Handling and processing of official receipts by the official representative of an authorized party

Reference: Act respecting elections and referendums in municipalities (CQLR, c. E-2.2) (ss. 432 to 434 and 483)

PURPOSE

To prescribe the control procedures to be followed by the official representatives of authorized political party must use to manage the official receipts provided by the Chief Electoral Officer (DGE) or, where applicable, official receipts the official representative has had printed for his or her own use.

CONTEXT

Contributions may only be solicited under the responsibility of the official representative, and only through persons he or she has designated to that effect in writing. Any person receiving a contribution must issue a receipt to the contributor and ensure that the section titled “Declaration signed by the elector” is duly signed by the donor.

Every quarter – that is to say in January, April, July and October – the official representative should provide the treasurer of the municipality with copies two and four of the contribution receipts issued during the previous quarter. This includes receipts issued by the official representative, as well as those issued by persons he or she has designated to that effect in writing.

At the time of authorization of a political party, the DGE conveys a certain number of receipt booklets to the official representative. Additional booklets may be obtained upon request, either by telephone or by e-mail at contribution-municipal@electionsquebec.qc.ca. The official representative of a party may also use contribution receipts that he or she has had printed for his or her own use, provided the requirements set out in Directive D-M-5 are met and written authorization to use such receipts is first obtained from the DGE.

Since such receipts may entitle donors to a tax credit, the official representative is expected to exercise very strict controls regarding the receipts in his or her possession, as well as those he or she issued.
HANDLING AND PROCESSING PROCEDURES

Upon receiving receipt booklets from the Chief Electoral Officer:

- Verify that the serial numbers and the quantities listed in the accompanying letter from the DGE match those of the receipts received.
- Keep the receipt booklets in a safe place.

When the official representative has had contribution receipts printed for his or her own use, after obtaining prior approval from the DGE and subject to the requirements set out in Directive D-M-5:

- Send the Direction du financement des partis politiques at Élections Québec a confirmation of the serial numbers of the receipts that have been printed, along with a specimen.

When filing a financial report:

- Complete section 5 of the annual financial report, regarding the reconciliation of receipts.

To help you complete the section 5 of the annual financial report, you can use the template titled “Reconciliation report for receipts provided to a canvasser” (DGE-1099), which is attached to this directive.

- In the “Reconciliation report for receipts provided to a canvasser”:
  - 1. In the first column on the left, enter the serial numbers of the receipts contained in each of the booklets provided by the DGE or, where applicable, those that the official representative has had printed for his or her own use, then enter the quantity of receipts in column B. Column A only needs to be completed when submitting a subsequent financial report.
  - 2. Complete columns C, D, E and F, by entering the following information for each booklet of receipts:
    - in column C: the quantity of receipts issued to contributors by the official representative;
    - in column D: the quantity of spoiled or cancelled receipts. In the space provided for the purpose, enter the serial numbers for these receipts to ensure that you return all copies of any spoiled or cancelled receipts;
    - in column E: the quantity of unused receipts, including any receipts returned to the official representative. In the space provided for the purpose, you should also list the serial numbers for these receipts;
    - in column F: the quantity of receipts that have yet to be used.
Retaining and remitting receipts

The official representative must save their copy of each receipt for a period of seven years. He or she should also remit the copies intended for the DGE and the treasurer (copies 2 and 4) quarterly, that is no later than the 15th day of January, April, July and October.
Reconciliation report for receipts provided to a canvasser

PERIOD FROM ____________________ TO ____________________

Name of the canvasser: __________________________________________

<table>
<thead>
<tr>
<th>Serial numbers of the official receipts provided by the official representative (by booklet)</th>
<th>NUMBER OF RECEIPTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>From: _______ To: _______</td>
<td>Unused and on hand at start of period (column F of the previous report)</td>
</tr>
<tr>
<td></td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
</tr>
</tbody>
</table>

Serial numbers of the damaged or cancelled receipts (enclosed)
Nos. ____________________________

Serial numbers of the receipts returned to the official representative (enclosed)
Nos. ____________________________

REMARKS
(1) Official receipts may only be issued to an elector of the municipality who has personally made a contribution out of his or her own property. Along with this report, return copies 1, 2 and 4 of all issued receipts to the official representative.
(2) Damaged and cancelled receipts should be returned to the official representative. Otherwise, provide details of unreturned receipts and reasons for not returning them.
(3) This report may be completed and forwarded to the official representative when the canvasser ceases to act in that capacity or at the request of the official representative. At that time, the canvasser should return all copies of the receipts he or she has on hand.

I certify that the information provided above is true, accurate and complete.

________________________________________  __________________________
Signature of the canvasser  Date

I acknowledge that I have received copies 1, 2, and 4 of the issued receipts, as well as all copies of the spoiled or cancelled receipts and the unused receipts, in the quantities listed in this reconciliation report.

________________________________________  __________________________
Signature of the official representative  Date