

## V. Financial Reporting



# Outline

## Electoral Reporting

- Registered Nomination Contestant
- Candidate
- Candidate and Registered District Association
- Registered Political Party

## Annual Reporting

- Registered District Association
- Registered Political Party

## Public Inspection of Financial Returns

# Electoral Reporting

## *Registered Nomination Contestant*

Nomination contestant's official representative must file a financial return

- Within **30 days** after the nomination convention
  - If this falls during the 2024 election period, extended to **90 days** after ordinary polling day, i.e., Monday, **January 20, 2025**

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Electoral Financial Returns: Templates > P 04 925  
Financial Return of Registered Leadership or Nomination Contestant

# Electoral Reporting

## *Candidate*

If candidate's official agent opens their own bank account:

- Official agent must file an electoral financial return
  - No later than **60 days** following the return of the writ of election, extended to Monday, **January 6, 2025**, because of 2024 holiday season

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Electoral Financial Returns: Templates > P 04 901  
Electoral Financial Return for Candidate

\$100 deposit returned to candidate upon receipt of return by Elections NB

Returns are examined in the order in which they are received, with priority given to those involving the reimbursement of election expenses.



# Electoral Reporting

## *Candidate and Registered District Association*

If candidate's official agent does not open their own bank account:

- Election expenses of the candidate will be paid from the existing bank account of the district association or from funds on deposit with the party
  - Agreed to by the official representative and the official agent; or
  - When the same individual serves in both roles
- A preferred, simpler banking option
- Official representative and official agent must file a **joint** financial return
  - No later than **March 31** for the preceding calendar year

# Electoral Reporting

## *Candidate and Registered District Association (cont'd)*

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Electoral Financial Returns: Templates > P 04 923 Joint Financial Return for Registered District Association and Candidate

# Electoral Reporting

## *Registered Political Party*

Chief agent of the party must file an electoral financial return

- No later than **120 days** following the return of the writ of election
- Extended to Monday, **March 3, 2025**

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Electoral Financial Returns: Templates > P 04 905  
Electoral Financial Return for Registered Political Party

# Annual Reporting

## *Registered District Association*

Official representative of registered district association must file an annual financial return

- No later than **March 31** for the preceding calendar year

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Annual Financial Returns: Templates > P 04 911  
Financial Return for Registered District Association

NOTE: The annual return is not required if the joint financial return is used



# Annual Reporting

## *Registered Political Party*

Official representative of the party must file two financial returns annually:

- 1) For the first six months of the calendar year, no later than **September 30**
  - **Since this falls during the 2024 election period, the date is extended to 90 days after ordinary polling day, i.e., Monday, January 20, 2025**
- 2) For the 12 months of the calendar year, an audited return no later than **May 31** of the following year

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Annual Financial Returns: Templates > P 04 909  
Financial Return for Registered Political Party

# Public Inspection of Financial Returns

Financial returns that include contributions can be found online

[www.electionsnb.ca](http://www.electionsnb.ca)

- Political Financing > Public Inspection of Financial Returns
  - > Registered Political Parties
  - > Registered Nomination Contestants
  - > Registered Leadership Contestants
  - > Registered Independent Candidates
  - > Registered Third Parties
  - > Filing Status Reports

All financial returns are available for public inspection during ordinary business hours at Elections NB