



Office of the
Chief Electoral Officer
of Canada

2023–24

Departmental Plan



Stéphane Perrault
Chief Electoral Officer of Canada

The Honourable Dominic LeBlanc, P.C., K.C., M.P.
Minister of Intergovernmental Affairs, Infrastructure and
Communities

For enquiries, please contact:

Public Enquiries Unit

Elections Canada
30 Victoria Street
Gatineau, Quebec
K1A 0M6

Tel.: 1-800-463-6868

Fax: 1-888-524-1444 (toll-free)

TTY: 1-800-361-8935

elections.ca



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From the Chief Electoral Officer

I am pleased to present my Office's 2023–24 Departmental Plan. This plan is intended to provide Canadians with an outline of the priorities of the Office of the Chief Electoral Officer for the upcoming fiscal year.

As the 44th general election resulted in a minority Parliament, the immediate priority of Elections Canada remains to ensure that the agency is prepared to deliver the next general election, whenever it is called.

In this context, the completion of the decennial review of electoral boundaries will require the agency to prepare for the conduct of an election that could take place under either the current, or a new, map of federal electoral districts. We will also support political parties and electoral district associations as they realign themselves with the new boundaries.

As we prepare for an election, we must also improve and modernize our services to meet the changing circumstances and evolving expectations of Canadians. Elections Canada will pilot the use of an electronic list of electors to support voting at any table in the designated polling location, should a by-election occur in 2023. This solution would improve services to voters by reducing wait times and help address the challenges of a diminishing workforce at the polls. Our goal is to be in position to deploy electronic lists more broadly in 2025.

Elections Canada will also collaborate with communities and stakeholders to address inequities and barriers and provide inclusive electoral services. The agency will prioritize better serving Indigenous communities, fostering inclusivity in its processes for Indigenous peoples and responding to the specific needs and expectations of First Nations, Inuit and Métis electors. As part of these efforts, we plan to seek parliamentary approval to pilot a ballot that reflects the Indigenous linguistic reality of Nunavut electors.

Finally, Elections Canada will continue to make progress on its digital strategy. Throughout 2023–24, the agency will work toward modernizing its tools, services and technologies. Notably, Elections Canada will invest in migrating data and applications to the cloud in order to increase the agency's performance, agility and flexibility.

While the year ahead brings change and challenges, I am confident that these activities, along with others completed by Elections Canada since the last general election, will improve the electoral experience for Canadians and serve to maintain their trust in the electoral process.



Stéphane Perrault
Chief Electoral Officer of Canada

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Plans at a Glance

While Elections Canada is operating under a minority government, the date of the next general election is unknown. Therefore, the immediate priority in 2023–24 remains to make sure that the agency is prepared to deliver the next general election, whenever it is called.

As part of this mandate, Elections Canada will continue to ensure that all Canadians are able to exercise their democratic rights to vote and be a candidate. The agency will accomplish this by continually assessing its policies, programs and services to ensure they meet the needs of all stakeholders. In 2023–24, the agency will:

- ▶ Pilot the use of an electronic list of electors so that electors may vote at any table in their designated polling location during any by-election that takes place in 2023.
- ▶ Introduce technology to improve voting services for blind or partially sighted electors.
- ▶ Solicit input from Indigenous communities on how the federal electoral process can be made more accessible to First Nations, Inuit and Métis electors.
- ▶ Begin implementing its [Accessibility Plan](#)ⁱ and provide staff with the knowledge and tools needed to effectively identify, remove, and prevent accessibility barriers in the agency's services and products.

Elections Canada will also support the completion of the decennial review of electoral boundaries. In order to remain in a constant state of readiness, the agency will prepare to conduct the next general election under either the current or the new maps of the federal electoral districts.

As outlined in its digital strategy, the agency will continue to modernize its digital infrastructure and services. In 2023–24, Elections Canada will focus on moving systems to the cloud, harmonizing its data and continuing to deploy technologies that improve electoral services.

For more information on Elections Canada's plans, see the [Core Responsibilities: Planned Results and Resources](#) section of this plan.

Core Responsibilities: Planned Results and Resources

This section contains information on the department's planned results and resources for each of its core responsibilities. It also contains information on key risks related to achieving those results.

Regulatory Oversight

Description

The Office of the Chief Electoral Officer works to ensure integrity throughout the electoral process through two separate organizational components: Elections Canada (EC) and Office of the Commissioner of Canada Elections (OCCE). EC administers the political financing regime in the *Canada Elections Act* (CEA),ⁱⁱ ensures the policies, advice, and guidance are in place to facilitate election administration in accordance with the CEA, and monitors compliance of political entities with the political financing requirements in the CEA. The OCCE ensures compliance with, and enforcement of, the CEA and the *Referendum Act*.ⁱⁱⁱ

Planning Highlights

In 2023–24, Elections Canada will continue activities to close out the 44th general election, all the while preparing to administer the 45th general election, which could be called at any time.

The agency will focus on the following initiatives that support the implementation of its multi-year audit plan for political entities and enable a sound political financing regime:

- ▶ Continuing to modernize the political financing program by providing political entities with less complex and more user-friendly tools in order to facilitate compliance with the *Canada Elections Act*.
- ▶ Increasing the efficiency of the audit process and refining the agency's audit methodology by implementing program improvements based on the lessons learned from the 44th general election.
- ▶ Strengthening the political financing compliance program for political entities by developing and delivering training sessions that include more accessible tools and updated guidance materials.
- ▶ Supporting electoral district associations as they close their operations or transfer to new districts after the work of the electoral boundaries commissions is concluded and the new boundary limits come into effect. This will include ensuring the proper disposal, transfer and reporting of financial assets.

To continue to strengthen trust in the electoral process, Elections Canada will also prioritize the following initiatives:

- ▶ Ensuring that the agency remains the authoritative source of information about the federal electoral process by monitoring the information environment and responding as appropriate to instances of misleading or inaccurate information.
- ▶ Developing regulatory policy instruments to enhance predictability and transparency in electoral services.

- Facilitating the mandatory audit of poll officials at any general election or by-election called within the fiscal year.

The Office of the Commissioner of Canada Elections will ensure compliance with, and enforcement of, the *Canada Elections Act*^{iv} by continuing to review and investigate referrals¹ and complaints related to the 43rd and 44th general elections.

Where appropriate, the Commissioner will take compliance and enforcement actions, including, but not limited to, the imposition of administrative monetary penalties² or the laying of criminal charges. Cases resulting in formal compliance or enforcement measures will be posted regularly on the [Commissioner of Canada Elections website](#)^v throughout the reporting period.

Planned Results for Regulatory Oversight

The following table shows, for Regulatory Oversight, the planned results, the result indicators, the targets and the target dates for 2023–24, and the actual results for the three most recent fiscal years for which actual results are available.


	Departmental Result	Departmental Result Indicator	Target	Actual Results ^{1 2}
	Canada has a fair, secure, and transparent electoral process free of undue influence	Percentage of electors who have a positive perception of the administration of by-elections	At least 90% by March 2024	2021–22: Not applicable 2020–21: 93% 2019–20: Not applicable
		Election officers' level of compliance with procedures at the polls in a by-election	Deviation under 2% for key controls at by-elections and deviation under 11% for secondary controls at by-elections by March 2024	2021–22: Not applicable 2020–21: Within tolerance 2019–20: Within tolerance
		Percentage of political party and electoral district association financial returns (filed with all mandatory documents) that are published on Elections Canada's website within 10 business days of filing	100% by March 2024	2021–22: Not available 2020–21: Not available 2019–20: Not available
		Number of security incidents ³ with a demonstrable effect ⁴ on the electoral process	0 by March 2024	2021–22: 0 2020–21: 0 2019–20: Not available

Table Note 1: Unless otherwise stated, “Not applicable” indicates that the performance indicator cannot be gathered as the correlating event (by-election or general election) did not occur.

Table Note 2: Unless otherwise stated, “Not available” indicates that the performance indicator was not in effect at that time and, therefore, historical data may not be available

Table Note 3: A “security incident” is an event that affects the availability, confidentiality, or integrity of the electoral process.

Table Note 4: A “demonstrable effect” is the interruption or suspension of electoral services in one or more electoral districts.

¹ Referrals are received from Elections Canada, including those relating to the financial returns of candidates, registered parties and third parties.

² As of June 13, 2019, the Commissioner of Canada Elections may levy administrative monetary penalties for violations involving illegal voting and violations committed under Parts 16 (Communications), 17 (Third Parties) or 18 (Political Financing) of the *Canada Elections Act*.


	Departmental Result	Departmental Result Indicator	Target	Actual Results ^{1 2}
	Canada has a fair, secure, and transparent electoral process free of undue influence	Percentage of Office of the Commissioner of Canada Elections files closed within 18 months	At least 80% by March 2024	2021–22: Not available 2020–21: Not available 2019–20: Not available
		Percentage of electors who have a positive perception of the administration of a general election	At least 90% by the 45th general election	2021–22: 90% 2020–21: Not applicable 2019–20: 91%
		Election officers' level of compliance with procedures at the polls in a general election	Deviation under 2% for key controls at a general election and deviation under 11% for secondary controls at a general election by the 45th general election	2021–22: Within tolerance for key controls. Outside tolerance for secondary controls ⁵ 2020–21: Not applicable 2019–20: Within tolerance
		Percentage of candidate financial returns (filed with all mandatory documents) that are published on Elections Canada's website within 10 business days of filing	100% by the 45th general election	2021–22: Not available 2020–21: Not available 2019–20: Not available
		Percentage of candidate financial returns for which the audit is completed within 12 months of the statutory or extended submission deadline	100% by the 45th general election	2021–22: Not available ⁶ 2020–21: 82% ⁷ 2019–20: Not available

Table Note 1: Unless otherwise stated, “Not applicable” indicates that data for the performance indicator cannot be gathered as the correlating event (by-election or general election) did not occur.

Table Note 2: Unless otherwise stated, “Not available” indicates that the performance indicator was not in effect at that time and, therefore, historical data may not be available.

Table Note 5: Controls are within tolerance if they do not lead to a major finding or pervasive observation. One pervasive observation was made relating to a single secondary control. Details regarding this pervasive observation are included in the [Independent audit report on the performance of the duties and functions of election officers – 44th General Election](#).^{vi}


Table Note 6: Results for the 44th general election will be reported in 2022–23.

Table Note 7: These results are related to the 43rd general election.

The financial, human resources, and performance information for the Office of the Chief Electoral Officer's Program Inventory is available in the [GC InfoBase](#).^{vii}

Planned Budgetary Spending for Regulatory Oversight

The following table shows, for Regulatory Oversight, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.


	2023–24 Budgetary Spending (as indicated in Main Estimates)	2023–24 Planned Spending	2024–25 Planned Spending	2025–26 Planned Spending
	27,183,202	27,183,202	22,183,052	21,913,990

The fluctuation in planned spending over these fiscal years is mainly due to the closing of the 44th general election, including the audit of financial returns of candidates.

Financial, human resources, and performance information for the Office of the Chief Electoral Officer's Program Inventory is available in the [GC InfoBase](#).^{viii}

Planned Human Resources for Regulatory Oversight

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

	2023–24 Planned Full-time Equivalents	2024–25 Planned Full-time Equivalents	2025–26 Planned Full-time Equivalents
	196	162	161

The fluctuation in planned full-time equivalents is largely explained by the same reasons stated in the table showing the planned budgetary financial resources.

Financial, human resources and performance information for the Office of the Chief Electoral Officer's Program is available in the [GC InfoBase](#).^{ix}

Electoral Administration

Description

Elections Canada prepares for, delivers, and reports on federal general elections, by-elections, and referendums in accordance with the legislative framework and educates electors, first-time electors, and future electors to enable Canadians' participation in an inclusive electoral process.

Planning Highlights

Being prepared to deliver federal electoral events is an integral part of the agency's mandate. In preparing for the next general election, the agency will focus on the following initiatives to support programs and services that enable Canadians to vote and be a candidate:

- ▶ Updating systems and field operations to make sure that the agency is prepared to conduct a general election under the newly established electoral boundaries within seven months of the issue of Representation Orders.

- ▶ Preparing to implement an electronic list of electors³ for use in a limited number of polling locations in the next general election; where implemented, electors will be able to vote at any table in their designated polling location. This will be piloted during any 2023 by-elections, with a view to being ready to deploy electronic lists more broadly in 2025.
- ▶ Increasing the accessibility of Elections Canada’s voting services by offering assistive technology to blind or partially sighted electors so that they can independently make and verify the mark on their ballot at advance and election day polling locations.
- ▶ Continuing to improve advance voting services in remote communities. In 2022–23, the agency implemented a flexible model for advance voting services that guaranteed communities in remote areas access to early voting opportunities. In 2023–24, the process used to generate voter information cards will be updated to ensure these early voting opportunities are properly communicated to electors.
- ▶ Working with parliamentarians to obtain the required authorities to pilot a ballot that reflects the Indigenous linguistic reality of Nunavut electors for the next general election.
- ▶ Continuing to collaborate with Indigenous peoples to improve services for First Nations, Inuit and Métis electors. This work will include completing a review of services provided to Indigenous electors; defining and validating with Indigenous electors the required improvements to election services; and building the capacity needed to maintain relationships with Indigenous electors and continually refine election services based on their feedback.
- ▶ Establishing a Vote on Campus working group to consult and share information with stakeholders, including student groups and post-secondary institutions, in order to be able to deliver voting on campus services in the next general election, whenever it is called.
- ▶ Continuing to offer Inspire Democracy workshops on [becoming a candidate](#),^x [working in an election](#),^{xi} and [registering and voting](#)^{xii} in a federal election. Through these workshops and new and revised learning tools, the agency will equip stakeholders with the knowledge needed to educate groups that typically face barriers to electoral participation.⁴
- ▶ Reviewing all communication products to make sure that they meet accessibility standards, are user-friendly, use plain language, and otherwise respond to the needs of electors and candidates with disabilities.
- ▶ Leveraging cloud-based programs to streamline the technology used at local Elections Canada offices and developing supporting procedures that will enable returning officers to be operational as quickly as possible after an election is called.
- ▶ Participating in bilateral and multilateral engagements with other electoral management bodies and in international events in order to share the agency’s experiences and lessons learned and remain on the leading edge of trends and issues related to election management.

³ Current procedures include the use of a paper list of electors that contains the names of those who are registered to vote in each polling division.

⁴ Electors with disabilities, students, new electors and Indigenous electors.

Planned Results for Electoral Administration

The following table shows, for Electoral Administration, the planned results, the result indicators, the targets and the target dates for 2023–24, and the actual results for the three most recent fiscal years for which actual results are available.


	Departmental Result	Departmental Result Indicator	Target	Actual Results ^{1 2}
Canada has an inclusive, accessible, and reliable electoral process		Percentage of electors satisfied with their overall voting experience in a by-election	At least 85% by March 2024	2021–22: Not applicable 2020–21: Not available 2019–20: Not available
		Percentage of polling places in a by-election that meet all 15 mandatory accessibility criteria	100% by March 2024	2021–22: Not applicable 2020–21: Not available 2019–20: Not available
		Percentage of eligible electors included in the National Register of Electors	At least 95% by March 2024	2021–22: 97% 2020–21: 96% 2019–20: 96%
		Percentage of young electors (18-24) included in the National Register of Electors	At least 80% by March 2024	2021–22: Not available 2020–21: Not available 2019–20: Not available
		Percentage of future electors (17 year-olds) in the Register of Future Electors	At least 25% by March 2024	2021–22: Not available 2020–21: Not available 2019–20: Not available
		Percentage of electors satisfied with their overall voting experience in a general election	At least 85% by the 45th general election	2021–22: 96% 2020–21: Not applicable 2019–20: 97%
		Percentage of electors satisfied with the information received from Elections Canada on the voting process	At least 90% by the 45th general election	2021–22: 94% 2020–21: Not applicable 2019–20: 95%
		Percentage of candidates satisfied with the overall quality of service received from Elections Canada	At least 75% by the 45th general election	2021–22: 86% 2020–21: Not applicable 2019–20: 89%
		Percentage of polling places in a general election that meet all 15 mandatory accessibility criteria	100% by the 45th general election	2021–22: 94% 2020–21: Not applicable 2019–20: 94%

Table Note 1: Unless otherwise stated, “Not applicable” indicates that data for the performance indicator cannot be gathered as the correlating event (by-election or general election) did not occur.

Table Note 2: Unless otherwise stated, “Not available” indicates that the performance indicator was not in effect at that time, and therefore, historical data may not be available.


	Departmental Result	Departmental Result Indicator	Target	Actual Results ^{1 2}
	Canada has an inclusive, accessible, and reliable electoral process	Percentage of non-voters who did not vote due to reasons related to the electoral process	5% or less by the 45th general election	2021–22: 7.1% 2020–21: Not applicable 2019–20: 5.4%
		Number of schools that register to participate in Student Vote	At least 7,500 by the 45th general election	2021–22: 7,628 2020–21: Not applicable 2019–20: 9,582


Table Note 1: Unless otherwise stated, “Not applicable” indicates that data for the performance indicator cannot be gathered as the correlating event (by-election or general election) did not occur.

Table Note 2: Unless otherwise stated, “Not available” indicates that the performance indicator was not in effect at that time, and therefore, historical data may not be available.

The financial, human resources, and performance information for the Office of the Chief Electoral Officer’s Program Inventory is available in the [GC InfoBase](#).^{xiii}

Planned Budgetary Spending for Electoral Administration

The following table shows, for Electoral Administration, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.


	2023–24 Budgetary Spending (as indicated in Main Estimates)	2023–24 Planned Spending	2024–25 Planned Spending	2025–26 Planned Spending
	115,109,165	115,109,165	111,921,261	91,755,133

The fluctuation in planned spending over these fiscal years is mainly due to the reduction in the preparedness period for 2025–26—the latest date for calling the 45th general election is September 2025—and to the profile of investments in digital transformation priorities.

Financial, human resources, and performance information for the Office of the Chief Electoral Officer’s Program Inventory is available in the [GC InfoBase](#).^{xiv}

Planned Human Resources for Electoral Administration

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

	2023–24 Planned Full-time Equivalents	2024–25 Planned Full-time Equivalents	2025–26 Planned Full-time Equivalents
	554	549	465

The fluctuation in planned full-time equivalents is largely explained by the same reasons stated in the table showing the planned budgetary financial resources.

Financial, human resources and performance information for the Office of the Chief Electoral Officer’s Program is available in the [GC InfoBase](#).^{xv}

Electoral Boundaries Readjustment Administration

Description

Elections Canada provides independent provincial commissions with financial and administrative services to support the readjustment of the federal electoral boundaries and enable the commissions to carry out their obligations under the *Electoral Boundaries Readjustment Act*.^{xvi}

Planning Highlights

The *Constitution Act, 1867*^{xvii} and the *Electoral Boundaries Readjustment Act* require that the number of seats in the House of Commons, and the boundaries of federal electoral districts, be reviewed after each decennial census in order to account for changes and movements in Canada's population. This work is led by 10 independent electoral boundaries commissions, which receive financial and administrative support from Elections Canada.

Throughout 2023–24, the agency will support the work of the commissions by:

- ▶ Ensuring that the commissions have the tools they need to fulfill their responsibilities under the *Electoral Boundaries Readjustment Act*.
- ▶ Acting as a liaison between the Speaker of the House of Commons and the 10 electoral boundaries commissions.
- ▶ Processing payment of all expenses related to the redistribution process and providing equipment, technical support and any other necessary administrative support.
- ▶ Preparing and planning for the completion of the redistribution of federal electoral districts.

Following the completion of the final reports by the commissions, Elections Canada will coordinate their tabling in the House of Commons. The agency will then prepare the Representation Orders⁵ that include a description of the boundaries and names of the 343 federal electoral districts.

In 2023–24, by proclamation of the Governor in Council, the new Representation Order will be declared to be in force. The new boundary limits will come into effect on the first dissolution of Parliament that occurs at least seven months after the date of proclamation. This timeframe is needed to give Elections Canada, political parties, candidates and sitting members of Parliament ample time to prepare for the next general election.

⁵ Exceptionally, this decennial redistribution will require two Representation Orders, one for Quebec and another for the other nine provinces. Yukon, the Northwest Territories, and Nunavut each constitute one federal electoral district; as a result, no boundary changes are required in the territories. On June 23, 2022, Parliament amended the Representation Formula, which determines the number of members of Parliament (MPs) to be assigned to each province. The new legislation ensures that every province retains, at a minimum, the same number of MPs that it had assigned during the 43rd Parliament, elected in 2019. As a result, the province of Quebec will have 78 MPs, instead of the 77 calculated under the previous Representation Formula in October 2021. Due to this change, the Federal Electoral Boundaries Commission for Quebec will be published separately from the other provinces.

The completion of this exercise in a minority context presents unique challenges, as the agency must preserve a state of readiness under the current map of federal electoral districts while also preparing for the possibility that, based on timing, the next general election may take place under the new map of federal electoral districts. More specifically, this means that in 2023–24 Elections Canada will:

- ▶ Work to appoint new returning officers in the 343 federal electoral districts under the new map, while maintaining the existing 338 returning officers in their positions until the new map comes into effect.
- ▶ Begin updating the agency’s systems and materials with the new information on electoral district boundaries, while ensuring systems continue to be aligned with the existing boundaries and polling divisions.⁶
- ▶ Work with returning officers to create new polling divisions and to identify new potential polling locations.

Planned Results for Electoral Boundaries Readjustment Administration

The following table shows, for Electoral Boundaries Readjustment Administration, the planned results, the result indicators, the targets and the target dates for 2023–24, and the actual results for the three most recent fiscal years for which actual results are available.


	Departmental Result	Departmental Result Indicator	Target	Actual Results ¹
	Independent electoral boundaries commissions can deliver their final report according to legislative requirements	Percentage of commissioners who are satisfied with the services and support they received	At least 90% by March 2024	2021–22: Not available 2020–21: Not available 2019–20: Not available


Table Note 1: Unless otherwise stated, “Not available” indicates that the performance indicator was not in effect at that time, and therefore, historical data may not be available.

The financial, human resources, and performance information for the Office of the Chief Electoral Officer’s Program Inventory is available in the [GC InfoBase](#).^{xviii}

⁶ A polling division is a small geographic section of an electoral district for which a list of electors is prepared and a polling station is set up on election day. There are roughly 180 polling divisions per electoral district and each polling division has roughly 375 electors. In rural areas, one polling division may cover an entire town; in urban settings, there may be one polling division for a high-rise building.

Planned Budgetary Spending for Electoral Boundaries Readjustment Administration

The following table shows, for Electoral Boundaries Readjustment Administration, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.


 2023–24 Budgetary Spending (as indicated in Main Estimates)	2023–24 Planned Spending	2024–25 Planned Spending	2025–26 Planned Spending
1,037,393	1,037,393	N/A	N/A

This spending pattern is a result of the decennial electoral boundaries redistribution exercise, which began in 2020–21 and is expected to finish in 2023–24.

Financial, human resources, and performance information for the Office of the Chief Electoral Officer's Program Inventory is available in the [GC InfoBase](#).^{xix}

Planned Human Resources for Electoral Boundaries Readjustment Administration

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

 2023–24 Planned Full-time Equivalents	2024–25 Planned Full-time Equivalents	2025–26 Planned Full-time Equivalents
6	0	0

The fluctuation in planned full-time equivalents is largely explained by the same reasons stated in the table showing the planned budgetary financial resources.

Financial, human resources and performance information for the Office of the Chief Electoral Officer's Program is available in the [GC InfoBase](#).^{xx}

Internal Services: Planned Results

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- ▶ Management and Oversight Services
- ▶ Communications Services
- ▶ Legal Services
- ▶ Human Resources Management Services
- ▶ Financial Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Real Property Management Services
- ▶ Materiel Management Services
- ▶ Acquisition Management Services

Planning Highlights

Internal Services support all of the Office of the Chief Electoral Officer's programs and activities and make sure that they have the resources needed to provide effective services to Canadians.

Internal Services will help the agency acquire the necessary tools and resources to adapt to an ever-changing environment and better serve Canadians and employees by:

- ▶ Leveraging its multi-year investment plan to support strategic plans and promote stewardship and accountability within the agency.
- ▶ Modernizing existing payroll practices to ensure that field administrators and field workers continue to be paid accurately and in a timely manner.
- ▶ Implementing an Indigenous procurement strategy that increases the participation of Indigenous suppliers in Elections Canada's procurement activities.
- ▶ Enabling the use of electronic signatures for field administrators and workers so that they can securely sign digital documents.

Also critical to enabling the agency to adapt to an ever-changing environment and better serve Canadians is the modernization of its digital infrastructure and services. This work is performed on an ongoing basis, irrespective of electoral cycles and minority situations. Priorities for 2023–24 will be managed through Elections Canada's digital strategy and include:

- ▶ Modernizing and simplifying the ways in which data is organized and accessed to improve the agency's agility and enable better use of data in support of services.
- ▶ Migrating information and applications to the cloud in order to consolidate business functionalities and data repositories.

As hybrid work continues to be the reality for agency employees, Elections Canada will provide staff with the tools and guidance needed to do their work safely, securely and successfully either onsite or offsite. To enhance the onsite experience, Elections Canada will administer an

accommodation strategy to eliminate unused office areas and optimize existing office spaces in line with fluctuating employee presence.

To establish a more representative workforce, Elections Canada will focus on critical activities that support an equitable, diverse, and inclusive workplace where all feel welcome. The agency will also continue to remove employment barriers and implement positive measures to ensure representation from designated groups⁷ of the *Employment Equity Act*^{xxi} and other equity-seeking groups. As increased awareness of the diversity and intersectionality of the Canadian electorate leads to a better quality of service, Elections Canada will actively promote learning events that equip staff with the knowledge and tools needed to increase inclusiveness, recognize unconscious bias and execute recruitment and hiring practices using an employment equity lens.

Complementing this work, Elections Canada will begin implementing its *Accessibility Plan*,^{xxii} which will guide the agency in providing employees with a variety of accessible services, tools, and learning resources. In 2023–24, Elections Canada will work toward:

- ▶ Increasing accessibility literacy within the agency by developing training and support tools for staff.
- ▶ Implementing new products and services that are user-friendly and accessible by design.
- ▶ Developing services and processes that are inclusive of people with disabilities, both within and outside the agency.

In an effort to further improve communication, Elections Canada will also continue updating the agency's internal website and work toward ensuring that content is accessible, accurate, concise and available in both official languages.

Finally, Internal Services will support the agency in developing an official languages action plan. This plan will provide tools and procedures to help Elections Canada and field staff meet their official languages obligations and improve the delivery of services in both official languages.

Planning for Contracts Awarded to Indigenous Businesses


To support the Government of Canada's commitment of economic reconciliation with Indigenous peoples, the agency will work toward awarding at least 5% of its contracts to First Nations, Inuit and Métis suppliers. In 2023–24, Elections Canada will work toward:

- ▶ Increasing the agency's network of Indigenous suppliers.
- ▶ Reviewing and updating procurement-related training, tools and other resources to support employees in identifying and awarding procurement opportunities to Indigenous suppliers.
- ▶ Using social media to improve awareness of procurement and engagement opportunities among Indigenous suppliers.
- ▶ Tracking successes and lessons learned against the initiatives listed above and using the resulting insights to continually improve procurement services.
- ▶ Ensuring planned procurement strategies align with the agency's annual target.

⁷ Women, Indigenous peoples, persons with disabilities, and members of visible minorities.


In order to meet the Government of Canada’s target, Elections Canada analyzed the agency’s current and historical Indigenous procurement performance and proactively identified contracts that could be set aside for Indigenous suppliers. The agency further promoted Indigenous procurement by:

- ▶ Increasing awareness among senior management of the Government of Canada’s 5% target.
- ▶ Implementing mandatory training for the Elections Canada procurement team.
- ▶ Adapting tools to track Indigenous procurement.
- ▶ Ensuring stakeholders were aware of Indigenous procurement options at each stage of the procurement planning process.

	5% Reporting Field Description	2021–22 Actual % Achieved	2022–23 Forecasted % Target	2023–24 Planned % Target
	Total percentage of contracts with Indigenous businesses	1.79%	5%	5%

Planned Budgetary Spending for Internal Services


The following table shows, for Internal Services, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.

	2023–24 Budgetary Spending (as indicated in Main Estimates)	2023–24 Planned Spending	2024–25 Planned Spending	2025–26 Planned Spending
	61,524,450	61,524,450	58,134,589	54,903,059

The fluctuation in planned spending over these fiscal years is mainly due to the reduction in the preparedness period for 2025–26—the latest date for calling the 45th general election is September 2025—and to the profile of investments in digital transformation priorities.

Planned Human Resources for Internal Services

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

	2023–24 Planned Full-time Equivalents	2024–25 Planned Full-time Equivalents	2025–26 Planned Full-time Equivalents
	303	298	290

The fluctuation in planned full-time equivalents is largely explained by the same reasons stated in the table showing the planned budgetary financial resources.

Planned Spending and Human Resources

This section provides an overview of the agency’s planned spending and human resources for the next three fiscal years and compares planned spending for 2023–24 with actual spending for the current year and the previous year.

Financial Framework

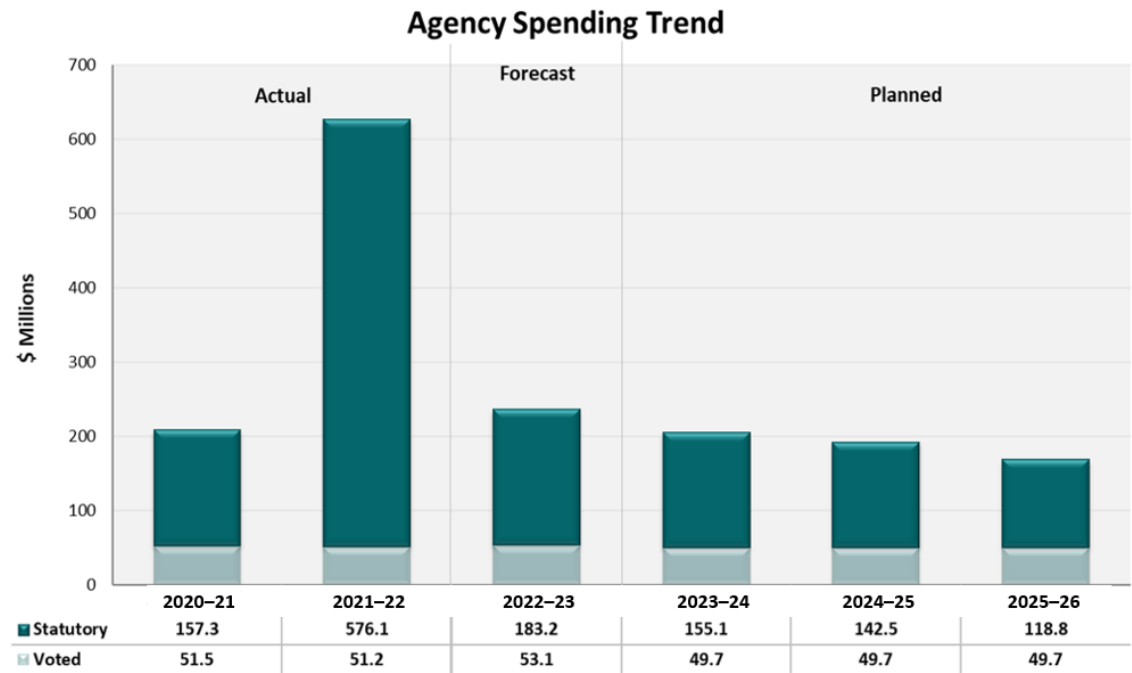
Elections Canada’s unique dual-funding mechanism and planning practices are part of its mandate. The agency is partly funded by an annual appropriation that covers the salaries of its indeterminate positions and is not affected by the electoral cycle. The agency also has a statutory authority that allows it to draw directly from the Consolidated Revenue Fund for all other expenses. The statutory authority ensures that Elections Canada has access to the funds required for elections that may occur at any time and reflects Elections Canada’s independence from the government. The agency adopts financial management practices and oversight mechanisms to ensure sound stewardship and prudent use of resources.

Under Canada’s parliamentary system, general elections are scheduled to take place on fixed dates but can still be called in advance, particularly during a minority government. By-elections, which take place whenever seats in the House of Commons become vacant, are also unpredictable, as Elections Canada has no control over their frequency and timing. Legislative changes and market forces for procured goods and services can also significantly impact a general election.

Planned Spending

Departmental Spending 2020–21 to 2025–26

The following graph presents planned (voted and statutory expenditures) over time.



Totals may not add up due to rounding

Budgetary Planning Summary for Core Responsibilities and Internal Services (dollars)

The following table shows information on spending for each of Elections Canada's core responsibilities and for its internal services for 2023–24 and other relevant fiscal years.

Core Responsibilities and Internal Services	2020–21 Expenditures	2021–22 Expenditures	2022–23 Forecast Spending	2023–24 Budgetary Spending (as indicated in Main Estimates)	2023–24 Planned Spending	2024–25 Planned Spending	2025–26 Planned Spending
Electoral Administration and Oversight ¹	143,558,420	555,990,903	N/A	N/A	N/A	N/A	N/A
Electoral Compliance and Enforcement ¹	7,770,484	7,267,285	N/A	N/A	N/A	N/A	N/A
Regulatory Oversight ²	N/A	N/A	29,509,492	27,183,202	27,183,202	22,183,052	21,913,990
Electoral Administration ²	N/A	N/A	123,760,052	115,109,165	115,109,165	111,921,261	91,755,133
Electoral Boundaries Readjustment Administration ²	N/A	N/A	10,663,477	1,037,393	1,037,393	N/A	N/A
Subtotal	151,328,904	563,258,188	163,933,021	143,329,760	143,329,760	134,104,313	113,669,123
Internal Services	57,501,257	64,029,660	72,310,077	61,524,450	61,524,450	58,134,589	54,903,059
Total	208,830,161	627,287,848	236,243,098	204,854,210	204,854,210	192,238,902	168,572,182

Table Note 1: These core responsibilities will no longer be reported on after 2021–2022.

Table Note 2: These are new core responsibilities; therefore, there is no data for previous years

The total planned spending shows the year-to-year fluctuation in resources. The agency's spending pattern generally reflects the election cycle: spending increases in the fiscal year before a general election, peaks in the fiscal year of an election, and sharply decreases in the fiscal year following an election.

During the period presented in the table, the Office of the Chief Electoral Officer delivered the 44th general election in 2021–22. In the years following an election, the agency's expenditures generally decrease. However, in the context of a minority government, Election Canada had to return to a state of readiness immediately after the 44th general election. As a result, expenditures did not decrease to their typical post-event levels. In 2022–23, the agency started a new cycle of investments in digital transformation priorities, which serve to ensure that a secure and reliable infrastructure supports the electoral process in a way that will meet the expectations of Canadians. These investments are linked to areas such as voting services, registration of electors, the election delivery platform, data management, and shared platform services. Lastly, the decennial redistribution of federal electoral boundaries began in 2020–21 and had its peak expenditures in 2022–23. These variations affect only the statutory portion of the funding.

Note: The annual expenditures for Internal Services as a proportion of the agency's total spending varies significantly by fiscal year. This variation is mostly due to the election cycle. In the years covered above, it ranges between 10% and 33%, with an average of 22% over the period.

Planned Human Resources

The following table shows information on human resources, in full-time equivalents (FTEs), for each of Elections Canada's core responsibilities and for its internal services for 2023–24 and the other relevant years.

Human Resources Planning Summary for Core Responsibilities and Internal Services

Core Responsibilities and Internal Services	2020–21 Actual FTEs	2021–22 Actual FTEs	2022–23 Forecast FTEs	2023–24 Planned FTEs	2024–25 Planned FTEs	2025–26 Planned FTEs
Electoral Administration and Oversight ¹	651	896	N/A	N/A	N/A	N/A
Electoral Compliance and Enforcement ¹	43	43	N/A	N/A	N/A	N/A
Regulatory Oversight ²	N/A	N/A	184	196	162	161
Electoral Administration ²	N/A	N/A	539	554	549	465
Electoral Boundaries Readjustment Administration ²	N/A	N/A	29	6	N/A	N/A
Subtotal	694	939	752	756	711	626
Internal Services	262	311	342	303	298	290
Total	956	1,250	1,094	1,059	1,009	916

Table Note 1: These core responsibilities will no longer be reported on after 2021–2022.

Table Note 2: These are new core responsibilities; therefore, there is no data for previous years

The fluctuation in full-time equivalents is also a result of the election cycle, largely explained by the same reasons stated in the budgetary planning summary.

Estimates by Vote

Information on Elections Canada's organizational appropriations is available in the [2023–24 Main Estimates](#).^{xxiii}

Future-Oriented Condensed Statement of Operations

The future oriented condensed statement of operations provides an overview of Elections Canada's operations for 2022–23 to 2023–24.

The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on [Elections Canada's website](#).^{xxiv}

Future-Oriented Condensed Statement of Operations for the year ending March 31, 2024 (dollars)

Financial Information	2022–23 Forecast Results	2023–24 Planned Results	Difference (2023–24 Planned Results minus 2022–23 Forecast Results)
Total expenses	\$242,634,229	\$223,580,604	(\$19,053,625)
Total revenues	-	-	-
Net cost of operations before government funding and transfers	\$242,634,229	\$223,580,604	(\$19,053,625)

The agency estimates \$223.6 million in expenses for 2023–24. This represents a decrease of \$19.1 million from the 2022–23 forecast results. This difference is mainly due to the closing of the 44th general election and of the decennial electoral boundaries redistribution exercise.

Corporate Information

Organizational Profile

Appropriate Minister:

The Honourable Dominic LeBlanc, P.C., K.C., M.P. Minister of Intergovernmental Affairs, Infrastructure and Communities

Institutional Head:

Stéphane Perrault, Chief Electoral Officer of Canada

Organization:

Office of the Chief Electoral Officer

Enabling instruments:

- ▶ *Canada Elections Act*, S.C. 2000, c. 9^{xxv}
- ▶ *Electoral Boundaries Readjustment Act*, R.S.C., 1985, c. E-3^{xxvi}
- ▶ *Referendum Act*, S.C. 1992, c. 30^{xxvii}

Year of incorporation/commencement:

1920

Raison d'être, Mandate and Role: Who We Are and What We Do

Information on the agency's raison d'être, mandate and role is available on [Elections Canada's website](#).^{xxviii}

Operating Context

Information on the operating context is available on [Elections Canada's website](#).^{xxix}

Reporting Framework

Elections Canada's approved Departmental Results Framework and Program Inventory for 2023–24 are as follows:

Office of the Chief Electoral Officer - Departmental Results Framework

Core Responsibility	Core Responsibility	Core Responsibility
Regulatory Oversight	Electoral Administration	Electoral Boundaries Readjustment Administration
Result	Result	Result
Canada has a fair, secure, and transparent electoral process free of undue influence	Canada has an inclusive, accessible, and reliable electoral process	Independent electoral boundaries commissions can deliver their final report according to legislative requirements
Performance Indicators	Performance Indicators	Performance Indicators
Annual	Annual	Annual
<ul style="list-style-type: none"> Percentage of electors who have a positive perception of the administration of by-elections Election officers' level of compliance with procedures at the polls in a by-election Percentage of political party and electoral district association financial returns (filed with all mandatory documents) that are published on Elections Canada's website within 10 business days of filing Number of security incidents with a demonstrable effect on the electoral process Percentage of Office of the Commissioner of Canada Elections files closed within 18 months 	<ul style="list-style-type: none"> Percentage of electors satisfied with their overall voting experience in a by-election Percentage of polling places in a by-election that meet all 15 mandatory accessibility criteria Percentage of eligible electors included in the National Register of Electors Percentage of young electors (18-24) included in the National Register of Electors Percentage of future electors (17 year olds) in the Register of Future Electors 	<ul style="list-style-type: none"> Percentage of commissioners who are satisfied with the services and support they received* <p>*Reported in years the program is active (i.e. 3 out of every 10 years)</p>
General Election	General Election	
<ul style="list-style-type: none"> Percentage of electors who have a positive perception of the administration of a general election Election officers' level of compliance with procedures at the polls in a general election Percentage of candidate financial returns (filed with all mandatory documents) that are published on Election Canada's website within 10 business days of filing Percentage of candidate financial returns for which the audit is completed within 12 months of the statutory or extended submission deadline 	<ul style="list-style-type: none"> Percentage of electors satisfied with their overall voting experience in a general election Percentage of electors satisfied with the information received from Elections Canada on the voting process Percentage of candidates satisfied with the overall quality of service received from Elections Canada Percentage of polling places in a general election that meet all 15 mandatory accessibility criteria Percentage of non-voters who did not vote due to reasons related to the electoral process Number of schools that register to participate in Student Vote 	
Programs	Programs	Programs
<ul style="list-style-type: none"> Political Entities Regulatory Compliance Electoral Integrity and Regulatory Policy Office of the Commissioner of Canada Elections 	<ul style="list-style-type: none"> Voting Services Field Management Electoral Data Services Public Education and Information 	<ul style="list-style-type: none"> Electoral Boundaries Readjustment Administration
Internal Services		

Supporting Information on the Program Inventory

Supporting information on planned expenditures, human resources, and results related to the Elections Canada's Program Inventory is available in the [GC InfoBase](#).^{xxx}

Supplementary Information Tables

The following supplementary information tables are available on [Elections Canada's website](#).^{xxxii}

- ▶ Reporting on Green Procurement
- ▶ Details on Transfer Payment Programs
- ▶ Gender-based Analysis Plus
- ▶ New Legislation
- ▶ Judicial Decisions and Proceedings

Federal Tax Expenditures

The Office of the Chief Electoral Officer's Departmental Plan does not include information on tax expenditures.

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{xxxiii} This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis plus.

Organizational Contact Information

General enquiries

Address

Elections Canada
30 Victoria Street
Gatineau, Quebec
K1A 0M6

Telephone

1-800-463-6868 (toll-free in Canada and the United States)
001-800-514-6868 (toll-free in Mexico)
613-993-2975 (from anywhere in the world)

For people who are deaf or hard of hearing:

TTY 1-800-361-8935 (toll-free in Canada and the United States)

Fax

613-954-8584
1-888-524-1444 (toll-free in Canada and the United States)

Website

elections.ca

Email

info@elections.ca

Media information

Telephone

1-877-877-9515
819-939-1900
TTY 1-800-361-8935

Fax

613-954-8584

Appendix: Definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

departmental result (résultat ministériel)

A change that a department seeks to influence. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as

age, disability, education, ethnicity, economic status, geography, language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2023–24 Departmental Plan, government-wide priorities are the high-level themes outlining the Government's agenda in the 2021 Speech from the Throne: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.

high impact innovation (innovation à impact élevé)

High impact innovation varies per organizational context. In some cases, it could mean trying something significantly new or different from the status quo. In other cases, it might mean making incremental improvements that relate to a high-spending area or addressing problems faced by a significant number of Canadians or public servants.

horizontal initiative (initiative horizontale)

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

plan (plan)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within a department and that focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

result (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead, they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i Accessibility Plan,
<https://www.elections.ca/content.aspx?section=abo&dir=a11y/a11pln&document=index&lang=e>
- ii *Canada Elections Act*,
<https://laws.justice.gc.ca/eng/acts/e-2.01/index.html>
- iii *Referendum Act*,
<https://laws-lois.justice.gc.ca/eng/acts/r-4.7/index.html>
- iv *Canada Elections Act*,
<https://laws.justice.gc.ca/eng/acts/e-2.01/index.html>
- v Commissioner of Canada Elections website,
<https://www.cfc-cce.ca/content.asp?document=home&lang=e>
- vi Independent audit report on the performance of the duties and functions of election officers – 44th General Election,
<https://www.elections.ca/content.aspx?section=res&dir=rec/eval/pes2021/ege&document=ex-au-index&lang=e>
- vii GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- viii GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- ix GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- x Inspire Democracy: Running in a Federal Election
<https://www.inspirerlademocratie-inspiredemocracy.ca/act/run/index-eng.aspx>
- xi Inspire Democracy: Working at a Federal Election,
<https://www.inspirerlademocratie-inspiredemocracy.ca/act/work/index-eng.aspx>
- xii Inspire Democracy: Registering and Voting in a Federal Election,
<https://www.inspirerlademocratie-inspiredemocracy.ca/act/regist/index-eng.aspx>
- xiii GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
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- xv GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- xvi *Electoral Boundaries Readjustment Act*,
<https://laws-lois.justice.gc.ca/eng/acts/E-3/page-1.html>

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- xvii *Constitution Act, 1867*,
<https://laws-lois.justice.gc.ca/eng/const/index.html>
 - xviii GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
 - xix GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
 - xx GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
 - xxi *Employment Equity Act*,
<https://laws-lois.justice.gc.ca/eng/acts/E-5.401/FullText.html>
 - xxii Accessibility Plan,
<https://www.elections.ca/content.aspx?section=abo&dir=a11y/a11pln&document=index&lang=e>
 - xxiii 2023–24 Main Estimates,
<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
 - xxiv Detailed future-oriented statement of operations,
<https://www.elections.ca/content.aspx?section=res&dir=rep/rpp/dp2023&document=fut&lang=e>
 - xxv *Canada Elections Act*, S.C. 2000, c. 9,
<https://laws-lois.justice.gc.ca/eng/acts/E-2.01/>
 - xxvi *Electoral Boundaries Readjustment Act*, R.S.C., 1985, c. E-3,
<https://laws-lois.justice.gc.ca/eng/acts/E-3/>
 - xxvii *Referendum Act*, S.C. 1992, c. 30,
<https://laws-lois.justice.gc.ca/eng/acts/R-4.7/>
 - xxviii Information on the agency’s *raison d’être*, mandate and role,
<https://www.elections.ca/content.aspx?section=res&dir=rep/rpp/dp2023&document=rais&lang=e>
 - xxix Information on the agency’s operating context,
<https://www.elections.ca/content.aspx?section=res&dir=rep/rpp/dp2023&document=rais&lang=e>
 - xxx GC InfoBase,
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
 - xxxi Supplementary Information Tables,
<https://www.elections.ca/content.aspx?section=res&dir=rep/rpp&document=index&lang=e>
 - xxxii Report on Federal Tax Expenditures,
<https://www.canada.ca/en/departement-finance/services/publications/federal-tax-expenditures.html>