



Election Act

POLITICAL PARTY AND CONSTITUENCY
ASSOCIATION FINANCIAL
REPORTS REGULATION

B.C. Reg. 26/2020

Deposited and effective February 19, 2020

Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 26/2020 (Chief Electoral Officer), deposited and effective February 19, 2020, is made under the *Election Act*, R.S.B.C. 1996, c. 106, s. 283.

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See the User Guide for more information about the *Consolidated Regulations of British Columbia*. The User Guide and the *Consolidated Regulations of British Columbia* are available online at www.bclaws.ca.

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**POLITICAL PARTY AND CONSTITUENCY ASSOCIATION
FINANCIAL REPORTS REGULATION
B.C. Reg. 26/2020**

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Definition

- 1** In this regulation, “**Act**” means the *Election Act*.

Additional information to be included in annual financial report

- 2** For the purposes of section 207 (3) (j) of the Act, an annual financial report for a registered political party or registered constituency association must include the following information for each fundraising function held by or on behalf of the organization during the year:
 - (a) details about income not reported as contributions, including the number of tickets sold and the charge per ticket;
 - (b) for specified fundraising functions, the information recorded under section 190 (6) of the Act.

Classes of income – registered political party

- 3** For the purposes of section 207 (5) of the Act, the income of a registered political party must be reported according to the following classes:
 - (a) political contributions;
 - (b) gross fundraising income not reported as political contributions;
 - (c) transfers, referred to in section 180 (6) of the Act, received by the registered political party;
 - (d) interest and investment income;
 - (e) product sales;
 - (f) advertising income;
 - (g) rental income;
 - (h) reimbursement of election expenses;
 - (i) annual allowance;
 - (j) other income.

Classes of income – registered constituency association

- 4** For the purposes of section 207 (5) of the Act, the income of a registered constituency association must be reported according to the following classes:

- (a) political contributions;
- (b) gross fundraising income not reported as political contributions;
- (c) transfers, referred to in section 180 (6) of the Act, received by the registered constituency association;
- (d) interest and investment income;
- (e) product sales;
- (f) advertising income;
- (g) rental income;
- (h) other income.

Classes of expenditures

5 For the purposes of section 207 (5) of the Act, the expenditures made or incurred by a registered political party or registered constituency association must be reported according to the following classes:

- (a) accounting and audit services;
- (b) the following classes of advertising:
 - (i) commercial canvassing in person, by telephone or by mobile device;
 - (ii) newspapers and periodicals;
 - (iii) promotional materials, including newsletters, brochures, buttons and novelty items;
 - (iv) radio;
 - (v) search engine marketing and optimization;
 - (vi) signs;
 - (vii) social media;
 - (viii) television;
 - (ix) website displays;
 - (x) other forms of advertising;
- (c) amortization expense;
- (d) bad debt expense;
- (e) bank charges;
- (f) conventions, workshops and meetings;
- (g) donations and gifts;
- (h) fundraising functions;
- (i) furniture and equipment;
- (j) interest expense;
- (k) office rent, utilities, insurance and maintenance;
- (l) office supplies and stationery;
- (m) postage and courier;

- (n) professional services;
- (o) research and data, including election surveys and polls;
- (p) salaries and benefits;
- (q) social functions;
- (r) subscriptions and dues;
- (s) telecommunications and information technology;
- (t) transfers, referred to in section 180 (6) of the Act, made by the registered political party or registered constituency association;
- (u) travel;
- (v) other expenditures.