 | \$ 4,369,421 | \$ 5,916,233 | 85,318 | \$ 69 |
| AP | \$ 29,120 | \$ 46,273 | \$ 75,393 | 1,262 | \$ 60 |
| CP-A | \$ 220 | \$ - | \$ 220 | 1 | \$ 220 |
| GPA | \$ 5,452 | \$ 8,950 | \$ 14,402 | 246 | \$ 59 |
| PAPA | \$ 162,136 | \$ 208,826 | \$ 370,962 | 2,442 | \$ 152 |
| REF | \$ 200 | \$ - | \$ 200 | 2 | \$ 100 |
| SM | \$ 200 | \$ 900 | \$ 1,100 | 7 | \$ 157 |
| BPA | \$ - | \$ - | \$ - | - | \$ - |
| TIP | \$ 8,176 | \$ 7,032 | \$ 15,208 | 151 | \$ 101 |
| UCP | \$ 1,845,890 | \$ 4,714,276 | \$ 6,560,166 | 51,884 | \$ 126 |
| WIPA | \$ 3,612 | \$ 15,210 | \$ 18,822 | 89 | \$ 211 |
| WLC | \$ 1,874 | \$ 10,168 | \$ 12,042 | 54 | \$ 223 |
| Total | \$ 3,626,287 | \$ 9,434,870 | \$ 13,061,157 | 142,749 | \$ 91 |

*Contributors in the Over \$250 category are publicly disclosed on the Elections Alberta website.

Appendix C: 2016-2023 Party Annual and Campaign Contributions by Year

| Party | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|--------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| APA | \$ N/A | \$ N/A | \$ 3,536 | \$ 5,455 | \$ 5,566 | \$ 1,190 | \$ 1,184 | \$ 500 | \$ 17,431 |
| LIB | \$ 197,150 | \$ 223,103 | \$ 172,831 | \$ 128,129 | \$ 100,161 | \$ 114,158 | \$ 97,262 | \$ 75,909 | \$ 1,108,703 |
| NDP | \$ 2,012,560 | \$ 2,602,464 | \$ 3,405,451 | \$ 5,591,429 | \$ 5,105,359 | \$ 6,154,649 | \$ 7,187,159 | \$ 5,916,233 | \$ 37,975,304 |
| AP | \$ 82,552 | \$ 142,754 | \$ 343,937 | \$ 237,661 | \$ 127,702 | \$ 225,521 | \$ 198,304 | \$ 75,393 | \$ 1,433,824 |
| CP-A | \$ 100 | \$ 325 | \$ 300 | \$ 550 | \$ 250 | \$ 300 | \$ - | \$ 220 | \$ 2,045 |
| GPA | \$ 27,762 | \$ 18,793 | \$ 16,451 | \$ 25,179 | \$ 19,550 | \$ 13,033 | \$ 17,337 | \$ 14,402 | \$ 152,507 |
| PAPA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 339,293 | \$ 327,590 | \$ 370,962 | \$ 1,037,845 |
| PC | \$ 489,404 | \$ 325,739 | \$ 2,500 | \$ - | \$ - | \$ N/A | \$ N/A | \$ N/A | \$ 817,643 |
| REF | \$ - | \$ 8,500 | \$ 5,800 | \$ 1,500 | \$ - | \$ - | \$ 200 | \$ 200 | \$ 16,200 |
| SM | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ 1,100 | \$ 1,100 |
| BPA | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ - | \$ - | \$ - |
| TIP | \$ N/A | \$ N/A | \$ N/A | \$ 4,015 | \$ 6,734 | \$ 7,403 | \$ 50,527 | \$ 15,208 | \$ 83,887 |
| UCP | \$ N/A | \$ 1,505,717 | \$ 5,328,919 | \$ 6,365,665 | \$ 3,748,328 | \$ 2,755,168 | \$ 4,398,245 | \$ 6,560,166 | \$30,662,208 |
| WIPA* | \$ - | \$ - | \$ 26,726 | \$ 24,683 | \$ 74,192 | \$ 115,329 | \$ 50,139 | \$ 18,822 | \$ 309,891 |
| WLC | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ 12,042 | \$ 12,042 |
| WRP | \$ 1,758,531 | \$ 805,967 | \$ 25 | \$ - | \$ - | \$ N/A | \$ N/A | \$ N/A | \$ 2,564,523 |
| Total | \$ 4,568,059 | \$ 5,633,362 | \$ 9,306,476 | \$ 12,384,266 | \$ 9,187,842 | \$ 9,726,044 | \$ 12,327,947 | \$ 13,061,157 | \$ 76,195,153 |

*WIPA was previously named the Freedom Conservative Party of Alberta (FCPA), the Alberta First Party (AFP), and the Separation Party (SPA).

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

Appendix D: 2023 Consolidated Annual Contributions to Parties and Constituency Associations

| Party Affiliation | Q1 | Q2 | Q3 | Q4 | Total |
|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| APA | \$ - | \$ 500 | \$ - | \$ - | \$ 500 |
| LIB | \$ 24,398 | \$ 15,319 | \$ 9,081 | \$ 27,662 | \$ 76,459 |
| NDP | \$ 2,741,921 | \$ 1,355,919 | \$ 548,050 | \$ 1,270,343 | \$ 5,916,233 |
| AP | \$ 59,453 | \$ 50,476 | \$ 7,663 | \$ 14,896 | \$ 132,489 |
| CP-A | \$ - | \$ - | \$ - | \$ 220 | \$ 220 |
| GPA | \$ 5,703 | \$ 4,803 | \$ 1,002 | \$ 3,895 | \$ 15,402 |
| PAPA | \$ 83,080 | \$ 29,772 | \$ 60,444 | \$ 197,666 | \$ 370,962 |
| REF | \$ - | \$ - | \$ - | \$ 200 | \$ 200 |
| SM | \$ - | \$ - | \$ 900 | \$ 200 | \$ 1,100 |
| BPA | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP | \$ 28,286 | \$ 1,644 | \$ 405 | \$ 6,749 | \$ 37,084 |
| UCP | \$ 4,457,045 | \$ 2,599,295 | \$ 597,093 | \$ 1,959,386 | \$ 9,612,820 |
| WIPA | \$ 733 | \$ 225 | \$ 3,058 | \$ 15,730 | \$ 19,746 |
| WLC | \$ - | \$ - | \$ 3,430 | \$ 8,613 | \$ 12,042 |
| Total | \$ 7,400,619 | \$ 4,057,952 | \$ 1,231,126 | \$ 3,505,560 | \$ 16,195,258 |

Appendix E: Party Net Assets (Liabilities) as of December 31, 2023

| Party | Assets | | | Liabilities | | Net Assets (Liabilities) |
|--------------|---------------------|-------------------|-------------------|---------------------|------------------|-----------------------------|
| | Cash | Receivables | Other | Payables | Loans | |
| APA | \$ 1,171 | \$ - | \$ - | \$ - | \$ - | \$ 1,171 |
| LIB | \$ 47,276 | \$ 5,000 | \$ - | \$ 27,180 | \$ - | \$ 25,096 |
| NDP | \$ 90,401 | \$ 195,194 | \$ 29,065 | \$ 938,548 | \$ - | \$ (623,888) |
| AP | \$ 20,952 | \$ - | \$ 547 | \$ 15,952 | \$ - | \$ 5,547 |
| CP-A | \$ 278 | \$ - | \$ - | \$ - | \$ - | \$ 278 |
| GPA | \$ 20,909 | \$ - | \$ - | \$ 16,475 | \$ - | \$ 4,434 |
| PAPA | \$ 108,843 | \$ 22,283 | \$ 22,592 | \$ 22,111 | \$ - | \$ 131,607 |
| REF | \$ 165 | \$ - | \$ - | \$ - | \$ - | \$ 165 |
| SM | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| BPA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP | \$ 17,999 | \$ 2,880 | \$ 9,453 | \$ 5,040 | \$ - | \$ 25,292 |
| UCP | \$ 919,692 | \$ 519,272 | \$ 122,831 | \$ 496,410 | \$ 40,000 | \$ 1,025,386 |
| WIPA | \$ 5,187 | \$ - | \$ - | \$ 23,348 | \$ - | \$ (18,162) |
| WLC | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,232,873 | \$ 744,629 | \$ 184,488 | \$ 1,545,064 | \$ 40,000 | \$ 576,926 |

Appendix F: 2023 Constituency Association Contributions by Quarter

| Party Affiliation* | Q1 | Q2 | Q3 | Q4 | Total |
|--------------------|---------------------|---------------------|-------------------|-------------------|---------------------|
| APA | \$ - | \$ - | \$ - | \$ - | \$ - |
| LIB | \$ 50 | \$ - | \$ - | \$ 500 | \$ 550 |
| NDP | \$ - | \$ - | \$ - | \$ - | \$ - |
| AP | \$ 29,634 | \$ 27,262 | \$ 200 | \$ - | \$ 57,096 |
| GPA | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 |
| IND | \$ - | \$ - | \$ - | \$ - | \$ - |
| PAPA | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP | \$ 18,667 | \$ 1,504 | \$ 225 | \$ 1,480 | \$ 21,876 |
| UCP | \$ 1,321,424 | \$ 1,266,949 | \$ 176,392 | \$ 287,889 | \$ 3,052,653 |
| WIPA | \$ 530 | \$ 25 | \$ 173 | \$ 195 | \$ 923 |
| Total | \$ 1,370,305 | \$ 1,295,740 | \$ 176,990 | \$ 291,064 | \$ 3,134,098 |

*Only parties with registered Constituency Associations are represented.

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

Appendix G: 2023 Constituency Association Contributions up to \$250 and over \$250

| Party Affiliation* | Up to \$250 | Over \$250** | Total | Number of Contributions | Average |
|--------------------|-------------------|---------------------|---------------------|-------------------------|---------------|
| APA | \$ - | \$ - | \$ - | - | \$ - |
| LIB | \$ 550 | \$ - | \$ 550 | 3 | \$ 183 |
| NDP | \$ - | \$ - | \$ - | - | \$ - |
| AP | \$ 8,327 | \$ 48,769 | \$ 57,096 | 170 | \$ 336 |
| GPA | \$ - | \$ 1,000 | \$ 1,000 | 1 | \$ 1,000 |
| IND | \$ - | \$ - | \$ - | - | \$ - |
| PAPA | \$ - | \$ - | \$ - | - | \$ - |
| TIP | \$ 7,637 | \$ 14,239 | \$ 21,876 | 146 | \$ 150 |
| UCP | \$ 426,094 | \$ 2,626,559 | \$ 3,052,653 | 7,605 | \$ 401 |
| WIPA | \$ 75 | \$ 848 | \$ 923 | 12 | \$ 77 |
| Total | \$ 442,683 | \$ 2,691,415 | \$ 3,134,098 | 7,937 | \$ 395 |

*Only parties with registered Constituency Associations are represented.

**Contributors in the Over \$250 category are publicly disclosed on the Elections Alberta website.

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

Appendix H: 2016-2023 Constituency Association Contributions by Year

| Party Affiliation* | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| APA | \$ N/A | \$ N/A | \$ 1,599 | \$ 700 | \$ 107 | \$ - | \$ - | \$ - | \$ 2,406 |
| LIB | \$ 15,122 | \$ 8,219 | \$ 30,823 | \$ 1,290 | \$ 300 | \$ 500 | \$ 700 | \$ 500 | \$ 57,454 |
| NDP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| AP | \$ 2,363 | \$ 28,103 | \$ 256,152 | \$ 91,489 | \$ 4,868 | \$ 17,082 | \$ 64,161 | \$ 57,096 | \$ 521,314 |
| GPA | \$ 3,325 | \$ 4,464 | \$ 3,899 | \$ 2,820 | \$ 5,873 | \$ 2,200 | \$ 1,000 | \$ 1,000 | \$ 24,581 |
| IND | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ 6,513 | \$ 3,300 | \$ - | \$ 9,813 |
| PAPA | \$ 365 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 665 |
| PC (De-registered) | \$ 120,606 | \$ 27,378 | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ 147,984 |
| TIP | \$ N/A | \$ N/A | \$ N/A | \$ - | \$ - | \$ 200 | \$ 4,256 | \$ 21,876 | \$ 26,332 |
| UCP | \$ N/A | \$ 99,242 | \$ 1,505,040 | \$ 1,080,562 | \$ 1,326,783 | \$ 1,050,695 | \$ 1,784,720 | \$ 3,052,653 | \$ 9,899,695 |
| WIPA** | \$ N/A | \$ N/A | \$ 12,350 | \$ 100 | \$ - | \$ - | \$ 39,890 | \$ 923 | \$ 53,263 |
| WRP (De-registered) | \$ 288,082 | \$ 163,291 | \$ 1,800 | \$ - | \$ 7,667 | \$ N/A | \$ N/A | \$ N/A | \$ 460,840 |
| Total | \$ 429,863 | \$ 330,997 | \$ 1,811,663 | \$ 1,176,961 | \$ 1,345,598 | \$ 1,077,190 | \$ 1,898,027 | \$ 3,134,048 | \$ 11,204,347 |

*Only parties with registered Constituency Associations are represented.

**WIPA was previously named the Freedom Conservative Party of Alberta (FCPA), the Alberta First Party (AFP), and the Separation Party (SPA).

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

Appendix I: Constituency Association Net Assets (Liabilities) as of December 31, 2023

| Party Affiliation* | Assets | | | Liabilities | | Net Assets (Liabilities) |
|--------------------|---------------------|-------------------|------------------|-------------------|-------------|--------------------------|
| | Cash | Receivables | Other | Payables | Loans | |
| APA (8) | \$ 443 | \$ - | \$ - | \$ - | \$ - | \$ 443 |
| LIB (87) | \$ 31,341 | \$ - | \$ 216 | \$ - | \$ - | \$ 31,557 |
| NDP (87) | \$ 340,515 | \$ 684 | \$ 1,205 | \$ 11,007 | \$ - | \$ 331,397 |
| AP (46) | \$ 42,719 | \$ - | \$ - | \$ 563 | \$ - | \$ 42,156 |
| GPA (3) | \$ 15,670 | \$ - | \$ - | \$ - | \$ - | \$ 15,670 |
| IND (1) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PAPA (1) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIP (87) | \$ 8,448 | \$ 1,817 | \$ 24 | \$ - | \$ - | \$ 10,289 |
| UCP (87) | \$ 1,705,368 | \$ 179,885 | \$ 10,593 | \$ 100,221 | \$ - | \$ 1,795,624 |
| WIPA (86) | \$ 4,677 | \$ - | \$ - | \$ - | \$ - | \$ 4,677 |
| Total | \$ 2,149,181 | \$ 182,386 | \$ 12,038 | \$ 111,791 | \$ - | \$ 2,231,813 |

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

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

Appendix J: Registered CAs by Party as of March 31, 2024

| Party Affiliation | Number of CAs Registered |
|-------------------|--------------------------|
| APA | 8 |
| LIB | 87 |
| NDP | 87 |
| AP | 46 |
| CP-A | - |
| GPA | 3 |
| IND | 1 |
| PAPA | 1 |
| REF | - |
| SM | - |
| BPA | - |
| TIP | 87 |
| UCP | 87 |
| WIPA | 86 |
| WLC | - |
| Total | 493 |

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

"CA" represents Constituency Associations.

Appendix K: Registration and De-Registration Status for ETPAs and PTPAs for 2023-2024

| Type* | Third Party Advertiser | ETPA | PTPA | Note |
|-------|---|-----------|-----------|-------------|
| P | A Very Concerned Albertan | - | R | |
| G | Alberta Accountability Alliance | R | R | NEW 2023 |
| P | Alberta Assembly of Independent Members | D | - | DE-REG 2023 |
| C | Alberta Environmental Network Society | R | - | NEW 2023 |
| C | Alberta Federation of Labour Inc. | R | R | |
| C | Alberta First Initiative | R | R | |
| C | Alberta Freedom Committee | R | - | |
| C | Alberta Proud | R | R | |
| C | Alberta Resource Advocacy Foundation | - | R | |
| C | Alberta Roadbuilders and Heavy Construction Association | R | - | |
| G | Alberta Union Of Provincial Employees | - | D | DE-REG 2024 |
| P | AngryDad Canada (Game Changers Canada) | - | D | DE-REG 2023 |
| G | Canadian Union of Public Employees - Alberta Division | R | R | |
| G | Council Of Alberta University Students | - | R | |
| P | Drain The Swamp CANADA | D | D | DE-REG 2023 |
| C | Edmonton Zone Medical Staff Association | - | R | |
| G | EyesForward | - | D | DE-REG 2023 |
| G | Fair Alberta Injury Regulations (Fair Alberta) | - | D | DE-REG 2023 |
| P | Family Guy's Family Law Reform | R | - | |
| G | Health Sciences Association of Alberta | R | R | |
| C | National Police Federation | R | R | |
| G | Priority Alberta | - | D | DE-REG 2024 |
| C | Progressive Political Action Committee | - | R | |
| C | Public Interest Alberta Society | R | R | |
| C | Shaping Alberta's Future | D | D | DE-REG 2023 |
| G | Students' Union, University of Calgary | D | - | DE-REG 2023 |
| G | Support Our Students Alberta Foundation | - | D | DE-REG 2024 |
| C | Take Back Alberta Society | R** | R | **NEW 2023 |
| C | The Buffalo Project | R | - | |
| G | United Nurses of Alberta | R | R | |
| C | Vote Yes to End Equalization Inc | - | R | |
| G | Western Unity Group | - | D | DE-REG 2024 |
| P | WEXIT USA | D | | DE-REG 2023 |
| G | Www.StopTheNDP.info | R | R | NEW 2023 |
| | Sub-total Registered | 16 | 17 | |
| | Sub-total De-registered | 5 | 9 | |

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

"R" indicates registered, and "D" indicates de-registered.

Appendix L: 2023 PTPA Contributions by Quarter

| Party Affiliation | Q1 | Q2 | Q3 | Q4 | Total |
|---|---------------|-------------|-------------|--------------|---------------|
| A Very Concerned Albertan | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Accountability Alliance* | \$ N/A | \$ - | \$ - | \$ - | \$ - |
| Alberta Federation of Labour Inc. | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta First Initiative Ltd. | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Proud | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Resource Advocacy Foundation | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Union of Provincial Employees | \$ - | \$ - | \$ - | \$ - | \$ - |
| AngryDad Canada (Game Changers Canada)** | \$ - | \$ - | \$ N/A | \$ N/A | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ - | \$ - | \$ - | \$ - | \$ - |
| Council of Alberta University Students | \$ - | \$ - | \$ - | \$ - | \$ - |
| Drain The Swamp CANADA*** | \$ N/A | \$ - | \$ - | \$ N/A | \$ - |
| Edmonton Zone Medical Staff Association | \$ - | \$ - | \$ - | \$ - | \$ - |
| EyesForward** | \$ - | \$ - | \$ - | \$ N/A | \$ - |
| Fair Alberta Injury Regulations (Fair Alberta) ** | \$ - | \$ - | \$ - | \$ N/A | \$ - |
| Health Sciences Association of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - |
| National Police Federation | \$ - | \$ - | \$ - | \$ - | \$ - |
| Priority Alberta | \$ - | \$ - | \$ - | \$ - | \$ - |
| Progressive Political Action Committee | \$ 100 | \$ - | \$ - | \$ 25 | \$ 125 |
| Public Interest Alberta Society | \$ - | \$ - | \$ - | \$ - | \$ - |
| Shaping Alberta's Future** | \$ - | \$ - | \$ - | \$ - | \$ - |
| Support Our Students Alberta Foundation | \$ - | \$ - | \$ - | \$ - | \$ - |
| Take Back Alberta Society**** | \$ - | \$ - | \$ - | \$ - | \$ - |
| United Nurses of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vote Yes to End Equalization Inc | \$ - | \$ - | \$ - | \$ - | \$ - |
| Western Unity Group** | \$ - | \$ - | \$ - | \$ - | \$ - |
| www.StopTheNDP.info* | \$ N/A | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 100 | \$ - | \$ - | \$ 25 | \$ 125 |

*Registered in 2023.

**De-registered in 2023.

***Registered and de-registered in 2023.

****Did not file Q4. See Appendix V for the list of late filers.

"N/A" indicates the PTPA was not registered in the quarter.

Appendix M: 2023 PTPA Contributions up to \$250 and over \$250

| Political Third Party Advertiser | Up to \$250 | Over \$250**** | Total | Number of Contributions | Average |
|---|---------------|----------------|---------------|-------------------------|--------------|
| A Very Concerned Albertan | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Accountability Alliance* | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Federation of Labour Inc. | \$ - | \$ - | \$ - | - | \$ - |
| Alberta First Initiative Ltd. | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Proud | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Resource Advocacy Foundation | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Union of Provincial Employees | \$ - | \$ - | \$ - | - | \$ - |
| AngryDad Canada (Game Changers Canada) ** | \$ - | \$ - | \$ - | - | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ - | \$ - | \$ - | - | \$ - |
| Council of Alberta University Students | \$ - | \$ - | \$ - | - | \$ - |
| Drain The Swamp CANADA*** | \$ - | \$ - | \$ - | - | \$ - |
| Edmonton Zone Medical Staff Association | \$ - | \$ - | \$ - | - | \$ - |
| EyesForward** | \$ - | \$ - | \$ - | - | \$ - |
| Fair Alberta Injury Regulations (Fair Alberta) ** | \$ - | \$ - | \$ - | - | \$ - |
| Health Sciences Association of Alberta | \$ - | \$ - | \$ - | - | \$ - |
| National Police Federation | \$ - | \$ - | \$ - | - | \$ - |
| Priority Alberta | \$ - | \$ - | \$ - | - | \$ - |
| Progressive Political Action Committee | \$ 125 | \$ - | \$ 125 | 2 | \$ 62 |
| Public Interest Alberta Society | \$ - | \$ - | \$ - | - | \$ - |
| Shaping Alberta's Future** | \$ - | \$ - | \$ - | - | \$ - |
| Support Our Students Alberta Foundation | \$ - | \$ - | \$ - | - | \$ - |
| Take Back Alberta Society (did not file Q4) | \$ - | \$ - | \$ - | - | \$ - |
| United Nurses of Alberta | \$ - | \$ - | \$ - | - | \$ - |
| Vote Yes to End Equalization Inc | \$ - | \$ - | \$ - | - | \$ - |
| Western Unity Group | \$ - | \$ - | \$ - | - | \$ - |
| www.StopTheNDP.info* | \$ - | \$ - | \$ - | - | \$ - |
| Total | \$ 125 | \$ - | \$ 125 | 2 | \$ 62 |

*Registered in 2023.

**De-registered in 2023.

***Registered and de-registered in 2023.

****Contributors in the Over \$250 category are publicly disclosed on the Elections Alberta website.

Appendix N: PTPA Net Assets (Liabilities) as of December 31, 2023

| PTPA | Assets | | | Liabilities | | Net Assets (Liabilities) |
|--|-------------------|-------------|-------------|-----------------|-------------|-----------------------------|
| | Cash | Receivables | Other | Payables | Loans | |
| A Very Concerned Albertan | \$ 343 | \$ - | \$ - | \$ - | \$ - | \$ 343 |
| Alberta Accountability Alliance* | \$ 8 | \$ - | \$ - | \$ - | \$ - | \$ 8 |
| Alberta Federation of Labour Inc. | \$ 8,040 | \$ - | \$ - | \$ 3,000 | \$ - | \$ 5,040 |
| Alberta First Initiative Ltd. | \$ 3,421 | \$ - | \$ - | \$ - | \$ - | \$ 3,421 |
| Alberta Proud | \$ 100,969 | \$ - | \$ - | \$ - | \$ - | \$ 100,969 |
| Alberta Resource Advocacy Foundation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Union of Provincial Employees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| AngryDad Canada (Game Changers Canada)** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ 412 | \$ - | \$ - | \$ - | \$ - | \$ 412 |
| Council of Alberta University Students | \$ 59 | \$ - | \$ - | \$ - | \$ - | \$ 59 |
| Drain The Swamp CANADA*** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Edmonton Zone Medical Staff Association | \$ 1,275 | \$ - | \$ - | \$ - | \$ - | \$ 1,275 |
| EyesForward** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fair Alberta Injury Regulations (Fair Alberta) ** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Health Sciences Association of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| National Police Federation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Priority Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Progressive Political Action Committee | \$ - | \$ - | \$ - | \$ 66 | \$ - | \$ (66) |
| Public Interest Alberta Society | \$ 19,807 | \$ - | \$ - | \$ - | \$ - | \$ 19,807 |
| Shaping Alberta's Future** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Support Our Students Alberta Foundation | \$ 128 | \$ - | \$ - | \$ 128 | \$ - | \$ - |
| Take Back Alberta Society (did not file) | \$ | \$ | \$ | \$ | \$ | \$ |
| United Nurses of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vote Yes to End Equalization Inc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Western Unity Group | \$ 20 | \$ - | \$ - | \$ - | \$ - | \$ 20 |
| www.StopTheNDP.info* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 134,482 | \$ - | \$ - | \$ 3,194 | \$ - | \$ 131,288 |

*Registered in 2023.

**De-registered in 2023.

***Registered and de-registered in 2023.

Appendix O: 2023 ETPA Contributions

| Election Third Party Advertiser | May 1 to 29 Election Advertising Period | May 30 to December 31 | Total |
|---|---|-----------------------|-------------------|
| Alberta Accountability Alliance* | \$ - | \$ - | \$ - |
| Alberta Assembly of Independent Members** | \$ - | \$ - | \$ - |
| Alberta Environmental Network Society* | \$ 3,200 | \$ - | \$ 3,200 |
| Alberta Federation of Labour Inc. | \$ - | \$ - | \$ - |
| Alberta First Initiative | \$ 302,000 | \$ - | \$ 302,000 |
| Alberta Freedom Committee | \$ - | \$ - | \$ - |
| Alberta Proud | \$ 30,611 | \$ 35,424 | \$ 66,035 |
| Alberta Roadbuilders and Heavy Construction Association | \$ - | \$ - | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ - | \$ - | \$ - |
| Drain The Swamp CANADA*** | \$ - | \$ - | \$ - |
| Family Guy's Family Law Reform | \$ - | \$ - | \$ - |
| Health Sciences Association of Alberta | \$ 103,259 | \$ - | \$ 103,259 |
| National Police Federation | \$ 129,251 | \$ - | \$ 129,251 |
| Public Interest Alberta Society | \$ - | \$ - | \$ - |
| Shaping Alberta's Future** | \$ 12,225 | \$ - | \$ 12,225 |
| Students' Union, University of Calgary** | \$ - | \$ - | \$ - |
| Take Back Alberta Society* | \$ - | \$ - | \$ - |
| The Buffalo Project | \$ 174,100 | \$ - | \$ 174,100 |
| United Nurses of Alberta | \$ - | \$ - | \$ - |
| WEXIT USA** | \$ - | \$ - | \$ - |
| www.StopTheNDP.info* | \$ 4,203 | \$ - | \$ 4,203 |
| Total | \$ 758,849 | \$ 35,424 | \$ 794,273 |

*Registered in 2023.

**De-registered in 2023.

***Registered and de-registered in 2023.

Appendix P: 2023 ETPA Contributions up to \$250 and over \$250

| Election Third Party Advertiser | Up to \$250 | Over \$250**** | Total | Number of Contributions | Average |
|---|-------------------|-------------------|-------------------|-------------------------|---------------|
| Alberta Accountability Alliance* | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Assembly of Independent Members** | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Environmental Network Society* | \$ - | \$ 3,200 | \$ 3,200 | 1 | \$ 3,200 |
| Alberta Federation of Labour Inc. | \$ - | \$ - | \$ - | - | \$ - |
| Alberta First Initiative | \$ - | \$ 302,000 | \$ 302,000 | 24 | \$ 12,583 |
| Alberta Freedom Committee | \$ - | \$ - | \$ - | - | \$ - |
| Alberta Proud | \$ 30,159 | \$ 35,876 | \$ 66,035 | 841 | \$ 79 |
| Alberta Roadbuilders and Heavy Construction Association | \$ - | \$ - | \$ - | - | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ - | \$ - | \$ - | - | \$ - |
| Drain The Swamp CANADA*** | \$ - | \$ - | \$ - | - | \$ - |
| Family Guy's Family Law Reform | \$ - | \$ - | \$ - | - | \$ - |
| Health Sciences Association of Alberta | \$ 103,259 | \$ - | \$ 103,259 | 597 | \$ 173 |
| National Police Federation | \$ 127,951 | \$ 1,300 | \$ 129,251 | 617 | \$ 209 |
| Public Interest Alberta Society | \$ - | \$ - | \$ - | - | \$ - |
| Shaping Alberta's Future** | \$ 925 | \$ 11,300 | \$ 12,225 | 12 | \$ 1,019 |
| Students' Union, University of Calgary** | \$ - | \$ - | \$ - | - | \$ - |
| Take Back Alberta Society* | \$ - | \$ - | \$ - | - | \$ - |
| The Buffalo Project | \$ - | \$ 174,100 | \$ 174,100 | 36 | \$ 4,833 |
| United Nurses of Alberta | \$ - | \$ - | \$ - | - | \$ - |
| WEXIT USA** | \$ - | \$ - | \$ - | - | \$ - |
| www.StopTheNDP.info* | \$ 1,010 | \$ 3,193 | \$ 4,203 | 14 | \$ 300 |
| Total | \$ 263,304 | \$ 530,969 | \$ 794,273 | 2,142 | \$ 371 |

*Registered in 2023.

**De-registered in 2023.

***Registered and de-registered in 2023.

****Contributors in the Over \$250 category are publicly disclosed on the Elections Alberta website.

Appendix Q: 2018-2023 Third Party Advertiser Contributions by Year

| Year | ETPA | PTPA | Total |
|--------------|---------------------|----------------------|----------------------|
| 2018 | \$ - | \$ 5,333,174 | \$ 5,333,174 |
| 2019 | \$ 2,141,443 | \$ 1,189,964 | \$ 3,331,407 |
| 2020 | \$ 177 | \$ 3,230,588 | \$ 3,230,765 |
| 2021 | \$ 365,000 | \$ 4,107,888 | \$ 4,472,888 |
| 2022 | \$ 436,958 | \$ 2,976,467 | \$ 3,413,425 |
| 2023 | \$ 794,274 | \$ 125 | \$ 794,399 |
| Total | \$ 3,737,852 | \$ 16,838,206 | \$ 20,576,058 |

Appendix R: ETPA Net Assets (Liabilities) as of December 31, 2023

| ETPA | Assets | | | Liabilities | | Net Assets (Liabilities) |
|---|------------------|-----------------|-------------|-----------------|-------------|-----------------------------|
| | Cash | Receivables | Other | Payables | Loans | |
| Alberta Accountability Alliance* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Assembly of Independent Members** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Environmental Network Society* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Federation of Labour Inc. | \$ 11,367 | \$ - | \$ - | \$ - | \$ - | \$ 11,367 |
| Alberta First Initiative | \$ 6,254 | \$ - | \$ - | \$ - | \$ - | \$ 6,254 |
| Alberta Freedom Committee | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Alberta Proud | \$ 35,630 | \$ 1,534 | \$ - | \$ 1,477 | \$ - | \$ 35,687 |
| Alberta Roadbuilders and Heavy Construction Association | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Canadian Union of Public Employees - Alberta Division | \$ 2,447 | \$ - | \$ - | \$ - | \$ - | \$ 2,447 |
| Drain The Swamp CANADA*** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Family Guy's Family Law Reform | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Health Sciences Association of Alberta | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| National Police Federation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Interest Alberta Society | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Shaping Alberta's Future** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Students' Union, University of Calgary** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Take Back Alberta Society* (did not file) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| The Buffalo Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| United Nurses of Alberta | \$ | \$ | \$ | \$ | \$ | \$ |
| WEXIT USA** | \$ | \$ | \$ | \$ | \$ | \$ |
| www.StopTheNDP.info | \$ | \$ | \$ | \$ | \$ | \$ |
| Total | \$ 55,698 | \$ 1,534 | \$ - | \$ 1,477 | \$ - | \$ 55,755 |

*Registered in 2023.

**De-registered in 2023.

***Registered and de-registered in 2023.

Appendix S: Political Party Registrations at March 31, 2024

| Party | Date Registered | Party Leader | Party President | Party CFO |
|-------|-----------------|-----------------------|-----------------------|-----------------------|
| 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 | Garett Spelliscy |
| AP | Oct 30, 1990 | Barry Morishita | Wayne Jackson | John Gee |
| CP-A | Jan 31, 1979 | Naomi Rankin | Not Applicable | Blyth Nuttall |
| GPA | Dec 22, 2011 | Vacant | Ashley MacDonald | Jason McKee |
| PAPA | Jun 2, 2014* | Murray Ruhl | Murray Ruhl | Graham Gagnon |
| REF | Aug 21, 2018* | Randy Thorsteinson | Lauren Thorsteinson | Patricia Argent |
| SM | May 5, 2023 | Artur Pawlowski | Nick Lauritsen | Jacqueline Lauritsen |
| BPA | Jan 20, 2022 | Andrew Jacobson** | Kathleen Adler | Michael Enders |
| TIP | Mar 20, 2019 | Katherine Kowalchuk** | Ron Robertson | Evelyn Opendries |
| UCP | Jul 27, 2017 | Danielle Smith | Rob Smith | Kenneth Engler |
| WIPA | Nov 2, 1999 | Jeevan Mangat** | Rick Northey | Ken Walker |
| WLC | May 1, 2023 | Paul Hinman | Danny Hozack | Tami Tatlock |

*Re-registration date.

**Interim leader.

"CFO" represents Chief Financial Officer.

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

Appendix T: Third Party Advertiser Registrations at March 31, 2024

| Third Party Advertiser | ETPA | PTPA | Primary Contact | Chief Financial Officer |
|---|------|------|----------------------------|----------------------------|
| A Very Concerned Albertan | | X | Sabine Shabbits | Sabine Shabbits |
| Alberta Accountability Alliance | X | X | Darrin Thompson | Darrin Thompson |
| Alberta Environmental Network Society | X | | Natalie Odd | Natalie Odd |
| Alberta Federation of Labour Inc. | X | X | Karen Kuprys | Karen Kuprys |
| Alberta First Initiative | X | X | Mackenzie Lee | Mackenzie Lee |
| Alberta Freedom Committee | X | | Don Oszli | Don Oszli |
| Alberta Proud | X | X | Daniel Kary | Daniel Kary |
| Alberta Resource Advocacy Foundation | | X | Vitor Marciano | Travis Olson |
| Alberta Roadbuilders and Heavy Construction Association | X | | Ronald Glen | Ronald Glen |
| Canadian Union of Public Employees - Alberta Division | X | X | Rory Gill | Colleen Nash |
| Council of Alberta University Students | | X | Alexandra Ages | Alexandra Ages (interim) |
| Edmonton Zone Medical Staff Association | | X | Roberta (Bobbie Jo) Hawkes | Roberta (Bobbie Jo) Hawkes |
| Family Guy's Family Law Reform | X | | Bradley Edward Chalmers | Bradley Edward Chalmers |
| Health Sciences Association of Alberta | X | X | Myles Curry | Michael Boyle |
| National Police Federation | X | X | Brian Sauvé | Don Armstrong |
| Progressive Political Action Committee | | X | Deanna Holt | Ken Peach |
| Public Interest Alberta Society | X | X | Brad Lafortune | Brad Lafortune |
| Take Back Alberta Society | X | X | David Parker | David Parker |
| The Buffalo Project | X | | Dallas Howe | Bill Turnbull |
| United Nurses of Alberta | X | X | Heather Smith | Ramona Pascasio-Salucop |
| Vote Yes to End Equalization Inc | | X | Jodie Gateman | Jodie Gateman |
| www.StopTheNDP.info | X | X | John Williams | Craig B. Chandler |

Appendix U: Constituency Association Registrations at March 31, 2024

| Electoral Division | APA | LIB | NDP | AP | GPA | PAPA | TIP | UCP | WIPA | IND |
|-------------------------------|-----|-----|-----|----|-----|------|-----|-----|------|-----|
| 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 | |

Table continues on the next page.

Appendix U: Constituency Association Registrations at March 31, 2024 (Continued)

| Electoral Division | APA | LIB | NDP | AP | GPA | PAPA | TIP | UCP | WIPA | IND |
|---------------------------------------|----------|-----------|-----------|-----------|----------|----------|-----------|-----------|-----------|----------|
| 45 Edmonton-West Henday | | X | X | | | | X | X | X | |
| 46 Edmonton-Whitemud | | X | X | X | | | X | X | X | |
| 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 | X |
| 58 Drayton Valley-Devon | X | X | X | X | | | X | X | X | |
| 59 Drumheller-Stettler | | 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 V: Annual and Quarterly Report Late Filers for 2023-24

| Name | Entity | Late Return / Report | Filing Deadline |
|--|--------|---|------------------|
| Take Back Alberta Society | PTPA | 2023 Annual Return | April 2, 2024 |
| Take Back Alberta Society | ETPA | 2023 Annual Return | April 2, 2024 |
| Green Party of Alberta | Party | 2023 Annual Return | April 2, 2024 |
| Wildrose Loyalty Coalition | Party | 2023 Annual Return | April 2, 2024 |
| Council of Alberta University Students | PTPA | 2023 Annual Return | April 2, 2024 |
| Alberta Party Calgary-Mountain View | CA | 2023 Annual Return | April 2, 2024 |
| Take Back Alberta Society | PTPA | Quarterly Contribution Report - Q1 2024 | April 15, 2024 |
| The Buffalo Party of Alberta | Party | Quarterly Contribution Report - Q1 2024 | April 15, 2024 |
| The Buffalo Party of Alberta | Party | Quarterly Contribution Report - Q2 2023 | July 17, 2023 |
| Public Interest Alberta Society | PTPA | Quarterly Contribution Report - Q3 2023 | October 16, 2023 |
| Vote Yes To End Equalization Inc | PTPA | Quarterly Contribution Report - Q3 2023 | October 16, 2023 |
| The Buffalo Party of Alberta | Party | Quarterly Contribution Report - Q4 2023 | January 15, 2024 |
| Take Back Alberta Society | PTPA | Quarterly Contribution Report - Q4 2023 | January 15, 2024 |

"PTPA" represents a Political Third Party Advertiser.

"ETPA" represents an Election Third Party Advertiser.

"CA" represents a Constituency Association.

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

Appendix W: Individuals' Contributions and Tax Credits 2019-2023

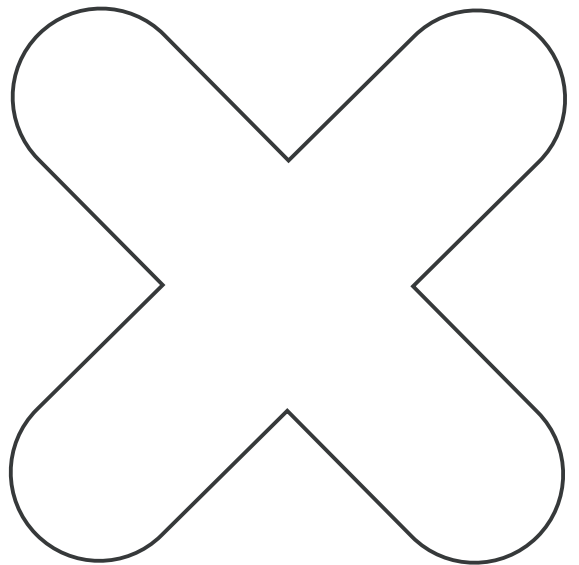
| Year | Total Contributions | Tax Credits Allowed | Tax Credits Claimed |
|------|---------------------|---------------------|---------------------|
| 2023 | \$ 19,797,428 | \$ 10,453,440 | \$ 6,950,000 |
| 2022 | \$ 18,493,805 | \$ 9,998,125 | \$ 5,872,000 |
| 2021 | \$ 11,231,030 | \$ 6,357,634 | \$ 4,221,000 |
| 2020 | \$ 10,552,461 | \$ 5,823,362 | \$ 3,843,000 |
| 2019 | \$ 17,883,104 | \$ 9,509,535 | \$ 5,362,000 |

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