Guide of the Official Representative and Official Agent of an Authorized Independent Candidate and an Authorized Independent MNA
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Opening a bank account specific to the campaign (election fund) *(section 414)*
- The official representative and agent must open an account in a Québec branch of a bank, trust company or financial services cooperative (Directive D-5 of this guide).

Canvassing and collecting funds or contracting a loan (setting up an election fund) *(section 87)*
- Only an elector can make a contributions for a maximum of $100 per calendar year.
- During a general election year or when a by-election is held, an elector may make an additional $100 contribution to each of the parties, authorized independent members (MNAs) and authorized independent candidates.
- A contribution slip must be issued for every contribution from an elector.
- Canvassers may be designated *(section 92)*.

Incurring and authorizing election expenses
- Only an official agent may incur and authorize election expenses during the election period *(section 413)*.

Paying election expenses from your election fund (bank account)
- Expenses must be paid in full before filing your report and return, except for expenses being contested *(section 445)*.
- You must save all vouchers (supporting documents) for a period of 7 years *(section 118)*.

Staying within the election expenses limit
- The limit will be conveyed to you by the Chief Electoral Officer *(section 426)*.
Identifying 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 (section 421).

- For a pamphlet, poster or coroplast sign, 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 (section 421).

Filing the various reports

- Report and return of an authorized independent candidate:
  - no later than 90 days following polling day.
  - along with the originals of invoices, cheques, copies of publicity, bank statements, deposit slips, etc. (sections 122 and 432).

- Additional financial reports (in the case of a surplus or debt identified when producing the reports of an authorized independent candidate) (section 123).

For more information, contact a political financing coordinator of the 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.
Main changes to the Election Act

Bill 101, *An Act to give effect to the Charbonneau Commission recommendations on political financing* was given assent on June 10, 2016. The bill made a number of amendments to the *Election Act* (EA) in the area of political financing. In addition, some directives published by the Chief Electoral Officer were added or amended. The following are the main changes which came into effect at January 1, 2017:

**Mandatory training for official agents and representatives**  
*(Effective January 1, 2017)*

Official representatives and agents of authorized independent candidates must, **within 10 days** after being appointed, take the training given by the Chief Electoral Officer on the rules governing political financing and election expenses (Chapter 1.4 of this guide).

**Loans and suretyships**  
*(Effective January 1, 2017)*

- The total amount granted by an elector in the form of loans and suretyships may not exceed $25,000 (section 105.1);
- Any loan granted by an elector must be made by means of a cheque and drawn on his own account (section 104.1);
- A loan or suretyship agreement must include a declaration by the elector to the effect that the loan or suretyship has been contracted from his own assets, voluntarily, without compensation or consideration and that it will not be reimbursed in any manner other than as specified in the agreement (section 105).
**Signing reports**

The sections “Signature and declaration of official representative and agent” and “Signature and declaration of authorized independent candidate or independent MNA” of all financial reports and the election expenses return of authorized independent candidates must be completed by these persons.

**Submitting the list of canvassers**

The official representative of an authorized independent candidate must also submit the list of persons authorized to canvass for contributions when filing the financial report (*section 117*).
Introduction

We have prepared this guide for the official representative and official agent of an authorized independent candidate and of an authorized independent MNA. The purpose is to facilitate the application of the provisions of the Election Act regarding the financing of political parties, independent MNAs and independent candidates and to facilitate the management and control of election expenses.

This guide explains the duties and responsibilities of the official representative and official agent. It contains a section to help prepare and file the election expenses return, the detailed statement of the expenses of an advertising agency and the financial report. The guide also contains directives.

The provisions of the Election Act dealing with financing and managing election expenses are relatively numerous and should be consulted regularly. However, we are convinced that by carefully reading this guide, undergoing the required training from the Chief Electoral Officer and by consulting, as needed, with a political financing coordinator, official representatives and official agents of independent authorized candidates and independent authorized MNAs will be able to perform their duties in an easy, effective and appropriate manner.

References to provisions of the Election Act are shown below the titles of some of the sections and paragraphs in this guide. The guide is available on the website of Élections Québec at www.electionsquebec.qc.ca.

The interpretations presented in this guide do not take precedence over the provisions of the Act and are not intended to replace the official text of the Act. 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. The references to provisions of the Act, where given, are shown in brackets.
Any questions regarding how the provisions of the Election Act apply to the official representatives and official agents of independent authorized candidates and of independent authorized MNAs may be addressed to the Chief Electoral Officer by contacting a political financing coordinator as follows:

**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
All authorized independent candidates or authorized independent MNAs must hold authorization from the Chief Electoral Officer if they wish to:

- use equipment and material as part of their election campaign;
- incur election expenses, no matter how small;
- raise funding to pay their expenses;
- pay expenses themselves for their own election campaign.

1.1 Role
(Sections 59, 59.1, 60 and 62.1)

The official representative and official agent of an authorized independent candidate and of an authorized independent MNA are one and the same person. As the official representative, you are responsible for financing, and expenses incurred outside the election period, as well as for preparing the financial report. As the official agent, you are responsible for election expenses and for preparing the election expenses return. During an election period, an official agent and his deputies may incur and authorize election expenses.
1.2 Appointment

(Sections 1, 45, 59, 59.1, 62.1, 239, 249, 406, 412 and 413)

**Authorized Elector**

When an elector undertakes to run as an independent candidate in an upcoming general election, he may apply for authorization from the Chief Electoral Officer as of the expiry of a three-year period following receipt by the Secretary General of the National Assembly of the list of proclaimed elected candidates as specified in section 380 of the *Election Act*. In the case of a by-election, he may apply as of the date when the seat becomes vacant.

An official representative must be designated at the time of such authorization. Once the nomination paper is filed, the official representative also becomes his official agent.

**Authorized independent candidate**

At the time of an election, all independent candidates must designate an official agent in their nomination papers submitted to the returning officer of the electoral division in which they wish to run for office. The official agent must sign the candidate’s nomination paper. This serves as his consent to such appointment.

For a candidate who requests authorization at the same time as he files his nomination paper, the official representative of this candidate is the official agent that he designates in his nomination paper.

**Authorized independent MNA**

As with authorized independent candidates, the official representative of an authorized independent MNA is, during an election, also the official agent that the MNA designates in his nomination paper.

**Deputy Official Agent**

A candidate’s official agent may, with the candidate’s approval, appoint a sufficient number of deputy official agents to incur and authorize election expenses up to the amount set in their deed of appointment (appointment agreement).
Requirements to be appointed as an official representative and agent
A person cannot be an official representative and agent if:

- he is not a qualified elector;
- he is a candidate or the leader of a party;
- he is an election officer or an employee of an election officer.

A person is a qualified elector if that person:

- is 18 years of age or older;
- is a Canadian citizen;
- has been domiciled in Québec for six months;
- is not under curatorship;
- has not been found guilty of an infraction considered a corrupt electoral practice under the Election Act, the Referendum Act, the Act respecting elections and referendums in municipalities or the Act respecting school elections.

Any employee who acts as the official agent of a candidate may be granted an unpaid leave of absence by his employer further to a written request to this effect.

1.3 Resignation and replacement
(Sections 46, 409 and 410)
An official representative and agent of an authorized independent candidate or of an authorized independent MNA who ascertains that one of the above-mentioned conditions has not been complied with must resign immediately. He may also resign for any other reason by giving written notice to the Chief Electoral Officer and to the independent candidate or MNA indicating the date of his resignation. This notice should be addressed to the attention of the Direction du financement des partis politiques of Élections Québec.

An official representative and agent who ceases to perform his duties as such must submit to the independent candidate or MNA in question, an election expenses return within 10 days following his resignation, and a financial report within 30 days following his resignation. These reports must cover the period during which he performed his duties and must include all related vouchers.

An independent candidate or MNA whose official representative and agent dies, resigns or becomes unable to act must appoint another person immediately and notify the Chief Electoral Officer in writing. He may, in the same way, dismiss his official representative and agent and appoint another person.
1.4 Mandatory training from the Chief Electoral Officer
(Sections 45.1 and 408.1)

Within 10 days of their appointment, official representatives and agents of authorized independent candidates must take the training on the rules governing political financing and election expenses provided by the Chief Electoral Officer. Subsequently, they must undergo any complementary training provided by the Chief Electoral Officer aimed at updating their knowledge.

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.

A mention is placed beside each name on the Register of authorized political entities of Québec 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.

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

1.5 Summary of main responsibilities
(Sections 118, 413, 414 and 432)

• Manage the election fund (election bank account).
• Manage and control all monies received.
• Incur and authorize expenses.
• Pay expenses.
• Keep all vouchers.
• Produce the various reports.

1.6 Application for withdrawal of authorization
(Section 256)

If the authorized independent candidate that you represent wishes to submit an application for withdrawal of authorization, contact an advisor of Élections Québec at 418-644-3570 from the Québec City area or 1-866-232-6494 from elsewhere in Québec.
2 Receipts (revenue)

2.1 General information
(Sections 87, 88, 104 and 414)

There are different ways of generating financing to cover election expenses. The most common is unquestionably through contributions, but it is also possible to contract a loan or organize political activities. This second chapter of the guide provides information for the official representative (the sole person responsible for revenue) on the various funding methods and the rules governing political financing.

However, before generating revenue, there is an essential step that must be taken, which is the opening of a bank account to use for your election fund.

2.2 Election fund
(Sections 99 and 414)

After obtaining an authorization, the first step consists of opening a bank account through which all receipts and all disbursements must go. This account, known as the “election fund”, must be opened in a Québec branch of a financial institution. Also, you must receive a monthly bank statement, and cheques showing necessarily both sides (originals or scanned) must be returned to you.

The official representative must deposit in the account all contributions received from electors, all loans and all monies and subsidiary revenues collected during political activities. Subsequently, every disbursement for an election expense or an election-related expense must be made from this fund. Directive D-5, in the appendix of this guide, provides the necessary information on how to open the account.
Also, after the election period, any amount paid by the Chief electoral officer as matched revenue or to reimburse election expenses, whether or not in the form of an advance, must be deposited in the election fund. Moreover, you are not allowed to close the account until all election-related debts are paid off in full. The account must, therefore, remain open until all transactions related to the election have been concluded.

2.3 Contributions
(Sections 87, 88, 89, 90, 93, 93.1, 95, 95.1, 96, 97, 98, 98.1, 99 and 124)

Definition
(Section 88)
A contribution is any money donation, as well as any services rendered or goods furnished for political purposes free of charge.

The following are also considered contributions: any money, goods or services contributed by the candidates themselves in support of their own campaign, except amounts used to pay for transportation expenses or other personal expenses not reimbursed from the election fund.

"Only an elector may make a contribution to an authorized entity. Contribution must be made by the elector himself and out of his own assets. In addition, this contribution must be made voluntarily, without compensation or consideration and cannot be reimbursed in any way."

Contributions may be remitted to the official representative or to canvassers designated in writing by the representative and must be accompanied by a contribution slip. A contribution may also be made by an elector via the Chief Electoral Officer and the elector must include a duly completed contribution slip with his payment."
Note that a contribution pledge does not constitute a contribution. For example, as long as a post-dated cheque remains unprocessed or undepositable, it does not constitute a contribution. This is why the official representative must ensure that the persons who sign the cheques are qualified electors, at both the time of writing a cheque and the time it is processed by the Chief Electoral Officer. This principle also explains why the balance sheet of an independent MNA’s financial report does not include an asset item for contributions receivable.

Contributions may be solicited and collected up until polling day. After polling day, the official representative of an unelected authorized independent candidate is allowed to solicit and collect contributions for the sole purpose of paying the debts ensuing from his candidate’s election expenses. In the case of unelected authorized independent candidates, any funds remaining in their election fund must be remitted to the Chief Electoral Officer.

In the case of authorized independent candidates who are elected and become authorized independent MNAs, any funds and goods in their election fund shall remain in the fund, and it becomes their account for day-to-day operations.

Once a contribution has been deposited and cleared, it is deemed to have been paid by the elector who made it and received by the authorized entity for which it is intended. However, a contribution remitted to the Chief Electoral Officer in the 20 days following December 31st is considered to have been paid by the elector and received by the authorized entity for which it is intended before January 1st, when the contribution is accompanied by a contribution slip and a cheque both dated before January 1st.

Lastly, all contributions must be disclosed in the financial report, giving the full name and domiciliary address of each elector having made one or several contributions, as well as the total amount of these contributions.

**Maximum contribution under the Election Act**

(Section 91)

> The total value of contributions in money, goods and services to each party and to each independent candidate and independent MNA by the same elector during the same fiscal year (calendar year) may not exceed $100.
Additional contribution during an election

In addition to current contributions totaling $100, an elector in an electoral division where an election is being held, may, for this election, make additional contributions not exceeding $100, for the benefit of each party, independent candidate and independent MNA.

These additional contributions may be made:

• in the case of a general election having to be held on the first Monday of the month of October in the fourth calendar year following the year comprising the day on which the preceding legislature ends, during the entire calendar year of this election.

• in the case of a general election having to be held at the time specified in the preceding paragraph, but postponed, due to the overlapping of election periods, to the first Monday of the month of April in the fifth calendar year following the year comprising the day on which the preceding legislature ends, during the entire calendar year of this election and during the entire preceding calendar year.

• in the case of a general election having to be held following the exercising of the powers of the lieutenant-governor to dissolve the National Assembly prior to the expiry of the legislature, as of the day after the day of the issuing of the writ ordering the holding of this election and up until the 90th day following polling day.

• in the case of a by-election, as of the date on which the seat becomes vacant and up to the 30th day after polling day.

Contribution slip

(Section 95.1)

Every contribution must be accompanied by a contribution slip. The contribution slips used must receive prior approval from the Chief Electoral Officer. For more information, see Update U-2, “Standards applying to a contribution slip” at the end of this guide.

The contribution slip is designed, in particular, to obtain the elector’s information and his declaration that the contribution is being made out of the elector’s own assets, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way.

Contribution slips make it possible to manage the various amounts collected, including contributions and entrance fees to a political activity insofar as such entrance fees are accompanied by contribution revenue.
For all contributions, not exceeding the maximum allowable of $100 under the *Election Act*, the official representative or canvasser must give the contributor his copy of the contribution slip, duly completed and signed by the contributor. Next, the official representative must transmit the contribution slip and payment, to the Chief Electoral Officer.

When a contributor makes a contribution without a contribution slip, the official representative or canvasser must ensure that a slip is completed and that it is signed by the contributor before being transmitted to the Chief Electoral Officer.

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<th>When</th>
<th>Who</th>
<th>Maximum contribution</th>
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<tr>
<td>Annually</td>
<td>Each elector</td>
<td>$100 per political entity (authorized party or independent candidate)</td>
</tr>
<tr>
<td>General election year</td>
<td>Each elector</td>
<td>Additional $100 per political entity</td>
</tr>
<tr>
<td>When there is a by-election from time of notice of the vacant position to the 30th day after polling day</td>
<td>Each elector</td>
<td>Additional $100 per political entity</td>
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**Contribution of more than $50**

*(Sections 93, 95, 95.1, 96, 97 and 99)*

Every cash contribution of more than $50 shall be made by cheque or other payment order signed by the elector and drawn on his account in a bank, trust company or financial services cooperative having an office in Québec. The cheque or payment order must be made payable to the Chief Electoral Officer and specify in the reference section in the bottom left corner of the cheque or on the back of the cheque, the name of the authorized entity for whose benefit the contribution is being made.

A contribution may also be made by means of a credit card. Before using this method of payment, please refer to Directive D-16 to ensure compliance with the requirements for contributions paid by credit card.

To take advantage of this payment method via the website of Élections Québec, an authorized independent candidate or MNA must provide the Chief Electoral Officer with a cheque specimen for the account held by the official representative. The information provided will also be used for matched revenues, a subject covered further on in this chapter.
**Contribution of $50 or less**

*Sections 93, 93.1, 95.1, and 99*

Only cash contributions of $50 or less may be deposited in the account of an authorized entity by the official representative. In this case as well, a contribution slip signed by the contributor must still be completed and forwarded to the Chief Electoral Officer.

**Canvassers**

*Sections 92, 93, 94, 116.1, 117 and 122*

As the official representative, you are at all times responsible for contributions canvassed, collected and deposited. However, you may designate canvassers in writing to assist you in this task.

A certificate signed by the official representative must be issued to every canvasser. Canvassers must be able to show the certificate upon request (directive D-22). The official representative shall keep a copy of all canvasser certificates issued and must be able to provide the Chief Electoral Officer with an up-to-date list of canvassers. A model certificate and model list of canvassers can be found in Schedules IV and V. The list of canvassers must be forwarded to the Chief Electoral Officer with the financial report of an authorized independent candidate or MNA, even if the list is empty.

**Improper contributions and prescription**

*Section 100*

Any contribution that contravenes the provisions of the *Election Act* (e.g., contribution by a company [legal person], contribution exceeding the legal maximum under the *Election Act*, etc.), as soon as the fact is known, must be remitted to the Chief Electoral Officer, which will forward it to the Minister of Finance.

The Chief Electoral Officer may notify an authorized entity in writing to claim any political contributions received by the entity that are deemed illegal by the Chief Electoral Officer. Thirty (30) days following such claim, the Chief Electoral Officer will post the mention on its website that it asked an authorized entity to remit a contribution or part of a contribution in its enforcement of sections 100 and 100.0.1, and the payment-related information.
Contribution of goods and services

(Sections 88, 91 and 92)

Any services or goods supplied to an authorized entity free of charge are considered contributions, which only electors may make. Like any other contribution, a contribution of goods or services must be solicited or obtained under the authority of the official representative or persons designated by the official representative (canvassers).

Such goods and services are evaluated, when offered by a merchant in the normal course of business, based on the lowest price at which the merchant offers his goods or services to the public at the time when they are supplied. Otherwise, such goods and services are evaluated based on the lowest market retail price in the region in which and at the time when they are offered to the public in the normal course of business.

The elector must prepare a document, to be remitted to the official representative, describing the good or the service and attesting to its value. A contribution slip containing a brief description of the good or the service provided, must be completed, signed by the elector and conveyed to the Chief Electoral Officer.

For the purpose of the financial report, the official representative must keep an up-to-date list of contributions received in the form of goods and services.

Transmission of contribution slips

(Section 95.1)

A contribution slip signed by the contributor must be forwarded with the payment to the Chief Electoral Officer for any contribution made by cheque or other payment order signed by the elector and drawn on his bank account or any contribution made by credit card. For cash contributions of $50 or less and for contributions of goods and services, only the contribution slips are required to be forwarded to the Chief Electoral Officer.

So that the Chief Electoral Officer may efficiently process the contributions and slips it receives, the official representative must enclose a transmission voucher with the mailing to facilitate verifying that the documents transmitted are all present at the time of receipt. The transmission voucher must provide the following information (see Schedule VI):

- the number of contribution slips involving payments by cheque and the total for all forms of related revenue;
- the number of cheques included with the mailing;
- the number of slips involving cash contributions of $50 or less and the amount of contribution revenue to which these slips pertain;
The number of slips involving contributions made by credit card as processed by party staff, and the related revenue amount;

The number of slips involving contributions made by preauthorized debit and the related revenue amount;

The number of slips involving contributions in goods and services and their equivalent monetary value.

**Payment of contributions**  
*Sections 93, 93.1 and 99*

Official representatives must ensure that the bank account number is conveyed to the Chief Electoral Officer at the time of authorization of their independent candidate or MNA, to enable the payment of contributions. When the Chief Electoral Officer receives a contribution, it:

- immediately informs the official representative of the authorized independent candidate or authorized independent MNA for whose benefit the contribution has been made;
- verifies contribution compliance;
- processes the contribution;
- deposits the contribution in an account held by the official representative of the authorized independent candidate or MNA.

The amount of any contribution made by means of a cheque or other payment order without sufficient funds (NSF) as well as the related administrative fees may be recovered by the Chief Electoral Officer.

Not later than 30 working days after a contribution is received, the Chief Electoral Officer shall post on its website:

- the name of the elector;
- the city and postal code of the elector’s domicile;
- the amount contributed;
- the name of the authorized entity for whose benefit the contribution was made.

**Contribution receipts**  
*Section 96*

For every contribution, the Chief Electoral Officer shall issue a receipt to the contributor annually at the beginning of the year following the year in which the contribution was made. The receipt shall indicate the address of the elector’s domicile, his given name and surname (family name) and the total amount contributed.

Provincial political contributions are not eligible for an income tax credit.
2.4 Financing activities and political activities

(Sections 88(6), 88(6.1) and 114)

The official representative is responsible for all proceeds from financing and political activities. These sums must be recorded and, subject to the rules governing the payment of political contributions, deposited in the account held by the official representative. Moreover, they must be included in the financial report.

Political financing rules make a distinction between political activities and financing activities. Financing activities are intended to generate a surplus of contribution revenue over expenses for the purpose of generating funding for a political entity, whereas political activities are not intended to finance a political entity. Their objective, financially speaking, is simply to ensure that revenues cover expenses related to this type of activity. In the latter case, the entrance fee is considered activity revenue for the first admission sold to a participant, not contribution revenue.

The official representative of the political entity must ensure that the person responsible for the activity prepares a report containing, among other things, the following information:

- name of candidate or MNA;
- date of activity;
- address where activity took place;
- nature of activity;
- number of tickets sold;
- amount collected in:
  - entrance fees, indicating whether it is contribution revenue or political activity revenue.
  - subsidiary revenue (beverages, promotional items, coat check, etc.)
    (see Directive D-23).

The person in charge of the activity must remit the funds in his possession to the official representative at the same time as his report. The activity report must be countersigned to indicate the official representative’s approval, and the information contained in the activity report must also be presented in the financial report.

Schedule VII presents a financing and political activities report model.
Entrance fee for an activity

*(Section 88(6))*

The *Election Act* specifies the circumstances in which entrance fees collected for a political activity may be considered not to be contribution revenue. Entrance fees for a financing or political activity are to be treated as follows:

<table>
<thead>
<tr>
<th>ENTRANCE FEE COLLECTED AT A FINANCING ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>The entrance fee is considered a contribution</td>
</tr>
</tbody>
</table>

**Rules and conditions**

- the purpose of the activity is to finance a political entity
- the entrance fee must be paid by a person who is a qualified elector and it must be included when calculating the person’s total contribution
- a contribution slip must be completed for the amount of the entrance fee

<table>
<thead>
<tr>
<th>ENTRANCE FEE COLLECTED AT A POLITICAL ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>The entrance fee is considered activity revenue, NOT contribution revenue</td>
</tr>
</tbody>
</table>

**Rules and conditions**

- the purpose of the activity is not to finance a political entity, but, financially speaking, to cover costs incurred by the activity
- anyone may pay the entrance fee, regardless of whether that person is a qualified elector, **up to one admission per person** *
- no contribution slip shall be completed for a person’s first entrance fee *

* Only a person who is a qualified elector may pay for more than one entrance fee. Any amount paid over and above this first entrance fee constitutes contribution revenue, and a contribution slip must be completed for the second and any additional entrance fees paid by the same person.

→ When the official representative decides to hold a political activity, he must **put in place the necessary control procedures to be able to show** the Chief Electoral Officer that the above **provision of the Election Act is being duly applied** should the latter request such proof.

The official representative **must** therefore establish, for control purposes, a list of the names and addresses of persons who paid the entrance fee for one or several admissions, and have contribution slips completed, where applicable. The list must accompany the political or financial activity report. In accordance with section 100 of the *Election Act*, all proceeds from improper financing must be remitted to the Chief Electoral Officer.
Payment of expenses
(Sections 404(8.1), 413 and 414)

All sums collected during a financing or political activity must be deposited in the official representative’s account. As a result, all of the expenses related to a given activity must be paid by cheque and drawn on this account or from a petty cash fund created also from a cheque drawn on this account.

During an election period, the expenses related to a political activity constitute election expenses, except for:

- the cost of food and beverages served during the political activity covered by the entrance fee paid by participants;

Otherwise, the expenses that do constitute election expenses must be:

- incurred or authorized by the official agent;
- entered in the election expenses return;
- paid by the official agent from the election fund.

An official representative of a political entity may, in order to cut costs related to an activity, opt not to assume certain expenses incurred by individuals participating in the activity when these expenses can qualify as personal expenses.

For this to be in compliance with the law, it must be possible to conclude that the participant is reasonably able to deal directly with a merchant for a personal service or good. An example of this is where participants at an activity pay for their own meal in a restaurant, without the political entity being involved in the transaction. Another example is where members attending a political party convention assume the cost of their own rooms in the hotel hosting the event. The official representative is not obliged to act as intermediary in this kind of transaction.

It is important to be aware that this principle does not in any way apply to expenses common to all participants that an official representative wishes to have shared among them. Along the same lines, it is prohibited, in the context of an activity, for a sponsor to assume the personal expenses of multiple participants.

To sum up, while remaining within the political financing laws, it is still possible in some situations to reduce certain activity-related costs.
Revenue from a political activity exceeding 5% of actual cost

(Section 88(6))

When an official representative holds a political activity, the total amount collected from the entrance fees (price of admission) paid by participants must not exceed the total actual cost of the activity by more than 5%.

Any amount in excess of this percentage must be remitted by the official representative of the authorized entity to the Chief Electoral Officer within 30 days of such request by the latter.

Subsidiary revenue

(Section 88(6.1))

Subsidiary revenue may only be collected at a political activity. A contribution receipt does not need to be issued for this form of revenue. For example, it may be cloakroom fees or the proceeds from the sale of non-alcoholic beverages.

Such revenue must be reasonable, i.e., minor, non-recurrent and corresponding to the number of participants attending a political activity. Financial reports must include the total subsidiary revenue amount collected. The details of this revenue and the nature, location and date of the activity or rally must be specified in an activity report to be filed along with the financial report (see Directive D-23 for more information).

2.5 Loans and suretyships

(Sections 88(4), 88(4.1), 104, 104.1, 105, 105.1 and 106)

Only the official representative may borrow from an elector or a bank, trust company or financial services cooperative. Because a candidate is a qualified elector, he may also lend money to his official representative. Any loan granted by an elector must be made by cheque and drawn on the elector’s own account at a bank, trust company or financial services cooperative having an office in Québec.
Only an elector may stand surety for a loan. The suretyship agreement shall specify the name and domiciliary address of the elector and the amount for which he stands surety.

A loan agreement, like a suretyship agreement, must include a declaration by the elector attesting that the loan is made or the suretyship is contracted from the elector’s own assets, voluntarily, without compensation or consideration, and that it will not be reimbursement in any manner other that the manner specified in the loan agreement. The total amount of outstanding principal on loans granted by an elector plus the amount for which the elector stands surety on loans cannot exceed $25,000.

Be especially careful when dealing with suretyship agreements, because financial institutions offer joint suretyships unless otherwise indicated. Hence, when an elector wishes to stand surety for a loan, he must ensure that the loan agreement stipulates that his suretyship will apply up to a maximum of $25,000.

A loan agreement must always be drawn up and signed and annual interest must be paid, even when it is the independent candidates themselves who are loaning the money to their own election campaign.

All loans must be made at the current market interest rate and be contracted in writing. Loan agreements must indicate the following:

- the given name, family name and address of the lender;
- the date, amount, and duration of the loan;
- the loan interest rate;
- the terms of payment for the principal and the interest;
- a declaration by the elector certifying that the loan is made or the suretyship is contracted from the elector’s own assets, voluntarily, without compensation or consideration, and that it will not be reimbursement in any manner other that the manner specified in the loan agreement.

A loan agreement model is presented in Schedule VIII and may be used whenever a loan agreement is entered into with an elector.
Line of credit

A line of credit may be used to discharge all or part of the expenses of your candidate by the date of filing of your financial report. Only the official representative of an authorized entity may negotiate a line of credit.

The official representative will have to include with the loans, the amount due on the line of credit. If a line of credit is required by the date of filing of an election expenses return to cover any outstanding cheques, the official representative will have to ask the financial institution to transfer the necessary sums into the current account before the election expenses return is submitted. That way, all your claims (invoices) will be considered discharged, as required under the Act.

Current market interest rate

(Section 88(4))

The current market interest rate is the interest rate established by a bank, trust company or financial services cooperative in the normal course of business, at the time it is granted. The rate takes into account the circumstances, the repayment possibilities, the element of risk and the guarantees offered by the borrower.

When an elector grants a loan at an interest rate lower than the current market rate, the difference between the interest charged by the elector and the interest that should have been charged for the same loan constitutes a contribution. This contribution must be calculated the same way as other contributions and is subject to the same rules.

Loan repayment

(Sections 83 and 91)

A loan must only be repaid using the contributions of electors, while complying with the maximum specified in section 91 of the Election Act, and using revenues from political activities or funds provided by the Chief Electoral Officer and in accordance with the Election Act. In this respect, the candidate must stay within his contribution limit when reimbursing a debt even from his own assets. This rule applies equally in the case of a loan from the authorized independent candidate or MNA himself.

Note that following the election period, the election fund may not be closed until all loans are repaid in full.

Payment of interest

(Section 106)

The official representative must pay, at least annually, the interest due on any loans that he has contracted.
Repayment deadline
(Section 125)

In the case of an unelected authorized independent candidate, December 31st of the year following the year of the election is the deadline for the repayment of a loan. The repayment must be covered in an additional financial report (see Chapter 8 of this guide). If he has not discharged all debts arising from his election expenses by that date, the candidate becomes ineligible to run in the next general election or by-election.

2.6 Public financing of political parties

Matched revenue
(Sections 82.4, 83 and 84)

The Chief Electoral Officer will provide $2.50 in matched revenue per every dollar of contributions, up to an annual amount of $800 that the official representative of an authorized independent candidate or an authorized independent MNA has raised during a calendar year.

Matched revenue may be used to cover expenses incurred from an authorized entity’s day-to-day administration, the dissemination of a political program, the coordination of the political activities of a candidate’s or MNA’s supporters, election expenses and loan principal repayment.

Matched revenue is usually paid out in the form of a transfer of funds into an account held by the official representative. The Chief Electoral Officer has established $100 as the minimum amount entitling an entity to matched revenue. In the absence of the minimum amount, matched revenue will be paid after the candidate’s financial report and election expenses return have been filed.

Matched revenue is paid at the following times:
• first payment no later than 15 days after the writ is issued for the calling of an election;
• second payment no later than 30 days after the writ is issued for the calling of an election;
• third payment no later than 15 days after polling day;
• last payment following the filing of the financial report and election expenses return with the Chief Electoral Officer no later than 90 days after polling day.
Matched revenue is paid based solely on the amount of contributions audited and deemed to be in compliance by the Chief Electoral Officer. An incomplete or poorly completed contribution slip or a non-compliant cheque may cause a delay in the payment of matched revenue. It is, therefore, the responsibility of a candidate’s official representative to ensure that contribution slips are properly filled out and that contribution payments are in compliance before submitting the documents in question to the Chief Electoral Officer.

**Advance on reimbursement of election expenses**
*(Sections 426, 453, 454, 455, 457(1), 457(2) and 457.1)*

After the results of the vote count have been received, the candidates elected and those who obtained at least 15% of valid votes may benefit without delay from an advance on the reimbursement of their election expenses. The advance is equal to 35% of the election expenses limit stipulated under the *Election Act*.

Payment of the advance is done by a transfer of funds to an account held by the official representative. When payment of the advance is made by cheque, the payment is made jointly to the candidate and the official representative.

**Reimbursement of election expenses**
*(Sections 426, 457 and 457.1)*

Following the receipt and audit of the election expenses return, the Chief Electoral Officer will reimburse, through a transfer of funds or issuance of a cheque, an amount equal to 50% of the election expenses incurred and discharged pursuant to the *Election Act*, on behalf of a candidate who was declared elected or who obtained at least 15% of the valid votes.

Any advance payment will be deducted from the amount of the reimbursement, where applicable.

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

→ The reimbursement to which an unelected independent candidate is entitled must not exceed the total of the debts arising from his election expenses plus the amount of his personal contribution. The election expenses considered in this calculation must not exceed the election expenses limit established under the *Election Act*. 
3.1 General information

(Sections 401 to 404, 413 to 427, 429, 432, 435 to 448 and 487)

All expenses, whether election expenses or non-election expenses, must be paid by cheque and drawn on the election fund. The official agent is the only person responsible for election expenses and is the person who authorizes and pays them. The originals of cheques (or scanned cheques showing both sides) must be returned to you because they serve as proof of payment of an expense. The official agent must also keep the original invoices for all of his expenses (including federal and provincial taxes) and enclose them with the election expenses return.

An election expenses limit will be conveyed to you by the Chief Electoral Officer. This limit must never be exceeded. Otherwise, the official agent is committing an offense and could face prosecution and even be accused of committing a corrupt electoral practice, depending on the circumstances.

This third chapter of the guide describes the four expense categories:

- publicity, which is by far the most common expense, but which must be carefully identified (section 4.3);
- goods and services;
- rental of premises;
- travel and meal expenses.
3.2 Election expenses

Definition
(Section 402)

An election expense is the cost of any good or service used during an 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
(Section 404)

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

• The cost of publishing articles, editorials, news, interviews, columns or letters to the editor in a newspaper or other periodical, provided that there is no payment, reward or promise of payment for such publication, that it is not a newspaper, periodical or other publication established for the purposes or in view of the election, and that the circulation and frequency of publication are the same as outside the election period.

• 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 calling of the election.

• Expenses, not exceeding a total of $200 during the entire election period, incurred or paid 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 or paid 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.

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 the polling stations.

Limit on election expenses
(Sections 426 and 427)

For each candidate, 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.
**Election expenses management and control**  
*(Section 417)*

The official agent must ensure:

- that no person pays a price for goods or services that is different from the market price (price asked in the normal course of business in the regional market at the time the goods or services are supplied);
- that all of the expenses that you incur are paid by cheque and are shown in the Election expenses return;
- that no person accepts a different form of remuneration 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, on the condition that they do so freely and not as part of their work in the service of an employer.

Any expenses incurred by an independent candidate prior to his being authorized, for a good or service used during the election period are considered election expenses. They must, therefore, be taken into account in relation to the limit set under the *Election Act* and included in the election expenses return. They will not, however, be included in the calculation of the reimbursement of election expenses, insofar as they are connected to a good or service used prior to the authorization of the independent candidate.

**Payment of election expenses**  
*(Sections 413, 414, 424, 425 and 445)*

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

Official agents must mention in their returns any claims that they have not discharged, either because they are contesting them or due to insufficient funds in their election fund.

The mention concerning insufficient funds is important because, in this way, the official agent avoids making a false declaration when signing the election expenses return. However, this mention implies that the official agent acknowledges having contravened the provisions of the first paragraph of section 445 of the *Election Act*. 
The term “discharged” means paid or relieved of an obligation or a debt. This definition is composed of two elements: that payment is made and that payment is complete. When an expense is paid by cheque, the proof of payment is a cheque that has been cleared by the financial institution or a scanned copy of both sides of the cheque.

If a cheque has not been cleared before the date on which the return is submitted (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 transmitted to the supplier before the date on which the return was submitted;
- there must be sufficient funds in the election fund to cover the outstanding cheque at all times between the dates on which the return was submitted and the date on which the cheque is cleared.

However, in order to permit reimbursement of 50% of an election expense for which the proof of payment was not provided at the time the return was submitted, a cheque cleared by a financial institution or a scanned copy of both sides of such cheque will have to be forwarded subsequently to the Chief Electoral Officer.

When an election expense is paid from the petty cash fund, the official agent must be able to show:

- that payment was made, among other things, by providing a receipt indicating:
  - the date of payment;
  - the name and address of the supplier;
  - the amount paid;
- that the funds used to pay the expense came from his election fund.

The official agent must ensure that election expense payments are supported by an invoice. Depending on whether an expense is less than $200 or $200 and over, the invoice will have to 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 good or service</td>
<td>• quantity</td>
</tr>
<tr>
<td>• total amount</td>
<td>• description of good or service</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 election period, indicate the dates of use and the quantities used during the election period and sign the invoice.
Expenses incurred but not claimed

*(Sections 425, 438 and 440)*

Expenses incurred or authorized for which the 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 as expenses incurred but not claimed.

A claim made after the expiry of this deadline cannot be discharged by the official agent. The supplier must submit the claim to the Chief Electoral Officer in the 120 days following this deadline, otherwise the debt is cancelled.

The official agent must enclose with the election expenses return a cheque drawn on his election fund, made out 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 append it to Appendix 2 of the election expenses return or forward it to the Chief Electoral Officer if he received it after having submitted the election expenses return. If he receives no invoice, the official agent must estimate the amount of the expense in order to submit it as an expense incurred but not claimed.

Upon receipt of a claim, the Chief Electoral Officer ensures that the amount of the claim corresponds to the information that was entered on the statement of expenses incurred but not claimed. If this claim is not entered on the statement or if the amount of the claim differs from the amount entered on the statement, the Chief Electoral Officer informs the official agent without delay whether the claim is accepted. If necessary, the official agent must forward an additional sum to discharge the claim.

Expenses incurred but not claimed are subject to the limit on election expenses.
**Contested claims**  
*(Sections 445 and 446)*

Before filing their election expenses return, official agents must have discharged all debts for which claims were received in the 60 days following polling day, unless they are contesting these claims and present them as such.

Official agents may therefore contest a claim or a portion of a claim arising from an election expense if the expense was incurred without their authorization or if the terms and conditions of the order were not complied with (quantity, quality, date of delivery, price, etc.).

However, when an expense for material is contested in its entirety, namely for the total amount billed, the material that is the object of the contestation may at no time be used, and it does not constitute an election expense.

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No debt related 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 it, in execution of a judgment obtained from a competent court after the case has been heard, not by accepting the demand or agreeing on a settlement.

Following authorization by the Chief Electoral Officer, an official representative may pay a contested claim when the refusal or failure to pay was the result of an error made in good faith and no party or candidate is opposed.

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**Use of goods or services provided free of charge**  
*(Sections 87, 88 and 417)*

When goods or services provided free of charge are used during the election period to promote or oppose the election of a candidate, the value of their use must be included in the election expenses return. A voucher describing the goods or services and attesting to their value must be provided by the elector.

To evaluate goods and services and to process them as contributions, as opposed to election expenses, see the “Contribution of goods and services” section in Chapter 2 of this guide.

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.
3.3 Categories of election expenses

As the sole person responsible for election expenses and to be able to complete his election expenses return, the official agent must ensure that election expenses are broken down into the following categories:

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

Publicity (advertising)

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

Calculating expenses

Regardless of the medium used, it is necessary to refer to the definition of an election expense and calculate, without restrictions, all costs incurred for the design, creation, production and dissemination of advertising material.

If use begins prior to and continues during the election period, you must record expenses according to frequency of use before and during this period. The quantification method may, of course, vary according to the nature of the advertising material used, i.e., number of units, hours, days, etc. The calculation must be made in the following manner:

**Pamphlets, written material, advertising items**

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
</table>
| Printing and design fees  | \[
|                           | \text{Quantity used during the election period} \\
|                           | \text{Quantity used before and during the election period} \times \text{Quantity used during the election period} \times \text{Quantity used before and during the election period} \times \\
| Reprinting fees           |                                             |
|                           |                                             |
| Posters, signs, Internet  |                                             |
| All expenses              |                                             |

**Posters, signs, Internet**

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
</table>
| All expenses              | \[
|                           | \text{Number of days of use during the election period} \\
|                           | \text{Total number of days of use} \times \text{Number of days of use during the election period} \times \text{Total number of days of use} \times \\
|
CHAPITRE 3  Disbursements

Advertising spots, radio messages

All expenses (production, design, etc.) × Number of broadcasts during the election period

Number of broadcasts before and during the election period

When a website is launched for the express purpose of disseminating messages or content pertaining to an election, all fees must be recorded as election expenses, whereas, when messages or additional pages are added to an existing website, only the additional expenses are considered election expenses.

Certain expenses are not considered election expenses, in particular, the costs associated with the publication, in a newspaper or other periodical, of editorials, news, interviews, columns or letters to the editor. However, for these costs not to be considered election expenses, the following conditions must be 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 or in view 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 program, news or commentary are not considered election expenses.

Identification of advertising

(Section 421)

All advertising 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, item, 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>Advertising 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>Messages broadcast on the Internet</td>
<td>Name and title of the official agent</td>
</tr>
</tbody>
</table>
Improper identification  
*(Sections 402 and 421)*

When an advertisement is improperly identified, the expense is deemed not to comply with the Act, but it nevertheless constitutes an electoral expense and the official agent must enter this election expense in his return.

Moreover:

- a newspaper may not correct and reprint a message or publish an erratum free of charge;
- for pamphlets, leaflets or 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 *Election Act* is used, there will be no reimbursement by the Chief Electoral Officer.

Advertising material prepared by volunteers  
*(Sections 402 and 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 of this nature 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 such as wood, paint, nails and the paper used to make advertising material is an election expense and must be included on the election expenses return. Moreover, if a photocopier or other type of equipment is used, the official agent must ask the owner of the equipment to charge him user fees.
Vouchers

For all publicity-related election expenses, 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 hereinafter showing that the identification of publicity is in compliance with the Election Act.

<table>
<thead>
<tr>
<th>TYPE OF PUBLICITY</th>
<th>VOUCHERS REQUIRED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Television, radio, Internet and social media</td>
<td>Proof in the form of a CD, DVD, letter from a media outlet, an attestation from the official agent (see Schedule X, DGE-260) or the message text, etc.</td>
</tr>
<tr>
<td>Newspapers</td>
<td>Proof of publicity, namely the full page of the newspaper in which the advertisement appeared.</td>
</tr>
<tr>
<td>Posters and print material (small)</td>
<td>Proof of publicity, namely a copy of the poster, badge, or pamphlet, etc.</td>
</tr>
<tr>
<td>Banners and signs/billboards (large)</td>
<td>A photograph, CD, DVD, attestation from the supplier or from the official agent (see Schedule X, DGE-260).</td>
</tr>
<tr>
<td>Advertising materials produced and used during a previous election</td>
<td>An invoice (see Directive D-10) and the proof of publicity.</td>
</tr>
</tbody>
</table>

Prohibited publicity
(Sections 359, 429 and 429.1)

→ Beware of the blackout period when certain forms of publicity are prohibited, namely during the 7 days that follow the day of the writ ordering the holding of an election and on polling day.

During the 7 days that follow the day on which the writ is issued ordering the holding of an election, the following forms of publicity are prohibited:

- written media publicity (newspapers, magazines, periodicals);
- electronic media publicity (radio, television, and cable);
- publicity posted on spaces rented for this purpose (signs, posters, superboards; signs in bus shelters, in the subway and on buses; banners; internet pop-ups).

All other forms of publicity are permitted, i.e., signs on public utility poles, signs on wooden stands at the side of the road, pamphlets, business cards, badges, posters, streamers and banners, etc.
Similarly, written and electronic media advertising is prohibited on polling day. Every other form of publicity is permitted except on the premises of a polling station, where no person may use any sign indicating his political affiliation or support for or opposition to a party or candidate, or engage in any other form of partisan publicity.

Using prohibited advertising during the blackout period constitutes a violation of the Election Act for which heavy fines may be imposed.

Reuse of publicity (advertising) material produced and used during a past election and loss of material following vandalism or theft during an election period

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

Election signs (Sections 259.1 to 259.9)

Election signs are subject to various restrictions. The Election Act contains a series of provisions regulating the posting of signs, including sections 259.1 to 259.9. The Act stipulates in particular that election signage is allowed on the property of the government, public agencies, government corporations, municipalities and school boards, except on the buildings belonging to them. Moreover, election signs are permitted on public utility poles, subject to certain conditions outlined in section 259.7 of the Election Act.

No sign or poster, etc., may be placed on a monument, a sculpture, a tree, a fire hydrant, a bridge, an overpass or a 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 posting must comply with the applicable rules.

All signs and posters, etc., must be removed no later than 15 days after the election. Otherwise, the municipality on whose territory a sign is located or the owner of the premises or the poles on which a sign is placed may have it removed at the expense of the party or the candidate that it promotes.
Moreover, the rules are also applicable to election signage posted in the road allowance of roadways 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.

**Grant awarded during election period**

A grant awarded under a discretionary government program or standard government program may be recommended, announced or awarded by the Minister responsible during the election period. However, no outgoing MNA or present or future candidate may be associated directly or indirectly, or in any way whatsoever, with the announcement or the remittance of such grant.

For reasons of fairness to the candidates in an election, outgoing MNAs are not allowed to participate in an event organized for the remittance of such a grant and during which they would benefit from visibility favourable to their election. This principle also applies to discretionary grants already awarded by an outgoing MNA and paid out during the election period. Otherwise, the costs involved in organizing the event must be recorded as election expenses by the official agent.

**Goods and services**

*(Sections 401(1), 402 and 403)*

*Insurance, telephone, office supplies, rental of furniture or office equipment, stamps, wages, interest on loans, etc.*

To be considered an election expense, goods or 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 before and during this period. This evaluation makes it possible to place part of the cost of an election expense in the appropriate expense category and the difference in the non-election expense category.

*At the time of purchase of durable goods, notably equipment, the amount of the accepted election expense is the lesser of the rental cost or 50% of the cost of purchasing such equipment (see Directive D-18).*
For any good used, an invoice equal to its value must be obtained from its owner, taking into account its general condition (new or used, recent or not, etc.) and the duration of its use for election purposes. For example, goods provided by supporters that are used on election premises must be posted as election expenses in the election expenses return filed following the election.

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 procured extends beyond the election period.

Directive D-21 dealing with expenses inherent in certain election expenses provides more 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 included your expense calculations.

Installation fees
Since the installation fees for a given piece of equipment are always the same regardless of when the installation takes place, i.e., before or during the election period, the total installation fee is admissible as an election expense.

Installation fees are determined on a pro rata basis only if the equipment installed prior to the election period is different from the equipment used during the election period.

Directive D-21 concerning expenses inherent in certain election expenses provides more information about installation fees.
Service charges

When use begins before and continues during the election period, if the service is then cancelled on the day after the election, the official agent must calculate the service charges according to the length of time it was used during the election period in relation to the total length of time it was used before and during this period.

Example: A telephone was installed 10 days before the election period. Service billing starts from the time of installation and continues up to and including polling day. The service charges of the first invoice constitute an election expense and must be calculated according to the duration of use during the electoral period in relation to the total billing period, as follows:

Hypothesis:

<table>
<thead>
<tr>
<th>Installation date:</th>
<th>April 1st</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start of the election period:</td>
<td>April 10th</td>
</tr>
<tr>
<td>Billing period:</td>
<td>April 1st to April 30th</td>
</tr>
</tbody>
</table>

\[
\text{Service charges} \times \frac{21 \text{ days}}{30 \text{ days}}
\]

Long-distance charges

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

Vouchers to submit:

- 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.
Equipment rental

For this type of expense, the official agent must consider the rental cost for only the election period as an election expense. The election expense is therefore calculated in the following manner:

\[ \text{Rental cost} \times \frac{\text{No. of days during the election period}}{\text{Duration of the lease or rental}} \]

Vouchers to submit:

- 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 the candidate to finance the election fund, interest charged from the start of the election period or from the date of the candidate’s authorization to the date on which the return is filed may be considered an election expense, at the discretion of the official agent and on the following conditions.

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 off the loan interest before filing your return.

Vouchers to submit:

- from the financial institution, a notice showing the amount and bearing its stamp or a statement from the financial institution 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.). Schedule VIII provides a loan agreement model;
- 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 their earnings from this work on their tax return.

Volunteer work

(Sections 88(1) and 417)

A person may contribute his personal services and the use of his vehicle without remuneration or compensation, provided that he does so freely and not as part of his job in the service of an employer. Hence, volunteer work and the results of such work are provided by an individual personally, voluntarily and without compensation.

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 any other person if the volunteer 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 candidate or MNA, his employer or any other person.

It is necessary to distinguish between the rules applying to self-employed volunteers and volunteers who are not self-employed.
Volunteer work by a self-employed person

This may be 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. In this case, volunteer work may be done at any time whatsoever, with the understanding that 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 other 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 or MNA, 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 may be illegal (sections 87, 88 and 91).
Rental of premises
(Sections 101(1), 402 and 403)

→ Commercial premises, school rooms, 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
(Sections 88, 90, 91, 402, 403, 415 and 417)

All goods 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 the value of any chairs, desks, computers and telephones provided by volunteers must be assessed and the volunteers must receive a cheque drawn on the election fund so that these items can 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 to submit:
• 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 Schedule XI. If you rent commercial premises, however, you must sign a commercial lease. The Chief Electoral Officer’s model lease cannot 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.

**Travel and meal expenses**
*(Sections 404(1), 404(6), 404(7), 404(7.1), 404(8.1) and 417)*

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

In this expenses category, all travel and meal expenses authorized and paid during the election period must be included.

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, Schedule XII below).

**Exceptions**
The following costs must not be considered election expenses or included in the election expenses return:

- the reasonable out-of-pocket expenses incurred by candidates or any other persons, 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);
- other reasonable personal expenses of a candidate, which cannot include any publicity, if these expenses are not reimbursed to the candidate (section 404(7.1));
• 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 (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 (section 404.8.1).

Meals prepared by a volunteer

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

When a meal is served after polling stations close on polling day, this meal and all related expenses cannot be considered an election expense, because use occurs after the election period has ended.

Vouchers to submit:

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 EXPENSE</th>
<th>VOUCHERS REQUIRED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restaurant</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>Personal vehicle</td>
<td>• “Application for reimbursement of transportation and meal expenses”, DGE-261.</td>
</tr>
<tr>
<td></td>
<td>• the 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>Public transportation (taxi, bus, subway, etc.)</td>
<td>• a copy of the ticket or transfer.</td>
</tr>
<tr>
<td></td>
<td>OR</td>
</tr>
<tr>
<td></td>
<td>• a receipt from the carrier.</td>
</tr>
<tr>
<td>Meals prepared by a volunteer</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>
3.4 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 his authorization;
• the sums deposited in it must be determined by the official agent and cover needs for only a limited period;
• it must only be used to pay minor expenses in cash ($20 or less);
• 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 and specifying that the cheque is issued for the petty cash fund;
• at all times, the total money amount and the bills paid must correspond to the authorized petty cash amount.

The person in charge of administering petty cash may request a reimbursement (replenishment) corresponding to his disbursements, and must append to the request the invoices paid and the other required vouchers.

When a person ceases to be in charge of the petty cash, he must reconcile the accounts and remit the remaining funds in the petty cash to the official agent with all the invoices and vouchers.

Vouchers to submit:

• invoices paid;
• the cheques used to replenish the petty cash;
• a statement itemizing all the expenses paid using the petty cash.
**Petty cash statement as of ____________________________**

**Official agent**

<table>
<thead>
<tr>
<th>Date</th>
<th>No.</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>Postes Canada</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

Petty cash balance 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.
3.5 Personal expenses of a candidate

(Sections 402, 404, 404(6), 404(7), 404(7.1), 413 and 414)

The personal expenses of a candidate may or may not be considered election expenses. This choice lies with the candidate and the official agent. When personal expenses are not considered election expenses, however, 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 directly related to 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.

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 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 has already incurred or authorized election expenses up to the allowable limit or he does not have the necessary funds available. 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.
3.6 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 comptroller 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 comptroller of finance on this matter.
4 Advertising agency

4.1 General information  
(Section 407)

The official agent may, in writing, authorize an advertising agency to incur or order election expenses up to the amount he sets in the authorization document. That amount may be changed by the official agent, in writing, before he files his election expenses return. However, the amount may not be reduced below the amount of the election expenses already legally incurred or ordered by the advertising agency.

Within 60 days following polling day, the advertising agency must provide the official agent with a detailed statement of the expenses that it incurred or ordered along with vouchers and proof of advertising, including subcontractors’ invoices. This statement must be prepared in compliance with Directive D-13, “Authorization of an advertising agency and detailed statement of the expenses of the advertising agency”.

4.2 Identification of advertising  
(Section 421)

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

The name and title of the official agent must be identified on or in advertisements produced by the agency for use in a newspaper or on the radio, television or internet. For advertising material such as leaflets and posters, etc., the name and address of the printer or the maker must also be indicated.
**Vouchers**

The detailed statement of the expenses of the advertising agency must be accompanied by the following vouchers:

- the invoice from the advertising agency:
  - indicating each supplier used;
  - providing a description of the work the agency itself performed (layout, photo-composition, drafting of texts, etc.), specifying in each case the hours, the hourly or unit rate and the total price, as well as the details and total amount of its commission;
- a true copy of the invoice that the agency received from each of its third-party suppliers (radio, television, printers, etc.);
- the full page of the newspaper in which the advertisement was published, or a copy of the leaflet, poster, badge, etc.;
- a CD, DVD, or attestation from the radio broadcaster or television broadcaster stating that the name and title of the official agent were mentioned at the beginning or end of the advertisement;
- a CD, a photograph or the attestation by the printer or the maker of a sign or superboard 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 Financial report

5.1 Official representative of an unelected authorized independent candidate

**General information**
*(Section 122)*

An official representative of an authorized independent candidate who was not elected must remit, in the 90 days following polling day, a financial report to the Chief Electoral Officer.

The report must be filed in the form required by the Chief Electoral Officer and be accompanied by any contribution slips not already forwarded to the Chief Electoral Officer for the period covered by the report, as well as any deposit slips, account statements from financial institutions, loan agreements and the list of canvassers. The report must be filed at the same time as the election expenses return.

**Content of the financial report**

A financial report comprises an income statement and its appendices. It shows the sources of an authorized independent candidate’s financing.

In order for a financial report to be admissible, the sections “Signature and declaration of official representative” and “Signature and declaration of authorized independent candidate” must be signed.

A model of the financial report for an unelected authorized independent candidate, along with additional information, is provided in Directive D-9.
A financial report contains the following appendices:

- **appendix 1**: Amounts collected through financing and political activities;
- **appendix 2**: Loans (financial institutions and electors);
- **appendix 3**: List of electors who have made one or more contributions and the total amount for these contributions;
- **appendix 4**: Suretyships;
- **appendix 5**: Financial institutions where the amounts collected are deposited;
- **appendix 6**: Contributions of goods and services.

It is important to not confuse those appendices included in the financial report of an authorized independent candidate with those found in the appendices section of this guide or other appendices.

### 5.2 Official representative of an authorized independent MNA

**General information**

*(Sections 117, 119, 120 and 120.1)*

The official representative of an authorized independent MNA must file a financial report for the preceding fiscal year ending December 31\textsuperscript{st} with the Chief Electoral Officer by April 1\textsuperscript{st} of each year.

The official representative of an authorized entity is responsible for preparing and filing the financial report. The balance sheet of the financial report must be signed by the official representative whose name appears in the Register of authorized political entities of Québec of the Chief Electoral Officer on December 31\textsuperscript{st}, or by the person so designated before the date the report is filed.

In certain situations, the *Election Act* stipulates that the deadline for filing the financial report may be deferred to a later date. This deferral is granted when the aforementioned deadline falls during an election period or during the production period of an election expenses return, or if the deadline for filing an election expenses return occurs during the production period of a financial report.
Content of the financial report  
(Sections 114 and 115)

To facilitate preparation of the financial report, the official representative must keep an account book. See Directive D-5 for details.

The financial report of an authorized independent MNA must include a balance sheet, income statement, account reconciliation and appendices.

The financial report contains the following appendices:

- **appendix 1**: Amounts collected through financing and political activities;
- **appendix 2**: Loans (financial institutions and electors);
- **appendix 3**: List of electors who have made one or more contributions and the total amount for these contributions;
- **appendix 4**: Suretyships;
- **appendix 5**: Investments;
- **appendix 6**: Financial institutions where the amounts collected are deposited;
- **appendix 7**: Contributions of goods and services.

In order for the financial report to be admissible, it must be accompanied by a declaration signed by the official representative and a declaration signed by the MNA. A model financial report for an authorized independent MNA is provided in Directive D-24.

Conserving vouchers  
(Section 118)

An official representative must, for a period of 7 years following the date of filing of the financial report, save all vouchers enabling verification of compliance with the rules governing political contributions. The vouchers must be submitted to the Chief Electoral Officer at the latter’s request.

Information to provide at the request of the Chief Electoral Officer  
(Section 112.1)

The Chief Electoral Officer shall have access to all books, accounts and documents pertaining to the financial affairs of authorized entities. At the request of the Chief Electoral Officer, the official representative or any other person called upon must provide all information so required within 30 days.
Application to correct a report or a return
(Sections 127 and 443)
When an error is ascertained in a financial report that has been filed, the official representative of an authorized independent candidate or authorized independent MNA may correct the error up to the deadline for filing the report. After that date, the candidate or deputy must obtain permission from the Chief Electoral Officer to correct the error, showing that it was made inadvertently.

Before allowing a report to be corrected, the Chief Electoral Officer will send a copy to 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 concludes that the opposition is unfounded, the correction will be allowed. Otherwise, the Chief Electoral Officer will refer the parties to the competent tribunal or court.

Accessibility
(Section 126)
The information contained in the financial reports and documents prescribed in the Election Act becomes public information as of the filing deadline, except for any information on the contribution slip other than the contributor’s given name and family name, the address of the contributor’s domicile and the amount of the contribution. However, when financial reports and other documents are filed other than on the day of the filing deadline, they shall be accessible as of their date of filing.
6 Election expenses return

6.1 General information

(Sections 432 and 432.1)

The official agent of a candidate must, in the 90 days following polling day, file with the Chief Electoral Officer, an election expenses return covering all his election expenses. The return must be completed according to the model established in form DGE-221, “Return of election expenses of a candidate” (see Directive D-12).

Content of the return

The election expenses return must provide details about the sources of the monies in the election fund and about the election expenses. To meet this requirement, the official agent uses the prescribed form comprising the following sections:

- summary statement of 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 candidate.

There is an online application on our website to assist you with the preparation of the return. As soon as the nomination period ends, you may start entering all your expenses. Access to these reports is protected by a secure user code and password, which will be mailed to you.

Last, the election expenses return must be accompanied by a detailed statement of the advertising agency’s expenses when an official agent authorizes an advertising agency to incur or order election expenses. See Chapter 4 of this guide for more information.
When the official agent of a candidate has appointed one or more deputies, he must enclose with his election expenses return the deputies’ appointment agreements and, where applicable, any changes to the appointment agreements. The amount authorized for election expenses in an appointment agreement may be changed at any time, in writing, by the official agent, prior to submission of his election expenses return. We recommend using the appointment agreement model shown in Schedule IX of this guide.

Every election expense incurred by a deputy is deemed to have been incurred by the official agent up to the amount set in the appointment agreement. The deputy must give the official agent a detailed statement of the expenses that he has incurred or authorized.

**Accompanying documents**

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

- deposit slips;
- account statements from the financial institution;
- original invoices, electronic billing, faxes, PDF, receipts for the payment of some expenses, etc.;
- cleared cheques or scanned copies showing both sides of cheques;
- copies of advertising;
- other vouchers (lease, insurance policy, deputies’ appointment agreements, etc.).

**Numbering vouchers**

Number all vouchers pertaining 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 of this expense;
- 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 and all of the vouchers, a representative of the Chief Electoral Officer will issue an acknowledgment of receipt.
Correcting a return

(Section 443)

When an error is ascertained in a return that has been filed, the official agent may correct the error up to the deadline for filing the return.

After that date, the candidate must obtain permission from the Chief Electoral Officer to correct an error, by showing that it was made inadvertently.

Before allowing a return to be corrected, the Chief Electoral Officer will send a copy to 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 concludes that the opposition is unfounded, the correction will be allowed. Otherwise, the Chief Electoral Officer will refer the parties to the competent tribunal or court.

A model application form for the correction of a report or a return is provided in Schedule II.

Publication and accessibility

(Sections 126, 435 and 436)

From the expiry of 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 seven years.

After the expiry of this time period, the documents must be remitted to the candidates who request them. Otherwise, they may be destroyed.

The Chief Electoral Officer will publish a report containing summaries of the election expenses returns in the 90 days following the expiry of the filing deadline.
Additional financial report of an unelected authorized independent candidate

7.1 Additional financial report

(Sections 123 to 125)

The official representative of an unelected authorized independent candidate must file an additional financial report after the filing of his first report when:

• the candidate has debts ensuing from his election expenses;

  OR

• the official representative holds sums or assets from the election fund of his candidate.

The additional financial report specifies the sources of financing of an unelected authorized independent candidate making it possible to pay off any debts arising from his election expenses, or shows that the monies from his election fund have been remitted to the Chief Electoral Officer.

Because authorization granted to an unelected independent candidate ceases once his debts have been discharged or any monies or other assets have been disposed of, the official representative may, then, proceed to file his additional financial report covering the period from the date of his previous financial report to the date of filing of his additional financial report.
8 General information

8.1 Updating the Register of authorized political entities of Québec
(Section 65)

An authorized independent candidate and an authorized independent MNA must inform the Chief Electoral Officer whenever an official representative and agent is replaced. They must provide the Chief Electoral Officer in writing with any other information required to update the registers.

8.2 Withdrawal of authorization
(Sections 68 to 71)

On the initiative of the Chief Electoral Officer

An authorized independent candidate or MNA may have his authorization withdrawn by the Chief Electoral Officer, particularly, for the following reasons:

- he does not provide the information required to update the Register of authorized political entities of Québec;
- his official representative contravenes the provisions of law pertaining to expenses and loans by authorized entities;
- his official representative contravenes the provisions of law pertaining to financial reports;
- a person who has undertaken to run as a candidate in an election fails to file his nominations paper by the required deadline;
- an authorized independent MNA joins a political party.
At the request of a candidate or an MNA, or following the death of a candidate or an MNA

(Sections 67, 70 and 74)

Following a request in writing for withdrawal of authorization by an authorized independent candidate or an authorized independent MNA, the official representative must, without delay, remit to the Chief Electoral Officer any funds and other assets remaining in his account. The request for withdrawal must be accompanied by a closing financial report for the entity concerned, covering the period from the date of authorization or from the preceding December 31st, as the case may be, to the date of the request for withdrawal.

The closing financial report submitted by the official representative of an authorized independent MNA must contain the same items as the annual financial report.

When an authorized independent candidate or an authorized independent MNA ceases to be authorized following his death, the official representative must, in addition to the financial report, forward to the Chief Electoral Officer within 60 days of withdrawal of authorization:

- a list of any creditors, giving their name, address and amounts payable to each;
- any book, account or document pertaining to the financial affairs of the authorized independent candidate or MNA, pursuant to such request from the Chief Electoral Officer.

8.3 Application for an inquiry (investigation)

(Section 491)

Under the Election Act, the Chief Electoral Officer may launch an inquiry, of its own initiative or at the request of another person. Although the Election Act does not require the use of a specific application form when applying to the Chief Electoral Officer for an inquiry, it is recommended that the model application form provided in Schedule III be used.
8.4 New verification and investigative powers of the Chief Electoral Officer

(Sections 490.1 to 490.4, 491 and 493.1)

In addition to the power to conduct inquiries (investigations) (section 8.3 of this guide), the Chief Electoral Officer may also carry out verifications as part of our enforcement of the Act and the related regulations.

Under the Election Act, the Chief Electoral Officer now possesses the following new verification powers:

- Subject to certain obligations, the power, among other things, to have access to premises where the books, records, accounts, files and other relevant documents are kept or are supposed to be kept and access to premises where activities are carried out that come under the jurisdiction of the Act, and the power to inspect these premises, to use any computer, equipment or other items located on the premises and to demand all relevant information and the provision of all relevant documents.

- The power to issue a formal demand requiring the provision of any information or document.

- The power to ask a justice of the Court of Québec, in the case of non-compliance with the above obligations, to order the persons in question to comply.

The Chief Electoral Officer also possesses a new investigative power, namely, the power to ask a justice of the Court du Québec to order any person, other than the person being investigated, to provide information and documents.
(Sections 551 to 569 and 569.1)

Whenever the Election Act is contravened, an offence has been committed. This can result in prosecution and penalties including the following:

- fines;
- loss of rights:
  - the right to sit as and vote in the case of elected representatives;
  - electoral rights (including the right to vote, the right to engage in partisan work, the right to run as a candidate in an election and the right to act as official agent or representative).

Any prosecution by the Chief Electoral Officer regarding matters of election financing and election expenses management and control must be instituted within 7 years of the time at which the offence is committed.
9.1 Contributions and election expenses

Under Section 564.2

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

- section 87 • must be a qualified elector in order to make a contribution;
- section 88 • definition of a contribution and exceptions;
- section 90 • contribution made by an elector out of the elector’s own property, voluntarily, without compensation or consideration and that has not and will not be reimbursed in any way;
- section 91 • maximum contribution limit of $100;
- section 100 • improper contribution to be remitted to the Chief Electoral Officer as soon as the fact is known;
- 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 an election expense other 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 • prohibited publicity during the 7 days following the day on which a writ is issued calling an election;
- section 429.1 • prohibited publicity on polling day.

And is liable:

- in the case of a natural person, 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 legal 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.
Under Section 564.1
Any elector who falsely declares that a contribution is being made out of the elector’s own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way 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.

Any natural or legal person who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution 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.

Under Sections 564.1 and 564.2
When a natural or a legal person is convicted of contravening or attempting to contravene sections 87, 90 and 91, among others, or convicted of an offense under section 564.1, a judge may, on an application by the Chief Electoral Officer, impose an additional fine equal to twice the amount of the illegal contribution for which the person is convicted, even if the offender has already received the maximum fine.

Under Section 561
Any person who solicits or collects contributions or incurs expenses without holding authorization from the Chief Electoral Officer is liable:

- in the case of a natural person, to a fine of $5,000 to $20,000;
- in the case of a legal person, to a fine of $10,000 to $50,000.

Under Section 560
Any candidate who allows an election expense to be incurred or paid other than as permitted by the Election Act is liable to a fine of $5,000 $ to $20,000.
9.2 Financial report and other responsibilities of an official representative and official agent

Under sections 559, 559.0.1 and 559.1
The following are liable to a fine of $5,000 to $20,000:
• any official agent who:
  − incurs or authorizes election expenses exceeding the maximum allowable under section 426 of the Election Act;
• any official representative or official agent who:
  − files a false return, report or declaration;
  − pays a claim otherwise than as allowed under section 445;
• anyone including an official representative or official agent who:
  − submits a false or falsified invoice, receipt or other voucher.

Under section 563
Any person, including an official representative and an official agent of an authorized independent candidate or MNA, who fails to file an election expenses return or financial report, or to pay a claim by the Chief Electoral Officer, within the required time limit is liable to a fine of $50 for each day of delay.

Under section 125
An unelected independent candidate who, as of December 31st of the year following the election year in which he was a candidate, has not paid off all debts arising from his election expenses, becomes ineligible to run in subsequent general elections and by-elections.

Under sections 127, 442 and 562
If a financial report is not filed within the fixed time limit, the authorized independent MNA in question becomes, 10 days after the expiry of the prescribed time limit, disqualified to sit and vote in the National Assembly until the financial report is filed.

However, a judge may, on a motion made before the MNA is disqualified from sitting or voting, allow him to continue to sit and vote for an additional period of not more than 30 days.

An MNA who sits or votes in the National Assembly in violation of the above-mentioned disqualification is liable to a fine of $500 for every day he sits or votes under these conditions.
Under section 564

Any person including an official representative who contravenes a provision of sections 76, 92, 93, 95, 97, 99, 102 to 104.1, the first and second paragraphs of section 105, and sections 105.1, 106, 127.1, 127.2, 408, 410, 416 to 420 and 127.11 is liable to a fine of $500 to $10,000.

Under section 564.1.1

Any elector who falsely declares that a loan was granted or suretyship was contracted from his own assets, voluntarily, without compensation or consideration and that it was not reimbursed and will not be reimbursed other than as specified in the loan agreement is liable to a fine of $5,000 to $20,000 for the first offence and $10,000 to $30,000 for any repeat offence within 10 years.

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.

9.3 Corrupt electoral practice

Under sections 567 and 568

Any person who is convicted of an offence that constitutes a corrupt electoral practice shall lose his electoral rights for a period of five years. These include the right to vote, to be a candidate in an election, to engage in partisan work and to be an official representative or agent. In addition, he may hold no office to which appointment is made by an order of the Government or by a resolution of the National Assembly.

Any offence, including those related to political financing and the management and control of election expenses, as described in sections 559, 559.0.1, 560, 564.1, 564.1.1 and 564.2 where they refer to sections 87, 90 and 91, constitutes a corrupt electoral practice.
9.4 Other provisions of law

In accordance with section 569.1, all information relating to any prosecution undertaken by the Chief Electoral Officer and to any conviction in relation to the offences specified in sections 564.1(1) and (2) and 564.2, including in relation to sections 87, 90 and 91 of the Election Act will be forwarded to the deputy commissioners of the UPAC (Unité permanente anticorruption) verification division and the Secrétariat du Conseil du trésor to be handled in the appropriate manner pursuant to the Act respecting contracting by public bodies.

9.5 Summary table of certain offences, fines and penalties

The table on the following page presents various situations involving violations of the Election Act for which significant fines and multiple sanctions are imposed.

How to read the table:

- Column 1 – In accordance with section
- Column 2 – The offender
- Column 3 – Did not comply with one of the sections listed
  - or
  - Committed the illegal act described
  - or
  - Was convicted of an offence
- Column 4 – For a first offence or for a repeat offence
- Column 5 – A fine may be imposed for $X amount, plus an additional fine equal to twice the illegal contribution

To the fines already imposed, may be added a penalty under the article of law concerned:

- Column 6 – Leading to a conviction for a corrupt electoral practice (CEP)
# Offences, fines and penalties

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section of the EA</td>
<td>Offender</td>
<td>Situation resulting in fines and penalties</td>
<td>Offence</td>
<td>Fine</td>
<td>Additional fine or equal to twice the illegal contribution</td>
</tr>
<tr>
<td>504</td>
<td>Any person</td>
<td>504</td>
<td>Sections 62, 66, 74, 76, 92, 96, 98, 99, 102 to 104.1, 106 paragraphs 1 and 2, 109.1, 109.2, 127.11, 127.12, 408, 410 to 423, 424 to 424, 457.2, 457.6 and 457.11 to 457.17</td>
<td>First</td>
<td>Corrupt electoral practice GEP</td>
</tr>
<tr>
<td>504.1</td>
<td>Elector</td>
<td>Who falsely declares that his contribution has been made out of his own property, voluntarily, without compensation and for no consideration, and that the has not and will not be reimbursed in any way (Section 56.1)</td>
<td>10 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>504.1.1</td>
<td>Natural or legal person</td>
<td>Who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution</td>
<td>10 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>504.2</td>
<td>Natural person</td>
<td>Sections 67 to 91, 100, 127.8, 127.11, 413 to 415, 420 and 420.1</td>
<td>10 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>504.2</td>
<td>Legal person</td>
<td>Sections 67 to 91, 100, 127.8, 127.11, 413 to 415, 420 and 420.1</td>
<td>10 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>504.2</td>
<td>Natural or legal person</td>
<td>Convicted of an offence under sections 87, 90 or 91</td>
<td>10 years</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

87: Only an elector may make a contribution.
88: Definition of contributions and exceptions.
89: Contribution deemed paid by a candidate.
90: Contribution made by an elector himself, out of his own property, voluntarily, without compensation and for no consideration, and that has not and will not be reimbursed in any way.
91: Maximum contribution amount.
92: Payment of all contributions of $100 and over by means of cheque, credit card or other payment order signed by the actor and drawn on his account.
93: Every contribution must be accompanied with a contribution slip.
94: Any contribution granted by an elector shall be made by cheque.
95: Every contribution must be recorded in writing with the details of the payee.
96: The total of the following amounts may not exceed $5,000.
97: Only an official agent may make or authorize election expenses.
98: A candidate may pay election expenses only from an election fund.
99: The use of goods or services during an election period, only by the official agent or with his authorization.
100: Prohibited advertising during the seven days following the calling of an election (Amendment of the Act).
APPENDICES

Appendix I Application to pay a contested claim
Appendix II Application to correct an election expenses return
Appendix III Application for an inquiry
Appendix IV Canvasser certificate
Appendix V List of canvassers
Appendix VI Voucher for transmission of contribution slips
Appendix VII Report on financing activities and political activities
Appendix VIII Deed of loan and Declaration of suretyship
Appendix IX Appointment agreement – deputy official agent of a candidate
Appendix X Advertising attestation
Appendix XI Lease
Appendix XII Application for reimbursement of travel and meal expenses
Appendix XIII Petty cash statement
APPENDIX I

Application to pay a contested claim

Municipality, on Date

Élections Québec
3460, rue de La Pérade
Québec (Québec) G1X 3Y5

Subject: Application for payment of a contested claim

Name of party, and where applicable, name of electoral division

Election of Date

Dear Madam/Sir,

The contested claim statement enclosed with the election expenses return of prepared by Name of candidate or party prepared by Name of official agent includes the following contested claim:

Name, address and telephone number of creditor.

Invoice number: Date of invoice:

Invoice amount: Amount contested:

This claim was contested for the following reason(s):

This claim should not have been contested for the following reason(s):

Accordingly, I request authorization to discharge this claim in the amount of $.

I, the undersigned, residing at Full address , declare that I am the applicant and official representative and that all the facts alleged in this application are true and accurate.

Signed in Municipality, on Date

Signature of the official representative
Application to correct a return of election expenses

(Municipality)   (Date)

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

(Date)

I therefore request to make the following corrections:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

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

Signed in ___________________________, this ___________________________,

(Municipality)   (Date)

______________________________, residing at

(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 III

Application for an inquiry

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

Élections Québec  
Direction du financement des partis politiques  
3460, rue de La Pérade  
Québec (Québec) G1X 3Y5

Subject: Application for an inquiry (investigation) by the Chief Electoral Officer

Dear Madam/Sir,

I am hereby requesting that you investigate a situation that occurred on ________________ .

<table>
<thead>
<tr>
<th>Complainant</th>
<th>Person or organization concerned</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<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 request are as follows:
Summarize the facts in full giving the date, time and place of the alleged acts and the reasons why they are considered to be contrary to the Elections Act.

Witnesses

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

Please find attached to this letter documents in support of my application.
A sworn statement signed by each witness, if possible, and another signed by the complainant.

______________________________ | ________________________
Signature of complainant | Date
APPENDIX IV

Canvasser certificate

Under sections 92 and 93 of the Election Act, I,

Name

official representative of

Name of the authorized entity

designate

Name of the canvasser

residing at Address

to solicit and collect contributions for the above-mentioned party or party authority during the period from Year/Month/Day to Year/Month/Day.

Signed in Municipality, this Date

Signature of the designated person (canvasser) Signature of the official representative

Certificate number: ________________________________

Canvasser’s declaration

I, ________________________________, designated as a person authorized to solicit contributions, promise to show, upon request, this certificate to any elector who makes a contribution and to inform this elector that every contribution must be made out of her or his own property, voluntarily, without compensation and for no consideration, and that it may not be reimbursed in any way.

Canvasser’s signature Date

N.B.: If the delegate of the official representative issues this certificate, the necessary adaptations must be made in accordance with section 94 of the Election Act.
**APPENDIX V**

**List of canvassers**

In accordance with section 92 of the *Election Act*, I, [Name of the official representative], official representative of [Authorized entity], have designated in writing the persons enumerated below to solicit contributions.

<table>
<thead>
<tr>
<th>Name and address of the canvassers</th>
<th>Period From</th>
<th>To</th>
<th>Certificate number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surname and given name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surname and given name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
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<tr>
<td>Surname and given name</td>
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<td>Address</td>
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<td>Surname and given name</td>
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<td>Address</td>
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<tr>
<td>Surname and given name</td>
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<td></td>
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<tr>
<td>Address</td>
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</tbody>
</table>

Signature of the official representative __________________________ Date __________

**N.B.:** If the official representative designates individuals to solicit and collect contributions, he or she must prepare a list of canvassers and return it to the Chief Electoral Officer (sections 116.1, 117 and 122 of the *Election Act*). If no canvasser is appointed during the fiscal year, an empty list must be signed by the official representative and included with the financial report filed with the Chief Electoral Officer.
## APPENDIX VI

Voucher for transmission of contribution slips

<table>
<thead>
<tr>
<th>Name of the political entity</th>
<th>Date of the transmission</th>
</tr>
</thead>
</table>

### SECTION A

<table>
<thead>
<tr>
<th>Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Contribution slip – cash payment to the political entity deposited into its bank account</td>
<td>$</td>
</tr>
<tr>
<td>2. Contribution slip – payment by cheque:</td>
<td></td>
</tr>
<tr>
<td>a) Slips</td>
<td>$</td>
</tr>
<tr>
<td>b) Cheques</td>
<td></td>
</tr>
<tr>
<td>3. Contribution slip – payment by credit card and entered by the party</td>
<td>$</td>
</tr>
<tr>
<td>4. Contribution slip – payment by pre-authorized debit</td>
<td>$</td>
</tr>
<tr>
<td>5. Contribution slip – in goods and services</td>
<td>$</td>
</tr>
</tbody>
</table>

**TOTAL SECTION A**

### SECTION B (Slip with no contribution)

<table>
<thead>
<tr>
<th>Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution slip with membership only and/or revenues of political activities</td>
<td>$</td>
</tr>
</tbody>
</table>

---

Name of the official representative or the person in charge:

Signature

Please send this voucher with the contribution slips to the following address:

**Traitement des contributions**

**Élections Québec**

3460, rue de La Pérade

Québec (Québec) G1X 3Y5
### Report on financing activities and political activities

**Name of the entity**

**Nature of the activity**

**Date of the activity**

**Address where the activity took place**

<table>
<thead>
<tr>
<th>Tickets sold (details by category of admission)</th>
<th>Unit price (A)</th>
<th>Sum collected (A x B)</th>
<th>As contribution revenue</th>
<th>As political activity revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category of admission</td>
<td>Number of tickets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
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<td>+ $</td>
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<td>+ $</td>
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<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Total of sums collected through ticket sales</td>
<td>= $</td>
<td>= $</td>
<td>= $</td>
<td></td>
</tr>
<tr>
<td>Contributions received in addition to entrance fees</td>
<td>+ $</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidiary revenue (bar, cloakroom, etc.)*</td>
<td>+ $</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total of sums collected (to be remitted to the official representative)</td>
<td>= $</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Expenses incurred for this activity (indicate the expenses incurred and attach vouchers):**

- Room: $
- Ticket printing: + $
- Publicity: + $
- Food and beverages: + $
- Sound and lighting: + $
- Insurance: + $
- Expenses paid out of petty cash (provide details): + $
- Other (specify): + $

Total expenses: = $

*Details concerning subsidiary revenue*

<table>
<thead>
<tr>
<th>Nature</th>
<th>Quantity sold</th>
<th>Unit price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>

Total

Person in charge of the activity

Date of report

Signature

Official representative

Date

Signature
APPENDIX VIII
Deed of loan and Declaration of suretyship

Deed of loan

I. __________________________________, the official representative of ______________________________,

being the only person authorized to act for these purposes under the provisions of Section 104 of the Election Act, hereinafter known as “the Borrower,”

AND

________________________________, domiciled at ______________________________,

hereinafter known as “the Lender,” state and agree to the following:

“The Lender” grants to “the Borrower” by virtue of this document a loan of $ __________________, which “the Borrower” accepts and recognizes having received on this day.

This loan is granted under the following conditions:

Date of the loan

____________________________

Duration of the loan

____________________________

Interest rate

____________________________

Conditions for repayment of the principal

____________________________

Conditions for payment of interest

(An interest payment is mandatory annually)

____________________________

“The Lender” states the following:

1. The loan is made out of my own property, voluntarily, without compensation and for no consideration, and will not be reimbursed in any way other than as specified in this agreement.

2. The loan is paid by means of a cheque or other order of payment that I have signed and is drawn on my own account in a financial institution having an office in Québec.

3. The total of the following amounts does not exceed $25,000:
   • the outstanding principal of loans granted for the benefit of one or more authorized entities; and
   • the sum for which I remain surety in connection with loans contracted by one or more authorized entities.

In witness whereof we have signed in ___________________________ on ___________________________.

______________________________  ______________________________

Signature of the official representative  Signature of the elector
Declaration of suretyship

I, ____________________________, domiciled at ____________________________

Name of elector

______________________________, have agreed to provide ____________________________

Name of official representative

______________________________, a suretyship in the amount of ____________________________

Amount of suretyship

$ on a loan taken out on ____________________________

Date

from ____________________________

Name of financial institution/elector

I state the following:
1. The said suretyship is undertaken from my own resources, voluntarily, without compensation or consideration and, in the event that the financial institution should withdraw my suretyship, shall not be the subject of any repayment other than as specified in this document.
2. The total of the following amounts does not exceed $ 25,000:
   • the unpaid principal of loans that I have made to one or more authorized entities
   • the amount, for which I remain the guarantor, of loans made by one or more authorized entities

In witness whereof I have signed at ____________________________ on ____________________________.

Municipality Date

______________________________

Signature of elector
APPENDIX IX
Appointment agreement – deputy official agent of a candidate

Under sections 406 and 408 of the Election Act, I, ____________________________, Name in printed letters

official agent of ____________________________, Name of 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 or the candidate Date
# 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 appeared on ____________________________.

*Indicate the name of the maker or printer*

*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 or on the website of ____________________________.

*Indicate the name of the TV or radio station*

*Indicate the name of the party or candidate*

__________________________

Signature of the official agent

__________________________

Date

---

_élections Québec_
# APPENDIX XI

## Lease

<table>
<thead>
<tr>
<th><strong>Address of the rented premises:</strong></th>
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<tbody>
<tr>
<td></td>
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<tr>
<td><strong>Description of the premises including the dimensions:</strong></td>
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<tr>
<td><strong>Description of the goods and services included in the rental cost:</strong></td>
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<tr>
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</tbody>
</table>
| **Rental period:** | From: ___________ To: ___________  
|  
| **Unit price per square foot or metre:** | ___________ Total cost: $ ______  
|  
| **Terms of payment:** |  
|  
| **Name and address of the lessor:** |  
|  
| **Name and address of the official agent:** |  
|  
| **Signature of the lessor:** | ___________ Date: ___________  
|  
| **Signature of the official agent:** | ___________ Date: ___________  
|  

## Application for Reimbursement of Travel and Meals Expenses

The individual is requested to provide detailed information about their expenditures. The form includes fields for dates, duties, account details, transportation, and costs. There are sections for auto mileage, parking, and miscellaneous expenses. The individual must sign and date the application, and an official agent must sign and date the approval. The form also notes that vouchers should be enclosed.

### Table Format

<table>
<thead>
<tr>
<th>Date (Month Day)</th>
<th>Account details or remarks (Point of departure, stop and arrival)</th>
<th>Auto Kilometrage</th>
<th>Actual costs* or daily allowance (including tips and taxes)</th>
<th>Miscellaneous*</th>
</tr>
</thead>
<tbody>
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<td></td>
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</table>

**Kilometrage** 
\[
\text{Kilometrage} \times \text{Rate} = (A) \quad (B) \quad (C) \quad (D) \quad (E) \quad (F) \quad (G) \quad \text{Miscellaneous}
\]

- **Signature of the person making the application**
- **Date**
- **Add D + E + F + G**

- **Official agent's signature of approval**
- **Date**
- **Add A + B + C**

**Total claimed**

* Enclose vouchers.
## APPENDIX XIII

### Petty cash statement

**élections Québec**

DGE-201-VA (18-01)

### Petty cash statement

<table>
<thead>
<tr>
<th>Name of entity</th>
<th>Name of person responsible</th>
<th>Date of statement</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Total expenses :</th>
<th>Petty cash amount :</th>
<th>Balance :</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### 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>
<tr>
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</tr>
</tbody>
</table>

80
DIRECTIVES

D-5 Opening an account at a financial institution and keeping an account book
D-9 Financial report of an authorized independent candidate
D-10 Reutilization of advertising material produced and used during a previous election
D-12 Return of election expenses of a candidate
D-13 Authorization of an advertising agency and detailed statement of the expenses of the advertising agency
D-14 Loss of material following vandalism or theft during an electoral period
D-16 Payment of a contribution by credit card
D-18 Eligibility of durable goods as election expenses
D-19 Per diem allowances for transportation expenses and certain meal expenses reimbursed for the election period
D-20 Organization and holding of public meetings during an election period
D-21 Expenses inherent in certain election expenses
D-22 Canvassers authorized to solicit and collect contributions
D-23 Subsidiary revenue collected during financing activities and political activities
D-24 Financial report of an authorized independent MNA
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

Issued: June 23, 1992
Updated: June 2018
Authorized by the Chief Electoral Officer
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 9
Financial report of an authorized independent candidate

Reference: Election Act, Sections 114, 115, 115.1, 122 and 123

PURPOSE
The purpose of this directive is to prescribe the required content of the financial report of an authorized independent candidate.

Use of the form Financial report of an authorized independent candidate is mandatory.

In order for the report to be admissible, the sections “Signature and declaration of official representative” and “Signature and declaration of authorized independent candidate” must be signed.

LIST OF PERSONS DESIGNATED AS CANVASSERS
The official representative of an authorized independent candidate must be sure to provide, along with the annual financial report, a list of all persons authorized to canvass for contributions during the period covered by the report, as required under Directive D-22.

The list must include for each canvasser:
• First and last name
• Full address
• Period covered by the canvasser certificate
• Canvasser certificate number
## DIRECTIVE D-9

Financial report of an authorized independent candidate

<table>
<thead>
<tr>
<th>Authorized independent candidate</th>
<th>Official representative</th>
<th>Period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### INCOME STATEMENT

1. **CASH ON HAND AT THE START OF THE PERIOD** (line 26 of the previous financial report, where applicable)

   - **Cash receipts**
     - 2 Contributions (Schedule 3)
     - 3 Revenues from political activities (Schedule 1, total A)
     - 4 Subsidiary revenues (Schedule 1, total B)
     - 5 Matched revenues
     - 6 Advance received from the Chief Electoral Officer
     - 7 Reimbursement of election expenses by the Chief Electoral Officer (excluding the advance entered on line 6)
     - 8 Interest earned
     - 9 Other revenues (specify): $ 
     - 10 Subtotal (lines 2 to 9): $ 

   **Other cash receipts:**
     - 11 Loans (Schedule 2, total C): $ 
     - 12 $ 
     - 13 **TOTAL RECEIPTS** (lines 10 to 12): $ 
     - 14 **TOTAL AVAILABLE FUNDS** (lines 1 + 13) (to be carried over to page 2, line 15): $ 

### Notice
It is recommended that the official representative make a copy of this report before sending it to the Chief Electoral Officer.

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

Page 2 of 8
### DIRECTIVE D-9

**Financial report of an authorized independent candidate**

<table>
<thead>
<tr>
<th>Income Statement (cont.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL AVAILABLE FUNDS</strong> (page 1, line 14)</td>
</tr>
</tbody>
</table>

#### Disbursements:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on loans* (Schedule 2, total F)</td>
<td></td>
</tr>
<tr>
<td>Election expenses (return of election expenses, line 12)</td>
<td></td>
</tr>
<tr>
<td>Pre-electoral expenses (TOTAL E of form DGE-223-VA)</td>
<td></td>
</tr>
<tr>
<td>Post-electoral expenses (TOTAL E of form DGE-223-VA)</td>
<td></td>
</tr>
<tr>
<td>Reimbursement of the advance received from the Chief Electoral Officer</td>
<td></td>
</tr>
<tr>
<td>Reimbursement to the Chief Electoral Officer - Revenue from political activities exceeding 5% of actual cost</td>
<td></td>
</tr>
<tr>
<td>Other expenses (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal (lines 16 to 22)</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Other disbursements:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repayment of loans (Schedule 2, total D)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal (lines 23 to 24)</strong></td>
<td></td>
</tr>
</tbody>
</table>

**CASH ON HAND AT THE END OF THE PERIOD** (lines 15 - 26)

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
</table>

**CALCULATION OF THE ELECTION DEBT OR THE BALANCE TO REMIT TO THE CHIEF ELECTORAL OFFICER**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance of the loans (Schedule 2, total E)</td>
<td></td>
</tr>
<tr>
<td>Advance received from the Chief Electoral Officer (page 1, line 5)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal (lines 26 + 29)</strong></td>
<td></td>
</tr>
<tr>
<td>Reimbursement of the advance received from the Chief Electoral Officer (line 20)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal (lines 30 + 31)</strong></td>
<td></td>
</tr>
<tr>
<td>Cash on hand at the end of the period (line 27)</td>
<td></td>
</tr>
<tr>
<td><strong>ELECTION DEBT</strong> (lines 32 - 33) (if the balance is positive)</td>
<td></td>
</tr>
<tr>
<td><strong>BALANCE TO REMIT TO THE CHIEF ELECTORAL OFFICER</strong> (lines 32 - 33) (if the balance is negative)</td>
<td></td>
</tr>
</tbody>
</table>

* Excluding those indicated in the return of election expenses

Authorized by the Chief Electoral Officer

Issued: June 23, 1992

Updated: October 2018

Page 3 of 8
### Schedule 1 - Sums collected during funding activities or political activities

<table>
<thead>
<tr>
<th>DATE</th>
<th>LOCATION</th>
<th>NAME</th>
<th>SUBSIDARY</th>
<th>REFERENCE</th>
<th>ADMISSION FEE</th>
<th>SUMS COLLECTED</th>
<th>TOTAL</th>
</tr>
</thead>
</table>

*These sums must be part of the amount of the contributions to be entered on line 2 of the income statement.

### Schedule 2 - Loans (financial institutions and electors)

<table>
<thead>
<tr>
<th>DATE</th>
<th>LOCATION</th>
<th>NAME</th>
<th>SUBSIDARY</th>
<th>REFERENCE</th>
<th>ADMISSION FEE</th>
<th>SUMS COLLECTED</th>
<th>TOTAL</th>
</tr>
</thead>
</table>

*The amounts paid by the election or the contributions for the period to be entered on line 7 of the income statement.

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**Issued:** June 23, 1992  
**Updated:** October 2018

Authorized by the Chief Electoral Officer

Page 4 of 8
Schedule 3 - List of electors having made at least one contribution and the total amount of this contribution or these contributions

<table>
<thead>
<tr>
<th>Surname and Given Name (alphabetic order)</th>
<th>Domiciliary Address (No, street, apartment, city, and postal code)</th>
<th>Amount $</th>
</tr>
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</tbody>
</table>

TOTAL (or amount to carry forward)

Page ___ of ___
### Schedule 4 - Suretyships

<table>
<thead>
<tr>
<th>Surname and given name of the elector</th>
<th>Domiciliary address (No., street, apartment, city and postal code)</th>
<th>Amount stood surety for</th>
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</tbody>
</table>

### Schedule 5 - Financial institutions where the collected sums are deposited

<table>
<thead>
<tr>
<th>Name of the institution</th>
<th>Address of the institution</th>
<th>Account no.</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

### Schedule 6 - Contributions of goods and services

<table>
<thead>
<tr>
<th>Surname and given name of the elector (alphabetical order)</th>
<th>Domiciliary address (No., street, apartment, city and postal code)</th>
<th>Number</th>
<th>Amount</th>
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</thead>
<tbody>
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</tbody>
</table>

Total

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Authorized independent candidate

**Déclaration du représentant officiel**

Je déclare que tous les renseignements donnés dans le présent rapport sont vrais, exacts et complets.

Date Signature du représentant officiel

TRADUCTION SVP

Issued: June 23, 1992

Authorized by the Chief Electoral Officer

Updated: October 2018

Page 6 of 8
DIRECIVE  D-9

Financial report of an authorized independent candidate

Signature and statement of the official representative

I, ____________________________,

Given name  Surname

living at ________________

Address

official representative of the authorized independent candidate

Name of the authorized independent candidate

state the following:

1. All contributions were solicited under my responsibility or through people I have designated in writing in accordance with the Election Act (EA).

2. All contributions received were paid in accordance with the provisions of section II of chapter II of the EA.

3. All the bank accounts opened for the benefit of the candidate are included in this report.

4. All sums collected for the candidate were deposited in the bank account or accounts opened for the benefit of the candidate and are in compliance with the Act.

5. If applicable, all sums received from the Chief Electoral Officer of Quebec were deposited in the bank account or accounts opened for the benefit of the candidate.

6. Loans obtained and sureties signed in relation to them comply with the Act. In particular, when these loans come from an elector, they have been paid by personal cheque from this elector, voluntarily, without compensation, and for no consideration, and may not be reimbursed other than in accordance with what is provided for in the loan agreement.

7. All expenses that I incurred or authorized, with the exception of election expenses, are entered in the financial report and were incurred pursuant to the requirements of the Act.

8. All outlays were paid from the bank account or accounts entered in this financial report, with the exception of election expenses.

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

10. All expenses were incurred at the current market price. Furthermore, with the exception of volunteer work, a contribution receipt was provided for all goods or services provided free of charge by an elector.

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

12. The information contained in this report and the schedules included herein are true, accurate, and complete.

Signature of the official representative  Date

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: October 2018
Page 7 of 8
Signature and statement of the authorized independent candidate

<table>
<thead>
<tr>
<th>Given name</th>
<th>Surname</th>
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<tbody>
<tr>
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</tr>
</tbody>
</table>

living at

<table>
<thead>
<tr>
<th>Address</th>
<th>authorized independent candidate of the electoral division of</th>
<th>Name of the electoral division</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

state the following:

1. I have been informed of the rules governing financing.
2. I have reminded the people authorized to solicit contributions to comply with the rules governing financing.
3. I have been informed of the solicitation practices of my official representative and find that they comply with the Act.
4. I declare that I have given the official representative all the financial information necessary to enable him or her to prepare this report.
5. I have read the report and have obtained all necessary clarification as to its content.
6. I have taken note of the statement of the official representative.
7. I confirm that, to the best of my knowledge, the official representative has fulfilled his or her mandate pursuant to the requirements of the Act.

________________________________________  on, __________________________
Signature of the authorized independent candidate  Date
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”.

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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.
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

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Party or independent candidate</th>
<th>Date</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Electoral division</th>
<th>Official agent</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

### SUMMARY STATEMENT OF ELECTION FUND AND ELECTION EXPENSES

**SOURCE OF ELECTION FUND**

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

**Financial institution of election fund**

<table>
<thead>
<tr>
<th>Name and address of the financial institution</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

**ELECTION EXPENSES**

<table>
<thead>
<tr>
<th>Publicity (Schedule 1, total A)</th>
</tr>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Goods and services (Schedule 1, total B)</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Rental of premises (Schedule 1, total C)</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Travel expenses and meal allowances (Schedule 1, total D)</th>
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</table>

<table>
<thead>
<tr>
<th>Subtotal (lines 6 to 9)</th>
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</table>

<table>
<thead>
<tr>
<th>Unclaimed expenses incurred (Schedule 2)</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>TOTAL ELECTION EXPENSES INCURRED AND PAID (lines 10 + 11)</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Maximum election expenses permitted under the Act</th>
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<tbody>
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</table>

**Claims contested (Schedule 3)**

<table>
<thead>
<tr>
<th>Claims contested</th>
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</table>

**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>Name of supplier</th>
<th>Total amount paid</th>
<th>Amount not included in election expenses</th>
</tr>
</thead>
</table>

### DISTRIBUTION OF THE AMOUNT PAID

<table>
<thead>
<tr>
<th>Polling day</th>
<th>Party or independent candidate</th>
<th>Candidate</th>
<th>Official agent</th>
<th>Electoral division</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
</table>

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018

Page 3 of 6
**DIRECTIVE D-12**

**Return of election expenses of a 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 vouchers</th>
<th>Date of claim</th>
<th>Amount of the expense</th>
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<tr>
<td><strong>TOTAL</strong></td>
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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.*

### 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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<tr>
<td><strong>TOTAL</strong></td>
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</tbody>
</table>

Issued: June 23, 1992
Updated: June 2018

Authorized by the Chief Electoral Officer

Page 4 of 6
DIRECTIVE D-12

Return of election expenses of a candidate

Signature and statement of the official agent

<table>
<thead>
<tr>
<th>1.</th>
<th>Given name</th>
<th>Surname</th>
</tr>
</thead>
<tbody>
<tr>
<td>official agent of the candidate</td>
<td>Name of the candidate</td>
<td></td>
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<tr>
<td>in the electoral division of</td>
<td>Name of the electoral division</td>
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</tbody>
</table>

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.

Signature of the official agent on Date
DIRECTIVE  D-12

Signature and statement of the candidate

1. ________________________________ ________________________________
   Given name    Surname

☐ candidate of the authorized political party ________________________________
   Name of the authorized political party

☐ independent authorized candidate

in the electoral division of ________________________________
   Name of the electoral division

state the following:

1. I have been informed of the rules governing election expenses.
2. I have reminded the official agent of his or her 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 candidate

on                      Date
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.
DIRECTIVE D-13

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

Deed authorizing the advertising agency

Under section 407 of the Election Act, I ____________________________ , official agent of ____________________________ Name of the candidate or the party of the electoral division of ____________________________ .

authorize ____________________________ Name 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 ____________________________ , accept this authorization up to the amount set above.

Signature of the authorized person of the advertising agency ____________________________ Date ____________________________

Issued: June 23, 1992
Updated: June 2018

Authorized by the Chief Electoral Officer
Page 2 of 3
**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**

<table>
<thead>
<tr>
<th>IDENTIFICATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the advertising agency</td>
</tr>
<tr>
<td>Year</td>
</tr>
<tr>
<td>Name of the candidate</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of supplier</th>
<th>Description</th>
<th>Amount of the invoice</th>
<th>Amount contested, if any</th>
<th>Reason for contesting the amount</th>
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</table>

**TOTALS (or balances to be brought forward)**

**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 $__________. The reports received from the above-named official agent. I hereby declare the information given in this report is true, accurate and complete.

__________________________
Signature of the authorized person
DIRECTIVE 14
Loss of material following vandalism or theft during an electoral 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 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.

Issued: June 23, 1992
Updated: June 2018
Authorized by the Chief Electoral Officer
DIRECTIVE 16
Payment of a contribution by credit card

Reference: Election Act, Section 95

PURPOSE
The purpose of this directive is to prescribe the information required on a form used to receive contributions paid by credit card. Collecting the necessary information when using this payment method comes under the responsibility of the official representative of each authorized political entity. The required information may also be collected using the contribution slip form or a special document (see Update U-2).

RESPONSIBILITY OF THE OFFICIAL REPRESENTATIVE
It is essential to note that contributions may be solicited only under the responsibility of the official representative of an authorized entity and only by canvassers designated in writing by the official representative (section 92).

Regardless of the contribution payment method used by the elector, the official representative is responsible for ensuring that the contributions received are compliant with the provisions of the Election Act and shall do so by implementing adequate control procedures.

PAYMENT OF A CONTRIBUTION BY CREDIT CARD

Important: Credit card security standards compliance
When political entities, their official representative or their canvassers keep copies of contribution slips on file on their premises and the contribution slips show the name of a credit card holder and the credit card number and expiry date, they must comply with the Payment Card Industry (PCI) standards of the Security Standards Council. To ensure such compliance, a Type 1 (SAQ-A) self-evaluation form must be completed and be approved by an accredited PCI auditor, who will issue a certificate of compliance. You must forward a copy of the certificate issued to the Chief Electoral Officer (DGEQ). Such information must never, under any circumstances, be saved or transmitted in electronic form (e.g., email, data base, excel file, etc.), barring the issuance of a Type 5 (SAQ-D) compliance certificate as issued by an accredited PCI auditor. For more details about these security standards and how to apply them, see https://fr.pcisecuritystandards.org/minisite/en/.
Authorized entities may not use a point of sale terminal to receive payment of a contribution by credit card. Electors can make contributions by credit card on the website of Élections Québec or via a link on a party website.

When electors do not transact their contribution by credit card themselves, they must provide the official representatives with the information needed for the payment on a special document or a contribution slip so that the party’s personnel may enter this information on the website of Élections Québec.

Specify in these documents that the elector must be the holder of the credit card used and that the main cardholder may not be a legal person (company, union, etc.).

The contribution slip or special document must contain a separate section, dated and signed by the elector, in which the elector consents to allow the financial institution or the credit card issuer, for a period of seven years, to communicate to the Chief Electoral Officer and the official representative of the authorized entity to which the contribution is made, all information related to the credit card. This information may be used to verify compliance with the rules governing political party financing. Under the Act respecting the protection of personal information in the private sector, this consent must be manifest, free and enlightened and for a specific purpose. See suggested model below.

**CONTENT OF DOCUMENT OR CONTRIBUTION SLIP**

A contribution slip produced by a political entity or a special document enclosed with the contribution slip produced by the Chief Electoral Officer, must, in addition to the required information, include the following:

1. Contributor’s credit card number
2. Credit card expiry date
3. Cardholder’s signature
4. Date of signature
5. Elector’s consent with signature and date

Party personnel must specify at point 3 of the voucher for the transmission of contribution slips to the Chief Electoral Officer, the total number of contribution slips being submitted and the total contribution amount for contributions made by credit card and transacted by the personnel on behalf of electors.

Be advised that for a credit card contribution to be accepted, there must be full compliance with all of the requirements stipulated in this directive.
DIRECTIVE D-16

PAYMENT OF A CONTRIBUTION BY CREDIT CARD

APPROVAL OF THE SPECIAL DOCUMENT

For a political entity that uses the contribution slips of the Chief Electoral Officer and that intends to allow contributions by credit card, a special document providing information on this payment method must be approved in advance by the Chief Electoral officer and must contain a statement to this effect.

SAVING DOCUMENTS AND VERIFICATION

For a period of 7 years following the date of filing of the financial report, the official representative of an authorized entity must keep all vouchers (supporting documents) needed to verify compliance with the provisions of section 90, the second paragraph of section 93, and sections 95 and 95.1 of the Election Act concerning payment of contributions and the payment method used.
### APPENDIX

**MODEL OF ELECTOR’S CONSENT**

<table>
<thead>
<tr>
<th>Family name of cardholder</th>
<th>________________________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Given name of cardholder</td>
<td>________________________________</td>
</tr>
<tr>
<td>Credit card number</td>
<td>________________________________</td>
</tr>
<tr>
<td>Expiry date</td>
<td>M M A A ________________________</td>
</tr>
<tr>
<td>Amount</td>
<td>$__________________</td>
</tr>
</tbody>
</table>

Signature of contributor: ___________________________  Date: ______________________

**Consent**

I hereby consent, for a period of seven (7) years from the date of signing, to allow the issuer of my credit card to communicate to the Chief Electoral Officer and to the official representative of the authorized entity to which my contribution is made, all information needed to verify compliance of my contribution with the provisions of the Election Act.

Signature : ___________________________  Date : ______________________

When a contribution is made by credit card, the elector must be one of the holders of the credit card used. The credit card of a legal person must never be used to make a contribution.
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.

Issued: October 2007
Updated: June 2018
Authorized by the Chief Electoral Officer
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**

<table>
<thead>
<tr>
<th>Date</th>
<th>Accompanied by</th>
<th>Duties</th>
<th>Transported by</th>
<th>Place of departure</th>
<th>Stop</th>
<th>Arrival</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Application for reimbursement of travel and meals expenses**

<table>
<thead>
<tr>
<th>Month</th>
<th>Day</th>
<th>Kilometrage</th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
<th>Housing or hotel</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**Actual costs or daily allowance**

<table>
<thead>
<tr>
<th>Car</th>
<th>Taxi or public transportation</th>
<th>Parking and others</th>
<th>Miscellaneous</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total kilometrage**

**Transportation**

**Official agent’s signature of approval**

**Signature of the person making the application**

**Total claimed**

**Authorized by the Chief Electoral Officer**

Issued: October 2007

Updated: June 2018
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.
DIRECTIVE D-21

Expenses inherent in certain election expenses

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 22
Canvassers authorized to solicit and collect contributions

Reference: Election Act, Sections 92, 93, 94, 95.1, 116.1, 117 and 122

PURPOSE
The purpose of this directive is to define canvassing as it applies to the solicitation and collection of contributions within the meaning of Sections 92 and 93 of the Election Act. It also specifies the content of a canvasser certificate and a canvasser list.

CONTEXT
Canvassing and collecting contributions shall, at all times and under all circumstances, be carried out under the exclusive responsibility of an official representative and by canvassers that the official representative has designated for this purpose. It is essential that any person authorized to canvass for and collect contributions be designated in writing in order to achieve the following objectives:

• Enable authorized entities to ensure that the amounts collected on their behalf are duly remitted.
• Reassure contributors that their donations to an authorized entity will be duly remitted to that entity.

REQUIREMENTS
For these objectives to be achieved, only the official representative and the persons the latter has designated in writing may carry out one or other of the following distinct actions:

1. Canvass for a contribution, meaning the action of soliciting, requesting or making an appeal to another person in order to obtain a contribution, whether in person, by telephone, postal mail or email, via the Internet or by any other means.
2. Collecting contributions, meaning receiving or taking possession of contributions, whether in cash, by cheque or by means of another payment order signed by a contributor.
3. Issuing a contribution slip or receiving a contribution slip duly completed by the contributor.

A canvasser certificate (Appendix I) certifies the designation by the official representative. The official representative must sign the certificate and provide it to any person carrying out any of the above actions. A canvasser must hold a canvasser certificate from the moment any of the above actions is carried out. Canvassers must show their certificate to anyone who so requests.

Any person who receives a contribution must issue a contribution slip to the contributor. Note that the name of the canvasser must always be entered on each contribution slip when canvassing is done in person by the canvasser. The Chief Electoral Officer makes contribution slip booklets available to official representatives (see Update U-2 for more information).
DIRECTIVE D-22  Canvassers authorized to solicit and collect contributions

CANVASSER CERTIFICATE

A model canvasser certificate is shown in Appendix I of this directive. Official representatives may, however, produce their own certificates, provided the certificate contains all the elements shown in the appendix.

Certificates are valid for a maximum period of one year from the date of issue. If a new official representative is appointed, certificates already issued will continue to be valid unless the new official representative decides otherwise.

LIST OF CANVASSERS

The official representative of a political party must convey to the Chief Electoral Officer a list of the canvassers designated during the year, at the same time as the financial report. All canvassers holding a valid certificate (even for one day) during the calendar year corresponding to the year of the financial report must be included on the list.

The official representative of an authorized independent MNA (member) or of an authorized independent candidate must remit all canvasser certificates to the Chief Electoral Officer along with the list of canvassers, at the same time as the financial report.

It should be noted that a list of canvassers is mandatory for all authorized parties, authorized independent candidates and authorized independent MNAs, even when no canvasser has been designated. An empty list, but signed by the official representative, must be filed with the Chief Electoral Officer. A model canvasser list is shown in Appendix II of this directive. Official representatives may, however, produce their own list as long as it contains all the elements shown in this appendix.

GENERAL CERTIFICATE

A canvasser may be designated whose role is limited to soliciting, requesting and making appeals to electors for contributions, but who is not authorized to collect the contributions solicited or issue a contribution slip. A general certificate is applicable for this category of canvasser.

In the case of each of the persons listed below, the official representative of an authorized entity may issue a general certificate displaying the family name, given name and home address of the person, as well as the persons that the latter designates whose role is limited to canvassing for contributions:

- A member (MNA).
- Staff members of an office or of an MNA within the meaning of the Act respecting the National Assembly.
- Staff members of an office within the meaning of the Executive Power Act.
- Members of the executive and personnel and the leader of a political party, whether at the provincial, local or regional level.
A general certificate must necessarily be signed by the official representative of the authorized entity. Every person whose name appears on a general certificate must have their certificate with them to be able to show it upon request, regardless of the type of certificate chosen by the authorized entity.

All general certificates are valid for a maximum period of one year from the date of issue. If a new official representative is appointed, certificates already issued will continue to be valid unless the new official representative decides otherwise. A general certificate may be updated in the case of any major change, such as general elections, by-elections or a cabinet shuffle. Any change must be made in writing on a general certificate and be signed by the official representative.

Any canvasser whose name appears on a general certificate in force (even for one day) during the calendar year corresponding to the year of the financial report of the authorized entity must be included on the list of canvassers enclosed with the financial report for this entity. A mention to the effect that a canvasser is entered on a general certificate must appear on the list of canvassers.
APPENDIX I

Canvasser certificate

Under sections 92 and 93 of the Election Act, I,

__________________________
Name

official representative of

__________________________
Name of the authorized entity

designate

__________________________
Name of the canvasser

residing at __________________________
Address

to solicit and collect contributions for the above-mentioned party or party authority during the period

from __________________________ to __________________________
Year/Month/Day Year/Month/Day

Signed in __________________________,
Municipality this __________________________
Date

Signature of the designated person (canvasser) __________________________
Signature of the official representative __________________________

Certificate number: __________________________

Canvasser’s declaration

I, __________________________, Surname and given name designated as a person authorized to solicit contributions, promise to show, upon request, this certificate to any elector who makes a contribution and to inform this elector that every contribution must be made out of her or his own property, voluntarily, without compensation and for no consideration, and that it may not be reimbursed in any way.

__________________________
Canvasser’s signature

__________________________
Date

N.B.: If the delegate of the official representative issues this certificate, the necessary adaptations
In accordance with section 92 of the Election Act, I, [Name of the official representative], official representative of [Authorized entity], have designated in writing the persons enumerated below to solicit contributions.

<table>
<thead>
<tr>
<th>Name and address of the canvassers</th>
<th>Period From</th>
<th>To</th>
<th>Certificate number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surname and given name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surname and given name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surname and given name</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surname and given name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Surname and given name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature of the official representative: __________________________ Date: __________________________

N.B.: If the official representative designates individuals to solicit and collect contributions, he or she must prepare a list of canvassers and return it to the Chief Electoral Officer (sections 116.1, 117 and 122 of the Election Act). If no canvasser is appointed during the fiscal year, an empty list must be signed by the official representative and included with the financial report filed with the Chief Electoral Officer.
DIRECTIVE 23
Subsidiary revenue collected during financing activities and political activities

Reference: Election Act, Sections 88.6.1, 100 and 114.3.1

PURPOSE
The purpose of this directive is to provide official representatives with guidelines regarding the subsidiary revenue that may be collected during financing activities and political activities under their responsibility.

SUBSIDIARY REVENUE
Subsidiary revenue may be collected during financing and political activities, but is not considered contribution revenue. Subsidiary revenue includes cloakroom revenue and revenue from beverage sales, etc.

CONDITIONS
To ensure that subsidiary revenue is in compliance with the law, the following conditions must be met:

- Subsidiary revenue may only be collected during financing and political activities.
- Subsidiary revenue must be reasonable, i.e., relatively minor, and must in no case be commercial revenue or in any way connected to such revenue.
- Subsidiary revenue must be proportionate to the number of people participating in a financing or political activity.
- The official representative must post any subsidiary revenue collected during the financial period as a separate entry in the financial report. And he must enclose with the financial report a document detailing the subsidiary revenue, the quantities sold and the unit price(s). The document must also identify the financing or political activities during which the subsidiary revenue was collected.

Revenue from the sale of promotional articles during a financing or political activity shall be included with subsidiary revenue. Moreover, promotional articles may be sold in reasonable quantities at any time, provided that the proceeds from such sales do not constitute commercial revenue and are not connected to such revenue.

ASSESSMENT OF THE REASONABLE NATURE OF SUBSIDIARY REVENUE
BY THE CHIEF ELECTORAL OFFICER
The Chief Electoral Officer will evaluate the reasonable nature of all subsidiary revenue collected by an authorized authority. Any unjustified revenue that is in breach of the aforementioned conditions will be considered a contribution and must be returned to the Chief Electoral Officer, under Section 100 of the Election Act.
DIRECTIVE D-24

Financial report of an authorized independent MNA (Member)

Reference: Election Act, Sections 114, 115, 115.1 and 117

PURPOSE

The purpose of this directive is to prescribe the content of the form required for the financial report of an authorized independent MNA (Member of the National Assembly).

Use of the form Financial report of an authorized independent MNA is mandatory.

In order for the report to be admissible, the sections “Signature and declaration of official representative” and “Signature and declaration of MNA (member)” must be signed.

The report may be signed by the official representative whose name appears in the register of authorized entities of the Chief Electoral Officer on December 31st of the year for which a report must be filed or by the person designated prior to the date of filing of the report.

We highly recommend using an Excel form or other compatible software, for your bookkeeping in order to facilitate preparation of your annual financial report.

LIST OF PERSONS DESIGNATED AS CANVASSERS

The official representative of an authorized independent member must be sure to provide, along with the annual financial report, a list of all persons authorized to canvass for contributions during the period covered by the report, as required under Directive D-22.

The list must include for each canvasser:

- First and last name
- Full address
- Period covered by the canvasser certificate
- Canvasser certificate number

Authorized by the Chief Electoral Officer
# Financial report of an authorized independent MNA

## IDENTIFICATION

<table>
<thead>
<tr>
<th>Name of the independent MNA:</th>
<th>Official representative:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Period From Year</th>
<th>Week</th>
<th>Day</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

## INCOME STATEMENT

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>From</th>
<th>To</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1</td>
<td>Contributions (Schedule B)</td>
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<td></td>
<td>$</td>
</tr>
<tr>
<td>2</td>
<td>Revenues from political activities (Schedule 1, total A)</td>
<td></td>
<td></td>
<td>$</td>
</tr>
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<td>3</td>
<td>Subsidiary revenues (Schedule 1, total B)</td>
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<td></td>
<td>$</td>
</tr>
<tr>
<td>4</td>
<td>Reimbursement of election expenses by the Chief Electoral Officer</td>
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<td></td>
<td>$</td>
</tr>
<tr>
<td>5</td>
<td>Matched revenues</td>
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<td>$</td>
</tr>
<tr>
<td>6</td>
<td>Interest earned</td>
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<td>$</td>
</tr>
<tr>
<td>7</td>
<td>Other revenues (specify)</td>
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<td>$</td>
</tr>
<tr>
<td>8</td>
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<td>18</td>
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<tr>
<td>19</td>
<td>TOTAL REVENUES (lines 1 to 18)</td>
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</table>

**Notice:** It is recommended that the official representative make a copy of this report before sending it to the Chief Electoral Officer.
## Financial report of an authorized independent MNA

**EXPENSES**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 Interest on loans (Schedule 2, total F)</td>
<td>$</td>
</tr>
<tr>
<td>21 Reimbursement of the advance received from the Chief Electoral officer</td>
<td>$</td>
</tr>
<tr>
<td>22 Activity expenses</td>
<td>$</td>
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<tr>
<td>23 Election expenses (Return of election expenses, line 13)</td>
<td>$</td>
</tr>
<tr>
<td>24 Pre-electoral expenses</td>
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</tr>
<tr>
<td>25 Post-electoral expenses</td>
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<tr>
<td>26 Secretarial and office expenses</td>
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<tr>
<td>27 Publicity</td>
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<tr>
<td>28 Rent</td>
<td>$</td>
</tr>
<tr>
<td>29 Telecommunications</td>
<td>$</td>
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<tr>
<td>30 Non-compliant contribution of a past year reimbursed to the Chief Electoral Officer</td>
<td>$</td>
</tr>
<tr>
<td>31 Service and administration expenses</td>
<td>$</td>
</tr>
<tr>
<td>32 Other expenses (specify)</td>
<td>$</td>
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<tr>
<td>33</td>
<td>$</td>
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<td>34</td>
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<tr>
<td>41</td>
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</tr>
<tr>
<td><strong>TOTAL EXPENSES</strong> (Line 20 to 41)</td>
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**SURPLUS OF THE REVENUES (EXPENSES) OVER EXPENSES**

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<thead>
<tr>
<th>Item</th>
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<tbody>
<tr>
<td><strong>REVENUES</strong> (Line 19 – 42)</td>
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<tr>
<td><strong>NET ASSETS AT THE START OF THE PERIOD</strong> (Line 46 of the report of the previous period)</td>
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<tr>
<td><strong>NET ASSETS AT THE END OF THE PERIOD</strong> (Line 43 – 44)</td>
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Balance sheet of the authorized independent MNA

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<tr>
<th>IDENTIFICATION</th>
<th>Official representative</th>
<th>Date:</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
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<tr>
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<td>1</td>
<td>Cash on hand</td>
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<tr>
<td>2</td>
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<tr>
<td>3</td>
<td>Investments (Schedule 5, total C)</td>
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<td>Reimbursement of election expenses to be received from the Chief Electoral Officer</td>
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<tr>
<td>5</td>
<td>Other sums to be received</td>
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<td>Furniture and equipment</td>
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<td>8</td>
<td>Other fixed assets</td>
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<td>15</td>
<td>TOTAL ASSETS (line 1 to 14)</td>
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<td>16</td>
<td>Cash on hand deficiency</td>
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<tr>
<td>17</td>
<td>Accounts payable</td>
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<tr>
<td>18</td>
<td>Surplus advance to be paid to the Chief Electoral Officer</td>
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<tr>
<td>19</td>
<td>Other sums payable</td>
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<tr>
<td>20</td>
<td>Deferred revenues</td>
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<tr>
<td>21</td>
<td>Loans from financial institutions or electors (Schedule 2, total E)</td>
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<tr>
<td>22</td>
<td>Other liabilities (specify)</td>
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<td>27</td>
<td>TOTAL LIABILITIES (lines 16 to 26)</td>
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<thead>
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</thead>
<tbody>
<tr>
<td>28</td>
<td>Net assets (line 15 – 27) (Must correspond to line 45 of the income statement)</td>
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<table>
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<tr>
<th>Declaration of the official representative</th>
<th></th>
<th></th>
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</thead>
</table>
I state that all of the information given in this report is true, accurate and complete.   

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

Authorized by the Chief Electoral Officer

Issued: September 29, 2011
Updated: October 2018
Page 4 of 10
Reconciliation of the cash on hand of an authorized independent MNA

<table>
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<td>Name of the independent MNA</td>
<td></td>
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<tr>
<td>Official representative</td>
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</tr>
<tr>
<td>Period From</td>
<td></td>
</tr>
<tr>
<td>Year</td>
<td>Month</td>
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</tr>
<tr>
<td><strong>1</strong> Cash on hand (overdraft) at the end of the previous period</td>
<td>$</td>
</tr>
<tr>
<td><strong>Plus</strong></td>
<td></td>
</tr>
<tr>
<td><strong>2</strong> Revenues of the current period (line 19, income statement)</td>
<td>$</td>
</tr>
<tr>
<td><strong>Minus</strong></td>
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<tr>
<td><strong>3</strong> Expenses of the current period (line 42, income statement)</td>
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<tr>
<td><strong>4</strong> Subtotal (lines 1 + 2 - 3)</td>
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<td><strong>Plus</strong></td>
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<tr>
<td><strong>5</strong> Petty cash at the end of the previous period</td>
<td>$</td>
</tr>
<tr>
<td><strong>6</strong> Amounts receivable and other assets at the end of the previous period</td>
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</tr>
<tr>
<td><strong>7</strong> Value of the assets disposed of during the period</td>
<td>$</td>
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<tr>
<td><strong>8</strong> Increases of loans during the period (Schedule 2, total C)</td>
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</tr>
<tr>
<td><strong>9</strong> Disposals of investments during the period (Schedule 5, total B)</td>
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</tr>
<tr>
<td><strong>10</strong> Amounts payable and other liabilities at the end of the period (line 17 to 20 - 22</td>
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</tr>
<tr>
<td><strong>11</strong></td>
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<tr>
<td><strong>Less</strong></td>
<td></td>
</tr>
<tr>
<td><strong>12</strong> Petty cash at the end of the period (line 2, balance sheet)</td>
<td>$</td>
</tr>
<tr>
<td><strong>13</strong> Amounts receivable and other assets at the end of the period (lines 4 + 5 + 9 to 14, balance sheet)</td>
<td>$</td>
</tr>
<tr>
<td><strong>14</strong> Value of the assets acquired during the period</td>
<td>$</td>
</tr>
<tr>
<td><strong>15</strong> Repayments of loans during the period (Schedule 2, total D)</td>
<td>$</td>
</tr>
<tr>
<td><strong>16</strong> Acquisitions of investments during the period (Schedule 5, total A)</td>
<td>$</td>
</tr>
<tr>
<td><strong>17</strong> Amounts payable and other liabilities at the end of the previous period</td>
<td>$</td>
</tr>
<tr>
<td><strong>18</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>19</strong> Cash on hand (overdraft) at the end of the current period (line 4 + 5 to 11 - 12 to 18)</td>
<td>$</td>
</tr>
<tr>
<td><strong>20</strong> (Must correspond to line 1 or 16 of the balance sheet)</td>
<td>$</td>
</tr>
</tbody>
</table>
Financial report of an authorized independent MNA

**Schedule 1 - Sums collected during funding activities or political activities**

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Nature</th>
<th>Admission fee</th>
<th>Solicitation fee</th>
<th>Revenue earned</th>
<th>Subsidy</th>
<th>Total</th>
</tr>
</thead>
</table>

*These sums must be part of the amount of the contributions to be entered on line 1 of the income statement.

**TOTAL**

**Schedule 2 - Loans from a financial institution or an elector**

<table>
<thead>
<tr>
<th>Loan</th>
<th>Borrower, given name and street of lender</th>
<th>Date of the loan</th>
<th>Interest rate</th>
<th>Opening balance</th>
<th>Amount borrowed during the period</th>
<th>Amount reimbursed during the period</th>
<th>Closing balance</th>
<th>Interest paid during the period</th>
</tr>
</thead>
</table>

*Authorized by the Chief Electoral Officer*

Issued: September 29, 2011
Updated: October 2018

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### Schedule 3 - List of electors having made at least one contribution and the total amount of this contribution or these contributions

<table>
<thead>
<tr>
<th>SURNAME AND GIVEN NAME</th>
<th>DOMICILIARY ADDRESS</th>
<th>Amount $</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

TOTAL (or amount to carry forward)  

Page 7 of 10
**Schedule 4 - Suretyships**

<table>
<thead>
<tr>
<th>Surname and given name of the elector</th>
<th>Domiciliary address</th>
<th>Amount stood surety for</th>
</tr>
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<tbody>
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</tbody>
</table>

**Schedule 5 - Investments**

<table>
<thead>
<tr>
<th>Name of the institution</th>
<th>Balance at the start of the period</th>
<th>Acquisitions (additions)</th>
<th>Disposals (reductions)</th>
<th>Balance at the end of the period</th>
</tr>
</thead>
<tbody>
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<tr>
<td><strong>TOTAL</strong></td>
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</tbody>
</table>

**Schedule 6 - Financial institution where the sums collected are deposited**

<table>
<thead>
<tr>
<th>Name of the institution</th>
<th>Address of the institution</th>
<th>Account no.</th>
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<tbody>
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</tbody>
</table>

**Schedule 7 - Contributions of goods and services**

<table>
<thead>
<tr>
<th>Surname and given name of the elector (alphabetical order)</th>
<th>Domiciliary address</th>
<th>Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

**TOTAL**

Authorized by the Chief Electoral Officer
DIRECTIVE D-24

Signature and statement of the official representative

I, ______________________________, ______________________________,
Given name Surname
living at ______________________________,
Address
official representative of the MNA ______________________________, Name of the authorized independent MNA
state the following:
1. All contributions were solicited under my responsibility or through people I have designated in writing in accordance with the Election Act (EA).
2. All contributions received were paid in accordance with the provisions of section II of chapter II of the EA.
3. All the bank accounts opened for the benefit of the MNA are included in this report.
4. All sums collected for the MNA were deposited in the bank account or accounts opened for the benefit of the MNA and are in compliance with the Act.
5. If applicable, all sums received from the Chief Electoral Officer were deposited in the bank account or accounts opened for the benefit of the MNA.
6. Loans obtained and sureties signed in relation to them comply with the Act. In particular, when these loans come from an elector, they have been paid by personal cheque from this elector, voluntarily, without compensation, and for no consideration, and may not be reimbursed other than in accordance with what is provided for in the loan agreement.
7. All expenses that I incurred or authorized, with the exception of election expenses, are entered in the financial report and were incurred pursuant to the requirements of the Act.
8. All outlays were paid from the bank account or accounts entered in this financial report, with the exception of election expenses.
9. No election expenses were paid in cash, with the exception of those from a petty cash fund constituted from the authorized independent candidate fund under the responsibility of the official representative.
10. All expenses were incurred at the current market price. Furthermore, with the exception of volunteer work, a contribution receipt was provided for all goods or services provided free of charge by an elector.
11. Anyone who performed volunteer work within the meaning of section 88(1) during the period did so personally and voluntarily, and the fruit of this work was derived without compensation and not for consideration.
12. The information contained in this report and the schedules included herein are true, accurate, and complete.

______________________________  ______________________________
Signature of the official representative  Date

Authorized by the Chief Electoral Officer

Issued: September 29, 2011
Updated: October 2018
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Signature and statement of the MNA

I, ___________________________ ___________________________,

Given name Surname

living at ___________________________.

Address

authorized independent MNA of the electoral division of ___________________________.

Name of the electoral division

state the following:

1. I have been informed of the rules governing financing.

2. I have reminded the people authorized to solicit contributions to comply with the rules governing financing.

3. I have been informed of the solicitation practices of my official representative and find that they comply with the Act.

4. I declare that I have given the official representative all the financial information necessary to enable him or her to prepare this report.

5. I have read the report and have obtained all necessary clarification as to its content.

6. I have taken note of the statement of the official representative.

7. I confirm that, to the best of my knowledge, the official representative has fulfilled his or her mandate pursuant to the requirements of the Act.

________________________________________  _______________________
Signature of the MNA  Date