Guide for the official agent of a party and of a party candidate
# Table of contents

Quick Reference .......................................................... VII
Main changes to the *Election Act* ....................................... IX
Introduction ........................................................................ X

## Chapter 1

**Role and responsibilities** .............................................. 1
1.1 Role .......................................................... 1
1.2 Appointment .................................................. 1
1.3 Appointment of deputies ........................................ 2
1.4 Resignation and replacement .................................... 3
1.5 Mandatory training from the Chief Electoral Officer .... 3
1.6 Summary of main responsibilities .............................. 4

## Chapter 2

**Election Fund** ............................................................. 5
2.1 General information ............................................ 5
2.2 Setting up the election fund .................................... 6
2.3 Advance on the reimbursement of election expenses .... 6
2.4 Reimbursement .................................................. 7
2.5 Assignment of claims .......................................... 7
2.6 Closing of the election fund ..................................... 8

## Chapter 3

**Election expenses** ...................................................... 9
3.1 Définition ...................................................... 9
   Exceptions ...................................................... 9
# Table of contents

<table>
<thead>
<tr>
<th>Chapter 3</th>
<th>Section 3.2</th>
<th>Election period</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 3</td>
<td>Section 3.3</td>
<td>Limit on election expenses</td>
<td>11</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.4</td>
<td>Incurring and controlling election expenses</td>
<td>11</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.5</td>
<td>Payment of expenses</td>
<td>13</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.6</td>
<td>Expenses incurred but not claimed</td>
<td>14</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.7</td>
<td>Contested claims</td>
<td>15</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.8</td>
<td>Use of goods and services provided free of charge</td>
<td>16</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.9</td>
<td>Categories of election expenses</td>
<td>17</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.9.1</td>
<td>Publicity</td>
<td>17</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.9.2</td>
<td>Goods and services</td>
<td>23</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.9.3</td>
<td>Rental of premises</td>
<td>29</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.9.4</td>
<td>Travel and meal expenses</td>
<td>30</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.10</td>
<td>Petty cash</td>
<td>32</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.11</td>
<td>Personal expenses of a candidate</td>
<td>34</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Section 3.12</td>
<td>Provisions applicable to outgoing elected members (MNAs) and ministers</td>
<td>35</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Subsection 3.12.1</td>
<td>Dissolution of the National Assembly</td>
<td>35</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Subsection 3.12.2</td>
<td>Travel expenses of a minister’s office staff</td>
<td>35</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Advertising agency</td>
<td>36</td>
<td></td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Section 4.1</td>
<td>General information</td>
<td>36</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Section 4.2</td>
<td>Identification of advertising</td>
<td>36</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Section 4.3</td>
<td>Vouchers</td>
<td>37</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Joint advertising expenses report</td>
<td>38</td>
<td></td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Section 5.1</td>
<td>General information</td>
<td>38</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Section 5.2</td>
<td>Content of the report</td>
<td>38</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Section 5.3</td>
<td>Trust fund</td>
<td>39</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Section 5.4</td>
<td>Identification of publicity</td>
<td>39</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Section 5.5</td>
<td>Vouchers</td>
<td>39</td>
</tr>
</tbody>
</table>
# Table of contents

## Chapter 6

Return of election expenses ........................................ 40  
6.1 General information. ............................................... 40  
6.2 Content of the return. ............................................. 40  
6.3 Accompanying documents ........................................ 41  
6.4 Application to correct a return .................................. 42  
6.5 Publication and accessibility ..................................... 42

## Chapter 7

Penal provisions and other penalties ............................... 43  
7.1 Election expenses. ................................................... 43  
7.2 Return of election expenses and other responsibilities of the official agent ........................................... 44  
7.3 Other offences ....................................................... 45  
7.4 Corrupt electoral practices ......................................... 46  
7.5 Requesting an inquiry ............................................... 46

## Appendices

Appendices .................................................................... 47  
Appendix 1 Application to correct a return of election expenses .......... 48  
Appendix 2 Application for inquiry .................................... 49  
Appendix 3 Deed to appoint a deputy to the official agent of the party or the candidate ........................................ 50  
Appendix 4 Deed authorizing the official agent of a party to incur joint advertising expenses ........................................ 51  
Appendix 5 Lease ................................................................ 52  
Appendix 6 Setting up of the election fund ............................ 53  
Appendix 7 Advertising attestation ..................................... 54  
Appendix 8 Application for reimbursement of transportation and meal expenses ........................................... 55  
Appendix 9 Petty cash statement ........................................ 56
<table>
<thead>
<tr>
<th>Directives</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>D-5 Opening an account at a financial institution and keeping an account book</td>
<td>58</td>
</tr>
<tr>
<td>D-10 Reutilization of advertising material produced and used during a previous election</td>
<td>60</td>
</tr>
<tr>
<td>D-11 Return of election expenses of an authorized political party</td>
<td>62</td>
</tr>
<tr>
<td>D-12 Return of election expenses of a candidate</td>
<td>68</td>
</tr>
<tr>
<td>D-13 Authorization of an advertising agency and detailed statement of the expenses of the advertising agency</td>
<td>74</td>
</tr>
<tr>
<td>D-14 Loss of material following vandalism or theft during an election period</td>
<td>77</td>
</tr>
<tr>
<td>D-15 Joint advertising expenses report</td>
<td>78</td>
</tr>
<tr>
<td>D-17 Expenses for the administration of permanent offices</td>
<td>86</td>
</tr>
<tr>
<td>D-18 Eligibility of durable goods as election expenses</td>
<td>87</td>
</tr>
<tr>
<td>D-19 Per diem allowances for transportation expenses and certain meal expenses reimbursed for the election period</td>
<td>89</td>
</tr>
<tr>
<td>D-20 Organization and holding of public meetings during an election period</td>
<td>92</td>
</tr>
<tr>
<td>D-21 Expenses inherent in certain election expenses</td>
<td>93</td>
</tr>
<tr>
<td>D-27 Mandatory training</td>
<td>95</td>
</tr>
</tbody>
</table>
Quick Reference

Opening a bank account specific to the campaign (election fund)

- The official agent must open an account in a Québec branch of a bank, a trust company or a financial services cooperative (Directive D-5 included in this guide).

Incurring and authorizing election expenses

- Only an official agent may incur and authorize election expenses.
- Only amounts transferred by the official representative of your party or of the party authority may be deposited in your bank account.

Paying election expenses from your election fund (bank account)

- Expenses must be discharged in full before filing your return.
- Expenses must be paid using a cheque drawn on your bank account.

Staying within the election expenses limit

- The limit will be conveyed to you by the Chief Electoral Officer.

Identify publicity (mandatory)

- For publicity in a newspaper or on the radio, television or internet, the “name” of the official agent and the latter’s title of “official agent” must be mentioned.
- For a pamphlet, poster, sign and any printed material, the “name” of the printer (or the maker when produced by volunteers) and the “name” of the official agent and the latter’s title of “official agent” must be mentioned.

Filing the election expenses return

- No later than 90 days after polling day in the case of the official agent of a candidate.
- No later than 120 days after polling day in the case of the official agent of the party.
- Along with the originals of invoices, cheques, copies of publicity, bank statements and deposit slips, etc.
For more information, contact a political financing coordinator of Élections Québec at (418) 644-3570 from the Québec City area or 1-866-232-6494 toll free from elsewhere in Québec. You can also email us at financement-provincial@dgeq.qc.ca.
Bill 101, *An Act to give effect to the Charbonneau Commission recommendations on political financing* was given assent June 10, 2016. The bill made a number of amendments to the *Election Act* (*EA*). In addition, some directives were added or amended.

The following are the main changes in effect as of January 1, 2017:

**Mandatory training for official agents**

*(Effective January 1, 2017)*

- official agents and their deputies must, **within 10 days** after being appointed, take the training given by the Chief Electoral Officer on election expenses management and control;
- official agents who are also official representatives must, within 30 days of their appointment, receive the training on political financing rules and the training on election expenses management and control, provided by the Chief Electoral Officer.

**Signing returns**

- the sections *Signature and declaration of official agent* and *Signature and declaration of party leader* of the election expenses return of an authorized political party must be signed by these persons;
- the sections *Signature and declaration of official agent* and *Signature and declaration of party candidate* of the election expenses return of a candidate must be signed by these persons.
We have prepared this guide for the official agent of a party and of a party candidate to facilitate the application of Chapter VI of Title IV of the *Election Act* concerning the management and control of election expenses.

This guide explains the duties and responsibilities of the official agent. It contains, among other things, a section on how to prepare an election expenses return, a detailed statement of the expenses of an advertising agency and a joint expenses report. It also contains directives issued by the Chief Electoral Officer.

The provisions of the *Election Act* dealing with financing and the control of election expenses are relatively numerous and require constant attention. However, we are convinced that by carefully reading this guide, by undergoing the required training and by consulting, as needed, with a political financing coordinator, you will be able to effectively and adequately fulfill your duties.

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. When you need to interpret or apply the *Election Act*, you must refer to the version published by the Éditeur officiel du Québec, available at legisquebec.gouv.qc.ca. References to provisions of the Act, where applicable, are shown in brackets.

Any questions on how the provisions of Chapter VI of Title IV of the *Election Act* apply to an official agent of a party and of a party candidate may be addressed to the Chief Electoral Officer by contacting the personnel of the Direction du financement des partis politiques using the following contact information:

**Direction du financement des partis politiques**
Élections Québec
Édifice René-Lévesque
3460, rue de La Pérade
Québec (Québec) G1X 3Y5
Telephone: 418-644-3570 (Québec City region)
1-866-232-6494 (toll free)
Email: financement-provincial@dgeq.qc.ca
Website: electionsquebec.qc.ca
1 Role and responsibilities

1.1 Role  
(Sections 401, 405, 406, 408 and 413)  
During the election period, only an official agent of an authorized candidate or of an authorized party or their deputies may incur or authorize election expenses.

The official agent is also responsible for preparing and filing the election expenses return and for ensuring compliance with the election expenses limit authorized for the party or candidate that the agent represents.

1.2 Appointment  
(Sections 1, 45, 239, 405, 408 and 412)  
Candidates designate their official agent in a nomination paper, which the candidates must remit to the returning officer of the electoral division where they wish to run. Official agents must sign their candidate’s nomination paper and this serves as their consent to the appointment.

The official representative of a party is its official agent unless the leader designates, in writing, another person for this purpose. The designated person must confirm, in writing, that he or she accepts this role.

The following people may not be official agents. Any person who:
- is not a qualified elector;
- is a candidate or a party leader;
- is an election officer or is employed by an election officer.
To be a qualified elector, a person must:

- be age 18 and over;
- be a Canadian citizen;
- have been domiciled in Québec for six months;
- not be under curatorship;
- not be deprived of his or her election rights.

Every employer must, upon written request, grant leave without pay to an employee who acts as the official agent of an authorized candidate or party, as of the receipt by the returning officer of the nomination paper of the candidate for whom the employee is assuming this role (section 249).

### 1.3 Appointment of deputies

*(Sections 406, 408 and 432)*

The official agent of an authorized party or of a party candidate may, with the approval of the party leader or the candidate, appoint an adequate number of deputies and mandate them to incur or authorize election expenses up to the amount set in their deed of appointment (appointment agreement). This document must specify the agent’s consent and be co-signed by the latter and by the party leader. Deeds of appointment and any changes to these must be filed along with the election expenses return.

You may change the amount authorized in the deed of appointment at any time in writing before filing the election expenses return. Use of the deed of appointment model in Appendix 3 is recommended.

Every election expense incurred by a deputy is deemed to have been incurred by the official agent up to the amount set in the deed of appointment. Deputies must give the official agent a detailed statement of the expenses that they have incurred or authorized.
1.4 Resignation and replacement

(Sections 409 and 410)

Official agents of parties may resign by sending a written notice to this effect to the party leader and to the Chief Electoral Officer. Official agents of candidates must send their notice of resignation to the candidate and to the Chief Electoral Officer.

Within 10 days of their resignation, official agents must submit to their party leader or to their candidate an election expenses return covering the period during which they carried out their duties, along with vouchers.

A candidate whose official agent dies, resigns or becomes unable to act must appoint another official agent immediately and notify the Chief Electoral Officer thereof in writing. Candidates may dismiss their official agents and appoint another in the same way.

For more information on nominations and resignations with respect to the various roles, consult the RAPEQ guide.

1.5 Mandatory training from the Chief Electoral Officer

(Sections 45.1 and 408.1)

Within 10 days of their appointment, official agents of parties and of party candidates, and their deputies, must take training on election expense management and control.

Official agents who act also as official representatives must take training on election expenses control as well as the training on political financing rules offered by the Chief Electoral Officer within 30 days of their appointment.

The training sessions are available online. To access them, every person required to take the training must provide an email address at the time of their appointment. The email address will be used to confirm the identity of the participant and to allow the transmission of all communications related to accessing, using and undergoing the training.
1.6 Summary of main responsibilities

(Sections 407, 413, 414, 432 and 434)

• manage the election fund (election bank account);
• incur or authorized election expenses;
• authorize an advertising agency;
• pay election expenses;
• prepare and file an election expenses return.
2 Election Fund

2.1 General information

(Section 414)

Official agents may only pay election expenses from the election fund put at their disposal and set up in an account in the Québec branch of a bank, trust company or credit union. This account must be separate from the account of the official representative and must allow you to receive account statements and honoured cheques or digital copies of cheques showing both sides.

To open an election fund account at a financial institution, you must present a copy of the nomination paper on which you are appointed official agent and bearing your signature. It may also be useful to append the attestation of your appointment as an official agent received from the Chief Electoral Officer.

Directive D-5 provides the information needed to open an account.
2.2 Setting up the election fund

*(Section 414)*

Only funds held by the official representative of a party or of a party authority may be deposited in the election fund of the official agent. The work sheet entitled *Setting up of the election fund* (see Appendix 6 of this guide) enables you to indicate the source of transfers by distinguishing party transfers from authority transfers.

→ An official agent may not contract a loan.

→ An official agent may not deposit contributions directly into his or her election fund.

However, an official agent or a candidate, like every other elector, may make a loan in writing to, or sign a suretyship (guarantee) with the official representative of a party or of an authorized authority. Similarly, an official agent may make a contribution via the official representative. These amounts will be processed by the latter and transferred to the election fund.

2.3 Advance on the reimbursement of election expenses

*(Sections 451, 452 and 456.1)*

Upon receipt of the results of the vote count, elected candidates and those having obtained at least 15% of valid votes may benefit without delay from an advance equal to 35% of the election expenses limit set by the Act. The reimbursement advance is not sent to the official agent of a candidate or political party, but rather to the official representative of the authority or party.

Payment of the advance is made by means of a transfer of funds to an account held by the official representative. When the advance is paid by cheque, the payment is made jointly to the candidate and the official representative of the party authority or, where there is no such authority, to the candidate and to the official representative of the party.
Moreover, upon receipt of an attestation by the official agent of an authorized party of the estimated amount of the incurred election expenses and upon the acceptance of such attestation, a party that has obtained at least 1% of valid votes may also benefit without delay from a reimbursement advance equal to 35% of the lesser of:

- the election expenses limit;
- the estimated amount of election expenses incurred.

The advance is made by means of a transfer of funds or a cheque to the official representative of the party.

## 2.4 Reimbursement

*(Sections 455 and 457)*

Following the receipt and audit of the election expenses return, the Chief Electoral Officer reimburses, by means of a transfer of funds or a cheque, an amount equal to 50% of the election expenses incurred and paid pursuant to the *Election Act*, to each candidate who was declared elected or who obtained at least 15% of valid votes. Also, the Chief Electoral Officer reimburses, in the same way, an amount equal to 50% of election expenses to each political party that obtained at least 1% of valid votes. Any advance will be deducted from the amount of the reimbursement, where applicable.

The election expenses considered in the calculation of the reimbursement cannot exceed the election expenses limit set under the Act.

Moreover, any overpayment resulting from an advance must be reimbursed to the Chief Electoral Officer within 30 days of notice to the official representative.

## 2.5 Assignment of claims

An advance, like a reimbursement, may be assigned to a third party such as a financial institution or a party.

In the case of the assignment of claims, the Chief Electoral Officer is asked to pay the amount owing to the identified creditor.

The assignment document must be signed by the official representative and, where applicable, by the candidate, and forwarded to the Chief Electoral Officer.
2.6 Closing of the election fund

(Section 441)

After filing his or her election expenses return, the official agent of an authorized party or of a candidate must remit any sums or goods remaining in the election fund to the official representative of the party or of the party authority. Before closing the election fund, the official agent must make sure that all outstanding cheques to suppliers have been cleared.
3 Election expenses

3.1 Definition

(Section 402)

An election expense is the cost of any good or service used during the election period to:

- promote or oppose, directly or indirectly, the election of a candidate or the candidates of a party;
- disseminate or oppose the platform or policies of a candidate or party;
- approve or disapprove measures advocated or opposed by a candidate or party;
- approve or disapprove actions taken or proposed by a party, a candidate or their supporters.

Exceptions

(Sections 404 and 431)

However, some goods and services are not considered election expenses and include, among other things:

- the cost of producing, promoting and distributing, according to the usual market rules, any book whose sale, at the current market price, was planned regardless of the issue of the writ calling the election;
- the expenses required to hold a meeting for the selection of a candidate in an electoral division, including the cost of renting a hall and of convening delegates as well as advertising on the premises of the meeting. These expenses cannot exceed $4,000 or include any other form of publicity. If, prior to the nomination meeting, the candidate has been officially designated in writing by the leader, the nomination paper has been filed with the returning officer, or the election publicity of the candidate has been disseminated, this exception does not apply, and the expenses attributable to the meeting shall be considered election expense;
• the reasonable expenses of a candidate for his or her participation in a meeting for the selection of a candidate in an electoral division. These expenses may not include advertising, with the exception of advertising by the candidate on the premises where the meeting is held;
• the reasonable expenses ordinarily incurred for the day-to-day administration of not more than two permanent offices of the party, whose address is indicated in the RAPEQ (Directive D-17);
• expenses that do not exceed a total of $200 during the entire election period, incurred for meetings, including the rental of the hall and the convening of participants, as long as these meetings are not organized directly or indirectly for the benefit of a candidate or a party;
• publicity expenses not exceeding a total of $300 for the entire election period, incurred by an authorized private intervenor in accordance with the Election Act to, without directly promoting or opposing a candidate or a party, either express his or her views on a matter of public interest or obtain support for such views, or to advocate abstention or the spoiling of ballots;
• remuneration paid to a representative whom the candidate has designated to represent him or her before the deputy returning officer or the officer in charge of information and order, or before both.

Other exceptions will be addressed in the following sections.

Moreover, the services provided by a staff member of an office within the meaning of the Executive Power Act and of an office or of an elected member (MNA) within the meaning of the Act respecting the National Assembly are not subject to the legal provisions governing election expenses.

3.2 Election period
(Section 401 (1°))

The election period begins on the day following the issue of the writ ordering the holding of an election and ends on polling day at the close of polling stations.
3.3 Limit on election expenses

(*Sections 426 and 427*)

For each candidate and party, election expenses must be limited so as not to exceed the amounts set forth in section 426 of the Act. The amounts stipulated in this section are adjusted on April 1st of each year according to the variation in the annual consumer price index for the previous year. The limits in effect are published in the *Gazette officielle du Québec* and are posted at all times on the website of Élections Québec.

The preliminary limit on election expenses, established by multiplying the number of electors registered on the list of electors at the time of the writ (when the election is called) by the rate in effect, is sent to the official agent upon receipt of a nomination paper.

The final limit is sent following the revision of the lists of electors. The election expense limit is based on the higher of the number of electors at the time of the writ calling the election and the number of electors after the revision.

3.4 Incurring and controlling election expenses

(*Sections 403, 417, 419, 420 and 428*)

The official agent must ensure:

- that no person claims or receives, for goods or services whose cost is wholly or partly an election expense, a price different from the price that the person normally charges;
- that no person accepts a form of remuneration different from that which is applicable, or renounces payment of the applicable remuneration.

➤ This does not prevent people from providing their personal services or the use of their vehicle free of charge, provided that they do so freely and not as part of their work in the service of an employer.

During an election period, only the official agent of an authorized candidate or party and a deputy of the agent may incur or authorize election expenses.
However, prior to the filing of a nomination paper, election expenses may be authorized:

• at the time of a general election, by:
  − the official agent of the party;
  − his or her deputy;
  − the official representative of an authority in the electoral division if the representative is expressly authorized for this purpose by the official agent of the party.

• at the time of a by-election, by:
  − the official representative of an authority in the electoral division concerned (the official agent of an authorized party may NOT incur election expenses during a by-election).

These expenses are considered to have been incurred by the official agent of the candidate. You must ensure that you receive a detailed statement of these expenses so that you can pay them from your election fund.

⇒ The official agent must reimburse every expense previously paid by an official representative. Otherwise, he or she will deprive the candidate or the party of the reimbursement of these expenses.

For a general election, if expenses incurred include publicity, the publicity must be identified with the name and title of the authority’s official representative, of the party’s official agent or his or her deputy, or of the candidate’s official agent and with the name of the printer or maker, where applicable.

When a by-election is held, publicity must be identified with the name and title of the authority’s official representative or of the candidate’s official agent, as well as the name of the printer or the maker, where applicable.

If an invoice date falls outside the election period, you must indicate on the invoice the dates when the goods and services were provided and the quantities used during the election period and add your signature.
3.5 Payment of expenses  
(Sections 413, 414, 424, 425 and 445)

Prior to filing their election expenses return, official agents must have discharged all claims received in the 60 days following polling day. Those received after that deadline are expenses incurred but not claimed.

Official agents must include in the return claims that they have not discharged either because they contested them or because they could not discharge them due to insufficient funds in their election fund.

The term “discharged” means “paid” or “relieved of an obligation or a debt”. This definition is composed of two elements, namely that payment has been made and that the payment is complete.

All payments must be made by cheque. Proof of payment consists of submitting a cheque honoured by the financial institution or a scanned copy showing both sides of the cheque.

If a cheque for a supplier has not been deposited and cleared before the date of filing of the return (outstanding cheque), the expense will be considered to have been paid in accordance with the Act, provided that the following conditions are met:

- the cheque must have been issued and conveyed to the supplier before the date on which the return was filed;
- there must be sufficient funds in the election fund to cover this outstanding cheque at all times between the date on which the return is filed and the date on which the cheque is cleared.

However, to permit reimbursement of 50% of an election expense for which proof of payment was not provided when the return was filed, the cheque cleared by the financial institution or the digitized copy showing both sides of the cheque will have to be subsequently forwarded to the Chief Electoral Officer.
When an election expense is discharged from the petty cash fund, the official agent must be able to show that:

- The expenses was paid by, among other things, submitting a receipt indicating:
  - the date of payment;
  - the name and address of the supplier;
  - the amount paid.
- The funds used to discharge the expense came from the official agent’s election fund.

The official agent must ensure that every election expense paid is supported by an invoice. Depending on whether an expense is less than $200 or $200 and over, the invoice must include the following information:

<table>
<thead>
<tr>
<th>Under $200</th>
<th>$200 and over</th>
</tr>
</thead>
<tbody>
<tr>
<td>• name and address of supplier</td>
<td>• name and address of supplier</td>
</tr>
<tr>
<td>• date of the invoice*</td>
<td>• date of the invoice*</td>
</tr>
<tr>
<td>• description of goods and services</td>
<td>• quantity</td>
</tr>
<tr>
<td>• total amount</td>
<td>• description of goods and services</td>
</tr>
<tr>
<td></td>
<td>• unit rate</td>
</tr>
<tr>
<td></td>
<td>• total amount</td>
</tr>
</tbody>
</table>

*If the date of the invoice is outside the leadership race, indicate the dates of use and the quantities used during the campaign and sign the invoice.

### 3.6 Expenses incurred but not claimed

*(Sections 425 and 440)*

Any expenses incurred or authorized for which suppliers did not present a claim to the official agent in the 60 days following polling day must be mentioned in the election expenses return.

A claim made after this deadline cannot be discharged by the official agent. Rather, after this deadline, the supplier must submit the claim to the Chief Electoral Officer in the next 120 days, otherwise the debt will have expired.

The official agent must enclose with the election expenses return a cheque drawn on the election fund and made payable to the Chief Electoral Officer in trust, covering the total amount appearing at the bottom of the Statement of expenses incurred but not claimed (Appendix 2 of the election expenses return).
If the official agent receives a claim from a supplier after the 60-day period, he must attach it to Appendix 2 of the election expenses return or forward it to the Chief Electoral Officer if he received it after having filed the election expenses return.

Upon receiving a claim after the 60th day following polling day and before the date of filing of the return, the official agent may enter the exact amount of the expense claimed. Otherwise, he or she must enter an estimate in the expenses incurred but not claimed category.

When we receive a claim, we check to make sure that the claim amount corresponds to the information entered on the Statement of expenses incurred but not claimed. If the claim is not entered on the statement or if the amount of the claim differs from the amount entered on the statement, we inform the official agent without delay in order to confirm whether the claim is accepted. As needed, the official representative of the party authority or of the party, as the case may be, must forward an additional amount in order for the claim to be discharged.

Expenses incurred but not claimed are subject to the limit on election expenses.

### 3.7 Contested claims
*(Sections 445 and 446)*

Before submitting your election expenses return, you must have discharged all debts arising from claims received in the 60 days following polling day, unless you are contesting these claims, in which case you must post them in the return as such.

A claim or a portion of a claim arising from an election expense may be contested if the expense was incurred without your authorization or if the terms of the order were not upheld (quantity, quality, date of delivery, price, etc.).

However, if an expense for material is contested, the material that is the subject of the contestation may not be used at any time and does not constitute an election expense.

No debt pertaining to a contested claim may be discharged by the official agent or the candidate following the filing of the return. Only the official representative may pay the contested claim and only in execution of a judgment obtained from a competent court or further to permission by the Chief Electoral Officer, where no party or candidate objects.
The official agent must provide, in addition to the contested invoice, any other relevant document, such as examples of advertising leaflets and the order form, showing that the order was not fulfilled according to the specified requirements.

3.8 Use of goods and services provided free of charge

(Section 417)

During an election period, if a good or service provided free of charge is used to promote or oppose the election of a candidate, the official agent must be sure to be billed for the value related to the use of the good or service by the official representative of the authority or of the party. The value related to the use of the good or service must be included in the election expenses return. The official agent must pay the official representative of the authority or of the party, as the case may be, from the agent’s election fund and enclose the invoice with the return.

Remember that only an elector may offer goods and services free of charge. Goods and services are evaluated at the current market price, namely, the lowest retail price in the region at the time they are offered to the public in the normal course of business.
3.9 Categories of election expenses

As the person responsible for election spending, the official agent must break down election expenses into the following categories:

- publicity;
- goods and services;
- rental of premises;
- travel and meal expenses.

Publicity

Radio, television, newspapers, pamphlets, posters, signs, badges, internet, social media, and any other advertising material on a traditional medium or using information or communications technologies.

Calculating expenses
(Sections 402, 403 and 404)

Regardless of the medium is used, you must refer to the definition of an election expense and calculate, without restriction, all expenses incurred for the design, creation, production and dissemination of advertising material.

If use begins prior to and continues during the election period, the official agent must calculate the expense according to the frequency of use before and during this period. The method chosen may vary according to the type of advertising material and how it is used, e.g., number of units, hours, days, etc. The calculation must be made as follows:

**Pamphlets, written materials, advertising items**

<table>
<thead>
<tr>
<th></th>
<th>Quantity used during the election period</th>
<th>Quantity used before and during the election period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing and design fees</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Reprinting fees</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

**Posters, signs, Internet**

<table>
<thead>
<tr>
<th>All expenses</th>
<th>Number of days of use during the election period</th>
<th>Total number of days of use</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Advertising spots</th>
<th>All expenses (production, design, etc.)</th>
<th>Number of broadcasts during the election period</th>
<th>Number of broadcasts before and during the election period</th>
</tr>
</thead>
</table>
When a party or a candidate launches a website for the express purpose of publishing messages and content pertaining to the election, all costs involved must be treated as election expenses, whereas when messages are added to an existing site, only the additional expenses are treated as election expenses.

The costs associated with the publication in a newspaper or other periodical of editorials, news, interviews, columns or letters to the editor are not considered election expenses when the following conditions are met:

- there must be no payment, compensation or promise of payment;
- it must not be a newspaper or other periodical established for the purposes of the election;
- the circulation and frequency of publication must be the same as outside the election period.

Similarly, if there is no payment, compensation or promise of payment or of compensation, costs related to radio or television broadcasting of a public affairs programs, news or commentary are not considered election expenses.

**Joint advertising by candidates in the same region**

*Section 422*

The *Election Act* allows the official agents of several candidates in the same region to join forces to share their advertising expenses.

The election expenses must be authorized by **each** official agent who participates.

The sharing of a joint expense by several official agents must always be done on a fair and equitable basis.

If the supplier bills a single official agent who pays the entire invoice, it will then be necessary for the official agent in question to prepare a document showing the breakdown of the expense that applies to each of his or her counterparts. This document must be submitted along with the invoice enclosed with the election expenses return of the official agent who was billed. The latter gives each of the other official agents a photocopy of the invoice, indicating on it their respective share.

The other official agents reimburse their share of the expense by cheque made out to the official agent who paid the invoice in its entirety. They indicate in their respective election expenses returns the name of the official agent who has the original documents for this joint operation and the electoral division in which the latter was acting.
If, however, the supplier bills each of the official agents separately for their share of the expense, as determined at the time of the order, each official agent pays his or her invoice as they would do for any other election expense.

> For joint advertising, the name and title of each official agent associated with the expense must appear.

However, this information may be replaced by the name and title of the official agent of the party, with the latter’s express consent. In this case, a document attesting to the consent of the official agent of the party must be enclosed with the return.

Identification of advertising

All advertisements must be identified in the following manner:

<table>
<thead>
<tr>
<th>TYPE OF PUBLICITY</th>
<th>REQUIRED IDENTIFICATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Written material, items, advertising material</td>
<td>Name and title of the official agent</td>
</tr>
<tr>
<td></td>
<td>Name of the maker or printer</td>
</tr>
<tr>
<td>Advertisement in newspapers</td>
<td>Name and title of the official agent</td>
</tr>
<tr>
<td>Publicity on the radio or television</td>
<td>Name and title of the official agent mentioned at the beginning or end of the message</td>
</tr>
<tr>
<td>Social media</td>
<td>Name and title of the official agent of the party or of the candidate</td>
</tr>
<tr>
<td>Internet publicity</td>
<td>Name and title of the official agent of the party or of the candidate</td>
</tr>
</tbody>
</table>

Improper identification

When an advertisement is improperly identified, the expense is deemed not to be in compliance with the Act, but constitutes an electoral expense all the same and official agents must enter it in their return.

Furthermore:

- a newspaper may not republish a message or publish an erratum free of charge;
- for pamphlets, leaflets and other advertising material, it is possible to add a sticker or to identify them by hand;
- all other necessary means may be used to identify an advertisement correctly.

> When advertising material not identified in accordance with the Act is used, there will be no reimbursement by the Chief Electoral Officer.
Reutilization of publicity material produced and used during a previous election and loss of material following vandalism or theft during an election period

Directive D-10 stipulates the procedure to be followed when advertising material produced and used during an election is re-utilized for a subsequent election. Directive D-14 explains how to handle the loss of material following vandalism or theft during an election period.

Advertising material prepared by volunteers
(Section 417)

When volunteers, with the authorization of the official agent, make signs or photocopy messages for election purposes, it is important to note the following points:

• work done on a volunteer basis does not constitute an election expense within the meaning of the second paragraph of section 417 of the Election Act;

• signs produced in this way must be properly identified and include:
  − the name and title of the official agent;
  − the name of the committee or the organization that printed or made them;

• the cost of any materials used such as wood, paint, nails and paper to make advertising material is an election expense and must be included in the election expenses return. Also, when a photocopier or other type of equipment is used, official agents must ask the owner of the equipment to charge them user fees.
Vouchers  
*Section 434*

For any publicity-related election expense, the official agent must enclose with Appendix 1 of the election expenses return, in addition to the invoice and the proof of payment, the vouchers listed below showing that the identification complies with the Act.

<table>
<thead>
<tr>
<th>TYPE OF PUBLICITY</th>
<th>REQUIRED VOUCHERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Television, radio and Internet and social media</td>
<td>Proof of the content that was broadcast, such as an audiovisual file (on CD, DVD etc., OR any other medium), a written message from the media outlet (or broadcaster) a transcription of the message or an attestation from the official agent (see DGE-260 in Appendix 7).</td>
</tr>
<tr>
<td>Newspapers</td>
<td>Proof of the publicity, namely the <strong>full page</strong> of the newspaper in which the advertisement appeared.</td>
</tr>
<tr>
<td>Posters and print material (small format)</td>
<td>Proof of the publicity, namely a copy of the poster, badge or pamphlet, etc.</td>
</tr>
<tr>
<td>Banners, signs and billboards (large)</td>
<td>An attestation from the supplier or from the official agent (see DGE-260 in Appendix 7) or a photograph.</td>
</tr>
<tr>
<td>Advertising material produced and used during a previous election</td>
<td>An invoice (see Directive D-10) and proof of the publicity.</td>
</tr>
</tbody>
</table>

Prohibited publicity  
*Sections 429 and 429.1*

Be careful to observe the periods when certain forms of publicity are prohibited, namely during the 7 days following the day on which the writ calling the election is issued, and on polling day.

During the seven days that follow the day on which the writ is issued, the following forms of publicity are prohibited:

- written media publicity (newspapers, magazines, periodicals);
- electronic media publicity (radio, television);
- publicity posted on spaces rented for this purpose (signs, billboards), superboards, and signs or posters in bus shelters, in the metro (subway) and on buses, and Internet banners and publicity.
 CHAPTER 3  Election expenses

All other forms of publicity are permitted, e.g., signs on public utility poles, signs on wooden stands at the side of the road, pamphlets, business cards, badges, posters, streamers, pennants and flags, etc.

On polling day, written and electronic media publicity is prohibited. Every other form of publicity is permitted except on the premises of a polling station, where no person may use any visible indication of their affiliation or support for or opposition to a party or candidate, or engage in any other form of partisan publicity.

Posting a form of publicity during a period when it is prohibited constitutes a violation of the Election Act for which substantial fines may be imposed.

Election signage

Election signage is subject to various restrictions. The Election Act contains a series of provisions regulating election signage, namely sections 259.1 to 259.9. The Act stipulates, among other things, that election signage is allowed on the property of the government, public agencies, public corporations, municipalities and school boards, except on the buildings belonging to them. Election signage is permitted on public utility poles, subject to certain conditions as stipulated in section 259.7 of the Election Act.

No sign may be placed on a monument, a sculpture, a tree, a fire hydrant, a bridge, an overpass or an electric power transmission pylon. Similarly, it is forbidden to place an election sign on a bus shelter or a public bench except where there is a space provided for such purposes, in which case the signage must comply with the applicable rules.

All signs must be removed no later than 15 days after polling day, failing which the municipality in which a sign is located or the owner of the premises or of the pole on which a sign is placed may have it removed at the expense of the party or the candidate that it promotes.

Election signage rules also apply to the installation of signs in the right-of-way of roads managed by the Ministère des Transports. It is recommended that you contact the service centres or the regional offices of the Ministère des Transports prior to installation.
Grants awarded during an election period

A grant awarded under a discretionary program or a standardized government program may be recommended, announced or awarded by the Minister concerned, during the election period. However, with the exception of the members of cabinet, no outgoing elected member or present or future candidate may be associated directly or indirectly, in any way whatsoever, with the announcement or the remittance of such a grant.

For reasons of fairness to all the candidates in an election, outgoing elected members are not allowed to participate in an event organized for the presentation of such a grant, and during which they would benefit from visibility favourable to their election campaign. This principle also applies to discretionary grants already awarded by an outgoing member and provided during an election period. Otherwise, the costs incurred from the holding of the event must be recorded as election expenses by the official agent.

Goods and services

(Section 403)

- Insurance, telephone, touring-vehicle expenses, office supplies, rental of office furniture and equipment, stamps, wages, interest on loans, etc.

To be considered an election expense, goods and services must be used during the election period, even if the expense was incurred prior to the election period.

When goods or services are used both before and during the election period, the portion of the cost that constitutes an election expense is determined according to a formula based on the frequency of use during the election period in relation to the frequency of use before and during the election period. This evaluation makes it possible to post a portion of the cost of an election expense in the appropriate expense category and the difference in the non-election expense category.

Refer to section 3.9 of this guide, Accounting for the spent.

- At the time of purchase of durable goods, notably equipment, the amount of the accepted election expense is the lesser of the rental cost and 50% of the cost of purchasing the equipment (see Directive D-18).
Insurance

Liability insurance may be purchased when premises are rented. You must treat the cost of the insurance as an election expense based on the concept of “minimum cost expense”. A “minimum cost expense” is characterized by the fact that the cost of goods or services remains invariable even when the period for which the goods or services are used extends beyond the election period.

Directive D-21 dealing with expenses inherent in certain election expenses provides information about insurance expenses.

Vouchers required:
• the cheque used to pay the expense;
• the insurance policy, showing the cost and period covered as well as a description of the coverage;
• any rider issued by the insurer.

Telephone

Installation fees, service fees and long-distance charges must be posted.

Installation fees

Since the installation fees for a given piece of equipment are always the same regardless of when installation takes place, the total installation cost constitutes an election expense.

These fees are prorated only if equipment installed prior to the election period is different from the equipment used during the election period.

Directive D-21 dealing with expenses inherent in certain election expenses provides information on installation fees.

Service charges

If use begins before and continues during the election period and the service is cancelled on the day after the election, the official agent must record the service charges according to the duration of use during the election period in relation to the total duration before and during this period.

Example: A telephone was installed 10 days before the election period. Billing of the service begins from the time of installation through to polling day.
When they constitute election expenses, the service charges on the first invoice must be calculated according to the period of use during the election period in relation to the total billing period, as follows:

Hypothesis:

<table>
<thead>
<tr>
<th>Service charges</th>
<th>x</th>
<th>21 days</th>
<th>30 days</th>
</tr>
</thead>
</table>

**Long-distance charges**

Only long-distance calls made during the election period are considered election expenses.

Vouchers required:

- the cheque used to pay the expense;
- the summary and appendices of the bill, namely, the details of billed calls and the other charges or credits;
- if a summary includes an amount carried over from a previous bill, you must provide all of the details of the previous bill.

> All bills, including any credits granted, from the date of installation up to the withdrawal of service must be provided.

**Restoring touring vehicles to previous condition**

During the election period, the official agent of an authorized political party may rent vehicles for the purpose of touring Québec. When these vehicles are rented, costs are usually incurred to adapt the vehicles to the needs of the party.

After the election period, the vehicles must be restored to their initial condition. Expenses are incurred to restore the interior to its initial state, for cleaning and for removing outside lettering. Even though this work is carried out after the election period, these expenses, which are incurred due to use of vehicles during the election period, are considered to be expenses inherent in certain election expenses and are admissible as such (Directive D-21).
Equipment rental

The official agent must consider the cost of equipment rental for the election period an election expense. This election expense is calculated in the following manner:

\[
\text{Rental cost} \times \frac{\text{Number of days during the election period}}{\text{Duration of the lease or rental}}
\]

Vouchers required:

- the cheque used to pay the expense;
- a detailed bill including:
  - the rental period;
  - the unit cost or the rate;
  - the total amount of the expense;
  - a description of the equipment rented or leased.

Loan Interest

*(Section 404.11)*

When a loan has been contracted by the official representative of a party or of a party authority to finance the election fund, the interest from the start of the election period up to the date on which the return is filed may be considered an election expense. The choice lies with the official agent (section 404.11).

When you treat loan interest as an election expense, you must:

- enter it in the “Goods and services” column in Appendix 1 of the election expenses return;
- **pay** the interest amount to the official representative before filing your return.

Vouchers

- from the financial institution, a notice showing the amount and bearing its stamp or a statement showing the interest paid;
- a copy of the loan agreement, or an invoice from the elector who made the loan to the official representative giving the interest details (rate, period, amount, etc.);
- proof of discharge of the interest from the election fund.
Paid work

In addition to proof of payment, the official agent must enclose with Appendix 1, for all wages paid:

- a signed and dated receipt indicating the name and address of the worker;
- details of the days or hours worked;
- the hourly, daily or weekly rate;
- a description of the work performed;
- the total amount paid;
- the original cheque or a digitized copy showing both sides of the cheque deposited by the worker.

It is the responsibility of the official agent to inform election staff that they must include all their earnings from this work in their tax return.

Volunteer work

(Section 417)

Volunteer work performed personally and voluntarily, the results of such work and the use of a personal vehicle for this purpose are not considered a contribution or an election expense, provided there is no compensation or consideration.

People may provide their personal services without remuneration and without consideration and the use of their personal vehicle, provided that they do so freely and not as part of their work in the service of an employer. Volunteer work and the results of such work is, therefore, work that is performed 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, because volunteer work is not considered a contribution.

Voluntarily: work done “voluntarily” means work done freely and without coercion, including the absence of a penalty or punishment on the part of 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, directly or indirectly, any remuneration or financial or tangible benefit from a party, a candidate, his or her employer or anyone else.

It is necessary to distinguish the rules applying to volunteers who are self-employed and volunteers who are not.

Volunteer work by a person who is self-employed

This is a person who manages their own time or a person who is their own boss, who is an independent worker or who is the owner of their own business. Volunteer work may then be done at any time whatsoever, with the understanding that the work done by this person for political purposes must result either in a loss of remuneration or having to make up for lost work time, without additional remuneration.

Volunteer work by a person who is not self-employed

Employees who wish to do volunteer work must perform the work during their spare time or holidays.

They can also perform the work at any time, provided that they fulfill their usual duties with their employer, without claiming remuneration for overtime, for example.

When leave is granted to employees during their regular work hours by their employer, for the specific purposes of working for a candidate, the hours or days so worked will have to be deducted from any leave bank to which such employees are entitled.

Otherwise, when employees do work for a political party or a candidate during their regular or normal work hours and they receive their full wages from their employer without a deduction of the corresponding hours or days from their accumulated leave, the work is not considered volunteer work, but rather a contribution by the employer and therefore an election expense. Such a contribution is illegal. So to avoid this situation, the employer will have to bill the official agent for the services rendered because these services constitute an election expense.
Rental of premises  
(Section 403)

⇒ Commercial premises, school classrooms, church basements, private homes, etc.

For this type of expense, you may only treat the cost of rental during the election period and the cost of goods and services used for the premises as election expenses.

The calculation is as follows:

\[
\text{Rental cost} \times \frac{\text{Number of days during the election period}}{\text{Duration of the lease or rental}}
\]

Goods and services used on election premises  
(Section 88)

All good and services used on election premises must be paid goods and services and must be included in the election expenses return. These goods and services cannot be provided free of charge and the owners of the goods and services must be paid by the official agent at the current market price.

This means that any chairs, desks, computers or telephones provided by volunteers must be assessed as to their value and the volunteers must receive a cheque drawn on the election fund, in order for these items to be included in the return. Also, volunteers can supply these goods as a contribution, as long as the limit stipulated in section 91 of the Election Act is not exceeded.

Vouchers required:
• proof of payment;
• the lease containing:
  – the address of the premises;
  – a description of the premises (size or surface area);
  – the date when occupancy began and ended;
  – any other charges or goods provided and comprised in the cost of the rent, where applicable;
  – a detailed description of any furniture included, where applicable;
  – the unit price per square foot or square metre;
  – the total cost;
  – the name and address of the lessor;
  – the name and address of the official agent (lessee);
  – the date the lease was signed;
• invoices and proof of payment for any goods or services used on the premises.
A model lease is shown in Appendix 5. If you rent commercial premises, however, you must sign a commercial lease. The Chief Electoral Officer’s model lease may not be used in this situation.

No premises, not even a private home, may be provided free of charge during an election period if used for election purposes.

If the premises of the permanent office of an authority are used for election purposes, this constitutes an election expense. The official representative must sublet the premises to the official agent at fair value. A sub-lease form must be prepared for the official agent who will then issue a cheque to the official representative of the authority as payment of the rent.

The same principle applies to all other premises that may be rented by the official representative before the start of the election period.

**Travel and meal expenses**

- **Fuel, per-kilometre allowance, bus tickets, meal expenses, etc.**

All travel and meal expenses authorized and paid during the election period must be included in this expenses category.

The applicant may ask to be reimbursed on the basis of a daily allowance, according to a maximum amount per kilometre which may not exceed the amount established by the Gouvernement du Québec, subject to acceptance by the official agent. Otherwise, the applicant will have to provide the relevant vouchers, such as gasoline bills and taxi coupon, etc.

Directive D-19 provides for the reimbursement of per diem allowances for transportation costs and certain specific meal expenses. The required form is the Application for reimbursement of transportation and meal expenses (DGE-261, Appendix 8 below).
Exceptions
(Section 404)

The following costs must not be considered election expenses and must not be included in the election expenses return:

• the reasonable expenses incurred by candidates or any other persons, out of their own money, for meals and lodging while traveling for election purposes, if the expenses are not reimbursed to them (section 404.6);
• the transportation costs of a candidate, if not subject to reimbursement (section 404.7);
• the transportation costs of a person other than a candidate, paid out of his or her own money, if the costs are not reimbursed to that person (article section 404.8);
• the cost of the food and beverages served at a political activity where the cost is included in the entrance fee paid by participants (article section 404.8.1).

Meals prepared by a volunteer

In the case of meals prepared by a volunteer, only the cost of food purchases is to be included in the election expenses return, in addition to the cost of personal products used by the volunteer.

Vouchers required:

In addition to proof of payment, for all travel or meal expenses, the official agent must attach the following vouchers to Appendix 1:

<table>
<thead>
<tr>
<th>TYPE OF EXPENSES</th>
<th>REQUIRED VOUCHERS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restaurant</strong></td>
<td>A paid bill or a receipt from the restaurant indicating:</td>
</tr>
<tr>
<td></td>
<td>• the name and address of the restaurant;</td>
</tr>
<tr>
<td></td>
<td>• the date;</td>
</tr>
<tr>
<td></td>
<td>• the number of meals served;</td>
</tr>
<tr>
<td></td>
<td>• the total amount.</td>
</tr>
<tr>
<td><strong>Personal vehicle</strong></td>
<td>• Application for reimbursement of transportation and meal expenses, DGE-261</td>
</tr>
<tr>
<td></td>
<td>• gas bill</td>
</tr>
<tr>
<td></td>
<td>• transportation expenses allowance when the distance exceeds 180 km (see Directive D-19)</td>
</tr>
<tr>
<td><strong>Public transportation (taxi, bus, subway, etc.)</strong></td>
<td>• A copy of the ticket or transfer OR</td>
</tr>
<tr>
<td></td>
<td>• A receipt from the carrier</td>
</tr>
<tr>
<td><strong>Meals prepared by a volunteer</strong></td>
<td>• the grocery bill</td>
</tr>
<tr>
<td></td>
<td>• the bill for the personal products used by the volunteer</td>
</tr>
</tbody>
</table>
3.10 Petty cash

The main characteristics of a petty cash fund are as follows:

- it must only be set up by the official agent or with the latter’s authorization;
- the sums deposited therein must be determined by the official agent and cover needs for a limited period;
- it is used to pay minor expenses in cash;
- any amount intended to create or maintain a petty cash fund must be drawn from the election fund by means of a cheque made out to the person in charge of petty cash, mentioning that it is for “petty cash”;
- at all times, the total money amount and the bills paid must correspond to the amount authorized for the petty cash fund.

The person in charge of petty cash may make regular requests for reimbursement (replenishment) of the fund, corresponding to the outlays, by appending the invoices paid and the other necessary vouchers to his or her request.

When a person ceases to be in charge of the petty cash, he or she must reconcile the accounts and remit the monies in the petty cash to the official agent with all invoices and vouchers.
Vouchers required

- discharged (paid) invoices
- cheques used to maintain or replenish the petty cash
- a statement itemizing all expenses paid from the petty cash

<table>
<thead>
<tr>
<th>Date</th>
<th>N°</th>
<th>Suppliers</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 2</td>
<td>1</td>
<td>F. Pilon</td>
<td>Supplies</td>
<td>$16.10</td>
</tr>
<tr>
<td>May 2</td>
<td>2</td>
<td>Van Houtte</td>
<td>Coffee</td>
<td>$4.15</td>
</tr>
<tr>
<td>May 3</td>
<td>3</td>
<td>Taxi Réal</td>
<td>Taxi</td>
<td>$8.40</td>
</tr>
<tr>
<td>May 3</td>
<td>4</td>
<td>Perrette</td>
<td>Milk</td>
<td>$1.29</td>
</tr>
<tr>
<td>May 5</td>
<td>5</td>
<td>Provigo</td>
<td>Groceries</td>
<td>$7.22</td>
</tr>
<tr>
<td>May 5</td>
<td>6</td>
<td>Purolator</td>
<td>Messenger</td>
<td>$20.00</td>
</tr>
<tr>
<td>May 7</td>
<td>7</td>
<td>Canada Post</td>
<td>Stamps</td>
<td>$15.00</td>
</tr>
<tr>
<td>May 7</td>
<td>8</td>
<td>Uniprix</td>
<td>Facial tissues</td>
<td>$3.25</td>
</tr>
<tr>
<td>May 8</td>
<td>9</td>
<td>Ultramar</td>
<td>Gasoline</td>
<td>$15.00</td>
</tr>
</tbody>
</table>

**Total:** $90.41

Balance deposited in the election fund on ____________________ $9.59

**Total:** $100.00

At the end of the election period, any money remaining in the petty cash will be deposited in the election fund. The date of deposit must be indicated on the petty cash statement.
3.11 Personal expenses of a candidate

(Sections 89, 404 (6°), 404 (7°), 404 (7.1°))

The personal expenses of a candidate may or may not be considered an election expense. This choice lies with the candidate and the official agent. When personal expenses are not considered election expenses, the costs incurred by the candidate must be reasonable.

Within the context of an election, the characteristics of a personal expense of a candidate are as follows:

- an expense that is incurred to promote his election whether directly or indirectly;
- an expense related to the actual person of the candidate or to a member of his immediate family (spouse, father, mother and children);
- an expense for lodging, food, transportation, clothing, childcare, babysitting, hair styling, etc.;
- does not include expenses for advertising.

When a personal expense of a candidate is considered an election expense, it must be posted in the election expenses return of the official agent and be broken down according to the previously described expense categories.

In addition, candidates must provide the originals of invoices or other vouchers along with proof of payment to their official agent who will attach these to his or her return. These expenses must be reimbursed by the official agent using a cheque drawn on the election fund.

An official agent is not required to reimburse a personal expense made by a candidate. The agent may refuse to reimburse a personal expense, particularly, when he or she has already incurred or authorized election expenses up to the allowable limit.

It is, therefore, strongly recommended that the official agent agree with the candidate at the start of the election period on a certain amount that falls within the election expenses limit to be set aside for the reimbursement of the candidate’s personal expenses.
3.12 Provisions applicable to outgoing elected members (MNAs) and ministers

Dissolution of the National Assembly

There are specific provisions that apply to the following persons upon the dissolution of the National Assembly: members of the Conseil exécutif, elected members (MNAs), head of the official opposition, President of the National Assembly, Vice-presidents, house leaders and chief whips.

If these provisions are contravened, certain expenses could be considered election expenses (e.g., website, publicity, cell phone expenses, etc.).

It is recommended that you discuss these provisions with the candidate and consult the documentation provided by the National Assembly, as needed.

Travel expenses of a minister’s office staff

Under a directive issued by the comptroller of finance, certain expenses related to a minister’s office staff incurred during an election period that exceed an amount established by the government auditor are not reimbursable by the government.

Such expenses include travel expenses, which could constitute election expenses if they were of such a nature as to directly or indirectly promote the election of the candidate. Where applicable, they must be reimbursed from the election fund.

The official agent should discuss this aspect with a candidate who holds the office of minister and refer to the correspondence sent by the government auditor on this subject.
4.1 General information

(Section 407)

Official agents may authorize an advertising agency in writing to incur or engage election expenses up to the amount they specify in the authorization. Official agents may also authorize, in writing, this amount to be changed, at any time before filing their election expenses return. However, the amount may not be reduced below the amount of the election expenses already legally incurred or engaged by the advertising agency.

Within 60 days after polling day, the advertising agency must provide the official agent with a detailed statement of the expenses that it has incurred or engaged, accompanied by vouchers and proof of publicity, including the invoices of any subcontractors. The statement must be prepared in accordance with Directive D-13, Authorization of an advertising agency and detailed statement of the expenses of the advertising agency.

All election expenses made by the advertising agency are considered to have been made by the official agent.

4.2 Identification of advertising

(Section 420)

An advertising agency is required to ensure that all of the publicity it produces on behalf of an official agent is identified in accordance with the Act.

All publicity produced by the advertising agency must mention the name and title of the official agent, whether for publication in a newspaper or other publication, or broadcast on the radio or television. For advertising material such as leaflets and posters, etc., the name of the printer or the maker must also be indicated.
4.3 Vouchers

A detailed statement of the advertising agency’s expenses must be accompanied by the following vouchers:

- the advertising agency’s invoice, listing:
  - each supplier used;
  - a description of the work the agency has itself performed, in each case indicating the hours, hourly or unit rate and total price, as well as the details and total amount of its fee;
- a true copy of the invoice that the agency received from each of its suppliers (radio, television, printers, etc.);
- the full page of a newspaper in which an advertisement was published, a copy of the leaflet, the poster or the badge, etc.;
- a DVD, CD or USB key, or any other medium constituting proof of the advertising message or an attestation from the radio or television broadcaster stating that the name and title of the official agent were mentioned at the beginning or the end of the advertisement;
- a CD or photograph or an attestation from the printer or the maker of a sign or billboard, etc., certifying that the advertisement was identified with the name and title of the official agent as well as the name of the printer or the maker.
5 Joint advertising expenses report
(Only applies to the official agent of a party)

5.1 General information
(Section 422.1)

The official agent of a candidate may authorize the official agent of the party in writing to incur or engage joint advertising expenses up to the amount that he or she sets in the authorization.

Joint advertising expenses cannot exceed, for each official agent of the candidates concerned, 30% of the limit set for their election expenses.

The official agent of the party shall, in the 60 days following polling day, bill all of the official agents of candidates, who authorized the official agent of the party to incur joint advertising expenses on their behalf. The official agent of the party must also submit to the Chief Electoral Officer, in the 90 days following polling day, a joint advertising expenses report. Directive D-15 prescribes how to prepare the joint advertising expenses report.

5.2 Content of the report

The joint advertising expenses report must provide details on the sources of the money in the trust fund as well as on the joint advertising expenses. To comply with this requirement, the official agent must use the prescribed form comprising the following sections:

• summary statement of the trust fund and joint advertising expenses;
• appendix 1: Detailed statement of joint advertising expenses;
• appendix 2: Statement of expenses incurred but not claimed;
• appendix 3: Statement of contested claims;
• appendix 4: Breakdown of joint advertising expenses
The joint advertising expenses report must also be accompanied by a detailed statement of the expenses of the advertising agency, when the official agent has authorized such an agency to incur or engage election expenses.

5.3 Trust fund

(Section 414)

Only the funds held by the official representative of a party or a party authority or by the official agent of a candidate may go into the trust fund.

These funds must be deposited in an account opened in a Québec branch of a bank, trust company or financial services cooperative.

The trust account of the official agent must be separate from the account of the official representative of a party or party authority as well as from the account that he or she opened as official agent of the party. This account must allow the official agent to receive account statements and honoured cheques or digitized copies showing the front and back of cheques.

5.4 Identification of publicity

(Section 421)

Joint publicity must bear the name and title of the official agent of the party or the official agent of the candidate as well as the name of the printer or maker, where applicable.

5.5 Vouchers

For each joint publicity expense, the official agent of the party must enclose all vouchers showing that the identification of the publicity complies with the Act, and must also enclose the other accompanying documents indicated in Chapter 3.
6 Return of election expenses

6.1 General information
(Sections 432 and 434)

Official agents of candidates must, in the 90 days following polling day, remit to the Chief Electoral Officer an election expenses return covering all their election expenses and using the model provided by form DGE-221 entitled Return of election expenses of a candidate (Directive D-12).

Official agents of parties must, in the 120 days following polling day, remit to the Chief Electoral Officer an election expenses return covering all their election expenses and using the model provided by form DGE-220 entitled Return of election expenses of an authorized political party (Directive D-11).

The Chief Electoral Officer prescribes the required form and content of an election expenses return for a candidate or party.

6.2 Content of the return
(Sections 432.1, 434.1, 437 and 438)

An election expenses return must provide details on the sources of the election fund and details on the election expenses. To meet this requirement, please use the prescribed form available on the extranet. The form contains the following sections:

- summary statement of the election fund and election expenses;
- appendix 1: Detailed statement of election expenses;
- appendix 2: Statement of expenses incurred but not claimed;
- appendix 3: Statement of contested claims;
- signature and declaration of the official agent;
- signature and declaration of the party leader or signature and declaration of the candidate.
A web-based application is available on our website for the preparation of the election expenses return. Following nominations, you may start entering all of your expenses. Access to a return is protected by a secure access code and password, which will be mailed to you.

If the official agent authorizes an advertising agency to incur or engage election expenses, the election expenses return must be accompanied by a detailed statement of the advertising agency’s expenses. See Chapter 4 for more information.

6.3 Accompanying documents

(Section 432)

The election expenses return must be accompanied by the following documents:

- deposit slips and the document entitled Setting up of the election fund (see Appendix 6);
- account statements from the financial institution;
- original invoices (original electronic invoices accepted);
- expense receipts;
- cleared cheques or digitized copies of cheques showing both sides;
- copies of publicity;
- other vouchers (lease, insurance policy, deed to appoint deputies, etc.).

In addition, we recommend numbering your vouchers using the method below.

Number all vouchers related to the first expense posted in the return as follows:

- enter 1 on a cheque or scanned copy of both sides of a cheque serving as proof of payment;
- enter 1.1 on the invoice;
- enter 1.2 on the proof of publicity, and so on done the line for all vouchers pertaining to expense no. 1.

Use the same numbering method for the second and following expenses. The three vouchers numbered 1, 1.1 and 1.2 must be attached.

Upon receiving the election expenses return of a candidate or of a party and all of the vouchers, a representative of the Chief Electoral Officer will issue an acknowledgment of receipt.
6.4 Application to correct a return

(Section 443)

The official agent may correct any error ascertained on a return, up to the filing deadline.

After the deadline, the candidate or party leader must obtain permission from the Chief Electoral Officer to correct any errors by showing that they were made inadvertently.

Upon receipt of an application to correct a return, the Chief Electoral Officer will send a copy to the party leader or the candidates concerned informing them that they have 10 days to make their opposition known.

If there is no opposition or if the Chief Electoral Officer comes to the conclusion that the opposition is unfounded, the correction will be allowed. In the event of the contrary, the Chief Electoral Officer will refer the parties to the competent tribunal or court.

A model application form for the filing of an application to correct a return is provided in Appendix 1.

6.5 Publication and accessibility

(Sections 126 and 435)

After the deadline for the filing of election expenses returns, electors may examine all documents remitted to the Chief Electoral Officer and obtain a copy thereof. The originals of these documents are kept by the Chief Electoral Officer for a period of 7 years.

On the expiry of this period, the documents must be returned to any candidates making such a request, otherwise, they may be destroyed.

The Chief Electoral Officer will release a report containing the summaries of the election expenses returns in the 90 days following the deadline for the filing of the returns.
Penal provisions and other penalties

Whenever the Election Act is contravened, an offence has been committed. This can result in prosecution and penalties. Penalties may include fines, losing the right to sit and vote in the case of elected members, and the loss of electoral rights. In particular, the official representative, official agent and party leader may be subject to prosecution.

The period for undertaking prosecution by the Chief Electoral Officer expires 7 years after the date of the offence.

7.1 Election expenses

Under Section 559.1
The following are liable to a fine of $5,000 to $20,000:

- any person who makes a false invoice, receipt or voucher;
- any person who falsifies an invoice, receipt or voucher.

Under section 559.2.2
The following persons are liable to a fine of $500 to $10,000:

- any official agent or deputy official agent who allows any written material, item, advertising material or election-related advertisement to not mention the name and title of the official agent or deputy official agent, as the case may be, or the name of the printer or maker, where applicable.

Under Section 560
The following persons are liable to a fine of $5,000 to $20,000:

- any candidate, party leader or interim leader who allows an election expense to be incurred or paid other than as permitted by the Election Act.
Under Section 564.2

Any person who contravenes or attempts to contravene any of the following sections is committing an offense:

Section 413 • only the official agent or deputy official agent may incur or authorize election expenses;
Section 414 • in no case, may an official agent or deputy official agent pay the cost of any election expense otherwise than from an election fund;
Section 415 • goods and services constituting an election expense may be used only by the official agent or with the latter’s authorization;
Section 429 • publicity is prohibited for 7 days following the day on which a writ is issued calling an election;
Section 429.1 • prohibited publicity on polling day.

Such person is liable:
• to a fine of $5,000 to $20,000 for a first offence and a fine of $10,000 to $30,000 for any subsequent offence within 10 years, in the case of a natural person;
• to a fine of $10,000 to $50,000 for a first offence and a fine of $50,000 to $200,000 for any subsequent offence within 10 years, in the case of a legal person.

7.2 Return of election expenses and other responsibilities of the official agent

Under Section 442

If the election expenses return and the declaration are not filed within the required deadline, the candidate, the party leader, or if the party leader is not an elected member (MNA), the leader of the party in the house (house leader), as the case may be, shall become, as of the 10th day after the expiry of the deadline, disqualified from sitting or voting in the National Assembly until at such time as the return and declaration have been filed. If there is no house leader, the member designated by the party leader loses the right to sit and to vote.

However, a judge may, on a motion made before the candidate, party leader, house leader or member referred to in the previous paragraph is disqualified from sitting or voting, allow him or her to continue sitting and voting for an additional period of not more than 30 days.
Under Section 559
An official agent is liable to a fine of $5,000 to $20,000 when he or she:
• incurs or authorizes election expenses exceeding the maximum set under section 426;
• files a false report, return or declaration;
• produces a false or falsified invoice, receipt or other voucher;
• after filing his or her report or return, discharges a claim other than as permitted under section 445.

Under Section 563
Any person, including an official agent, who fails to file an election expenses return or to discharge within the prescribed time limit a claim by the Chief Electoral Officer is liable to a fine of $50 for each day of delay.

7.3 Other offences

Under Section 564
Any person who contravenes a provision of sections 66, 76, 92, 93, 95, 97, 99, 102 to 106, 408, 410, 416, 417, 419, 420 or 422 to 424 is liable to a fine of $500 to $10,000 (The sections of the Act specified here are not exhaustive in relation to the original articles of law).

Under Section 565
Any person who contravenes a provision of the Election Act or the regulations thereunder for which no other penalty is provided is liable to a fine of $500.

Under Section 566
Any person who, by their act or omission, assists another person in committing an offence is guilty of that offence, when they knew or should have known that their conduct would likely result in assisting in the committing of the offence.

Any person who through their encouragement, advice, consent, authorization or orders, incites another person to commit an offence is guilty of the offence that the other person commits, when he or she knew or should have known that his or her conduct would likely result in the committing of the offence.
Under Section 566.1
When the leader of a political party, another of its officers, its official representative, a delegate of its official representative, its official agent or a deputy official agent commits or allows or tolerates the commission of an offence under the Election Act, the political party is presumed to have committed the same offence.

7.4 Corrupt electoral practices

Under Sections 567 and 568
Any person who is convicted of an offence constituting a corrupt electoral practice shall lose his or her electoral rights for a period of 5 years, including the right to vote, the right to run as a candidate in an election, the right to engage in partisan work and the right to act as official representative or agent, and that person may not hold an office to which the appointment is made by an order of the Government or by a resolution of the National Assembly.

Any offence related to political financing and the control of election expenses as set forth in sections 559 to 559.1, 560, 564.1 and 564.2 where it refers to sections 87, 90 and 91, constitutes a corrupt electoral practice.

7.5 Requesting an inquiry

The Act stipulates that the Chief Electoral Officer may investigate the legality of the expenses of an authorized entity and the legality of contributions and election expenses.

While the Act does not prescribe a specific form, it is recommended that you use the model form shown in Appendix 2 when submitting an application for an inquiry by the Chief Electoral Officer.
Appendix 1  Application to correct a return of election expenses
Appendix 2  Application for inquiry
Appendix 3  Deed to appoint a deputy to the official agent of the party or the candidate
Appendix 4  Deed authorizing the official agent of a party to incur joint advertising expenses
Appendix 5  Lease
Appendix 6  Setting up of the election fund
Appendix 7  Advertising attestation
Appendix 8  Application for reimbursement of transportation and meal expenses
Appendix 9  Petty cash statement
### Application to correct a return of election expenses

**Élections Québec**  
Direction des affaires juridiques  
3460, rue de La Pérade  
Québec (Québec) G1X 3Y5

An error was made when the return of election expenses was prepared following the election held on

---

I therefore request to make the following corrections:

---

(Justify the application and specify the impact on the return)

Signed in ____________, this ___________.  

---

(Printed surname and given name of the candidate or party leader)

---

(Full address)

---

(Signature of the candidate or party leader)

**N.B.: Please attach the amended return with your application.**
APPENDIX 2

Application for inquiry

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Date</th>
</tr>
</thead>
</table>

Élections Québec
Direction des affaires juridiques
3460, rue de La Pérade
Québec (Québec) G1X 3Y5

RE: Application for an inquiry made to the Chief Electoral Officer

Dear Sir,

I hereby request that you make an inquiry into an incident that occurred on __________________ .

<table>
<thead>
<tr>
<th>Complainant</th>
<th>Person or organization in question</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Full address</td>
<td>Full address</td>
</tr>
<tr>
<td>Telephone number</td>
<td>Telephone number</td>
</tr>
</tbody>
</table>

The facts giving rise to this application are as follows:
(Give a complete summary indicating the date, time and place of the facts giving rise to reproach and the reasons you feel that they contravene the Act)

Witnesses:

<table>
<thead>
<tr>
<th>Name, full address and telephone number</th>
</tr>
</thead>
</table>

Please find attached to this letter the documents in support of my application.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>
Under sections 406 and 408 of the Election Act, I ____________________________,
Name in printed letters
official agent of ____________________________,
Name of the party or the candidate
hereby appoint ____________________________,
Name
residing at ____________________________,
Address
Telephone number at home ____________________________,
Telephone number at work ____________________________
as deputy and empower him or her to incur or authorize election expenses up to the amount of
$ ____________________________ for the election period beginning ____________________________
Date
and ending ____________________________.
Date
Signed in ____________________________, this ____________________________
Municipality Date
__________________________
Signature of the official agent of the party or the candidate
I accept this appointment.
__________________________
Signature of the deputy
I approve this appointment.
__________________________
Signature of the party leader or the candidate Date
APPENDIX 4
Deed authorizing the official agent of a party to incur joint advertising expenses

Under section 422.1 of the Election Act, I ____________________________, Name in printed letters
official agent of ____________________________, of the electoral division of
Name of candidate
__________________________________________________________; hereby authorize
__________________________________________________________, official agent of ____________________________,
Name of the electoral division Name of the official agent of the party Name of the party
to incur or order advertising expenses up to the amount of $* __________ for the election period
beginning _______________ and ending on _______________.
Date Date

Signed in ____________________________, this ____________________________
Municipality Date

______________________________
Signature of the official agent of a candidate

* This amount cannot exceed 30% of the authorized limit.
APPENDIX 5

Lease

<table>
<thead>
<tr>
<th>Address of the rented premises:</th>
<th>____________________________________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description of the premises</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>including the dimensions:</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>Description of the goods and</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>services included in the rental</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>cost:</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>Rental period:</td>
<td>From: _______________ To: _________________</td>
</tr>
<tr>
<td>Unit price per square foot or</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>metre:</td>
<td>Total cost: $_______</td>
</tr>
<tr>
<td>Terms of payment:</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>Name and address of the lessor:</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>Name and address of the official</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>agent:</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>Signature of the lessor:</td>
<td>___________________________ Date: __________</td>
</tr>
<tr>
<td>Signature of the official agent:</td>
<td>___________________________ Date: __________</td>
</tr>
</tbody>
</table>
## APPENDIX 6
Setting up of the election fund

<table>
<thead>
<tr>
<th>Name of the party</th>
<th>Account number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the electoral division</td>
<td>Date opened</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TRANSFERS</th>
<th>Date of deposit</th>
<th>Amount deposited</th>
</tr>
</thead>
<tbody>
<tr>
<td>• From the official representative of the party</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>• From the official representative of the authority</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**TOTAL TRANSFERS TO THE ELECTION FUND**

(A) $  

<table>
<thead>
<tr>
<th>OTHER DEPOSITS (indicate the source)</th>
<th>Date of deposit</th>
<th>Amount deposited</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
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<td></td>
<td></td>
<td>$</td>
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<td></td>
<td>$</td>
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<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**TOTAL OTHER DEPOSITS**

(B) $  

**TOTAL DEPOSITED IN THE ELECTION FUND**

(A) + (B) $  

Date when the account was closed: ____________________________

**Balance transferred to the official representative (s. 441, EA)**

$  

Guide for the Official Agent of a Party and of a Party Candidate
APPENDIX 7
Advertising attestation

Billboards, banners, signs, etc.

I, the undersigned, ________________________________, certify that my name and

my title of official agent as well as the name of the maker or printer

________________________

Indicate the name of the maker or printer

appeared on ________________________________.  

________________________

Indicate the number and size of the billboards, banners, signs, or a reference

________________________

to the voucher number(s) concerned on the return of election expenses

________________________

Signature of the official agent _______________ Date _______________

Television, radio, Internet

I, the undersigned, ________________________________, certify that my name and my title

of official agent were mentioned during the advertisements broadcast on the following station

________________________

Indicate the name of the TV or radio station

or on the website of ________________________________

________________________

Name of the party or candidate

________________________

Signature of the official agent _______________ Date _______________
## Application for reimbursement of travel and meals expenses

<table>
<thead>
<tr>
<th>Date</th>
<th>Account details or remarks</th>
<th>Auto</th>
<th>Taxi or public transportation*</th>
<th>Parking and others*</th>
<th>Actual costs* or daily allowance (including tips and taxes)</th>
<th>Miscellaneous*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Month</td>
<td>Day</td>
<td>Kilometrage</td>
<td>Breakfast</td>
<td>Lunch</td>
<td>Dinner</td>
<td>Housing or hotel</td>
</tr>
</tbody>
</table>

### Calculation

- **Total kilometrage**
  - Kilometrage x Rate = (A) (B) (C) (D) (E) (F) (G) Miscellaneous

- **Signature of the person making the application**
  - Date

- **Official agent’s signature of approval**
  - Date

- **Transportation**
  - Add A + B + C

- **Stay**
  - Add D + E + F + G

- **Total claimed**

* Enclose vouchers
### APPENDIX 9

**Petty cash statement**

<table>
<thead>
<tr>
<th>Name of entity</th>
<th>Name of person responsible</th>
<th>Date of statement</th>
<th>Date of invoice</th>
<th>Item no.</th>
<th>Name of supplier</th>
<th>Election expense category</th>
<th>Amount ($)</th>
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</thead>
<tbody>
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</tbody>
</table>

Total expenses :

Petty cash amount :

Balance :

### Summary of election expenses per category

<table>
<thead>
<tr>
<th>Advertising ($)</th>
<th>Goods and services ($)</th>
<th>Venue rentals ($)</th>
<th>Travel and meals ($)</th>
<th>Amounts not included in election expenses ($)</th>
</tr>
</thead>
<tbody>
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<tr>
<td>Directive</td>
<td>Description</td>
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<tr>
<td>D-5</td>
<td>Opening an account at a financial institution and keeping an account book</td>
<td></td>
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<tr>
<td>D-10</td>
<td>Reutilization of advertising material produced and used during a previous election</td>
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<tr>
<td>D-11</td>
<td>Return of election expenses of an authorized political party</td>
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<tr>
<td>D-12</td>
<td>Return of election expenses of a candidate</td>
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</tr>
<tr>
<td>D-13</td>
<td>Authorization of an advertising agency and detailed statement of the expenses of the advertising agency</td>
<td></td>
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<tr>
<td>D-14</td>
<td>Loss of material following vandalism or theft during an election period</td>
<td></td>
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<tr>
<td>D-15</td>
<td>Joint advertising expenses report</td>
<td></td>
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<tr>
<td>D-17</td>
<td>Expenses for the administration of permanent offices</td>
<td></td>
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<tr>
<td>D-18</td>
<td>Eligibility of durable goods as election expenses</td>
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<tr>
<td>D-19</td>
<td>Per diem allowances for transportation expenses and certain meal expenses reimbursed for the election period</td>
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<tr>
<td>D-20</td>
<td>Organization and holding of public meetings during an election period</td>
<td></td>
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<tr>
<td>D-21</td>
<td>Expenses inherent in certain election expenses</td>
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<td>D-27</td>
<td>Mandatory training</td>
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</tbody>
</table>
DIRECTIVE 5
Opening an account at a financial institution and keeping an account book

Reference: Election Act, Sections 99 and 114

PURPOSE
The purpose of this directive is to specify the name under which an account must be opened in a financial institution and the contents of an account book that the official representative or agent must keep.

ACCOUNT IN A FINANCIAL INSTITUTION
The official representative and official agent must, as soon as they are empowered to act, open one or more accounts in a Québec branch of a bank, trust company or financial services cooperative.

Although under the responsibility of an official representative, the account of the party or authority constituting an authorized political entity must be identified in the name of the latter, as follows:

1) Political party:
   “Party ________________”
   Name of political party

2) Authorized authority:
   “Authority of the ________________”
   Name of the political party
   of the electoral division (region) of ________________”
   Name of the electoral division or region

When he holds and administers the funds entrusted to him, the official agent does so for the benefit of a party or a candidate. It is suggested that the account be identified as follows:

3) Official agent of a candidate or of a party:
   “ ________________”
   Name of the official agent
   for ________________”
   Name of the party or of the candidate
DIRECTIVE D-5

Opening an account at a financial institution and keeping an account book

This account must allow the official representative or official agent to receive account statements and cheques that have been cleared or a scanned copy of both sides of cheques.

A copy of each deposit slip must be kept. Deposit slips must specify the name of the person and the amount of each cheque deposited. For any other sum received in cash, the deposit slip must specify the name of the person and the amount paid by the latter. If this information is not entered on the deposit slip, it must be recorded on a document to be kept with the slip.

ACCOUNT BOOK

To facilitate the preparation of the election expenses return and the financial report, an account book must be kept and reflect all revenues, deposits, expenses and disbursements, and where applicable, the assets, liabilities and net assets of the authorized entity.

The value of the goods and services received free of charge from an elector must be calculated and recorded as a contribution like any other contribution in order to facilitate their presentation in the financial report.

For a party or a party authority, the account book must provide the information required for the income statement and the balance sheet of the financial report (see particulars in Directive D-8, concerning a party authority).

For an official agent, the account book must provide the information required to prepare the election expenses return.

This book will be regularly added up and reconciled with the bank statements sent by the financial institution. A reconciliation of the balance indicated in the bank statement and the balance in the account book is required whenever there are deposits, or outstanding cheques.

In the case of a political party, a general ledger must also be kept and include all the accounts appearing in the account book.
DIRECTIVE 10

Reutilization of advertising material produced and used during a previous election

Reference: Election Act, Sections 402, 403, 415, 421 and 441

PURPOSE
The purpose of this directive is to specify how official agents must record the cost of advertising material reused during an election, that was produced and used for a previous election. This directive also specifies the identification that must appear on this material.

COST OF THE MATERIAL AND MANDATORY INVOICE
Evaluating the cost of the reutilized advertising material must be done according to the “replacement cost” method. The term «replacement cost» means the cost to produce this material if it had been produced at the time it was reutilized.

This method necessarily leads to an estimated value that may be based, in particular, on the evaluation of the actual production cost by a supplier of similar products. This latter amount is then divided by the number of elections in which this material was used.

Given that the holder of the advertising material in question is the political entity to which the material was returned after use and that this entity acts as the seller, for the purpose of the election expenses return, the official agent must require, either from the party’s official representative or authority or from the MNA or candidate, an invoice including the following information, in particular:
- the date of the sale
- the name and address of the seller
- the quantity sold
- the description of the advertising material
- the «REPLACEMENT COST» by unit at the time of the sale of the material and the total replacement cost
- the date or dates of past elections when this material was used
- the net cost, namely the total replacement cost divided by 2 if it involves a second use or by 3 if it involves a third use

This expense must be included in the election expenses return, and the official agent must, as with every other election expense, pay the net cost in favour of the authorized entity who is the holder of the advertising material, using a cheque drawn on his election fund. As regards the political entity selling the advertising material, its official representative must include equivalent revenue in that entity’s “Income statement”.

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018

Page 1 of 2
IDENTIFICATION OF ADVERTISING MATERIAL

When advertising material produced during a previous election is reutilized, the identification of this material must comply with the requirements of the Act, i.e., it must include both the name and title of the official agent at the time of the reutilization of the material and the name of the creator or printer of the material.
Return of election expenses of an authorized political party

Reference: Election Act, Sections 434, 434.1, 437, 438 and 445

PURPOSE
The purpose of this directive is to prescribe the content of an election expenses return for an authorized political party.
Use of the form Return of election expenses of an authorized political party is mandatory.
In order for the return to be admissible, the sections “Signature and declaration of official agent” and “Signature and declaration of party leader” must be signed.
Return of election expenses of an authorized political party

IDENTIFICATION

OFFICIAL AGENT

SUMMARY STATEMENT OF ELECTION FUND AND ELECTION EXPENSES

SOURCE OF ELECTION FUND

Sums received

1. From the official representative of the party

2. From the official representatives of the authorities

3. From the official agents of the candidates

4. TOTAL ELECTION FUND (lines 1 to 3)

Financial institution of election fund

ELECTION EXPENSES

1. Publicity (Schedule 1, total A)

2. Goods and services (Schedule 1, total B)

3. Rental of premises (Schedule 1, total C)

4. Travel expenses and meal allowances (Schedule 1, total D)

5. Subtotal (lines 5 to 8)

6. Unclaimed expenses incurred (Schedule 2)

7. TOTAL ELECTION EXPENSES INCURRED AND PAID (lines 9 + 10)

8. Maximum election expenses permitted under the Act

Claims contested (Schedule 3)

Payment to the Chief Electoral Officer of unclaimed election expenses incurred

A cheque in the amount of $ , made to the order of the Chief Electoral Officer in trust and drawn on the election fund, for the unclaimed expenses incurred, shown in Schedule 2, accompanies this return.

Notice: It is recommended that the official agent make a copy of this return before sending it to the Chief Electoral Officer.

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018
Page 2 of 6

GUIDE FOR THE OFFICIAL AGENT OF A PARTY AND OF A PARTY CANDIDATE

DIRECTIVE D-11 Return of election expenses of an authorized political party
**DIRECTIVE D-11**

Return of election expenses of an authorized political party

**Schedule 1 - Itemized statement of expenses (excluding unclaimed expenses incurred)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>Day</th>
<th>Official agent</th>
<th>Name of the supplier</th>
<th>Balance carried over</th>
<th>Amount paid</th>
<th>Total amount paid</th>
<th>Official agent</th>
<th>Actual amount paid</th>
</tr>
</thead>
</table>

**TOTAL (or balance to be carried over)**

Issued: June 23, 1992
Updated: June 2018

Authorized by the Chief Electoral Officer

Page 3 of 6
### Schedule 2 - Statement of unclaimed expenses incurred

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Date of use of goods or services</th>
<th>Nature of the expense</th>
<th>Consecutive number of vouchers</th>
<th>Date of claim</th>
<th>Amount of the expense</th>
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</tbody>
</table>

*Attach a cheque made to the order of the Chief Electoral Officer in trust for the total expenses incurred but unclaimed by the creditors within 60 days following polling day.

* TOTAL

### Schedule 3 - Statement of contested claims

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Reason for contesting</th>
<th>Consecutive number of vouchers</th>
<th>Amount of the invoice</th>
<th>Amount contested</th>
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</thead>
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</table>

TOTAL

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Issued: June 23, 1992

Authorized by the Chief Electoral Officer

Updated: June 2018

Page 4 of 6
DIRECTIVE D-11

Return of election expenses of an authorized political party

Signature and statement of the official agent

I, _______________________________,

Given name ___________________________ Surname ___________________________

official agent of the authorized political party ___________________________.

Name of the party ___________________________.

state the following:

1. All election expenses that I incurred or authorized and that have been brought to my attention are entered in the return of election expenses and were incurred pursuant to the requirements of the Act. All claims received within 60 days after polling day have been paid, except for those that I contested and declared in Schedule 3 of this return.

2. I have appointed deputies in accordance with section 406 of the Act, and all expenses authorized by them are presented in the return, where applicable.

3. All election expenses were paid from the only election fund opened (section 414 and directive D-5), with the exception of the contested claims referred to in Schedule 3 of this return.

4. No election expenses were paid in cash, with the exception of those from a petty cash fund constituted from the election fund under the responsibility of the official agent.

5. All election expenses recorded in the return are justified by an invoice in accordance with sections 424 and 434 (para. 2). These invoices show all the goods supplied and/or services rendered.

6. All expenses were incurred at the current market price in accordance with sections 91 (para. 4 and 5) and 417. Furthermore, with the exception of volunteer work, an invoice indicating the value of all goods and/or services provided free of charge by an elector is included in the return.

7. Anyone who performed volunteer work within the meaning of sections 88(1) and 417 during the election period did so personally and voluntarily, and the fruit of this work was derived without compensation and not for consideration.

8. The information in this return and the schedules included herein are true, accurate, and complete.

______________________________
Signature of the official agent

______________________________
Date
DIRECTIVE D-11
Return of election expenses of an authorized political party

Signature and statement of the party leader

[Signature]

Given name ____________________________ Surname ____________________________

Leader of the authorized political party ____________________________

Name of the authorized political party ____________________________

I, ____________________________, leader of the authorized political party ____________________________, state the following:

1. I have been informed of the rules governing election expenses.
2. I have reminded the official agent and his or her deputies of their obligation to comply with these rules.
3. I declare that I have given the official agent all the financial information necessary to enable him or her to prepare this return.
4. I have read the return and have obtained all necessary clarification as to its content.
5. I have taken note of the statement of the official agent.
6. I confirm that, to the best of my knowledge, the official agent has fulfilled his or her mandate pursuant to the requirements of the Act.

_____________________________ ____________________________
Signature of the party leader Date
DIRECTIVE 12

Return of election expenses of a candidate

Reference: Election Act, Sections 432, 432.1, 437, 438 and 445

PURPOSE

The purpose of this directive is to prescribe the content of an election expenses return for an independent candidate or a candidate of a party.

Use of the form Return of election expenses of a candidate is mandatory.

In order for the return to be admissible, the sections “Signature and declaration of official agent” and “Signature and declaration of candidate” must be signed.

A Web application is provided to you and is highly recommended for the production of this report.
Return of election expenses of a candidate

IDENTIFICATION

Candidate

Party or independent candidate

Electoral division

Official agent

Polling day

Year

Month

Day

SUMMARY STATEMENT OF ELECTION FUND AND ELECTION EXPENSES

SOURCE OF ELECTION FUND

<table>
<thead>
<tr>
<th>Sums received</th>
<th>( $ )</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 From the official representative of the party</td>
<td>( $ )</td>
</tr>
<tr>
<td>2 From the official representative of the authority</td>
<td>( $ )</td>
</tr>
<tr>
<td>3 From the official representative of the authorized independent candidate</td>
<td>( $ )</td>
</tr>
<tr>
<td>4</td>
<td>( $ )</td>
</tr>
<tr>
<td>5 TOTAL ELECTION FUND (lines 1 to 4)</td>
<td>( $ )</td>
</tr>
</tbody>
</table>

Financial institution of election fund

Name and address of the financial institution

Account No.

ELECTION EXPENSES

<table>
<thead>
<tr>
<th>Expenses</th>
<th>( $ )</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 Publicity (Schedule 1, total A)</td>
<td>( $ )</td>
</tr>
<tr>
<td>7 Goods and services (Schedule 1, total B)</td>
<td>( $ )</td>
</tr>
<tr>
<td>8 Rental of premises (Schedule 1, total C)</td>
<td>( $ )</td>
</tr>
<tr>
<td>9 Travel expenses and meal allowances (Schedule 1, total D)</td>
<td>( $ )</td>
</tr>
<tr>
<td>10 Subtotal (lines 6 to 9)</td>
<td>( $ )</td>
</tr>
<tr>
<td>11 Unclaimed expenses incurred (Schedule 2)</td>
<td>( $ )</td>
</tr>
<tr>
<td>12 TOTAL ELECTION EXPENSES INCURRED AND PAID (lines 10 + 11)</td>
<td>( $ )</td>
</tr>
<tr>
<td>13 Maximum election expenses permitted under the Act</td>
<td>( $ )</td>
</tr>
</tbody>
</table>

Claims contested (Schedule 3)

\( \$ \)

Payment to the Chief Electoral Officer of unclaimed expenses incurred

A cheque in the amount of \( \$ \) , made to the order of the Chief Electoral Officer in trust and drawn on the election fund, for the unclaimed expenses incurred, shown in Schedule 2, accompanies this return.

Notice: It is recommended that the official agent make a copy of this return before sending it to the Chief Electoral Officer.
## Schedule 1 - Itemized statement of expenses (excluding unclaimed expenses incurred)

<table>
<thead>
<tr>
<th>Identification number of candidate</th>
<th>Official agent</th>
<th>Name of supplier</th>
<th>Balance carried over</th>
<th>TOTALS (or balance to be carried over)</th>
</tr>
</thead>
<tbody>
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</table>

**DISTRIBUTION OF THE AMOUNT PAID**

### Polling day

<table>
<thead>
<tr>
<th>Party or independent candidate</th>
<th>Candidate</th>
<th>Official agent</th>
<th>Date</th>
<th>Amount paid</th>
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<tbody>
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Authorized by the Chief Electoral Officer

Issued: June 23, 1992

Updated: June 2018
**Name of the candidate**

### Schedule 2 - Statement of unclaimed expenses incurred

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Date of use of goods or services</th>
<th>Nature of the expense</th>
<th>Consecutive number of receipt</th>
<th>Date of claim</th>
<th>Amount of the expense</th>
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</table>

*Attach a cheque made to the order of the Chief Electoral Officer in trust for the total expenses incurred but unclaimed by the creditors within 60 days following polling day.

<table>
<thead>
<tr>
<th>TOTAL</th>
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<tbody>
<tr>
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</table>

### Schedule 3 - Statement of contested claims

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Reason for contesting</th>
<th>Consecutive number of receipt</th>
<th>Amount of the invoice</th>
<th>Amount contested</th>
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</table>

TOTAL

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Issued: June 23, 1992

Authorized by the Chief Electoral Officer

Updated: June 2018

Page 4 of 6
DIRECTIVE D-12

Return of election expenses of a candidate

Signature and statement of the official agent

I, _____________________________, Given name _____________________________, Surname
official agent of the candidate _____________________________, Name of the candidate
in the electoral division of _____________________________, Name of the electoral division

state the following:

1. I have appointed deputies in accordance with sections 406 and 408 (para. 2) of the Act, and all expenses authorized by them are presented in the return.

2. All election expenses that I incurred or authorized and that have been brought to my attention are entered in the return of election expenses and were incurred pursuant to the requirements of the Act. All claims received within 60 days after polling day have been paid, except for those that I contested and declared in Schedule 3 of this return.

3. All election expenses were paid from the only election fund opened (section 414 and directive D-5), with the exception of the contested claims referred to in Schedule 3 of this return and, if applicable, the joint publicity expenses as provided for in section 422.1 and paid by the official agent of the party.

4. No election expenses were paid in cash, with the exception of those from a petty cash fund constituted from the election fund under the responsibility of the official agent.

5. All election expenses recorded in the return are justified by an invoice in accordance with section 424. These invoices show all the goods supplied and/or services rendered.

6. All election expenses were incurred at the current market price in accordance with sections 91 (para. 4 and 5) and 417. Furthermore, with the exception of volunteer work, an invoice indicating the value of all goods and/or services provided free of charge by an elector is included in the return.

7. Anyone who performed volunteer work within the meaning of sections 88(1) and 417 during the election period did so personally and voluntarily, and the result of such work was derived without compensation and for no consideration.

8. The information in this return and the schedules included herein are true, accurate, and complete.

______________________________ on _____________________________
Signature of the official agent Date

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018
Page 5 of 6
<table>
<thead>
<tr>
<th>Signature and statement of the candidate</th>
</tr>
</thead>
<tbody>
<tr>
<td>I,</td>
</tr>
<tr>
<td>Given name  Surname</td>
</tr>
<tr>
<td>☐ candidate of the authorized political party Name of the authorized political party</td>
</tr>
<tr>
<td>☐ independent authorized candidate Name of the electoral division</td>
</tr>
<tr>
<td>in the electoral division Name of the electoral division</td>
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<tr>
<td>state the following:</td>
</tr>
<tr>
<td>1. I have been informed of the rules governing election expenses.</td>
</tr>
<tr>
<td>2. I have reminded the official agent of his or her obligation to comply with these rules.</td>
</tr>
<tr>
<td>3. I declare that I have given the official agent all the financial information necessary to enable him or her to prepare this return.</td>
</tr>
<tr>
<td>4. I have read the return and have obtained all necessary clarification as to its content.</td>
</tr>
<tr>
<td>5. I have taken note of the statement of the official agent.</td>
</tr>
<tr>
<td>6. I confirm that, to the best of my knowledge, the official agent has fulfilled his or her mandate pursuant to the requirements of the Act.</td>
</tr>
<tr>
<td>Signature of the candidate on Date</td>
</tr>
</tbody>
</table>

Issued: June 23, 1992
Authorized by the Chief Electoral Officer
Updated: June 2018
DIRECTIVE 13

Authorization of an advertising agency and detailed statement of the expenses of the advertising agency

Reference: Election Act, Section 407

PURPOSE

The purpose of this directive is to prescribe the forms required for the authorization of an advertising agency and the filing by the latter of its detailed statement of expenses.

Use of the form "Detailed statement of the expenses of the advertising agency" is mandatory.

The form "Detailed statement of the expenses of the advertising agency" must be dated and signed by the owner of the agency or by an authorized person. The statement must be accompanied by proof of the publicity and vouchers including subcontractors’ invoices.

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: Juin 2018
Deed authorizing the advertising agency

Under section 407 of the Election Act, I, ________________________________ , name:

official agent of ________________________________ , name of the candidate or the party:

of the electoral division of ________________________________ , name of the advertising agency:

authorize ________________________________ , address of the advertising agency:

to incur or order election expenses up to the following amount: $ ________________________________ ,

for the election period from ________________________________ to ________________________________ ,

Signed in ________________________________ , municipality on this ________________________________ , date:

______________________________, signature of the official agent:

Acceptance of the mandate

I, ________________________________, name, accept this authorization up to the amount set above.

______________________________, date, signature of the authorized person of the advertising agency.
**DIRECTIVE D-13**

**Authorization of an advertising agency and detailed statement of the expenses of the advertising agency**

---

**Detailed statement of the expenses of the advertising agency**

**IDENTIFICATION**

<table>
<thead>
<tr>
<th>Name of the advertising agency</th>
<th>Name of the party</th>
<th>Polling day</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Name of the candidate</th>
<th>Name of the official agent</th>
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**Name of supplier**

<table>
<thead>
<tr>
<th>Name of supplier</th>
<th>Description of vouchers</th>
<th>Amount of invoice</th>
<th>Amount contested, if any</th>
<th>Reason for contesting the amount</th>
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<tr>
<th>Balances brought forward</th>
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**TOTALS (or balances to be brought forward)**

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* This statement must be sent along with proofs of advertising and vouchers, including subcontractor’s invoices.

**Enter all the expenses incurred, including those for which no invoice has been issued by the subcontractor. In this case, attach the order form. Send the invoice to the Chief Electoral Officer as soon as it is received. The invoice must be paid by the agency.**

**DECLARATION OF THE ADVERTISING AGENCY**

I declare that all the advertising expenses I have incurred or ordered in compliance with the Election Act for the elections of _______________, do not exceed the amount of $ _______________. I hereby declare the information given in this report is true, accurate and complete.

__________________________
Signature of the authorized person
Loss of material following vandalism or theft during an election period

PURPOSE

The purpose of this directive is to instruct official agents and official representatives on how to treat the replacement cost of material lost following vandalism or theft. The replacement cost may be considered an election expense if the allowable maximum is not exceeded. However, it may also be placed in the “other expenses” category, subject to certain conditions.

CONDITIONS THAT MUST BE MET

When the material used during an election period is stolen or damaged following an act of vandalism, the cost of replacing it with similar material up to the maximum of the initial cost is not considered an election expense when the following conditions are met:

1) The official agent encloses with the election expenses return
   i) an affidavit and proof of the damage incurred (for example, a photograph), in the case of vandalism
   ii) a copy of the police report as well as the file number and the address of the police office, in the case of theft
   iii) the vouchers concerning the lost material and its acquisition cost (invoices, proof of payment and, where applicable, proof of publicity)

2) The official agent replaces the lost material with identical material and encloses with his return the vouchers related to the replacement of the lost material (invoices, proof of payment and, where applicable, proof of publicity). When the material is insured but a deductible must be paid, this constitutes the replacement cost.

When the cost of replacing the material is greater than the initial cost, the difference constitutes an additional election expense that must be authorized and paid by the official agent. It is part of the allowable limit and must be entered on the election expenses return.

The amount corresponding to the initial cost, for its part, must be authorized and paid by either the official representative of the party, of the authority or of the independent candidate in question, or by the official agent of the party, authority or independent candidate concerned, when it has been decided not to consider it an election expense and the aforementioned conditions have been met.

However, if these conditions are not met, the official agent must consider the cost of the lost material and that of the new material as election expenses and must comply with the requirements of the Act in this matter.
DIRECTIVE 15

Joint advertising expenses report

Reference: Election Act, Section 422.1

PURPOSE

The purpose of this directive is to prescribe the form required to produce the report on joint advertising expenses that the official agent of a party may incur or order for each of the official agents of the party’s candidates.

Use of the form “Joint advertising expenses report” is mandatory.

To be admissible, the report must be dated and signed by the official agent of the party.
**IDENTIFICATION**

<table>
<thead>
<tr>
<th>Official agent</th>
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<tbody>
<tr>
<td>Date</td>
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</tbody>
</table>

**SUMMARY STATEMENT OF TRUST FUND AND JOINT ADVERTISING EXPENSES**

**SOURCE OF TRUST FUND**

<table>
<thead>
<tr>
<th>Sums received</th>
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<tbody>
<tr>
<td>1 From the official representative of the party</td>
<td>$</td>
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<tr>
<td>2 From the official representatives of the authorities</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>3 From the official agents of the candidates</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL FUND</strong> (lines 1 to 3)</td>
<td>$</td>
<td></td>
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</tbody>
</table>

Financial institution of trust fund

<table>
<thead>
<tr>
<th>Name and address of the financial institution</th>
<th>Account No.</th>
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</table>

**JOINT ADVERTISING EXPENSES**

<table>
<thead>
<tr>
<th>Expenses incurred</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Amount paid (Appendix 1)</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>6 Unclaimed expenses incurred (Appendix 2)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL JOINT ADVERTISING EXPENSES INCURRED AND PAID</strong> (lines 5 + 6)</td>
<td>$</td>
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<th>Claims contested (Appendix 3)</th>
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**Payment to the Chief Electoral Officer of unclaimed expenses incurred**

A cheque in the amount of $ made to the order of the Chief Electoral Officer in trust and drawn on the trust fund, for the unclaimed expenses incurred, shown in Appendix 2, accompanies this report.

**DECLARATION OF THE OFFICIAL AGENT**

I hereby declare that the information given in this report is true, accurate and complete.

<table>
<thead>
<tr>
<th>Date</th>
<th>Signature of the official agent</th>
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</table>

Notice:

It is recommended that the official representative make a copy of this report for his records before sending it to the Chief Electoral Officer.
### Appendix 1

**Detailed statement of joint advertising expenses**

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Amount paid</th>
<th>Consecutive No. of Invoice</th>
<th>Description of service</th>
</tr>
</thead>
</table>

Issued: January 20, 1994

Authorized by the Chief Electoral Officer

Updated: October 2018
### Appendix 2

**Statement of unclaimed expenses incurred**

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Date on which the goods or services were furnished</th>
<th>Nature of the expense</th>
<th>Consecutive No. of vouchers</th>
<th>Date of claim</th>
<th>Amount of the expense</th>
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*Attach a cheque made to the order of the Chief Electoral Officer in trust for the total expenses incurred but unclaimed by the creditors within 60 days following polling day.*

### Appendix 3

**Statement of contested claims**

<table>
<thead>
<tr>
<th>Name and address of supplier</th>
<th>Reason for contesting</th>
<th>Consecutive No. of vouchers</th>
<th>Amount of the invoice</th>
<th>Amount contested</th>
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</table>

**TOTAL**

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Issued: January 20, 1994

Authorized by the Chief Electoral Officer

Updated: October 2018
## Appendix 4

### Breakdown of joint advertising expenses

<table>
<thead>
<tr>
<th>Electoral division</th>
<th>Amount paid</th>
<th>Maximum allowed</th>
<th>Electoral division</th>
<th>Amount paid</th>
<th>Maximum allowed</th>
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<td>Abitibi-Est</td>
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<td>Abitibi-Ouest</td>
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<td>Acadie</td>
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<td>Argenteuil</td>
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<tr>
<td>Anjou–Louis-Riel</td>
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<td>Chaudière</td>
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<tr>
<td>Anjou–Louis–Riel</td>
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<td>Châteauguay</td>
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<td>Anjou-Louis–Riel</td>
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<td>Châteauguay</td>
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<td>Anjou–Louis–Riel</td>
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<td>Châteauguay</td>
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<td>Anjou-Louis–Riel</td>
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<td>Anjou–Louis–Riel</td>
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<td>Anjou–Louis–Riel</td>
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<td>Chaudière</td>
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<tr>
<td>Anjou–Louis–Riel</td>
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<td></td>
<td>Chaudière</td>
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</tbody>
</table>

**Authorized by the Chief Electoral Officer**

Issued: January 20, 1994
Updated: October 2018

Page 6 of 8
<table>
<thead>
<tr>
<th>Electoral division</th>
<th>Amount paid</th>
<th>Maximum allowed</th>
<th>Electoral division</th>
<th>Amount paid</th>
<th>Maximum allowed</th>
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<tr>
<td>Jean-Lesage</td>
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<td>Jeanne-Mance–Viger</td>
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<td>Jean-Talon</td>
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<td>L’Assomption</td>
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<td>Laurier-Dorion</td>
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<td>Laval–des-Rapides</td>
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<td>Balances to be brought forward</td>
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<td>Balances to be brought forward</td>
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</table>
## Appendix 4 (cont.)

### Breakdown of joint advertising expenses

<table>
<thead>
<tr>
<th>Electoral division</th>
<th>Amount paid</th>
<th>Maximum allowed</th>
<th>Electoral division</th>
<th>Amount paid</th>
<th>Maximum allowed</th>
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<tbody>
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<td>Rimouski</td>
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<td>Ungava</td>
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<td>Rivière-du-Loup–Témiscouata</td>
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<td>Vachon</td>
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<td>Robert-Baldwin</td>
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<td>Vanier-Les-Rivières</td>
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<td>Roberval</td>
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<td>Vaudreuil</td>
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<td>Rosemont</td>
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<td>Rouyn-Noranda–Témiscamingue</td>
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<td>Westmount–Saint-Louis</td>
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<td>Sainte-Marie–Saint-Jacques</td>
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<td>Sherbrooke</td>
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<td>Talon</td>
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<td>Trois-Rivières</td>
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<td><strong>Balances brought forward</strong></td>
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<td><strong>Balances brought forward</strong></td>
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</tbody>
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**TOTALS**

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**Name of the party**

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Issued: January 20, 1994

Updated: October 2018

Authorized by the Chief Electoral Officer

Page 8 of 8
DIRECTIVE 17

Expenses for the administration of permanent offices

Reference: Election Act, Section 404.10

PURPOSE

The purpose of this directive is to specify the reasonable expenses, ordinarily incurred for the day-to-day administration of not more than two permanent offices of a party whose address is listed in the register of the Chief Electoral Officer, which are not considered election expenses.

CONDITIONS THAT MUST BE MET

To be considered reasonable expenses ordinarily incurred for the day-to-day administration of a permanent office, the address of the office must be listed in the register of the Chief Electoral Officer at least three months prior to the issue of a writ ordering the holding of an election. Moreover, the facts after an electoral event must show that such an office was not set up for the sole purpose or in view of the election.

EXPENSES FOR THE ADMINISTRATION OF A PERMANENT OFFICE

The reasonable expenses ordinarily incurred for the day-to-day administration of a permanent office include, without being limited thereto, the expenses associated with:

- rent
- heating
- electricity
- insurance
- telephone
- rental of office equipment
- office supplies
- hosting of a website
- regular wages of permanent employees

ELECTION EXPENSES

If the aforementioned conditions are not met, the official agent of the party must record in his return of election expenses, for the election period, the portion of the expenses pertaining to the office in question, which is an election expense established according to the frequency of use during the election period in relation to this frequency before and during this period. The so determined amount must be billed by the official representative.

Finally, all expenses related to the addition of space, equipment, employees, website hosting capacity, telephone services, etc. to a permanent office for election purposes and used in whole or in part during the election period are election expenses, which must be discharged by the official agent.
DIRECTIVE 18
Eligibility of durable goods as election expenses

Reference: Election Act, Sections 402, 403 and 441

PURPOSE
The purpose of this directive is to define the concept of durable goods as election expenses and thus to prescribe the basis for allocating the cost of such goods, information that the official agent needs when preparing the return of election expenses.

DEFINITION OF DURABLE GOODS
Durable goods eligible as election expenses may be defined as movable property acquired and used during the election period, but whose normal duration of use extends well beyond said election period.

As a general rule, such goods include, without being limited thereto, office equipment (computer, fax machine, telephone, cell phone, etc.) and furniture (tables, chairs, etc.)

ELIGIBLE EXPENSE
When durable goods are recorded in the return of election expenses, the official agent must report as an election expense an amount representing the lesser of 50% of the cost of acquiring the goods or the estimated rental cost of similar goods used for the same period of time.

For the purposes of applying this directive, the estimated rental cost of similar goods is established on the basis of the lowest retail price at which such goods are offered to the public in the normal course of business, according to the market in the region or at the time that the goods are provided for election purposes.

DISCLOSURE IN THE RETURN OF ELECTION EXPENSES
If the cost of acquiring durable goods is assumed in full by the election fund put at the disposal of the official agent, he must enter in his return as an election expense in the “Goods and services” category an amount equivalent to the eligible expense, and the non-eligible portion of the cost as a non-election expense.

Similarly, if the acquisition cost is assumed in whole or in part by the official representative, the official agent will only be required to enter in his return the amount eligible as an election expense. This amount must correspond to the eligible cost reimbursed to the official representative by the official agent out of his election fund.
DIRECTIVE D-18

Finally, when an official agent uses durable goods acquired by the official representative prior to the start of the election period, the official representative will have to bill the official agent for the cost of renting such goods according to a price reflecting the market value of the goods at the time they were provided for election purposes.

REMITTING OF DURABLE GOODS TO THE OFFICIAL REPRESENTATIVE

After an election and pursuant with section 441 of the Election Act, the official agent shall remit the sums or goods remaining in his election fund to the official representative along with the goods in his possession, notably durable goods.
DIRECTIVE 19

Per diem allowances for transportation expenses and certain meal expenses reimbursed for the election period

Reference: Election Act, Sections 424, 432 and 434

PURPOSE
The purpose of this directive is to provide a framework for the acceptance and payment of per diem allowances relating to transportation expenses and certain meal expenses.

APPLICATION FRAMEWORK
The applicant can always ask the official agent to reimburse him for his transportation and meal expenses based on the real costs incurred, as supported by the appropriate vouchers.
However, subject to acceptance by the official agent, the applicant may also ask to be reimbursed for his transportation expenses and for certain meal expenses on a per diem basis.
The amounts of the per diem allowances stipulated in this directive were set, for the most part, pursuant to the directive concerning reimbursable travel expenses and other inherent costs. To learn the rates in force at the time of an electoral event, please refer to the website of the Chief Electoral Officer.

PER DIEM ALLOWANCES
Transportation expenses
The applicant may ask to be reimbursed on the basis of a per diem allowance established according to a maximum amount granted per kilometer.

Meal expenses during a bus tour
For meals taken during a trip made as part of a bus tour, a per diem allowance may be claimed for breakfast, lunch and supper, including tips and taxes.

MEAL EXPENSES FOR POLLING DAY AND ADVANCE POLLING DAY
On polling day and advance polling day, a maximum per diem allowance for meal expenses of up to $25 per day can be reimbursed by the official agent, namely $10 for lunch and $15 for supper.
VOUCHERS

Per diem allowances for transportation expenses
When a personal automobile vehicle is used and when the round trip, for each full day, exceeds 180 kilometres, the applicant must provide proof of travel (gas bill or parking receipt) showing that he paid expenses related to the use of his automobile.

However, no proof of travel is required for a round trip of less than 180 kilometers, for each full day, when a personal vehicle is used.

Per diem allowances for certain meal expenses
The applicant (see the two situations described in the per diem allowances section) may benefit from the allowance for meal expenses without a voucher.

In all other situations, the reimbursement of meal expenses is made based on the real costs and following remittance of the bills, receipts or other relevant vouchers.

FORM TO COMPLETE
The person who claims per diem allowances must use the form proposed at the end of this directive or any other document indicating the necessary supporting information for the purposes of the payment of the per diem allowances. A model version of the required form is reproduced on page 3 of this directive. The application for reimbursement of transportation expenses and certain meal expenses must be signed by the applicant and include the signature of approval of the official agent.
**DIRECTIVE D-19**

**Per diem allowances for transportation expenses and certain meal expenses reimbursed for the election period**

Application for reimbursement of travel and meals expenses

<table>
<thead>
<tr>
<th>Date</th>
<th>Accompanied by</th>
<th>Application for reimbursement of travel and meals expenses</th>
<th>Total kilometrage</th>
<th>Total claimed</th>
</tr>
</thead>
</table>

**Note:**

- Enclose vouchers
- Add D + E + F + G
- Add A + B + C

**Signature of the person making the application**

**Official agent's signature of approval**

Issued: October 2007

Authorized by the Chief Electoral Officer

Updated: June 2018

Page 3 of 3
DIRECTIVE 20
Organization and holding of public meetings during an election period

Reference: Election Act, Section 404.12

PURPOSE
The purpose of this document is to establish the rules pertaining to the organization and holding of public meetings during the election period.

ACTIVITIES HELD BY NON-PARTISAN ORGANIZATIONS
The costs associated with activities held by non-partisan organizations (for instance, the Chamber of Commerce) are not considered election expenses if the following conditions are met:

• The organization and the holding of a public meeting must take place within the context of the regular activities of the organization.
• The invitation extended to the members of the organization and the general public must be made in the same way as is usually the case.
• No partisan publicity must be distributed or disseminated on the occasion of or during such an activity. The use of a partisan slogan or logo should not be tolerated in the invitation documents or outside or inside the premises where the meeting is being held.
• The meeting must not be organized directly or indirectly on behalf of a party or a candidate.

ACTIVITIES HELD BY PARTISAN ORGANIZATIONS
The cost of all activities held during the election period by partisan organizations (for instance, a party’s youth commission) must be considered an election expense and be discharged by the official agent of a party or of a candidate.

OTHER ACTIVITIES
Expenses incurred for the holding of meetings, including the rental of the hall and the invitation of participants, are not considered election expenses, provided that these meetings are not organized directly or indirectly on behalf of a candidate or a party and that the total of said expenses for the entire election period does not exceed $200.
DIRECTIVE 21
Expenses inherent in certain election expenses

Reference: Election Act, Sections 402 and 403

PURPOSE
The purpose of this directive is to provide guidance for official agents concerning insurance costs, installation charges, telephone activation, and expenses related to the dismantling of touring vehicles.

DEFINITION
An inherent expense may be defined as an expense that is closely linked to an election expense and arises from it. An inherent expense must, by definition, be associated with a main expense that qualifies as an election expense.

The inherent expense does not refer to the cost of goods or services used during an election period to promote or oppose the election of a given candidate. However, expenses related to purchasing insurance, installing or activating phones, and dismantling touring vehicles are considered as election expenses.

INSURANCE
With regards to insurance, many insurers offer coverage for a minimum period of three months, six months, or a year, not counting the actual coverage period for which an official agent may require insurance for electoral purposes (the election period may vary from 33 to 39 days).

As such, insurance-related costs are generally invariable and are not credited even if the official agent does not need as long a period of coverage as an insurance policy offers by default. The cost of insurance is thus considered an “expense at minimum cost” and all fees are considered to be election expenses and are admissible as such, even though the period for which the service is obtained extends beyond the election period itself.

TELEPHONE
When an official agent orders new telephone services for electoral purposes, the latter is billed for such services as installation or activation for both landline telephones and mobile phones.
For any material used during an election period, the costs are the same regardless of whether the installation or activation takes place during an election period or prior to it. Since these costs are set in advance and do not vary according to when they are incurred, the entire expense is considered to be an election expense and is admissible as such.

Other telephone-related charges, including for servicing, use and long-distance calls, are handled as per the general rules set out in sections 402 and 403 of the Election Act for purposes of establishing the cost of an election expense.

**DISMANTLING OF TOURING VEHICLES**

During the election period, vehicles are often rented for the purpose of touring various regions of Québec, with the expenses usually incurred by the official agent of an authorized political party. At the outset, such costs are often incurred to adapt the vehicles to the needs of the party leader and of the leader’s team of organizers and advisors.

After the election period, the vehicles must be returned to their initial condition, with expenses incurred to dismantle any interior modifications, as well as for cleaning and removing outside lettering. Even if this work is completed after the election period, the expenses arising from the use of vehicles during the election period are considered to be election expenses and are admissible as such.
DIRECTIVE 27
Mandatory training

MANDATORY TRAINING

Reference: Election Act, Sections 45.1, 65 and 408.1

PURPOSE

The purpose of this directive is to specify the procedure for official agents and their deputies and for official representatives and their delegates concerning mandatory training on political financing and election expenses control.

OBLIGATION AND TIME LIMITS

The following table shows the maximum time limits for undergoing the mandatory training on political financing rules given by the Chief Electoral Officer.

<table>
<thead>
<tr>
<th>Function</th>
<th>Maximum time limit following appointment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Person acting as official representative and agent</td>
<td>30 days</td>
</tr>
<tr>
<td>Person acting as official representative only</td>
<td>30 days</td>
</tr>
<tr>
<td>Delegate of official representative</td>
<td>30 days</td>
</tr>
<tr>
<td>Person acting as official agent only</td>
<td>10 days</td>
</tr>
<tr>
<td>Deputy of official agent</td>
<td>10 days</td>
</tr>
<tr>
<td>Official representative and agent of an authorized independent candidate</td>
<td>10 days</td>
</tr>
</tbody>
</table>

Every official representative and agent of an authorized independent candidate as well as every person acting only as official agent for an authorized political party or a party candidate, and every person acting in this capacity for an authorized independent MNA (Member of the National Assembly) must undergo mandatory training for every general election. Such training is not mandatory, however, in the case of a by-election, provided the training was already taken at the time of the previous general election. Official representatives of parties or party authorities, for their part, are required to take the training once only.

Authorized by the Chief Electoral Officer

Issued: December 2016
Updated: June 2018

Page 1 of 2
Moreover, all of these people must undergo any complementary training provided by the Chief Electoral Officer aimed at updating their knowledge.

Please be advised that all training sessions must be completed fully and participants will undergo testing to validate what they have learned.

**It is the responsibility of each and every individual concerned under Sections 45.1 and 408.1 of the Act (official representative, delegate, official agent, deputy) to take the training sessions within the time limits required under this provision.**

Individuals holding these positions on January 1, 2017 must take the training no later than January 1, 2018.

**PROCEDURE**

The training sessions are available online. To access them, every person required to take this training must provide an email address at the time of their appointment. The email address is used to confirm the identity of the participants and enable them to receive all of the communications related to accessing, using and taking the training.

A mention is placed beside each name on the Register of authorized political entities of Québec (RAPEQ) to identify the persons who have or have not taken the mandatory training within the required time limit. This mention can be publicly viewed on the website of Élections Québec.