

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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This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

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Contents

- 1 Definition
- 2 Additional information to be included in annual financial report
- 3 Classes of income registered political party
- 4 Classes of income registered constituency association
- 5 Classes of expenditures

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

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:

POLITICAL PARTY AND CONSTITUENCY ASSOCIATION FINANCIAL REPORTS REGULATION

- (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

- 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;
 - (i) interest expense;
 - (k) office rent, utilities, insurance and maintenance;
 - (1) office supplies and stationery;
 - (m) postage and courier;

POLITICAL PARTY AND CONSTITUENCY ASSOCIATION FINANCIAL REPORTS REGULATION

- (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.

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