GUIDE

Guide for the official agent of an authorized political party

Municipalities with a population of 5,000 and over





Checklist

Oper	a bank account specifically for the campaign (election fund)				
	If you fail to do this, you will not be able to obtain a reimbursement of election expenses (see Directive D-M-4).				
Incur	Incur and authorize election expenses				
	Only amounts transferred by your party's official representative can be deposite into your bank account.				
	☐ As the official agent, only you or your deputy may incur and authorize election expenses during the election period (from the 44 th day before polling day unt the polling stations close on polling day).				
Pay e	election expenses from your election fund (bank account)				
	All expenses, except those you have contested, must be paid in full before you produce your reports and returns.				
	You must keep all vouchers for a period of seven years, except those you provide to the treasurer with your election expenses return.				
Resp	ect the limit on election expenses				
	Your municipality's treasurer will inform you of the limit.				
Ident	tify publicity (Mandatory)				
	For publicity in a newspaper, on the radio, on television or on the Internet, "Name of official agent" followed by the title "Official Agent".				
	☐ For a leaflet, poster, coroplast board or other printed material:				
	"Name of printer (or manufacturer if produced by volunteers)" and "Name of official agent" followed by the title, "Official Agent".				
Prod	uce the return of election expenses DGE-1049				
	No later than 90 days after polling day.				
	Accompanied by the originals of invoices, cheques, copies of advertisements, bank statements, deposit slips, etc.				

For additional information, please contact your municipality's treasurer or the Direction du financement politique of Élections Québec at 418 644-3570 (if calling from the Québec region) or 1 866 232-6494 (if calling from elsewhere). You may also send an e-mail to: **financement-municipal@electionsquebec.qc.ca**.

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Introduction

An election period is about to begin, and you have agreed to act as the official agent of an authorized political party. As an official agent, you are required to comply with certain rules regarding financing and expenses, outlined in Chapter XIII of the Act respecting elections and referendums in municipalities (AERM).

The purpose of this guide is to help official agents of authorized political parties to understand and comply with the applicable provisions of the AERM that apply to him or her. This Guide is available on the extranet of Élections Québec at the following address: **pes.electionsquebec.qc.ca**.

The interpretations presented in this guide do not take precedence over the provisions of the *Act* and are not intended to replace the official text of the *Act*. Whenever the AERM must be interpreted or applied, reference should be made to the text published by the Éditeur official du Québec, which can be found at the following address: **legisquebec.gouv.qc.ca**. References to the provisions of the *Act* are shown as section numbers in parentheses.

Questions about how the provisions of Chapter XIII of the AERM apply to official agents of authorized political parties can be submitted to the municipal treasurer or to Élections Québec, by contacting a political financing coordinator:

Direction du financement politique

Élections Québec 1045, avenue Wilfrid-Pelletier, bureau 200 Québec (Québec) G1W 0C6

Telephone: 418-644-3570 (Québec area) 1-866-232-6494 (toll-free)

email: financement-municipal@electionsquebec.qc.ca

Website: www.electionsquebec.qc.ca



The rules presented in this guide apply only to municipalities with 5,000 inhabitants or more, and to any municipality with fewer than 5,000 inhabitants that were already been subject to Chapter XIII of the AERM.

Role and responsibilities

1.1 Role

(Ss. 382, 384, 455 and 492)



During an election, every political party authorized by the Chief Electoral Officer (DGE) must have an official agent. The official representative automatically becomes the official agent unless the party leader decides otherwise, in which case the official agent is a person designated in writing by the party leader who is authorized to incur election expenses.

The official agent is responsible for the election expenses of all the party's candidates, and for producing the return of election expenses. He or she must comply with all the rules applicable to the control of election expenses.

1.2 Appointment

(Ss. 47, 383 and 384)

The official agent is appointed by the party leader, and must accept the appointment in writing.

An employer, when requested to do so in writing, must grant unpaid leave to an employee who is the official agent of a political party, after the day on which the notice of election is published (s. 349).



The following people cannot be official agents, a person who: (s. 383)

- is not an elector of the municipality;
- is a candidate for the office of member of the municipality's council, except for an authorized independent candidate who appoints himself or herself as official agent and representative;

- is the leader of a party carrying on its activities in a municipality's territory;
- is an election officer of the municipality or an employee of an election officer;
- is an officer or employee of the municipality or of a mandatory body of the municipality;
- is the Chief Electoral Officer or a member of his personnel;
- has been convicted of an offence that constitutes a corrupt electoral practice under section 645 of the AERM, section 223.1 of the *Act respecting school elections* or section 567 of the *Election Act*. The disqualification shall continue for five years from the day on which the judgment convicting the person becomes a *res judicata*.

1.3 Appointment of deputies

(Ss. 385, 455 and 492)

As the official agent of an authorized party, you may, with the approval of the party leader, appoint the required number of deputies and allow them to incur or authorize election expenses up to the limit set by you on their deed of appointment. The deed of appointment must mention the deputy's consent and be countersigned by the deputy and the party leader.

Thus, any election expense incurred or authorized by the deputy, up to the stipulated amount, is deemed to have been incurred or authorized by the official agent. The deputy must provide the official agent with an Itemized statement of election expenses incurred by a deputy of a political party, no later than 60 days after polling day, using the form *Itemized statement of the election expenses incurred by the deputy of the official agent of a political party* **DGE-1069** prescribed by the DGE. Invoices, receipts and other vouchers must also be provided.

The return of election expenses must be accompanied by the deed of appointment for each deputy, along with any changes made.

The deed of appointment must be completed on form **DGE-1088**. Directive **D-M-11** specifies the content of the itemized statement of election expenses incurred by the deputy to the official agent of a political party.

1.4 Resignation and replacement

(Ss. 386 and 496)

If you (or your deputy) ascertain that one of the conditions has not been upheld, then you (or the deputy) concerned must resign immediately. You may also resign for any other reason. Your resignation must be in writing, and must be sent without delay to the party leader and the DGE (s. 386) to the attention of the Direction du financement politique.

An official agent who resigns must submit a return of election expenses to the party leader within 10 days following his or her resignation. The return must cover the period during which the person was in office as the official agent, and be accompanied by receipts, invoices and other vouchers.

If the official agent resigns after the election period, he or she is still required to produce a return of election expenses within the specified period, unless the return is published by the substitute official agent (s. 496). When the position of official agent becomes vacant, it must immediately be filled by the leader.



For further information on appointments and resignations of officers, please consult the RAPEQ Guide.

1.5 Mandatory training given by Élections Québec

(Ss. 387.1 and 424)



Where the offices of official agent and representative are not held by the same person, the official agent and all his or her deputies must take training given by the DGE on the control of election expenses, within 10 days after being appointed.

The training is available online. Everyone who is required to take it must provide an e-mail address when appointed. This address is used to confirm the participant's identity and forward information regarding access to, use of and completion of the training.



In the Register of Authorized Political Entities in Québec (known by its French acronym REPAQ), a note is placed alongside the name of every person who is required to take training, to make sure this is done within the prescribed time. These notes are available to the general public via the Élections Québec website.



1.6 Summary of main responsibilities

- Manage the election fund (election bank account);
- Incur or authorize election expenses;
- Authorize an advertising agency;
- Pay election expenses;
- Produce the election expenses return.

1.7 Document setting out the candidate's publicity expenses

(s. 162.1)

A candidate's nomination paper must indicate the total amount of publicity expenses incurred on the candidate's behalf by the party's official representative and used by the candidate during the period beginning on January 1st of the year of the general election and ending on the day on which the election period begins.

In the case of a by-election, the period in question begins on the day the seat becomes vacant.



Where the total amount of publicity expenses exceeds \$1,000, the nomination paper must include a breakdown of the expenses. You must give this information to your party's candidates so that they are able to include it on their nomination papers. For publicity expenses that are shared, you must calculate the portion attributable to each candidate.

Please see the **Guide for the official representative of an authorized political party** for further information.



How do we properly account for advertising expenses?

The advertising expenses that party candidates must detail in their nomination papers are those related to the election, regardless of the medium used. It may be an expense for advertising on radio, television, in newspapers, on printed matter or any other information medium or technology (flyers, posters, signs, buttons, website, etc.). All costs incurred in the design, development, production, dissemination and distribution of advertising material must be included.

Furthermore, in the case of a publicity expense for a good or service used both before and during the election period, it must be calculated in proportion to the frequency of use before that period in relation to the frequency before and during that period.

EXAMPLE OF DISTRIBUTION

A party installs billboards 10 days before the 45-day election period and the cost of those billboards totals \$7,000. The amount will then be \$1,272.73, or \$7,000 X (10 days/55 days). This amount will then have to be distributed equally for each of the candidates concerned and entered in their nomination papers.

$$\$7,000 \times \left(\frac{10 \text{ days}}{55 \text{ days}} \right) = \$ 1,272.73$$

1.8 Key dates for a general election

DAY - 44

Start of the election period

First day for filing a nomination paper

DAY - 40

First day for accepting an application for authorization from a private intervenor

DAY - 30

Last day for filing a nomination paper

DAY - 20

Last day for accepting an application for authorization from a private intervenor

DAY 0

Polling day

DAY +30

Deadline for filing the return of expenses of private intervenors

DAY +60

Deadline for accepting a claim from your suppliers for expenses incurred but not claimed

DAY +90

Deadline for filing the return of an authorized independent candidate

1.9 The extranet

Élections Québec provides you with an online platform where all the documents necessary to fulfill your role as official agent are made available. All the information guides, guidelines, forms and other various tools can be found there. It is also where all news about political financing are published and where you can access the Web application for filing your election expenses return.



You can access it using the same login information used during your mandatory training. Go to **pes.electionsquebec.qc.ca** to consult all the available documentation.

1.10 Role and responsibilities of your municipality's treasurer

The treasurer's role is to assist the Élections Québec team with the application of Chapter XIII of the *Act*. When acting in this capacity, the treasurer is under the sole authority of the Chief Electoral Officer (s. 376).





Among other things, the treasurer must:

- post and update the list of official agents of the parties and authorized independent candidates and, where applicable, the list of deputies of official agents (s. 394);
- calculate and post the limits on election expenses and send a copy (preliminary and final) to every official agent;
- receive and verify election expenses returns from authorized political parties;
- issue notices for failure to submit a report or return by the stipulated deadline, and send the notices to the people concerned (arts. 64 and 502-504);
- calculate and remit matching sums (for municipalities with a population of 20,000 or more);
- carry out, in accordance with the AERM and with the agreement of the DGE, the reimbursement of election expenses to eligible political parties (s. 475);
- forward to the DGE a copy of any financial report and activity report and, on request, a copy of any election expenses report received (s. 500);

Role and responsibilities

- publish a summary of the election expense returns in a newspaper distributed throughout the municipality (s. 499);
- produce and file with the municipal council, if applicable, on or before April 1st of each year, a report of its activities under Chapter XIII of the *Act* for the previous fiscal year. The treasurer must also send a copy to the DGE (s. 513).

2 Election fund

2.1 Definition

(s. 458)

The official agent may only pay election expenses out of an election fund placed at his or her disposal and deposited in an account of a Québec branch of a financial institution. The election fund is composed of amounts transferred by the party's official representative.



This account must be separate from that of the official representative and must allow the holder to receive monthly statements and honoured cheques (original or scanned).

Directive **D-M-4** contains the information required to open an account.

2.2 Source of election funds

(Ss. 458 and 498)

Only amounts held by an authorized party in compliance with the *Act* may be paid into the election fund made available to the official agent.



After production of the return of election expenses, the official agent must give all monies remaining in his or her election fund, and all property in his or her possession, to the official representative.

2.3 Election expenses paid by the official representative before the beginning of the election period

(Ss. 452 and 457)



Some expenses may be paid by the official representative before the beginning of the election period if those goods or services are used both before and during the election period. They are then deemed to have been paid out of the election fund. In this case, the portion of the cost that constitutes an election expense is determined on the basis of the frequency of use during the election period in relation to the total frequency of use, that is, before and during the election period. The election expense must then be reported on the return of election expenses and the portion paid by the official representative must appear under the heading "Total election expenses paid by the official representative prior to the start of the election period".

2.4 Closing the election fund

After filing the election expenses return, the official agent of an authorized political party must give all remaining money and property in the election fund to the official representative of the party.



Before closing the election fund, the official agent must ensure that all outstanding cheques have been cashed by suppliers.

3 Disbursements

3.1 General information

(Ss. 455, 457, 458, 459, 460, 463 and 465)

All expenses, whether election expenses or expenses other than election expenses, must be paid by cheque, debit card, credit card or bank transfer from the election fund. The official agent is solely responsible for election expenses and must authorize and pay for them. The vouchers defined in Directive **D-M-34** are required as they constitute proof of payment of an expense. The original invoices for all expenses (including federal and provincial taxes) must be kept and attached to the election expenses return.

An election expense limit is conveyed to the official agents by the treasurer of the municipality a for each elective position in which your party presents a candidate. This limit must never be exceeded, otherwise the official agent commits an offence, could be prosecuted and, as the case may be, accused committing a corrupt electoral practice.



Finally, the third part of this guide describes the four categories of expenses, namely:

- publicity, which is by far the most popular but requires very special attention in terms of its identification (section 3.3 of the guide);
- goods and services;
- rental of premises;
- travel and meal expenses.

3.2 Election expenses

Definition

(s. 451)



An election expense is the cost of any goods or services **used** during an election period in order to:

- promote or oppose, directly or indirectly, the election of a candidate or the election of candidates of a party;
- propagate or oppose the program or policies of a candidate or party;
- approve or disapprove of courses of action advocated or opposed by a candidate or party;
- approve or disapprove of any act performed or proposed by a party, candidate or their supporters.

EXCEPTIONS

Exceptions to election expenses

(Ss. 453 and 454)

Some goods and services are not considered to be election expenses. They include:

- 1. The cost of publishing articles, editorials, news, interviews, or letters to the editor in a newspaper, periodical or other publication. When this is done, the following conditions must be respected:
 - the publication is made in the same manner and under the same rules as outside the election period;
 - there must be no payment, reward or promise of payment;
 - it must not be a newspaper, periodical or printed matter established for the purpose or for the purpose of the election;
 - the circulation and frequency of publication must be the same both during and outside the election period.
- 2. The cost of broadcasting a public affairs, news or public opinion program on a radio or television station. However, the program must be broadcast in the same manner and under the same rules both during and outside the election period, without payment, reward or promise of payment or reward.

EXCEPTIONS

- 3. The costs necessarily incurred to hold a meeting for the selection of a candidate, including the cost of renting a hall, convening the delegates and installing publicity on the meeting premises, but excluding the cost of any form of publicity. These costs must not exceed \$2,250 in the case of a candidate for the office of mayor or \$750 in the case of a candidate for the office of councillor.
- 4. The transportation costs of a person other than a candidate, paid out of the person's own money and not reimbursed to the person.
- 5. The cost of the food and beverages served at a political activity, where this cost is included in the admission fee paid by participants.
- 6. Reasonable, ordinary costs incurred for the day-to-day operations of the party's permanent office at the address entered in the Élection Québec's register not less than three months before the publication of the notice of election.
- 7. Interest accrued between the date on which the loan was contracted during the election period and the 90th day after polling day, on any loan granted to the official representative to cover his or her expenses, unless it is paid and reported in the return of election expenses.
- 8. Reasonable expenses paid by a candidate for his or her own transportation or other personal expenses or for participation in a convention for the selection of a candidate not subject to a reimbursement.
- 9. Expenses incurred for the holding of meetings, the total of which does not exceed \$200 for the entire election period, including the rental of halls and the convening of participants, provided the meetings are not directly or indirectly organized on behalf of a candidate or party. For further information on the organization and holding of public meetings during an election period by non-partisan organizations, please see Directive **D-M-24**.
- 10. Publicity expenses incurred by a private intervenor, the total of which does not exceed \$300 for the entire election period.
- 11. Recounting expenses (new count or counting of ballots).
- 12. All expenses incurred to express thanks, after the polling stations have closed (volunteers' evening, thank-you cards, advertisements in a newspaper, etc.).

Election period

(s. 364)



An election period is the period beginning on the 44th day before polling day and ending on polling day, at the time the polling stations close.

Limit on election expenses

(s. 465)

A candidate's election expenses during an election period must be limited so as never to exceed the following amount:



In an election for the office of mayor or borough mayor, an amount of \$3,780 plus:

- \$0.30 per person entered on the municipality's list of electors, for the segment ranging from 1 to 20,000 registered electors;
- \$0.51 per person entered on the municipality's list of electors, for the segment ranging from 20,001 to 100,000 registered electors;
- \$0.38 per person entered on the municipality's list of electors, for the segment over and above 100,000 registered electors.

In an election for the office of councillor, an amount of \$1,890, increased by \$0.30 per person entered on the electoral district's list of electors.

For each elective position in which he or she presents a candidate, the official agent will be given two limits on election expenses: the preliminary limit, calculated on the unrevised list of electors, and the final limit, calculated after the final revision of the list of electors. The greater of the two will be the official limit to be respected.



The municipality's treasurer will inform you of the preliminary and final limits in writing. If you exceed the official limits, you will be committing an offence that constitutes a corrupt electoral practice.

Incurring and controlling election expenses

(Ss. 455 and 461)



As the party's official agent, you and your deputy are the only people who can incur or authorize election expenses.

IMPORTANT >>>



You must ensure that:

- → no one pays a price for goods or services that is different from the market price (the price charged in the normal course of business, on the regional market, at the time the goods or services are provided). However, this does not prevent a person from doing volunteer work. For additional information, please refer to the section of this chapter which deals specifically with volunteer work.
- → all expenses that you incur are paid for by cheque, debit card, credit card of bank transfer and are entered in the Return of election expenses of an authorized political party.
- → when you authorize the use of the party's goods or services, you must ask the party's official representative to invoice you for the actual cost of the goods or services used.

Payment of expenses

(Ss. 466 and 468)

Before filing your return of election expenses, all claims (invoices) received within 60 days after polling day must be paid, unless you are contesting them. When the expense is paid by cheque, the cheque will serve as proof of payment. For payments made by debit or credit card and bank transfers, the voucher shall be proof of payment. Refer to D-M-34 to learn of the vouchers specific to each payment method.



At no time can you pay an expense in cash unless you do so with a petty cash from the election fund for minor expenses.

If a cheque, the transfer or payment has not been cashed by the supplier by the date on which the return is filed (outstanding funds), the expense is considered as having been paid in accordance with the *Act*, as long as the following conditions are met:

- the cheque, card payment or transfer of funds must have been issued and sent to the supplier before the date on which the return is filed;
- at all times between the date on which the return is filed and the date on which
 the cheque is cashed, there are sufficient funds in the election fund to cover
 the outstanding cheque, the payment or transfer still not cashed by the supplier.

When proof of payment is not provided at the time the return is filed, the cheque, proof of payment or transfer, once honoured by the financial institution, must subsequently be sent to the treasurer so that the amount can be reimbursed as an election expense.

You must ensure that all election expenses are supported by an invoice. The invoice must include the following information, depending on whether the expense is under \$100 or \$100 and over:



UNDER \$100

- Supplier's name and address
- ► Invoice date*

- Description of goods and services
- ▶ Total amount

\$100 OR OVER

- ► Supplier's name and address
- ▶ Invoice date*
- Quantity

- Description of goods and services
- ▶ Unit rate
- ▶ Total amount

^{*} If the date of the invoice is outside the election period, indicate the dates of use and the quantities used during the election period and sign the document.

Expenses incurred but not claimed

(Ss. 467, 472 and 494)

If one of your suppliers has not submitted a claim (invoice) within 60 days after polling day, you must mention this in the return and append a cheque in trust drawn on the election fund, covering all the expenses incurred but not claimed.

This means that you cannot pay any claim received after the 60-day deadline. In such a case, the supplier has 120 days to file a claim with the municipality's treasurer, who will notify you of any disparity. Beyond this additional period, the supplier's debt is prescribed.

The amount set aside for a claim that is not filed with the treasurer within the 120-day period is paid into the municipality's general fund.

These expenses are included in the limit on election expenses and, where applicable, are eligible for reimbursement.

Contested claims

(Ss. 468, 473 and 493)



You can contest a claim (invoice) or a portion of a claim if the expense was incurred without your knowledge or authorization, or if the conditions of the order were not met (quantity, quality, delivery date, price, etc.). If you ordered material and have contested the expense, **you must not use the material at any time**.

Contested claims are not election expenses, provided that the disputed goods or services have not been used. These claims must be entered in your election expenses return. If a claim is listed as contested in the return, you cannot pay it after the return has been filed. If a claim was contested by the official agent or by the official representative, it can be paid by the official representative only, either to execute a judgment from a court of jurisdiction, or with permission from the treasurer, provided there are no objections from a party or candidate.



Use of goods or services provided free of charge

During an election period, when a good or service for which the official representative issued a contribution receipt is used to promote or oppose the election of one of the party's candidates, the cost of its use must be estimated and included in the return of election expenses. The official representative must produce a voucher describing the good or service and attesting to its value, and must attach the voucher to the return. It should be remembered that only an elector of the municipality can donate goods or services, and these goods or services are considered to be a contribution.



The good or service is evaluated at the current market price, i.e. at the lowest market retail price offered to the general public in the normal course of business, in the region and at the time it is provided. A contribution receipt must be issued to the person providing the good or service as a contribution. The value of the good or service may not exceed the maximum annual amount allowed for a contribution.



Recording of an expense based on the use of a good or service before and during the election period (s. 452)



When a good or service is used both before and during an election period, the portion of its cost that constitutes an election expense is calculated as a ratio of the frequency of its use during the election period compared to the frequency of its use before and during the election period.

EXAMPLE

For example, if 1,000 brochures cost \$1,000 and if 200 brochures are distributed before the election period, then \$200 is considered to be a non-election expense. The remaining \$800 is considered to be an election expense and will be divided among the candidates.

It is therefore possible that the amount reported as an election expense in the return of election expenses is not the same as the amount paid to a supplier for the good or service concerned. The difference between the amount paid and the amount reported is considered to be a non-election expense and may be paid by the official representative from the party's fund or be paid by the official agent and listed in the section, "Amounts not included in the election expenses".

Amounts not included in the election expenses

(Ss. 442, 452 and 453)

A non-election expense is the cost of any good or service paid for from your election fund that **is not used** during the election period. These expenses must appear in the election expenses return in the column provided for this purpose. They are not considered to be election expenses and will not be reimbursed. In the case of a by-election, they are the expenses incurred and used from the day the position becomes vacant until the day before the beginning of the election period. All accounts and invoices for these expenses must be paid upon sending in the return, unless you contest them.

Candidate elected by acclamation



As from the date on which the nomination period ends, the official agent must no longer incur or authorize election expenses for a candidate elected by acclamation.

Where a candidate is elected by acclamation, the only eligible election expenses are those incurred before the deadline for the filing of nomination papers, and those for orders that could not be cancelled by the official agent before using the good or service in question.

EXAMPLE

For example, If one of your candidates was elected and you incurred \$2,000 in election expenses when the maximum allowable amount for that candidate was \$4,000, you cannot use the remaining \$2,000 for another candidate.

Distribution of common expenses for a party's candidates

The official agent of a party must divide the amount of the common election expenses among the candidates using a formula that depends on whether the expense is attributable to all candidates or to a group of candidates. If it concerns all candidates (100%), it must be entered in section 2, "Itemized statement of common expenses", on the Return of election expenses of an authorized political party form. If it concerns only a few candidates, it must be entered in section 1, "Itemized statement of expenses", on the return, and must be divided among the candidates concerned.



In the Web application designed to prepare the election expenses return, common expenses are automatically allocated by the system to all candidates on a prorated basis, according to the election expense limits of each candidate.

Directive **D-M-19** explains how to distribute common expenses among the candidates of a party.

Categories of election expenses

The Return of election expenses of an authorized political party lists four categories of election expenses, as follows:

Advertising and publicity Goods and services

Rental of premises Travel and meals

3.3 Advertising and publicity



Radio, television, newspapers, brochures, posters, billboards, badges, Internet and any other advertising material.

As a general rule, advertising and publicity expenses account for the largest share of an election campaign budget. They are also the ones that require the most care in order to comply with the provisions of the *Act*.

Recording of expenses

(Ss. 451 and 452)

All expenses incurred for the design, development, production and circulation of advertising material used in an election period, and meeting the definition of an election expense must be recorded, without restriction.

However, if use begins before and continues during the election period, you must record the expense using a method based on the frequency of use during the election period compared to the complete frequency of use of the expense. The difference between the amount paid and the amount assigned as an election expense must be listed in the section entitled "Amounts not included in the election expenses".

The scale chosen may fluctuate according to the nature of the advertising material used (number of units, hours, days, etc.).

The calculation is as follows:

BROCHURES, WRITINGS, ADVERTISING OBJECTS

Design and printing expenses



Quantity used during the election period

Quantity used before and during the election period

In case of reprinting of material used during the election period, the reprinting costs must be included as election expenses.

POSTERS, BILLBOARDS, INTERNET ADVERTISING

All expenses

X

Number of days during the election period

Number of days of use before and during the election period

POSTERS, BILLBOARDS, INTERNET ADVERTISING

All expenses (development, design, etc.)

X

Number of broadcasts during the election period

Number of broadcasts before and during the election period

When a party places a website online specifically to publish messages or content relating to the election, all the expenses incurred for the development, design, strategy, programming, or maintenance must be recorded. On the other hand, when messages are added to an existing website, only the additional expenses can be counted as election expenses.

Identification of publicity

(s. 463)



Important: To prove that your publicities are well identified, you must provide a copy of every publicity when filing the return (see the details in the section entitled "Vouchers required for advertising materials".)

All publicity or advertising material must be identified as follows, in accordance with the *Act*:

TYPE OF PUBLICITY	IDENTIFICATION REQUIRED
Written material, object, advertising copy	Name and title of the official agent Name of manufacturer or printer
Advertisement in a newspaper	Name and title of the official agent
Advertising on the radio or television	Name and title of the official agent mentioned at the beginning or end of the message
Social media	Name and title of the official agent of the party on each paid-for post
Messages circulated on the Internet	Name and title of the official agent of the party

If you print the publicity yourself, you must indicate this.

If you are dealing with an advertising agency and the agency requires the services of a printer for various elements of advertising, it is the name of the printer that must be indicated on the advertisement rather than the name of the agency for the identification to be considered compliant.



Terms authorized and paid by are not obligatory.

Social media



Twitter, Facebook, Instagram and any other social media can be used for advertising. When <u>expenses</u> are incurred for their use, the name and title of the official agent must be included in all paid-for publication. **All costs relating to the development, design, strategy, programming, maintenance of social media must be counted when calculating the amount to be assigned as election expenses, depending on the frequency of use. On the other hand, when no costs are incurred to advertise or engage in other activities on social media, it is not necessary to use the official agent's name and title, but it's strongly suggested.**

Non-compliant identification

When publicity is not identified in accordance with the AERM, you may proceed as follows:

- add a sticker or identify the document by hand;
- take any other steps, as soon as possible, to correctly identify the publicity.

In the case of publicity in a newspaper, the newspaper must not republish a message free of charge, or publish an erratum



If, despite everything, publicity or advertising material is not identified in accordance with the *Act*, you must nevertheless record the related expense as an election expense and it will count towards the authorized expense limit. **However, it is not eligible for reimbursement as an election expense.** So be careful so as not to penalize the political party you represent.



Advertising material produced by volunteers

If, with the authorization of the official agent, volunteers make posters and billboards, or photocopy messages for election purposes, it is important to remember the following:

- Work done on a voluntary basis does not constitute an election expense within the meaning of section 428 of the AERM;
- Billboards must be properly identified with:
 - the name and title of the official agent;
 - the name of the committee or organization that printed or manufactured them;
- The cost of any material used to manufacture the advertising material, such as wood, paint, nails or paper, is an election expense and must be included in the return of election expenses. In addition, if a photocopier or other type of equipment is used, you must ask the equipment owner to invoice you for its use.

Self-service printing

The official agent or a person authorized by the official agent may produce advertising materials using self-service printing facilities made available by certain organizations, businesses and other providers. As with any advertising, such inhouse advertising must be properly identified. The service provider whose printers and copiers are made available to the public should be considered the printer of the advertising materials and be identified as such. The official agent is responsible for ensuring proper identification. Such identification is required even if the service provider does not review or approve the advertising content in advance.

For the identification to be considered compliant with section 463 of the *AERM*, the following information must appear on each advertisement:

- The official agent's name and title;
- The name of the printer (the company where the self-service printing was carried out).

All costs associated with such advertising must be reported on the return of election expenses.



Printing carried out using the personal equipment of the candidate or official agent

If the candidate or his or her official agent uses personal equipment to print in-house advertising, certain information must appear on each advertisement to ensure compliance with section 463 of the *AERM*.

In cases where printing is carried out using the candidate's equipment, the following information must appear on the advertisements:

- The official agent's name and title;
- The candidate's name (as the printer).

In cases where printing is carried out using the official agent's equipment, the following phrasing should be used to emphasize that the printer is the official agent:

• "Authorized and printed by (official agent's name and title)."



The cost of operating any equipment used to produce advertising materials, along with any associated costs (ink, stationery, etc.), must be reported on the return of election expenses.

Vouchers required for advertising material

In your return of election expenses, for every election expense relating to advertising, you must attach not only the invoice and proof of payment of the expense, but also the vouchers listed below, to show that the advertising was identified in accordance with the *Act*.

ADVERTISING MATERIAL



VOUCHERS REQUIRED

Television and radio

▶ Proof of the publicity, i.e. a letter from the media, the text of the message, an audio recording (e.g. sent on a USB key, a DVD or by e-mail to your municipality's treasurer), or, as a last resort, an attestation* by you.

Internet and social media

▶ A printout of the home page or publication (page where the name and title "official agent" appears) or, as a last resort, an advertisement certificate* from you.

Newspapers

▶ Proof of publication, i.e. **the full page** of the newspaper on which the advertisement appeared.

Posters and printed matter (small format)

▶ Proof of the advertisement, i.e. a copy of the badge, brochure, leaflet, etc.

Banners and billboards (large format)

- ▶ A photograph on which it is possible to verify that the identification is in compliance, or an advertisement certificate* by you or the supplier, stating that the name of the manufacturer or the printer and the name and title of the official agent appear on the item in question.
- * A template for the advertisement certificate for advertising **DGE-10906** is available on the official agent's extranet.

Loss of advertising material due to vandalism or theft during an election period

Directive **D-M-18** contains instructions for dealing with the loss of advertising material as the result of vandalism or theft during an election period.

Re-use of advertising material produced and used in a previous election



If this situation applies to you, please refer to Directive **D-M-20** or contact a political financing coordinator using the telephone number or e-mail address in the introduction to this guide.

Use of information and communication technologies (ICT)

With respect to advertisements supported by ICT, the *Act to establish a legal framework for information technology* (CQLR, c. C-1.1) states that the legal value of a document is neither increased nor decreased solely because of the specific medium or technology chosen. This implies that advertisements appearing on a website or on any other medium must be identified in accordance with the *Act*.

For websites and social media, the name of the official agent and the title "official agent" must appear on the home page.

Election posters and billboards

(s. 285.1 to 285.9)

The AERM contains a series of provisions on election posters and billboards. Among other things, it states that election posters and billboards are permitted on government property and on property belonging to public agencies, state-owned corporations, municipalities and school boards, but not on buildings belonging to any of the above.

In addition, election posters and billboards are permitted on public utility poles. Posters on public utility poles cannot be attached with nails or metal staples, and must not have metal or wooden frames.



Posters and billboards must not be placed on monuments, sculptures, trees, fire hydrants, bridges, viaducts or electricity pylons, or on the right of way of a public road if it is adjacent to a residential building. In addition, posters and billboards must not be placed on bus shelters or public benches unless space is provided for that specific purpose, in which case the applicable rules must be followed.

Electoral signs must be placed in such a way as not to obstruct traffic or pedestrians, to avoid any visual obstruction of road signs and not to endanger road safety or public safety.



All election posters and billboards must be removed no later than 15 days after polling day, failing which they may be removed by the municipality or the owner of the property or poles, at the expense of the candidate concerned.

3.4 Goods and services



Insurance, telephone, office supplies, leasing of office equipment and furniture, stamps, wages, interest on loans, etc.

Website

The cost of programming, hosting, production and maintenance of your website must be accounted for.

Election expenses will be charged only to the number of days during the election period on which the Web site was accessible online. For example:

CALCULATION

All costs related to the Web site



Number of days during the election period (45 days)

Total time the website has been online



VOUCHERS TO BE PRODUCED

- ▶ Proof of payment for all aspects of the expense
- ▶ A detailed invoice for each of the services that will have been used to make your website available online, which specifies the total time the website has been online.

Insurance

Liability insurance policy may be taken out when premises are rented. You must record the cost of the insurance as an election expense on the "minimum cost expense" basis. This means that the cost will remain the same even if the period for which the insurance is obtained extends beyond the election period.



VOUCHERS TO BE PRODUCED

- ▶ the proof of payment of the expense;
- ▶ the policy showing the cost and period covered, plus a description of the protection.

Telephone

The cost of installation, service and long-distance calls must be included.

Installation costs

Given that the installation costs for a given set of equipment will be the same regardless of when installation takes place, all the installation costs are considered to be election expenses.

Installation costs should be calculated on a pro-rata basis only if the equipment installed before the election period is not the same as the equipment used during the election period.

Service costs

If use begins before and continues during the election period, and the service is cancelled on the day after polling day, the official agent must calculate service costs as the ratio of use during the election period to total use before and during the period.

EXAMPLE

A telephone was installed 10 days before the election period. Billing for the service begins at the time of installation and continues until polling day.

The service costs from the first invoice that will be entered as election expenses must be calculated as the ratio of the number of days of use during the election just period to the total billing period covered by the invoice:

Scenario:

Installation date: April 1
Start of election period: April 10
Billing Period: April 1 to 30

Service costs \times $\frac{21 \text{ days}}{30 \text{ days}}$

Long-distance charges

With respect to long-distance charges, only those made during the election period are recorded as an election expense.



VOUCHERS TO BE PRODUCED

- the proof of payment of the expense;
- ▶ the summary of the bill and the appendices, i.e. the details of calls billed and other expenses or credits. If a summary includes a previous amount that is brought forward, you must provide the bill containing the details of the amount brought forward.

Equipment rental

For this type of expense, only the rental costs for the election period should be included as an election expense. The election expense is then calculated as follows:

CALCULATION

Rental cost



Number of days during the election period (45 days)

Total length of rental period



VOUCHERS TO BE PRODUCED

- ▶ the proof of payment of the expense;
- ▶ a detailed invoice showing:
 - the rental period;
 - the unit cost or rate;
 - the total amount of the expense;
 - a description of the equipment rented.

Durable goods



Durable goods eligible as election expenses can be defined as property acquired and used during an election period, but whose normal length of use extends well beyond that period. Durable goods include but are not limited to office equipment (computers, fax machines, cell phones, etc.), furniture (tables, chairs, etc.) and clothing.

When an durable good is accounted for on the election expenses return, the official agent must report, as an election expense, the lesser of:

- 50% of the cost of acquiring the goods, or
- or the estimated rental cost of similar property for the election period;



The estimated rental cost of similar property is calculated using the lowest retail price at which the goods are offered to the public in the normal course of business, on the market in the region, at the time they are supplied for the purpose of the election. The difference between the amount paid and the amount entered as an election expense must be listed in the section entitled, "Amounts not included in the election expenses".

At the time he or she files the election expenses return, the official agent returns all durable goods in his or her possession to the official representative of the party at the same time as the surplus of the election fund.

Information on durable goods can be found in Directive D-M-23.

Interest on loans

(s. 453(7))

When a loan was contracted by the party's official representative to replenish your election fund, the interest accrued from the date of the loan in the election period to the date on which your return is filed (no later than 90 days after polling day) may or may not be considered as an election expense. This choice is up to the official agent. If you treat it as an election expense, it will affect your election expenses limit and you must:

- enter the interest paid by the official representative as an election expenses in the "Goods and services" column of the election expense return;
- have paid the interest from the election fund to the official representative before filing your return.



If the interest is not considered an election expense, it must be reported on the party's annual return.



VOUCHERS TO BE PRODUCED

- copy of the loan agreement and a statement of accounts from the financial institution, or an invoice from the elector who granted the loan, providing details of the interest (rate, period, amount);
- proof of payment.

Service charge on an account opened with a financial institution

Service charges paid for the administration of your election fund may or may not be considered as an election expense. The same conditions apply as for interest on loans. If you do not consider them as election expenses, you will still have to report them in the column "Amounts not included in the election expenses". By not treating them as election expenses, bank charges do not impact your election expenses limit and are not eligible for reimbursement.

Paid work

For all paid work, you must append the following to the return:

- a receipt, signed and dated, showing the name and address of the employee;
- · details of the days and hours worked;
- the hourly, daily or weekly rate;
- a description of the work performed and the total amount paid;
- proof of payment.

Volunteer work

(Ss. 428(1) and 461)

A person may provide personal services and the use of his or her vehicle, provided it is done freely and not as part of the person's work for his or her employer. Volunteer work is work done by an individual personally, voluntarily, and without consideration.

→ Personally

Work done **personally** means work done by a natural person who may or may not be a qualified elector, since volunteer work is not considered to be a contribution.

→ Voluntarily

Work done **voluntarily** means work done freely and without constraint, and with no penalties or reprisals from the employer or anyone else if the person decides not to perform the work.

→ Without consideration

Work done **without consideration** means work for which the person concerned does not receive direct or indirect remuneration or a monetary or tangible benefit from a candidate, his or her own employer, or anyone else.

Volunteer work can be done by two types of people: those who are not self-employed, and those who are self-employed.

Voluntary work by a person who is not self-employed

A person who has a job and wishes to perform volunteer work must do so while on vacation or in his or her spare time.

The person may also perform volunteer work at any other time, as long as he or she also performs the regular tasks for his or her employer without claiming overtime pay, for example. If the employer grants leave during normal working hours so that the person can work for a party, the hours or days worked for the party must be deducted from the bank of leave to which the person is entitled.



Please note that the use of employer-owned equipment (truck, computer equipment, etc.) must be invoiced by the employer to the official agent. Labour may be free, but this is not the case for equipment belonging to an organization.

If an employee works for a party during his or her regular or normal working hours, is paid a full salary from the employer, and the hours or days are not deducted from the bank of leave, this is not voluntary work, but rather a contribution from the employer. This type of contribution may be illegal (see sections 47, 427, 429 and 431 of the AERM).

Volunteer work by a person who is self-employed

Volunteer political work by a person who manages his or her own time, is his or her own boss or owns a business can be performed at any time, as long as the volunteer work leads to a loss of remuneration or recovery of lost professional time without additional remuneration.

Personal expenses of a candidate

(s. 454)



A candidate's personal expenses may or may not be treated as election expenses. The choice lies with the candidate and the official agent. On the other hand, if expenses paid by the candidate are not treated as election expenses, they must be reasonable.

In an election, a candidate's personal expenses include the following:

- an expense incurred to promote the candidate for election, directly or indirectly;
- an expense that is personal in nature for the candidate or for a member of the candidate's immediate family (spouse and children);
- an expense for transportation, food, clothing, babysitting, hairdressing, etc.;
- an expense that does not include publicity of any kind.

When a personal expense incurred by a candidate is treated as an election expense, it must be entered in the return as an election expense. In addition, the candidate must provide you with the original invoices or other vouchers, along with proof of payment. You must append them to your return and pay them from the election fund.



The official agent is not formally required to reimburse a personal expense incurred by a candidate, especially when he or she has already incurred or authorized election expenses up to the permitted limit. It is strongly recommended that official agents should agree with their candidates at the start of the election period to set aside a specific amount for reimbursement of personal expenses.



In some cases, personal property belonging to a candidate does not need to be recorded as an election expense (e.g. computer, printer). However, if additional costs for personal services are invoiced to the candidate – such as a home telephone, cell phone or Internet service – and these costs are related to the candidate's campaign, they can be treated as election expenses.

3.5 Rental of premises

(s. 453(6))



Commercial premises, school classroom, church basement, private residence, etc.

For this type of expense, only the rental cost for the election period, along with the cost of goods and services used for the premises, can be included as election expenses.

The expense is calculated as follows:

Rental fees



Number of days during the election period (45 days)

Duration of the lease or rental

EXCEPTION

However, reasonable expenses ordinarily incurred for the everyday administration of a party's permanent office are not election expenses, including, but not limited to, rent, heating, electricity, insurance, telephone, office equipment rental, office supplies and normal salaries of permanent employees.

All expenses incurred for the everyday administration of a party's permanent office, the address of which was recorded in Élections Québec's register for three months or less before publication of the notice of election **are election expenses.** During the election period, the official agent must calculate all these expenses, which are election expenses, as a ratio of the frequency of use during the election period compared to the total frequency of use before and during the election period.



All expenses for the addition of equipment, employees, space and so on at the permanent office, for the purpose of the election, and for use during the election period, are election expenses and must be paid by the official agent out of the election fund. The expense must correspond to the actual cost the share of use represents during the election period compared to the total share of its use.



VOUCHERS TO BE PRODUCED

- the invoice and proof of payment of the expense;
- ▶ the commercial lease or a house lease, containing the following information (a template is available on the extranet):
 - the address of the premises;
 - a description of the premises (size or floor area);
 - occupation start and end dates;
 - any other expenses or goods provided and included in the rental cost
 - a detailed description of any furniture that is included;
 - the unit price per foot or square metre;
 - the total cost;
 - the lessor's name and address;
 - the official agent's name and address (the lessee);
 - the date on which the lease was signed.



If you use the basement or a room in a private residence <u>as election premises</u>, you must assess its value and declare that value as an election expense. The amount, assessed at the current market rate, must be paid to the owner of the residence to be considered as a contribution in goods and services, while being certain not to exceed the allowed limit. You can use a model lease offered by Élections Québec. The room in a private residence must truly be election premises. These premises must be used for the purposes of the election, by the candidate and his or her team or party. On the other hand, if you rent commercial premises, you must have a lease from the lessor. The model lease offered by Élections Québec cannot be used in these circumstances.

Goods and services used in election premises

All goods and services used in an election premises must be paid for and entered in the return of election expenses. This means that they cannot be provided free of charge, and that the owners of any goods that are used must be paid by the official agent, at the current market price. For example, the value of chairs, desks, computers or telephones provided by a volunteer must be assessed, the volunteer must be paid by cheque out of the election fund, and the items must be listed in the return. A person may provide goods and services as a contribution, but must not exceed the limit permitted by the *Act* (s. 431, AERM).

3.6 Travel and meals



Gas, amount per kilometre, bus tickets, meal expenses, etc.

In this expense category, you have to include all transportation and meal expenses authorized and paid by you during the election period.



A person's travel and meal expenses may or may not be treated as election expense. The choice lies with the official agent. If they are treated as election expenses, they must be reasonable, supported by relevant vouchers, paid out of the election fund and listed in the return of election expenses (ss. 453(4) and 454).

The person claiming travel expenses may ask to be reimbursed on a per diem (daily allowance) basis, with an amount per kilometre that must not exceed the limit established by the municipality. This is subject to acceptance by the official agent. Otherwise, the person must provide relevant vouchers, such as gas invoices, taxi coupons, etc.

Meal expenses may be reimbursed in the form of a per diem (daily allowance) amount only on advance polling day and polling day. At all other times, relevant vouchers, such as restaurant invoices and receipts, must be provided.

In Directive **D-M-17**, you will find information on how to process the per diem (daily allowance) for transportation expenses and some meal expenses reimbursed during the election period. In addition, the vouchers to be submitted are described, and a sample claim for transportation and meal expenses is available on your extranet.

Meals prepared by a volunteer

In the case of meals prepared by a volunteer, only the cost of purchasing the food must be included in the return of election expenses.

If a meal is served after the polling stations close on polling day, the meal and all the related expenses cannot be treated as election expenses, because they are used after the end of the election period.



VOUCHERS TO BE PRODUCED

- ▶ the grocery bill (cost of purchasing the food);
- ▶ the invoice for any personal products used by the volunteer.

3.7 Petty cash



Some election expenses may be paid from petty cash, on the following conditions:

- The petty cash account must be set up with the authorization of the official agent.
- It must only be used to pay **small** cash amounts (invoices of less than \$20).
- Any amount intended to create or sustain petty cash must be drawn from the official agent's bank account.
- At all times, the total of cash and invoices paid must be equal to the authorized amount of petty cash.

The person in charge of administering the petty cash may request reimbursement (replenishment) up to the amount of the outlays, by appending invoices paid and other relevant vouchers to the request.

A person who ceases to be responsible for administering the petty cash must reconcile the petty cash and return the money to you, along with all the invoices and vouchers.

A model petty cash statement **DGE-10907** can be found on your extranet.



VOUCHERS TO BE PRODUCED

- ▶ the invoices paid;
- copies of the cheques or other proof of payment used to replenish the petty cash;
- ▶ a statement detailing all the expenses paid out of petty cash.

At the end of the election period, the money remaining in the petty cash must be deposited in the election fund, and the date of the deposit must be recorded on the petty cash statement.

Petty Cash Statement ofOfficial Agent				
Date	N°	Suppliers	Description	Amount
	1	F. Pilon	Supplies	\$19.10
	2	Van Houtte	Coffee	\$4.15
	3	Taxi Réal	Taxi	\$8.40
	\$31.65			
Balance deposit	\$68.35			
			Total:	\$100.00

3.8 Reimbursement of election expenses

(Ss. 475, 477 and 478)

It is only after receiving and auditing the return of election expenses of an authorized political party that the treasurer reimburses, out of the municipality's general fund, an amount equal to 70% of the election expenses recorded in the return, that were incurred and paid in accordance with the *Act*. **The reimbursement is made if either of the following conditions is met:**

- the candidate is elected;
 or
- he or she obtained at least 15 % of the votes cast in the election for the seat in question.



The reimbursement cannot be made until the official agent has filed the return of election expenses.

The reimbursement is made out to the party's official representative.

Where proof of payment was not provided when the return was filed, the cheque honoured by the financial institution or any other proof of payment must be sent to the treasurer at a later date, so that 70% of the expense can be reimbursed.

3.9 Matched sums during elections

(Ss. 442.1 to 442.5)



In general elections or by-elections, the treasurer of any municipality with a population of 20,000 and over will pay matched sums to authorized political parties, along with the reimbursement of election expenses.

This income is calculated at the rate of \$2.50 per dollar received as a contribution income as of January 1st of the year in which a general election is held until polling day or, for a by-election, during the election period. Maximum amounts are applicable for candidates for the office of mayor and councillors. You can refer to the relevant section of the *Guide for the official representative of an authorized political party* **DGE-1041** for these amounts.



On the other hand, the calculation of this income excludes contributions made by candidates to their political party.

When computing the reimbursement of election expenses, the treasurer must subtract from the amount of election expenses reported in the return the amount to which the political party is entitled in matching sums (s. 475).

In addition, the amount to which an authorized political party is entitled in matching sums may not exceed the amount of election expenses incurred and paid for in accordance with the *Act* for its candidate for the office of mayor or borough mayor and for each of its candidate for the office of councillor.

3.10 Advance on public financing and on reimbursement of election expenses

(Ss. 474.1 and 474.2)



Upon receipt of the *Return on the payment of an advance* **DGE-1045** form prescribed in Directive **D-M-32**, the municipal treasurer must immediately pay an advance equal to 50% of the matching sums to which the party is entitled and, if it is also entitled to a reimbursement of election expenses, an advance equal to 50% of that amount. The advance is paid to the party's official representative.

Any overpayment of an advance must be repaid to the treasurer within 30 days after notice is sent to the official representative.

4

Returns and reports to be produced

4.1 Return of the payment of and advance

(s. 492)



The return on the payment of an advance is optional. However, we strongly recommend that you produce it in order to benefit quickly from a partial reimbursement of your election expenses.

Any official agent of an authorized political party who is entitled to the payment of matching sums or who qualifies for a reimbursement of election expenses may, on the fifth day after the polling day, send the municipal treasurer a Return on the payment of an advance **DGE-1045**. This return must include a summary of revenues and expenses. In addition, the official agent and official representative must sign a statement attesting to the accuracy of the return.

4.2 Return of election expenses of an authorized political party

(s. 492)



As the official agent of an authorized political party, you must file a return of election expenses with the treasurer of the municipality no later than 90 days after polling day, using the form prescribed by the DGE **DGE-1049**.



You will find a web application for producing your return on the Élections Québec extranet. Once the nominations are complete, you will be able to enter all your expenses. Access to these returns will be protected by an access code and a password, which will be provided to you in a letter sent by the Direction du financement politique of Élections Québec.

Contents of the election expenses return

(Ss. 492 and 493)

The Return of election expenses of an authorized political party must show the source of amounts paid into the election fund and the details of the election and non-election expenses.



For the return to be valid, the "Signature and statement of the official agent" and "Signature and statement of the leader of the party" sections must be signed.

The Return of election expenses of an authorized political party is a required document prescribe by Directive **D-M-14**, but a web application is also available to facilitate the process.

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ELECTION EXPENSES RETURN	
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Documents that must accompany the return

The following documents must accompany the return:
deposit slips;
☐ bank statements;
☐ original invoices;
$\hfill\Box$ cheques (original or scanned) or proof of payment by credit card, debit or transfer of funds;
☐ a copy of all publicity;
$\hfill \square$ authorization from the advertising agency, where applicable, accompanied by the detailed statement of its expenses and subcontractors' invoices;
$\ \square$ request for reimbursement of travel and meal expenses;
☐ lease, petty cash statement, etc.;
statement signed by the party leader;
statement signed by the official agent;
any other relevant evidence referred to in this guide.

4.3 Application to correct the return

(s. 507)

When an error is found in a report or return that has been filed, it may be corrected at any time until the deadline for filing, by contacting the treasurer directly.



After that date, the party leader must obtain permission from DGE to correct the error and must show that it was made inadvertently. A model application for the submission of such an application can be found on the extranet of municipal political entities. Any document that may support the merits of such an application must also be submitted.

Upon receipt of a request to correct the report, the DGE sends a copy to the other parties or authorized independent candidates, informing them that they have 10 days to submit their objection. If there is no objection, or if the DGE considers the objection unfounded, the correction can be made. Otherwise, the party leader must apply for permission to the judge having jurisdiction.

4.4 Closing the election fund



The electoral fund must remain open until all invoices have been paid. You must also ensure that all outstanding cheques or transfers have been cashed. The official agent must then ensure that the balance remaining in the account is returned to the official representative. It is at this point that the official agent will be able to close electoral fund.

4.5 Accessibility and publication of a return

(Ss. 90.6, 499 and 501)



The information contained in the return and the documents prescribed by the AERM become public as from the deadline for filing. This means that anyone can examine the returns and documents by contacting the municipality's treasurer.

The treasurer shall publish a summary of the election expenses returns in a newspaper circulated in the territory of the municipality within 30 days after the deadline for filing.

The originals of the returns are kept by the treasurer of the municipality on a permanent basis. However, on the expiry of a period of seven years after their receipt, the treasurer of the municipality may, on request, deliver to the party his or her invoices and other vouchers. In the absence of such a request, the treasurer may then destroy them.

5

Penal provisions and other sanctions

An offence is likely to be committed as soon as a section of the *Act* is not complied with. The AERM contains number of penal provisions under which legal action can be taken. Legal action may be brought against the official representative, the official agent or the party leader.

Here is a summary of the main offences and penalties stipulated in the AERM:

• If you fail to file a return by the prescribed deadline, you are liable to a fine of \$50 per day for each day of delay (ss. 626 and 642). The delay also has repercussions for the party's leader, regardless of whether he or she is elected. The leader cannot be a candidate in subsequent elections until the report has been filed (s. 64).

In addition, when the financial report or return of election expenses of an authorized entity is not filed by the deadline, the party leader loses the right to attend meetings of the municipal council as a member, from the 10^{th} day after the deadline and until the report or return is filed (s. 503).

Where the leader is not a member of the council, the person who was the party's candidate for the office of mayor at the last election loses the right to attend meetings of the municipal council as a member, until the report or return is filed. If this person is also not a member of the council, the person who loses the right to attend meetings is the person who is a member of the council, who was a candidate for the party at the last election, and who obtained the most votes (s. 502).

However, a judge can, upon a request made before the person loses his or her right to attend council meetings, allow the person to continue to sit for an additional period of not more than 30 days (s. 505).

- The official agent commits an offence and is liable to a fine of not less than \$5,000 and not more than \$20,000 (s. 640.0.1):
 - files a false report or return (s. 595);
 - produces an invoice, voucher or receipt that is incomplete, false or falsified (s. 595);
 - pays a claim other than as permitted by section 473 (s. 595).
- The official agent commits an offence when he or she fails to respect the election expenses limit (s. 595 (1)) and is liable to a fine of \$5,000 to \$20,000 (s. 640.0.1).

These offences also constitute corrupt electoral practices, meaning that the official agent loses the right to vote, engage in partisan work, act as official representative or official agent of an authorized entity, act as an election officer or be a candidate in an election, for a period of five years (s. 645).

In accordance with section 648.1, all information on penal proceedings instituted by the DGE, and every conviction in respect of an offence listed in sections 610 (2) (3) (4) and 610.1 (2) of the AERM, will be submitted to the Associate Commissioners for Audits of the Permanent Anti-Corruption Unit (UPAC) and to the Secretariat of the Conseil du trésor for appropriate processing under the *Act respecting contracting by public bodies*.



You must therefore remain vigilant and make sure you comply with the *Act*. When in doubt, feel free to contact your treasurer or a coordinator from the Direction du financement politique of Élections Québec.

We strongly encourage you to read sections 64, 503 to 512 and 595 to 645 of the AERM.

Application for an inquiry

(s. 90.1)

The *Act* stipulates that the DGE may, on his or her own initiative or at the request of a person, inquire into the legality of the expenses, loans, contributions and election expenses of a party or authorized independent candidate. Although there is no legally prescribed form for this, the model available on the extranet should be used to apply to the DGE for an inquiry.



We also encourage you to report any situation regarding financing via our political financing reporting line.



Contact nous at 1-855-644-9529 or 418-644-9529, on Monday to Friday from 8:30 a.m. to 12 p.m. and from 1 p.m. to 4:30 p.m.

The information received will be treated confidentially and safely, and you may remain anonymous.