

# **Guide for the official representative and official agent of an authorized independent candidate or authorized independent Member**



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# Quick reference

## **Opening a campaign-specific bank account (election fund)**

- ❑ The official representative and official agent is responsible for opening an account in a Québec branch of a bank, trust company or financial services cooperative (see Directive **D-5**).

## **Soliciting and collecting contributions, and taking out loans (constituting an election fund)**

- ❑ Only electors may make contributions, up to a maximum of \$100 per elector per calendar year.
- ❑ During the year when a general election is held or during a by-election, an elector may make an additional \$100 in contributions to each of the parties, authorized independent Members and authorized independent candidates.
- ❑ A contribution slip must be issued for all contributions made by an elector.
- ❑ Canvassers can be designated.

## **Incurring and authorizing election expenses**

- ❑ Only an official agent may incur and authorize election expenses during an election period.

## **Paying election expenses out of the election fund (bank account)**

- ❑ All expenses, except those you are contesting, must be paid in full before you file your returns.
- ❑ Expenses must be paid using a payment methods listed in Directive **D-34** and drawn from your election fund.

## **Complying with the election expenses limit**

- ❑ This limit will be communicated to you by Élections Québec.



**Identification of advertising (mandatory)**

- ☐ For publicity in a newspaper, on the radio, television or the Internet, “Name of the official agent” followed by his or her title “Official agent.”
- ☐ For a pamphlet, poster, corrugated polypropylene (coroplast) board or any printed material, “Name of printer” (or manufacturer, when produced by volunteers) and “Name of the official agent” and his or her title, “Official agent.”

**Filing the returns**

- ☐ Returns of an authorized independent candidate:
  - No later than 90 days after polling day.
  - Accompanied by the originals of invoices, proof of payment, copies of advertisements, bank statements, deposit slips, etc.
- ☐ Additional financial returns (where a surplus or debt remains after the returns of an authorized independent candidate [AIC] are filed).
- ☐ Financial report of an authorized independent Member:
  - Annually, no later than April 1.
  - All supporting documents must be kept for a period of seven years.

For more information, contact a political financing coordinator of Élections Québec at 418-644-3570 (from the Québec City area) or 1-866-232-6494 (from elsewhere in Québec). You can also email us at **[financement-provincial@electionsquebec.qc.ca](mailto:financement-provincial@electionsquebec.qc.ca)**.

# Main changes to the *Election Act*

Bill 7 was assented to on December 10, 2021, and came into force on March 10, 2022. It amends certain provisions of the *Election Act* relating to political financing and the control of expenses. The main changes concerning the role and responsibilities of the official representative and official agent of an authorized independent candidate or an authorized independent Member are as follows:

## **Entrance fees for fundraising and political activities**

- Exclusion of the entrance fee for a fundraising activity as a political contribution, when it does not exceed the real cost of that activity, up to one admission per person (s. 88(5.1)).
- Inclusion of the entrance fee for the participant's minor children to his or her entrance fee to a political activity, without this cost constituting a political contribution (s. 88(6)).

## **Exception pertaining to election expenses**

- During an election period, the cost of food and beverages served at a political activity or fundraising activity does not constitute an election expense where the cost is included in the entrance fee paid by a participant (s. 404 (8.1)).

## **Contributions**

- Electors may now make political contributions by means of a debit card issued by a credit card company (s. 95).

## **Filing the return of election expenses**

- At the request of the candidate, the Chief Electoral Officer may grant an extension for the preparation and delivery of the return of election expenses on the basis of a reasonable cause, such as the misconduct or physical disability of an official agent or a case of irresistible force (s. 444).

# Introduction

You have agreed to serve as the official representative and official agent of an authorized independent candidate or authorized independent Member. As such, you need to comply with certain provisions of the *Election Act* (CQLR, c. E-3.3) respecting political financing and the control of election expenses.

This guide aims to help you understand and comply with the relevant provisions of the *Election Act*. An electronic version of this guide is available on the website of Élections Québec: **[electionsquebec.qc.ca](http://electionsquebec.qc.ca)**.

The provisions of the *Election Act* dealing with financing and expenses are numerous and require constant attention. However, we believe that once you have carefully read this guide, taken the mandatory training given by the Chief Electoral Officer and, if required, consulted a political financing coordinator, you will be able to effectively and adequately carry out your responsibilities.

The interpretations presented in this guide do not take precedence over the provisions of the *Election Act* and are not intended to replace the official text. When interpreting or applying the *Election Act*, you should always refer to the text published by the Éditeur officiel du Québec, which is available at **[legisquebec.gouv.qc.ca](http://legisquebec.gouv.qc.ca)**. Where applicable, references to the provisions of the *Election Act* are given in parentheses.

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**Introduction**

If you have any questions about how the provisions of the *Election Act* apply to you as the official representative and official agent of an authorized independent candidate or authorized independent Member, please contact a political financing coordinator at:

**Direction du financement politique**

Élections Québec

1045, avenue Wilfrid-Pelletier, bureau 200

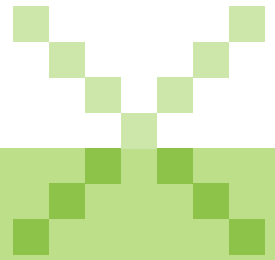
Québec (Québec) G1W 0C6

Telephone: 418-644-3570 (Québec City area)

or 1-866-232-6494 (toll-free)

Email: **[financement-provincial@electionsquebec.qc.ca](mailto:financement-provincial@electionsquebec.qc.ca)**

Website: **[electionsquebec.qc.ca](http://electionsquebec.qc.ca)**



# 1 Role and responsibilities

Any candidate who intends to solicit and collect contributions, take out loans, use material as part of his or her campaign, or incur election expenses, no matter how minimal these may be, must first obtain authorization from the Chief Electoral Officer.

## 1.1 Role

*(ss. 59, 59.1, 60 and 62.1)*

The official representative and official agent of an authorized independent candidate and of an authorized independent Member are one and the same person. As the official representative, you are responsible for political financing and expenses incurred outside an election period, as well as the filing of the financial report. As the official agent, you are responsible for incurring and authorizing election expenses, as well as filing the return of election expenses.

## 1.2 Appointment

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

### **Authorized elector**

Any elector who undertakes to run as an independent candidate in the upcoming general elections may file an application for authorization with 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, the elector may apply from the day the seat becomes vacant.

An elector who undertakes to run as an independent candidate is required to designate an official representative in his or her application for authorization. Once the candidate files his or her nomination paper, the person appointed as official representative also becomes the official agent.

### **Authorized independent candidate**

During an election, each authorized independent candidate is required to designate an official agent in the nomination paper submitted to the returning officer of the electoral division where the candidate intends to run. The official agent needs to sign the nomination paper, thereby consenting to the appointment.

When a candidate applies for authorization at the same time as filing his or her nomination paper, the person designated as official agent also becomes the official representative.

### **Authorized independent Member**

As in the case of an authorized independent candidate, when an election is called, the official representative of an authorized independent Member should be designated as the official agent in the Member's nomination paper.

## Deputy official agent

With the candidate's approval, an official agent may appoint a sufficient number of deputies and mandate them to incur or authorize election expenses, up to the amount set in each deputy's deed of appointment. The official agent can change this amount at any time before the submission of the authorized independent candidate's returns. The deed of appointment must acknowledge the deputy's consent and be signed by both the deputy and the candidate. A template for such a deed of appointment (DGE-244) is available on the extranet.

Accordingly, any election expense incurred or authorized by a deputy, up to the established amount, is deemed attributable to the official agent.

## Requirements for appointment

(ss. 1, 42 to 45, and 144)

The role of official representative and official agent cannot be held by a person who:

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

### → Is a qualified elector any person who:

- has attained 18 years of age;
- is a Canadian citizen;
- has been domiciled in Québec for six months;
- has not lost their right to vote due to a tutorship;
- has not been convicted, within the last five years, of an offence constituting a corrupt electoral practice pursuant to the *Election Act*, the *Referendum Act*, the *Act respecting elections and referendums in municipalities*, or the *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres*.

Upon written request from an employee acting as a candidate's official agent, an employer is required to grant a leave of absence without pay. Such a request may be made at any time from the receipt by the returning officer of the nomination paper of the candidate in question.

## 1.3 Resignation and replacement

(ss. 46, 409 and 410)

If found to be in breach of one or more of the above-mentioned conditions, the official representative and official agent of an authorized independent candidate or authorized independent Member must resign immediately. He or she may also resign for any other reason. A signed written notice to this effect, specifying the resignation date, must then be provided to the candidate. A copy of the notice needs to be forwarded to Élections Québec to the attention of the Direction du financement politique.

An official representative and official agent who ceases to perform his or her duties is required to file the following documents with the candidate or the independent Member: a return of election expenses, within 10 days of resignation or removal, and, within 30 days, a financial report. These returns must cover the period during which the official representative and official agent performed his or her duties and be accompanied by all related vouchers.

An independent candidate or independent Member whose official representative and official agent resigns, dies or becomes unable to perform his or her duties must **immediately** appoint another person and notify the Chief Electoral Officer in writing. In the same manner, a candidate or independent Member may remove his or her official agent and official representative and appoint another.

## 1.4 Mandatory training provided by the Chief Electoral Officer

(ss. 45.1, 65 and 408.1)

Within 10 days after being appointed, the official representative and official agent of an authorized independent candidate, as well as any deputies of the official representative and official agent, must complete a training course on political financing and election expenses offered by the Chief Electoral Officer. Such an official representative and official agent must also undergo any complementary training offered by Élections Québec. As for the official representative of an authorized independent Member, he or she must complete a training course on the rules governing political financing within 30 days of his or her appointment.

The mandatory training courses are offered online. To access them, the persons concerned must provide an email address at the time of their appointment. This address will be used to confirm the participant's identity and will allow for the transmission of all communications related to the access, use and follow-up of the training.



An entry will be made in the Register of authorized political entities of Québec (RAPEQ) beside the name of each person required to take compulsory training, indicating whether he or she has completed the training by the prescribed deadlines. This information is publicly available on the website of Élections Québec.

For more information on the Chief Electoral Officer's mandatory training, refer to Directive **D-27**.

## 1.5 Summary of main responsibilities

(ss. 118, 407, 413, 414 and 432)

- Manage the election fund (the campaign bank account);
- Control the sums collected;
- Incur and authorize expenses;
- Pay election expenses;
- Authorize advertising agencies;
- File the various returns;
- Retain all the vouchers.

## 1.6 Extranet

Élections Québec provides you with an online platform—the extranet of provincial political entities—where all documents required for you to carry out your responsibilities as an official representative and official agent are accessible, i.e., all guides, directives, returns and other forms. Among other things, the extranet also allows you to:

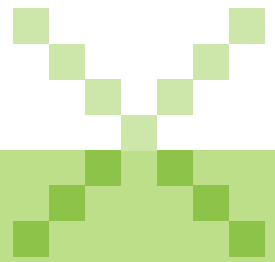
- take the mandatory training;
- access the political contribution processing portal;
- receive news about political financing and the control of election expenses.

You can access your extranet at the following address: **[pes.electionsquebec.qc.ca](https://pes.electionsquebec.qc.ca)**. Your login information is the same as that used to complete your mandatory training.

## 1.7 Request to withdraw authorization

(ss. 67 and 256)

An authorized independent candidate or authorized independent Member who wishes to have his or her authorization or nomination withdrawn must submit a written request to this effect to the staff responsible for the Register of Authorized Political Entities of Québec (RAPEQ), at the following address: **repaq@electionsquebec.qc.ca**.



# 2 Receipts (revenue)

## 2.1 General information

*(ss. 87, 88, 104 and 414)*

There are different ways of generating financing to cover expenses. Contributions are by far the most common means used, but you can also take out loans and organize fundraising activities or political activities. This section of the guide provides information for the official representative, who is the sole person responsible for revenue, on the various funding methods and the rules governing political financing.

However, before any funds can be collected, there is an essential step that must be taken, which is the opening of a bank account (the election fund).

## 2.2 Election fund

*(ss. 99 and 414)*

After obtaining authorization, the first step is to open a bank account through which **all** receipts and **all** disbursements must flow. This account, known as the “election fund”, must be opened at a Québec branch of a financial institution. You must ensure that you will receive account statements and honoured cheques (originals or scanned)

The official representative is responsible for depositing, into the election fund, all amounts received, whether in the form of contributions from electors, loans, subsidiary revenue or funds collected during fundraising activities or political activities. Thereafter, all disbursements for election expenses or election-related expenses must be made out of this account.

When opening your election fund at a financial institution, we recommend having on hand a copy of the extract from the Register of authorized political entities of Québec, the letter designating you as official agent and a piece of photo identification.

Directive **D-5** list all information related to the opening of the election fund account.

Furthermore, after the election period, any amounts paid by the Chief Electoral Officer in the form of matched revenue or reimbursements of election expenses, including advances, must be deposited into the election fund. Accordingly, this account must remain open until all election-related transactions have been completed. Moreover, you cannot close the election fund until all debts resulting from the election have been paid in full out of that account.

## 2.3 Contributions

(ss. 87, 88, 89, 90, 93, 93.1, 95, 95.1, 96, 97, 98, 98.1, 99, 124 and 441)

### Definition

(s. 88)

Contributions are money donations, services rendered (excluding volunteer work) and goods provided free of charge to an authorized political entity.

Any amounts, goods or services provided by the candidate for the benefit of his or her campaign are also considered contributions, except for amounts used to cover transportation expenses or other personal expenses that are not reimbursed out of the election fund.

→ Only an elector may make a contribution to an authorized political entity. Every contribution must be made by the electors themselves out of their own property. In addition, the contribution must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way (s. 90).

Contributions may be made to the official representative and to canvassers designated in writing to solicit contributions. Each contribution must be accompanied by a contribution slip and deposited into the election fund.

Electors may also submit contributions to the Chief Electoral Officer. When doing so, the elector needs to attach a completed contribution slip to his or her payment.

Contributions may be solicited and collected up to polling day. After polling day, the official representative of an authorized independent candidate who was not elected may solicit and collect contributions for the sole purpose of paying debts resulting from the candidate's election expenses.

Once a contribution has been processed, 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 submitted to the Chief Electoral Officer within 20 days after 31 December will be deemed to have been paid by the elector making it and received by the authorized entity for whose benefit it is being made before 1 January, provided it is accompanied by a contribution slip and a cheque both dated before January 1.

A commitment to contribute does not constitute a contribution. For example, a post-dated cheque is not a contribution until it is processed or processable. Accordingly, the official representative must ensure that all contributors are qualified electors not only at the time they submit their contribution but also at the time it is processed by the Chief Electoral Officer. This principle also explains why an asset item called "contributions receivable" is not included in the balance sheet of the financial report of an authorized independent Member.

After filing the returns of an authorized independent candidate who was not elected, the official representative and official agent must remit all amounts remaining in the election fund and all resulting assets to the Chief Electoral Officer. In the case of an authorized independent candidate who was elected and who thereby became an authorized independent Member, the amounts in the election fund and any resulting assets may be retained. Under these circumstances, the election fund becomes the account used for the Member's day-to-day operations.

Lastly, all contributions must be disclosed in the financial report by indicating the name and full domiciliary address of every elector who made one or more contributions, along with the total amount of such contributions.

**Maximum contribution permitted under the *Election Act***

(s. 91)

→ During a single fiscal year (calendar year), the total amount of all monetary contributions and contributions in goods and services made by an individual elector for the benefit of each party, party authority, authorized independent candidate and authorized independent Member cannot exceed **\$100**.

**Additional contributions during elections**

(s. 91)

In addition to regular contributions of up to \$100, an elector domiciled in an electoral division where an election is being held may make, for that election, additional contributions of up to **\$100** for the benefit of each party, authorized independent candidate and authorized independent Member.

Such additional contributions can be made:

- Throughout the entire calendar year in which the general election is held on the first Monday of October in the fourth calendar year following the year that includes the polling day of the last general election;
- Throughout the entire calendar year in which the general election is held and the entire previous calendar year, when a postponed poll is held on the first Monday of April in the fifth calendar year following the year that includes the polling day of the last general election;
- From the day after the issue of the government order instituting the holding of the election until the 90<sup>th</sup> day following the day of the poll; for any election set for a fixed date by order of the government prior to the expiry of a legislature;
- During by-elections, from the date on which the seat becomes vacant up to the 30<sup>th</sup> day after polling day, by the electors of the electoral division in election.

When?	Who?	Maximum Contribution
Every year	All electors	\$100 per entity (authorized party, candidate or independent Member)
During a general election year	All electors	Additional \$100 per entity
For a by-election, from the time of notice of vacancy up to the 30 <sup>th</sup> day after polling day	All electors in the electoral division in election	Additional \$100 per entity

### Contributions over \$50

(ss. 93, 95, 95.1, 96, 97 and 99)

Any contributions of more than \$50 must be made by cheque or other order of payment signed by the elector and drawn on his or her personal account in a financial institution with an office in Québec. The cheque or order of payment must be made payable to the order of the Chief Electoral Officer of Québec. On the back of the cheque or in the “Reference” section located in the lower left-hand corner, the elector must indicate for the benefit of which authorized political entity the contribution is made.

Contributions can also be made by means of a credit card or debit card issued by a credit card company. In order to use this payment method, you need to follow the rules set out in Directive **D-16** and comply with the requirements for the collection of contributions by credit card.

To benefit from the online contribution collection payment service provided on the website of Élections Québec, the authorized independent candidate or authorized independent Member must provide the Chief Electoral Officer with a specimen cheque for the account held by his or her official representative. The banking information will also be used for the payment of matched revenue and the reimbursement of election expenses.

→ Contributions of more than \$50 cannot be made in cash or by means of a postal money order, bank draft or electronic transfer.

In addition, please note that it is not permissible to circumvent the *Act* by breaking down a contribution of more than \$50 so it can be paid, for example, in cash. Where the elector's intention is to allow an authorized political entity to benefit from an amount greater than \$50, the amount paid cannot be split for the purpose of avoiding payment by cheque, by another type of payment order signed by the elector and drawn on the elector's bank account or, under certain conditions, by credit card.

### **Contributions of \$50 or less**

(ss. 93, 93.1, 95.1 and 99)

Notwithstanding the means permitted to make contributions of more than \$50, contributions of \$50 or less may also be paid in cash. All contributions must be deposited by the official representative in the account of the authorized entity, and a contribution slip signed by the contributor must be completed and forwarded to the Chief Electoral Officer.

### **Contributions of goods and services**

(ss. 88, 91 and 92)

A good or service provided free of charge (excluding volunteer work) to an authorized entity constitute contributions. As with any other contribution, contributions in goods and services must be solicited or obtained under the authority of the official representative or canvassers. Only electors may make contributions in goods or services, and they must make sure not to exceed the contribution limit set out in the *Act*.

The value of such goods and services is evaluated at the current market price i.e., at the lowest market retail price offered to the general public in the normal course of business, in the region and at the time it is provided. In addition, an invoice describing the good or service and attesting to its value must be produced by the elector and given to the official representative. A contribution slip including a brief description of the good or service provided must also be completed, signed by the elector and forwarded to the Chief Electoral Officer.



The value of contributions made in goods and services must be reported in the financial report of the authorized independent candidate or independent Member as a contribution as well as an expense in goods and services. Subject to compliance with the definition of an election expense, the value of the goods or services received may constitute an election expense.

### **Illegal contributions**

(ss. 100, 100.0.1 and 488[2.1])

Any contributions made contrary to the provisions of the *Election Act* (e.g., contributions by a company [legal person], contributions exceeding the maximum allowed by the *Act*, etc.) must, as soon as the fact is known, be remitted to the Chief Electoral Officer, and will be forwarded to the Minister of Finance. The Chief Electoral Officer contact an authorized entity in writing to claim any political contributions received and deemed to be non-compliant.

Thirty days after submitting such a claim, the Chief Electoral Officer will publish on its website the fact that a contribution or part of a contribution has been claimed from the political entity concerned, to enforce sections 100 and 100.0.1, and will publish the payment-related information.

### **Canvasser**

(ss. 92, 93, 94, 116.1, 117 and 122)

As an official representative, you are responsible for contributions solicited, collected, or cashed. You may, however, appoint people in writing (canvassers) to assist you in this task. You must then provide each of them with a signed certificate attesting to their capacity as canvassers and keep a copy. The certificate of a canvasser is valid for one year.

Every canvasser must, upon request, show this certificate, a template of which can be found in Directive **D-22**.

The official representative must submit the annual list of persons designated to solicit contributions jointly with the returns of the authorized independent candidate or authorized independent Member. All canvassers holding a valid certificate (even for only one day) during the calendar year covered by the financial report must be included on the list. In addition, the list of persons designated to solicit contributions must be produced and submitted, even in cases where no canvassers were appointed.

## Contribution slips

(s. 95.1)

Every contribution must be accompanied with a contribution slip. The contribution slips used must be those provided by the Chief Electoral Officer or have been previously approved by the Chief Electoral Officer. For more information, see **Bulletin B-2** on standards for contribution slips.

The contribution slip must include the contributor's given name, surname and domiciliary address; the amount of the contribution; and a signed declaration stating that the contribution is being made out of the elector's own property, voluntarily, without compensation and for no consideration, and that it has not been and will not be reimbursed in any way.

Contribution slips allow for the management of the various contributions collected. For any contribution that does not exceed the limit set out in the *Election Act*, the official representative or canvasser must give the contributor his or her copy of the contribution slip, duly completed and signed by the contributor. When a contributor makes a contribution not accompanied by a slip, the official representative or the canvasser must take the necessary steps to complete the slip before sending it to the Chief Electoral Officer.

Under certain conditions, amounts collected through fundraising activities and political activities may constitute political contributions for which contribution slips must be completed and submitted. For more information on the topic, refer to section 2.4 of this guide.

## Transmission of contribution slips

(ss. 93 and 95.1)

For any contributions made by cheque, order of payment signed by the contributor and drawn on his or her account (pre-authorized debit), credit card or debit card issued by a credit card company, a contribution slip signed by the contributor must be forwarded along with the payment to Élections Québec. For cash contributions of \$50 or less and contributions made in goods and services, only the contribution slips must be sent to Élections Québec.

To ensure the efficient processing of contributions and slips forwarded to the Chief Electoral Officer, the official representative must attach with the mailing a transmission voucher used to verify that the documents sent are all present at the time of their receipt. The contribution slips transmission form (**GCEBT-2**) is available on the extranet. This document includes the number of contribution slips issued with respect to the different payment methods and the total revenue for each method.

### **Payment of contributions**

(ss. 93, 93.1 and 99)

Upon receiving a contribution, the Chief Electoral Officer will immediately notify the official representative of the candidate or independent Member for whose benefit it was made. After verification of the compliance of the contribution, the Chief Electoral Officer processes it and deposits it in the election fund. Any contribution made by means of a cheque or order of payment without sufficient funds or any contribution made by means of a credit card and subsequently cancelled by the card issuer may be recovered by the Chief Electoral Officer. All possible administrative costs associated with such a transaction shall also be recovered by the Chief Electoral Officer.

The Chief Electoral Officer shall, no later than 30 business days after a contribution is processed, make the following information available on its website:

- the elector's name;
- the city and postal code of the elector's domicile;
- the contribution amount;
- the name of the authorized entity receiving the contribution.

### **Contribution receipts**

(ss. 96 and 118)

The Chief Electoral Officer shall issue a receipt to the contributor at the start of the year following the year in which the contributions were made. The receipt indicates the elector's domiciliary address, given name and surname, as well as the total amount of contributions paid.

Contributions made to a provincial political entity are not eligible for an income tax credit.

### Keeping contribution-related vouchers

(s. 118)

The official representative of an authorized independent Member must, for a period of seven years following a financial report's filing date, keep the vouchers needed to verify compliance with provisions governing the payment of contributions.

## 2.4 Fundraising and political activities

(ss. 88[5.1], 88[6], 88[6.1], 100 and 114)

→ The official representative is responsible for the amounts received in connection with a fundraising activity or political activity. Subject to the rules applicable to the payment of political contributions, revenue generated from an activity must be deposited into the account held by the official representative and be reported in the financial report.

### Fundraising activity

(s. 88[5.1])

The purpose of a fundraising activity is to generate a surplus over the expenses incurred in conducting the activity. Any person wishing to participate in a fundraising activity and who makes a political contribution must be a **qualified elector**. Based on the unit cost of a ticket and the annual amount already contributed by a participant, the revenue collected through ticket sales may correspond to a political contribution, an entrance fee that does not exceed the real cost of the activity, or a combination of both.

**CHAPTER 2 Receipts (revenue)**

The person responsible for holding the activity may establish the ticket price in one of three ways:

ESTABLISHING THE TICKET PRICE	TYPE OF REVENUE COLLECTED	SPECIFICS
<b>Political contribution only</b>	<b>Contribution revenue</b>	<ul style="list-style-type: none"> <li>The ticket price must be less than annual contribution limit for an elector, especially if the elector has already made contributions during the year.</li> <li>The contribution made must be included in the contributor's total annual contributions.</li> <li>A contribution slip must be issued to each contributor.</li> <li>The persons responsible for ticket sales must hold a valid canvasser's certificate.</li> </ul>
<b>Entrance fee that does not exceed the real cost of the activity only</b>	<b>Compensation revenue</b>	<ul style="list-style-type: none"> <li>The compensation revenue collected must never exceed the real unit cost of participation, on the basis of the actual expenses associated with holding the activity: <ul style="list-style-type: none"> <li>All expenses exclusively related with holding the activity must be considered (room rental, food, entertainment, etc.);</li> <li>Each participating elector can only purchase a single ticket.</li> </ul> </li> <li>Contributions may be collected during the activity, separately from ticket sales. All legal requirements associated with the payment of contributions must be complied with (contribution slip, maximum amount, canvasser's certificate, etc.).</li> </ul>
<b>Political contribution AND Entrance fee that does not exceed the real cost of the activity</b>	<b>Contribution revenue AND Compensation revenue</b>	<ul style="list-style-type: none"> <li>The ticket price must be paid in two separate payments: one for the contribution portion and one for the entrance fee portion.</li> <li>The portion of the ticket price constituting a political contribution must not exceed the annual contribution limit and a contribution slip must be issued to the contributor.</li> <li>The portion of the ticket price corresponding to the entrance fee must not exceed the real unit cost of participation, as estimated based on the actual expenses incurred to hold the activity.</li> </ul>

**Illustration:**

During a regular (non-election) year, the organizer of a fundraising activity establishes that the total organizing cost is \$60 per participant, and decides that the ticket price is \$160, in order to generate a profit after having covered the total cost per participant.

- The ticket price for elector A (\$160), who has made no other contributions to the entity during the year, comprises the entrance fee not exceeding the real cost of the activity (\$60) and the maximum allowable contribution (\$100). These amounts must be paid in two separate payments, and a contribution slip in the amount of \$100 should be issued to the contributor.
- The ticket price for elector B, who has already contributed the maximum allowable annual amount (\$100) to the political entity, cannot exceed the actual cost per participant in the activity (\$60) and constitutes compensation revenue for the entity. No contribution slip should be issued.
- The ticket price for Elector C, who already contributed \$75 to the political entity earlier in the year, consists of a \$60 entrance fee that does not exceed the real cost of the activity and \$25 as a contribution. These amounts must be paid in two separate payments and a contribution slip in the amount of \$25 should be issued to the contributor.

→ It should be noted that the person responsible for the activity may also establish a price list with different ticket categories, for example, one for participants who have already paid the maximum allowable contributions and one for those who have not reached that maximum. Please refer to Directive **D-35** for additional details on organizing a fundraising activity.

**Political activity**

(ss. 88[6], 88[6.1] and 100)

A political activity is not intended to generate income through political contributions, but rather to cover the costs associated with holding the activity. As a result, the amount collected from ticket sales represents political activity revenue, as opposed to contribution revenue.

Any person, whether or not he or she is a qualified elector, may pay the required entrance fee up to one ticket per person. In this case, no contribution slip should be issued.

However, because any amount greater than the price of a ticket is considered to be a contribution, only a qualified elector can pay more than one entrance fee. A contribution slip must then be issued for the amount exceeding the first entrance fee. In accordance with section 100 of the *Election Act*, any non-compliant revenue must be remitted to the Chief Electoral Officer.

→ Exceptionally, a participant may also pay the entrance fee for his or her minor children, without the cost of the additional tickets being considered a political contribution.

### Revenue from political activities exceeding 5% of actual costs

(s. 88[6])

→ Where the official representative holds a political activity, the total amount collected from the entrance fee paid by the participants must not exceed the total real costs of the activity by more than 5%.

The official representative must remit to the Chief Electoral Officer, within 30 days after having been required to do so, any amount exceeding that percentage.

### Accounting requirements and supporting documents

The person responsible for holding an activity must work with the official representative to duly file either a Fundraising activity report (DGE-266) or a Political activity report (DGE-234) **for each activity during which revenue was collected**. The report must include the following information:

- name of the authorized entity;
- date of the activity;
- address where the activity was held;
- nature of the activity;
- number of tickets sold and their unit price;

- amounts collected:
  - arising from ticket sales, specifying whether they constitute:
    1. contribution or compensation revenue;
    2. political activity revenue;
  - in contributions received in addition to ticket sales;
  - in subsidiary revenue (beverages, promotional items, cloakroom, etc.);
- the statement of expenses incurred for the activity;
- the list of participants in the activity, including their surname, given name and address.

The person responsible for the activity must remit to the official representative the amounts he or she holds as well as the report produced. The activity report must be countersigned by the official representative. All the information related to the conduct of the activity must be included in the political entity's financial report.

→ The activity report and all supporting documents related to organizing a fundraising activity, including invoices and proof of payment, must be submitted to the Chief Electoral Officer within 30 days after the date when the activity was held.

For the holding of a political activity, the activity report and the related supporting documents must be submitted to the Chief Electoral Officer upon request.

Directive **D-35** addresses the full set of rules governing the organization of a fundraising activity or political activity, as well as all related accounting requirements.

## Subsidiary revenue

(s. 88[6.1])

Subsidiary revenue can be collected during a fundraising or political activity. This type of revenue must be reasonable, i.e., limited, non-recurring and proportionate to the number of participants in the activity. Subsidiary revenue must be reported in the political entity's financial report.

Directive **D-23** specifies the conditions under which subsidiary revenue should not be considered contribution revenue.



### Payment of expenses

(ss. 404[8.1], 413 and 414)

All expenses related to an activity must be paid out of the account held by the official representative or out of a petty cash replenished from that account.

→ During an **election period**, expenses incurred to conduct a fundraising activity or political activity are election expenses, except for the cost of food and beverages served at the activity where the cost is included in the entrance fee paid by participants. Please note that all election expenses must be. Please remember that all election expenses must be:

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

## 2.5 Loans and suretyships

(ss. 88[4], 88[4.1], 104, 104.1, 105, 105.1 and 106)

As the official representative, you are the only person authorized to take out a loan, whether from an elector or a financial institution. That means you can also take out a loan from the candidate, since all candidates need to be qualified electors. Any loan granted by an elector must be made by cheque or other order of payment signed by the elector and drawn on the elector's account in a financial institution having an office in Québec.

The loan agreement or contract of suretyship must include a declaration by the elector stating that the loan is being granted (or the suretyship contracted) out of the elector's own property, voluntarily, without compensation and for no consideration, and that it will not be reimbursed in any other way than as stipulated in the loan agreement.

Only an elector may stand surety for a loan. 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.

Pay special attention to surety contracts. In financial institutions, suretyships consist of joint suretyships, unless otherwise indicated. Hence, when an elector wants to stand surety for a loan, he or she must ensure that the loan agreement stipulates that the surety will apply up to \$25,000.

→ All loans must be taken out at the current market interest rate and **be agreed to in writing**. The loan agreement must include the following information:

- name and domiciliary address of the lender;
- date, amount and term of the loan;
- interest rate of the loan, **even in cases where an independent candidate is granting a loan for the benefit of his or her own election campaign**;
- terms and conditions for repayment of the principal and payment of interest;
- a declaration by the elector stating that the loan is being granted (or the suretyship contracted) out of the elector's own property, voluntarily, without compensation and for no consideration, and that it will not be reimbursed in any other way than as stipulated in the loan agreement.

Templates of loan agreement and suretyship declaration are available on the provincial political entities' extranet.

### Line of credit

A line of credit may be used to discharge all or part of your candidate's expenses as of the filing date for the returns of an authorized independent candidate. Only the official representative may negotiate a line of credit. If, as of the filing date of the financial report, this line of credit is required to cover outstanding cheques, you should ask the financial institution to transfer the required amount into the current account before you submit your report. This will allow all your claims (invoices) to be considered discharged out of the election fund, as required by the Act.

The amount owing on a line of credit must be included in the loans.

## Current market interest rate

(s. 88[4])

The current market interest rate for a loan or a line of credit is the interest rate established by a financial institution in the normal course of business, at the time the rate is granted. This rate takes into account the circumstances, potential for repayment, risk, and guarantees offered by the borrower. To determine the rate established by a financial institution, you must identify the rate that the institution would charge the public for a loan of the same amount, with the same repayment guarantees.

When a loan granted by an elector is contracted at a rate lower than the current market rate of interest, the difference between the amount of interest charged by this elector and the amount of interest that a financial institution would charge to the public for this same loan constitutes a contribution. Therefore, this contribution must be recorded the same way as every other contribution and is subject to the same rules.

## Interest payments

(s. 106)

At least once a year, the official representative must pay the interest due on the loans he or she has taken out.

## Loan repayment

(ss. 83 and 91)

A loan may only be repaid using contributions from electors (subject to the limits set out in section 91 of the *Election Act*), political activity revenue or public funding provided by the Chief Electoral Officer. **In this regard, a candidate must comply with his or her contribution limit when repaying a debt out of his or her own assets. This rule applies even in the case of a loan granted by the authorized independent candidate himself or herself.**

Furthermore, after the election period, the election fund of an independent candidate cannot be closed until all loans have been repaid in full.

**Loan repayment deadline***(s. 125)*

An authorized independent candidate who was not elected has until December 31 of the year following that of the election to discharge all debts resulting from his or her election expenses. The official representative must file an additional financial report covering the reimbursement. If the authorized independent candidate has not repaid all his or her debts by the deadline, he or she will become ineligible to run in the next general elections and any by-election.

## 2.6 Public funding

**Matched revenue***(ss. 82.4, 83 and 84)*

→ The Chief Electoral Officer shall pay matched revenue of \$2.50 for each dollar of contributions collected, up to an annual limit of \$800 in contributions per authorized independent candidate or authorized independent Member. In other words, each candidate or Member can receive up to \$2,000 in matched revenue.

Matched revenue may be used to pay expenses related to the authorized entity's day-to-day operations, the propagation of a political program or the coordination of coordination of the political activities of the members or supporters of the candidate or Member. They can also be used to pay election expenses and to repay the principal of loans.

Matched revenue are usually paid by means of a funds transfer to an account held by the official representative. The Chief Electoral Officer has established a minimum threshold of \$25 for issuing a payment of matched revenue. Candidates and Members eligible for a lesser amount will have their matched revenue paid after their returns have been filed.

The payment schedule for matched revenue is as follows:

- first payment no later than 15 days after the date of the election order;
- second payment no later than 30 days after the date of the election order;
- third payment no later than 15 days after polling day;
- final payment after the candidate's returns have been filed with the Chief Electoral Officer, not later than 90 days after polling day.

Matched revenue are only paid based on contributions deemed compliant by the Chief Electoral Officer. Accordingly, an incomplete or improperly completed contribution slip, or a non-compliant cheque could delay the payment of matched revenue. The candidate's official representative should therefore be careful to ensure that contribution slips and payments are in order before submitting the documents to the Chief Electoral Officer.

### **Advances on the reimbursement of election expenses**

(ss. 451, 452 and 457)

Upon receipt of the results of the vote count, elected candidates and those who obtained at least 15% of valid votes may benefit without delay from an advance on the reimbursement of their election expenses equal to 35% of the election expenses limit established under the *Election Act*.

The advance will be paid by means of a funds transfer to an account (election fund) held by the official representative. Where the advance is made by cheque, the payment will be issued jointly to the candidate and his or her official representative.

### **Reimbursement of election expenses**

(ss. 426, 453, 454, 455 and 457)

Upon receipt and verification of an authorized independent candidate's return of election expenses, the Chief Electoral Officer will reimburse, by means of a funds transfer or cheque, an amount equal to 50% of the election expenses reported in the return, provided that the expenses were incurred and discharged in accordance with the *Election Act*. Any candidate who was elected or who obtained at least 15% of valid votes is eligible for this reimbursement.

Any advance paid will be deducted from the reimbursement amount, where applicable. Furthermore, any overpayment made as part of an advance must be repaid to the Chief Electoral Officer within 30 days of the notice sent to the official representative.

→ In the case of an independent candidate who was not elected, the eligible reimbursement amount cannot exceed the total of debts resulting from election expenses incurred and discharged in accordance with the *Election Act* plus the amount of his or her personal contribution. In addition, the amount of election expenses included in the calculation cannot exceed the election expenses limit established under the *Election Act*.



# 3 Disbursements

## 3.1 General information

*(ss. 401 to 404, 413 to 427, 429, 432, 435 to 448, and 487)*

All election expenses and non-election expenses must be paid out of the election fund. Such expenses may be paid by:

- cheque;
- bank draft;
- debit or credit card;
- Internet services;
- electronic transfer (e.g., Interac transfer).

The official agent is solely responsible for election expenses; accordingly, he or she must authorize and pay all such expenses. Directive **D-34** lists the supporting documents (proofs of payment) required with respect to the various methods to pay an expense. The official agent must also keep the original invoices for all expenses (including federal and provincial taxes), so that they can be attached to the return of election expenses.

You will be notified of the election expenses limit 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.

Section 3.3 of this guide outlines the four categories of expenses:

- advertising, which is by far the most common expense, and requires special attention with respect to identification;
- goods and services;
- rental of premises;
- travel and meal expenses.

## 3.2 Election expenses

### Definition

(s. 402)

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

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

### Exceptions

(s. 404)

Certain goods and services are not considered election expenses. For instance:

1. The cost at fair market value of producing, promoting and distributing a book that was planned to be put on sale at the prevailing market price regardless of the election order.
2. Expenses incurred for the holding of meetings, the total of which does not exceed \$200 for the entire election period, including the renting of halls and convening the participants, provided that such meetings are not directly or indirectly organized on behalf of a candidate or party.

With respect to the organization and holding of public meetings during an election period by non-partisan organizations, refer to Directive **D-20**.



3. Publicity expenses, the total of which does not exceed \$300 for the entire election period, incurred by an authorized private intervenor in accordance with the *Election Act*, without directly promoting or opposing a candidate or party, either to express an opinion on a subject of public interest or seek support for such an opinion or to advocate abstention or the spoiling of ballots.
4. Remuneration paid to a person appointed by the candidate to represent him or her before the deputy returning officer or the officer in charge of information and order, or before each of them.

**Other exceptions will be discussed in the following sections of this guide.**

### Election period

(s. 401[1])

The election period commences the day after the day of issue of the order instituting the election and ends on polling day at the hour of closing of the polling stations.

### Election expenses limit

(ss. 426 and 427)

Each candidate must limit his or her election expenses so as not to exceed, during an election period, the amounts established under section 426 of the *Election Act*:

#### RATES IN EFFECT FROM APRIL 1, 2022, TO MARCH 31, 2023

##### Election expenses limit for the official agent of a candidate:

- \$0.82 per elector during general elections
- \$1.03 per elector in the electoral divisions of Duplessis, Rouyn-Noranda-Témiscamingue, René-Lévesque and Ungava
- \$1.83 per elector in the electoral division of Îles-de-la-Madeleine

##### Election expenses limit for the official agent of a political party:

- \$0.75 per elector in all electoral divisions where the party has an official candidate, but only during general elections

During a **by-election**, the rate used to determine the election expenses limit for an electoral division is increased by \$0.75.

Election expenses limits are adjusted on April 1 of each year based on the previous year Consumer Price Index (CPI) variation. The Chief Electoral Officer will publish the result of this adjustment in the Gazette officielle du Québec and post it on the website of Élections Québec.

Once a nomination paper has been accepted, the official agent will be given the preliminary election expenses limit, which is calculated based on the number of electors entered on the list of electors at the time of the election order. The official agent will be notified of the final election expenses limit following the revision of the lists of electors.

The greater of the two limits will be the official election expenses limit to be complied with.

### **Incurring and controlling election expenses**

(ss. 403, 414 and 417)

As the official agent, you are the only person who can incur or authorize election expenses. To that end, you must ensure that:

- no one pays a price for goods or services different from the current market price (i.e., the price charged in the normal course of business in the market and region where it is provided, and at the time when it is provided). However, this does not prevent a person from providing personal services and the use of his or her vehicle provided the definition of volunteer work is met;
- all expenses are paid using one of the methods listed in Directive **D-34** and reported in the return of election expenses.

### **Payment of expenses**

(ss. 413, 414, 424, 425 and 445)

→ Before filing your return of election expenses, all claims (invoices) received within 60 days after polling day must have been discharged, unless you are contesting them. Any invoices received after this deadline are considered expenses incurred but not claimed.

The term “discharged” means “paid” or “relieved of an obligation or debt.” This definition therefore includes two elements: that payment has been made and that payment is in full.

Where an expense is paid by cheque, the latter serves as proof of payment. For all other payment methods, refer to Directive **D-34** to learn of the supporting documents relating to each payment method.

At no time can you pay for an expense with cash, unless it is with a petty cash from the election fund, for minor expenses.

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

- the cheque, card payment, bank draft or funds transfer must have been issued and sent to the supplier before the date on which the return is filed;
- at all times between the return's submission date and the date the cheque is cashed or the transfer is paid or accepted, there must be sufficient funds in the election fund to cover the amounts still not cashed by the supplier.

To allow for the reimbursement of an election expense for which proof of payment was not provided at the time the return was filed, the cleared cheque or a proof of payment or transfer issued by the financial institution must be subsequently forwarded to Élections Québec.

You must ensure that all election expense payments paid are supported by an invoice. Depending on whether an expense is under \$200 or \$200 or more, the invoice must include the following information:

Less than \$200	\$200 or more
<ul style="list-style-type: none"> <li>• Name and address of the supplier</li> <li>• Invoice date*</li> <li>• Description of goods and services</li> <li>• Total amount</li> </ul>	<ul style="list-style-type: none"> <li>• Name and address of the supplier</li> <li>• Invoice date*</li> <li>• Quantity</li> <li>• Description of goods and services</li> <li>• Unit rate</li> <li>• Total amount</li> </ul>

\* If the invoice date falls outside the election period, indicate the dates on which the goods and services were used, as well as the quantities used during the election period, and sign the invoice.

**Expenses incurred but not claimed**

(ss. 425, 438 and 440)

Expenses incurred or authorized and for which suppliers have not submitted a claim (invoice) to the official agent within 60 days after polling day must be reported in the return of election expenses as expenses incurred but not claimed.

Claims submitted after this deadline cannot be discharged by the official agent. After this deadline, the supplier will have 120 days to file a claim with the Chief Electoral Officer, failing which the claim is prescribed.

The official agent should therefore attach, to the return of election expenses, a cheque drawn on his or her election fund covering the total amount of expenses incurred but not claimed. The cheque must be made payable to the Chief Electoral Officer of Québec in trust.

Where the official agent receives a claim from a supplier after the 60-day period, he or she must attach it to the return of election expenses. If such a claim is received after the return of election expenses has been filed, the official agent must still send it to Élections Québec. In cases where no invoice has been received, the official agent must estimate the expense in order to present it as an expense incurred but not claimed.

Upon receipt of a claim, the Chief Electoral Officer ensures that the amount corresponds to the information entered on the statement of expenses incurred but not claimed. If the claim is not included in the return or if the amount differs from the one entered, the Chief Electoral Officer shall immediately inform the official agent to confirm whether the claim is accepted. If necessary, the official representative and official agent will must forward any amount necessary to discharge the claim.

→ Expenses incurred but not claimed are subject to the election expenses limit and are eligible, where applicable, for a reimbursement of election expenses.

## Contested claims

(ss. 445 and 446)

Before filing your return of election expenses, you must have discharged all debts subject to claims (invoices) received within 60 days after polling day, unless you are contesting them. You must enter any contested claims in your return of election expenses.

You can contest a claim or a portion of a claim if the expense was incurred without your knowledge or your authorization, or if the conditions of the order were not met (quantity, quality, delivery date, price, etc.). If you ordered materials and have contested the expense, **under no circumstances should you use the materials in question**. In addition to the contested invoice, the official agent should provide any other relevant document, such as a copy of the promotional flyer or purchase order, that proves that the order was not fulfilled as requested.

Contested claims do not constitute election expenses. Once a return of election expenses has been filed, official agents and candidates are forbidden from discharging debts relating to a contested claim. Only the official representative can pay such a claim, and only in execution of a judgment obtained from a court of competent jurisdiction after the case has been heard, not by accepting the demand or agreeing on a settlement.

After receiving permission from the Chief Electoral Officer, and if no party or candidate objects, the official representative may pay a contested claim if the refusal or failure to pay resulted from an error in good faith.

## Use of goods or services provided free of charge

(ss. 87, 88 and 417)

During an election period, if goods or services provided free of charge are used to promote or oppose the election of a candidate, the cost of such use must also be reported in the return of election expenses. Accordingly, the amount entered in the financial report for a contribution of goods and services should correspond to the amount reported in the return of election expenses for the use of the goods or services concerned.

The contributor should provide a supporting document describing and confirming the value of the goods or services provided. This document must be attached to the returns. Please remember that only an elector can offer a good or service free of charge as a contribution.

The value of such goods or services is evaluated at the current market price, namely at the lowest retail market price in the region and at the time that they are offered to the public in the normal course of business. The value of the goods or services must be recorded on the submitted contribution slip and cannot exceed the maximum allowable contribution. For more information on this topic, see the “Contributions of goods and services” section of this guide.

### **Recording of an expense based on the use of a good or service before and during the election period**

(s. 403)

Where goods or services are used both before and during the election period, the portion of their cost that constitutes an election expense is prorated based on the frequency of their use during the election period relative to the frequency of their use before and during the election period.

For instance, if the cost of 1,000 brochures is \$1,000 and if 200 brochures are distributed before the election period, \$200 (200/1,000, i.e., 20% of total amount) will be considered a non-election expense and \$800 will be considered an election expense.

Accordingly, the amount to record as an election expense in the return of election expenses may be different from the amount paid to a supplier for the corresponding goods or services. The difference between the amount paid and the amount reported as an election expense must be entered in the “Non-election expenses” section of the return.

## **3.3 Categories of election expenses**

The official agent needs to distribute election expenses among the following categories:

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

**Publicity (advertising)**

→ **Radio, television, newspapers, pamphlets, posters, billboards, badges, Internet, social media and any other advertising material using traditional media or information and communications technology**

**Recording of expenses**

(ss. 401[1], 403, 404, 404[1], 404[3] and 404 [13])

All expenses incurred for the design, production and circulation of advertising materials used in an election period and complying with the definition of an election expense must be recognized, without restriction.

However, if the use begins before and continues during the election period, the expense must be prorated based on the frequency of use before and during this period.

Depending on the nature of the advertising material used, the proration criteria may vary, i.e., the number of units, hours, days, etc.

The calculation must be performed as follows:

**Brochures, writings, promotional items**

$$\text{Printing and design fees} \times \frac{\text{Quantity used during the election period}}{\text{Quantity used before and during the election period}}$$

*The cost of reprinting materials used during the election period must be reported as an election expense.*

**Posters, billboards, Internet**

$$\text{All expenses} \times \frac{\text{Number of days of use during the election period}}{\text{Number of days of use before and during the election period}}$$

**Advertising spots, radio messages**

$$\text{All expenses (production, design, etc.)} \times \frac{\text{Number of broadcasts during the election period}}{\text{Number of broadcasts before and during the election period}}$$

## Identification of advertising

(s. 421)

To demonstrate compliance with the rules governing the identification of advertising, the official agent must provide a copy of each publicity when filing the return of election expenses (see the section titled “Vouchers required for advertising materials”).

Consult the reference guide titled *How to properly identify advertisements during an election period* (DGE-281) available on the extranet for more information on the identification of advertising and for various examples.

Any publicity or advertising material must be identified in accordance with the Act, as indicated below:

TYPE OF ADVERTISING	REQUIRED IDENTIFICATION
<b>Written material, object, advertising material</b>	Name and title of the official agent Name of the manufacturer or printer
<b>Newspaper</b>	Name and title of the official agent
<b>Radio or television advertisement</b>	Name and title of the official agent mentioned at the beginning or end of the message
<b>Social media</b>	Name and title of the official agent <b>on each paid-for advertisement</b>
<b>Message circulated on the Internet</b>	Name and title of the official agent

If you deal with an advertising agency that requires the services of a printer to produce various advertising materials, the name of the printer, rather than that of the agency, must appear on the advertisement for the identification to be considered compliant.

**Note:** Terms “authorized” and “paid by” are not obligatory.

### Social media

Where advertising expenses are incurred for the use of a platform such as Twitter, Facebook, Instagram or any other social media, the name and title of the official agent must be included in all paid-for post. **All costs relating to the development, design, strategy, programming, maintenance of social media must be counted when calculating the amount to be assigned as election expenses, depending on the frequency of use.**



The official agent who decides to use services to sponsor content or posts must pay special attention to the identification of the advertising being promoted. Furthermore, the official agent must make sure that the required identification is visible on each page or post, i.e., in the content of the advertisement or in the accompanying text. For instance, it is unacceptable that:

- the sponsored post is limited to redirecting the user to the page of the Member or candidate;
- the required identification only appears in the “Comments” section of a post;
- the required identification is found exclusively in an inconspicuous tab on the page of the Member or candidate;
- the only visible identification is the one automatically generated by the social media and does not include the required mentions (name and title of the official agent).

On the other hand, when no costs are incurred to advertise or engage in other activities on social media, mentioning the name and title of the official agent is strongly recommended, but not mandatory.

→ For more information, consult the guide titled *How to properly identify advertisements during an election period* (DGE-281) available on the extranet.

### Use of information and communication technology (ICTs)

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

### Non-compliant identification

(ss. 402 and 421)

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

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

**Under no circumstances should a media publish an erratum or reprint an advertisement free of charge.**

➔ If the publicity or advertising material used is not identified in accordance with the *Act*, the official agent must nevertheless record the related expenses as an election expense. This will therefore affect the limit of expenses allowed. However, this expense will not be eligible for reimbursement as an election expense.

### Additional exceptions pertaining to election expenses

(s. 404)

During an election period, the cost of publishing and distributing partisan content in a newspaper or other periodical, articles, editorials, news, interviews, columns or letters to the editor are not election expenses, provided the following conditions are met:

- the newspaper or periodical publishes the content without payment, reward, or promise of payment or reward;
- the newspaper or periodical has not been established for the purposes of or in view of the election;
- the circulation and frequency of publication remain the same as outside the election period.

The cost of broadcasting public affairs, news or a commentary program on a radio or television station is not considered election expense provided the following condition is met:

- The broadcast is produced without payment, reward, or promise of payment or reward;

**Digital equivalents of newspapers, periodicals, radio stations and television stations are covered by the above-mentioned exceptions.**

Consult Directive **D-32** for more information on the rules governing the publication and broadcasting of partisan content by the media during an election period.

In addition, refer to Directive **D-31** to learn the rules that must be respected for the costs associated with the publication and distribution of political program comparisons during an election period.

### Advertising materials produced by volunteers

(ss. 402 and 417)

If volunteers, with the authorization of the official agent, make posters and billboards or photocopy messages for election purposes, please keep the following points in mind:

- volunteer work does not constitute an election expense within the meaning of the second paragraph of section 417 of the *Election Act*;
- billboards of this nature must be identified in compliance with the *Act*, and must therefore include:
  - the name and title of the official agent;
  - the name of the committee, organization or person that printed or manufactured them;
- the cost of any material used to manufacture the advertising material, such as wood, paint, nails, paper, etc., is an election expense and must be included in the return of election expenses. In addition, if a photocopier or other type of equipment is used, the official agent must ask the owner of the equipment to invoice him or her for its use.

### Self-service printing

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

For the identification to be considered compliant with section 421 of the *Election Act*, the following information must appear on each advertisement:

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

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

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

If the candidate or his or her official agent uses personal equipment to print in-house advertising, certain information must appear on each advertisement to ensure compliance with section 421 of the *Election Act*.

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

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

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

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

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

### Reutilization of advertising material produced and used during a previous election

(ss. 60, 402, 403, 415, 421 and 441)

During an election period, the official agent of an authorized independent candidate or authorized independent Member may decide to reutilize advertising materials produced and used in a previous election. The official agent must ensure to pay the entity that owns the material following the notion of "replacement cost," which is the cost of producing the material if it had been produced at the time of its reuse. This amount should then be divided by the number of elections in which the material has been used. As with any other election expense, the official agent must pay for the reuse of the advertising materials out of his or her election fund and then report the cost in the return of election expenses, under "Advertising."

Refer to Directive **D-10** for more information on the invoicing of reused advertising material.

Under section 441 of the *Election Act*, the official agent of an independent candidate who was not elected must remit to the Chief Electoral Officer any amounts remaining in the election fund, together with any resulting goods, after submitting his or her returns or after his or her authorization expires. Candidates wishing to keep advertising material are responsible for organizing storage. **However, the Chief Electoral Officer retains ownership.**

Illustration:

In a previous election, 20 coroplast signs (2 X 4) were manufactured and used. The cost for these signs was \$1,800 (\$90 each). The authorized independent candidate wants to use them again in the next election. For this to happen, the official agent must request an invoice from the entity that owns the material. For example:

Invoice: August 30, 2022

Chief Electoral Officer  
 Directeur général des élections  
 1045, avenue Wilfrid-Pelletier  
 Québec (Québec) G1W 0C6

20 coroplast signs, 2 feet by 4 feet	
White background, black writing	
Estimated replacement cost: \$95 per sign	1 900 \$
Used in the 2018 general elections	
Net cost: \$1,900 divided by 2 (use in the	
previous election and the upcoming election):	950 \$

**Loss of materials as the result of vandalism  
 or theft during an election period**

Where materials used during an election period is stolen or damaged as the result of vandalism, the official agent may, under certain conditions, consider the replacement cost of purchasing similar material as a non-election expense. Where the replacement cost of 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. The official agent may also decide to consider all expenses incurred for the initial material and its replacement as election expenses if the allowable expenses limit is not reached.

For more information, refer to Directive **D-14**, which explains all the accounting rules for this type of expense as well as the required supporting documents.

### Vouchers required for advertising material

(s. 434)

For any advertising-related election expense, the official agent must attach the following supporting documents to the return of election expenses, along with the invoice and proof of payment, as well as the following vouchers showing that the identification is in compliance with the *Act*.

#### **Television and radio:**

Proof of advertising, i.e., a letter from the media company, a transcript of the message, an audio recording (e.g., on a USB key or a DVD) or an attestation (DGE-260) signed by the official agent certifying that the advertisement is properly identified.

#### **Internet:**

A printout of the home page or post (page where the name and title “official agent” are shown), or an attestation (DGE-260) signed by the official agent certifying that the advertisement is properly identified.

#### **Social Media:**

A printout of every post and every page for which expenses were incurred.

#### **Newspapers:**

The **full page** from the newspaper on which the advertisement was published.

#### **Posters, prints or advertising objects (small format):**

Proof of advertising i.e., a copy of the poster, brochure, badge, etc., or an attestation (DGE-267), of identification of the advertisement co-signed by the official agent and the printer or manufacturer. The official agent is responsible for attaching to the attestation a description of the advertising material and relevant supporting documents.

#### **Banners and billboards (large format):**

One or more photographs showing that the advertisement is properly identified, or an attestation (DGE-260) signed by the official agent certifying that the advertisement is properly identified.

## Prohibited advertising

(ss. 352, 429 and 429.1)

In the seven days following the order instituting the elections, the following forms of advertising are prohibited:

- in print media (newspapers, magazines, periodicals);
- in electronic media (radio, television and cable distribution);
- in spaces leased for this purpose (billboards and superboards; advertisements posted on bus shelters, in the subway and on buses, Internet banners and advertisements).

Any other form of publicity is permitted, for example: posters on utility poles or wooden stands at the side of the road, pamphlets, business cards, badges, streamers, pennants, flags, etc.

On polling day, print and electronic media advertising are prohibited. Any other form of publicity is allowed, except on the premises of a polling station, where no one may use a sign indicating his or her political affiliation or expressing support for or opposition to a party or candidate nor engage in any other form of partisan publicity.

→ Under the *Election Act*, posting or conveying advertisements during a blackout period constitutes an offence punishable by significant fines.

## Election signage

(ss. 259.1 to 259.9)

The *Election Act* includes a set of provisions relating to election signage. The *Act* stipulates, among other things, that election posters and billboards may be placed on any property, other than buildings, of the Government, public bodies, state enterprises, municipalities and school service centres.

In addition, posters may also be placed on public utility poles, subject to the conditions set out in section 259.7 of the *Election Act*.

No election poster may be placed on a classified heritage immovable, monument, a sculpture, a tree, a fire hydrant, a bridge, a viaduct or an electrical tower. Similarly, no election poster or billboard may be placed on a bus shelter or on a public bench, unless space is provided for that purpose, in which case the applicable rules must be complied with.

All signs and posters must be removed not later than 15 days after polling day, failing which they may be removed by the local municipality or by the owner of the property or poles at the expense of the party or candidate.

It should be noted that election signage rules apply to the placement of signs in the right-of-way of roads under the management of the Ministère des Transports. In this regard, it is recommended that you contact the service centres or the regional offices of the Ministère des Transports prior to installation.

### Subsidies granted during an 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 elected member 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 among candidates in an election, outgoing elected members are allowed to participate in any event organized for the purpose of awarding such a grant, and during which they would benefit from visibility favourable to their election campaign. This guideline also applies to a discretionary grant already awarded by an outgoing member and provided during an election period. Otherwise, the costs incurred from the holding of the event must be recorded as election expenses by the official agent.

### Goods and services

(ss. 401[1], 402 and 403)

→ **Insurance, telephone, office supplies, leasing of office furniture and equipment, software licenses, stamps, wages paid, interest on loans, etc.**

To be considered an election expense, a good or service must be used during the election period, even if the expense was incurred prior to that period.

### Website

Where a website is created specifically to share election-related messages or content, all costs associated with its development, design, strategy, programming, or maintenance must be accounted for. However, if posts, pages or sections are added to an existing website, only the additional costs incurred for these new features constitute an election expense.



Election expenses will be charged only to the number of days during the election period on which the Web site was accessible online, as follows:

$$\begin{array}{rcl} \text{All expenses related to} & & \text{Number of days of use} \\ \text{the digitization} & & \text{during the election period} \\ \text{of the website} & \times & \hline & & \text{Number of days the website was online before} \\ & & \text{and during the election period} \end{array}$$

Vouchers required:

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

### Insurance

A liability insurance policy may be taken out premises are rented. You must treat the cost of such a policy as an election expense, based on the concept of minimum cost. A “minimum cost expense” involves goods and services whose cost remains fixed, regardless of whether the period of use extends beyond the election period.

Directive **D-21**, which relates to addresses expenses inherent in certain election expenses, discusses insurance expenses.

Vouchers required:

- the proof of payment for the expense;
- the insurance policy showing the cost and the period covered, and providing a description of the coverage;
- any endorsement produced by the insurer.

### Telephone

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

#### Installation costs

Since the installation costs for a given set of equipment are the same regardless of when it is installed, the total of such costs constitutes an election expense.

Installation costs should only be prorated if the equipment installed prior to the election period is not the same as that used during the election period.

For more information on installation costs, refer to Directive **D-21**, which discusses addresses expenses inherent in certain election expenses.

**Service fees**

If use begins before and continues during the election period, and the service is cancelled on the day after polling day, the official agent must account for the service fees based on the amount of time it was used during the election period in relation to the total amount of time used before and during the election period.

For example: A telephone was installed 10 days before the start of the election period. The service is invoiced for the period between the time it is installed and continues until polling day.

The service fees to be treated as election expenses must be calculated based on the length of use during the election period compared to the account's entire billing period, as follows:

Illustration:

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

$$\text{Service fees} \quad \times \quad \frac{21 \text{ days}}{30 \text{ days}}$$

**Long-distance charges**

Only the cost of long-distance calls made during the election period should be treated as election expenses.

Vouchers required:

- the proof of payment of the expense;
- the invoice summary and appendices, i.e., the details of calls billed and other fees or credits. If a summary includes a balance from a previous invoice, provide the invoice detailing this balance carried forward.

→ All invoices from the installation date until the service is terminated as well as any credits must be provided.

### Equipment rental

For this expense type, the official agent should only treat the rental cost for the election period as an election expense. Accordingly, the election expense should be calculated as follows:

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

#### Vouchers required:

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

### Durable goods

(ss. 60, 402, 403 and 441)

Durable goods eligible as an election expense can be defined as a good acquired and used during an election period, but whose normal duration of use exceeds well beyond said election period. Durable goods are, for example:

- office equipment (computers, fax machines, cell phones, etc.);
- office furniture (tables, chairs, lamps, etc.).

Advertising material acquired for the election period is not included in this category.

When a durable good is recorded in the return of election expenses, the official agent must declare as an election expense an amount representing the lesser of:

- 50% of the acquisition cost;

AND

- the estimated cost of renting similar goods over the same period.

The estimated rental cost of a similar good is established on the basis of the lowest retail price at which such good is offered to the public in the normal course of business, under regional market conditions at the time it is supplied for election purposes. The difference between the amount paid and the amount reported as an election expense must be entered in the “Non-election expenses” section of the return of election expenses. Refer to Directive **D-18** for more information on when and how to report durable goods as election expenses.

When the authorization of a candidate expires, the candidate's official representative and official agent must remit to the Chief Electoral Officer any durable good whose cost was fully discharged out of the election fund. However, the official representative and official agent may choose to dispose of a durable good by selling it. For example, he or she could purchase it for his or her personal use, or sell it to the candidate or a third party for the amount reported in the "Non-election expenses" section. In this case, the proceeds from such sale must be deposited into the election fund and can be used to pay the balance of the candidate's debts. **If the candidate has no remaining debts, this amount will be deemed a surplus to be remitted to the Chief Electoral Officer** who will forward it to the Minister of Finance.

#### Loan interest

(s. 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 (not exceeding the prescribed deadline) **may or not be treated as an election expense**. The choice is up to the official agent. If you treat it as an election expense, it will affect the election expenses limit, and you will have to:

- report the interest paid as an election expense in the return of election expenses, under "Goods and services";
- have paid the interest out of the election fund before submitting your return.

If you choose not to treat the interest as an election expense, you need to report it under "Non-Election Expenses."

#### Vouchers required:

- a copy of the loan agreement and account statement from the financial institution, or an invoice from the elector who granted the loan including interest details (rate, period, amount);
- the proof of payment for interest paid out of the election fund.

### Service charges on an account opened with a financial institution

Service charges paid for the administration of the election fund may be treated as an election expense or not, subject to the same conditions as loan interest. If you decide not to treat them as election expenses, you still need to report them in your return, under “Non-election expenses.” When not treated as election expenses, bank charges do not apply to the election expenses limit and are not eligible for reimbursement.

→ Please note that service charges arising from bad management or administration of the election fund cannot be claimed as election expenses. In this case, they must be considered as non-election expenses.

### Paid work

For all paid work, attach the following to the return:

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

The official agent is responsible for informing election workers that they need to report any remuneration received on their income tax return.

### Volunteer work

(ss. 88[1] and 417)

A person may provide personal services and allow use of his or her vehicle without compensation and for no consideration as long as it is done freely and not as part of his or her job in the service of an employer. Therefore, volunteer work is work done by an individual personally, voluntarily and without consideration. Provided these conditions are met, volunteer work and the results of that work are not political contributions or election expenses.

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 constraint, including the absence of penalties or reprisals from the employer or anyone else if the person decides not to perform the work.

Without consideration: work done “**without consideration**” means work for which the person concerned does not receive, directly or indirectly, any remuneration or financial or tangible benefit from a candidate, a Member, an employer or anyone else.

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

#### **Volunteer work by a person who is not self-employed**

(ss. 87, 88 and 91)

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

Such a person could also provide his or her services at any other time as long as he or she fulfils his or her regular responsibilities to his or her employer without claiming, for example, remuneration for overtime. If the employer grants leave during normal working hours so that the person can work for a candidate or Member, the hours or days thus worked must be deducted from the bank of leave to which the person is entitled.

Otherwise, when employees work for a candidate or Member during their regular or normal work hours and 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. Such a contribution may be illegal (s. 87, 88 and 91 of the *Election Act*). In order to comply with the *Act*, the employer will have to invoice the official agent for the services rendered, which would be accounted for as election expenses.

Please note that the use of any employer-owned equipment (truck, computer equipment, etc.) must also be invoiced to the official agent. In fact, labour may be free under the above-listed conditions, but this is not the case for equipment owned by a third party.

#### **Volunteer work by a self-employed person**

It may be a person who can manage his or her own time, or a person who is his or her own employer, self-employed or business owner. In that case, volunteer work can be performed at any given time, whereas the work done by this person for political purposes results either in a loss of remuneration or a recovery of lost professional time without additional remuneration.

### Personal expenses of a candidate

(ss. 89, 404[6], 404[7] and 404[7.1])

A candidate's personal expenses may or may not be treated as election expenses. This choice lies with the official agent and the candidate. On the other hand, if the expenses are not considered election expenses, and therefore are not reimbursed by the official agent from the election fund, they must remain reasonable.

During an election period, the characteristics of a personal expense of a candidate are as follows:

- it is incurred to promote his or her election whether directly or indirectly;
- it is related to the actual person of the candidate or to a member of his or her immediate family (spouse and children);
- it is for housing, food, transportation, clothing, babysitting, hairdressing, etc.

**This expense cannot include any form of advertising.** When a personal expense is considered as an election expense, it must be entered in the return of election expenses and be allocated based on the expense category. The candidate must provide you with the originals of invoices, proof of payment and any other relevant vouchers so that you can attach them to the return of election expenses. Authorized personal expenses must be reimbursed out of your election fund.

→ The official agent is not required to reimburse a personal expense incurred by a candidate. The official agent may refuse to reimburse such an expense, especially in cases where the amount of election expenses already authorized or incurred has reached the allowable limit, or where the required funds are not available.

It is, therefore, strongly recommended that the official agent come to an agreement with their candidate at the start of the election period. The official agent will set aside a specific amount for reimbursement of personal expenses.

## Rental of premises

(ss. 401[1], 402 and 403)

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

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

Accordingly, the election expense should be calculated as follows:

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

Vouchers required:

- the invoice and proof of payment for the expense;
- the commercial lease or house lease, containing the following information:
  - the address of the premises;
  - a description of the premises (size or surface area);
  - the occupancy date and end date;
  - any other expenses or goods provided and included in the rental cost, where applicable;
  - a detailed description of any furniture that is included, where applicable;
  - the unit price per foot or square metre;
  - the total cost;
  - the lessor's name and address;
  - the name and address of the official agent (the lessee);
  - the date the lease was signed.
- the invoices as well as the proof of payment of any goods or services used on the premises.

A lease template (DGE-258) is available on the extranet. However, if you are renting commercial space, you cannot use the lease template provided by Élections Québec; you need to use the lease provided by the lessor.

→ No office space used for election purposes, even a room in a private residence, may be provided free of charge during an election period.



### Goods and services used in election premises

(ss. 88, 90, 91, 402 and 417)

All goods and services used in election premises must be paid for and entered in the return of election expenses. Such goods and services cannot be provided free of charge and the official agent is responsible for ensuring that the owner is compensated at the current market price. For example, the value of chairs, desks, computers or telephones provided by a volunteer must be assessed and the volunteer should then be paid accordingly out of the election fund. Nevertheless, an elector may provide such goods as a contribution, subject to the limit set out in section 91 of the *Election Act*. For more information on the topic, see the section of this guide titled “Contributions of goods and services.”

### Travel and meal expenses

(ss. 401[1], 404[6], 404[7], 404[7.1], 404[8.1] and 417)

#### → Gas, mileage allowance, bus tickets, meal expenses, etc.

In this expense category, you must include all transportation and meal expenses authorized and paid by you during the election period. A person’s travel and meal expenses may or may not be treated as election expense. The choice lies with the official agent.

Where treated as election expenses, such expenses must be reasonable, justified by relevant supporting documents, paid out of the election fund and reported in the return of election expenses.

→ During an election period, the cost of food and beverages served at a political or fundraising activity does not constitute an election expense when the cost is included in the entrance fee paid by the participant (s. 404(8.1)).

The person claiming travel expenses may ask to be reimbursed on a per diem basis, according to a maximum amount allowed per kilometre, which cannot exceed that established by the Government of Québec, subject to acceptance by the official agent. Otherwise, the person must provide the relevant vouchers, i.e., gas bills, taxi coupons, etc.

For meal expenses, the applicant may submit a claim for reimbursement on a per diem basis only for meal expenses incurred while on a bus tour and on polling day and advance polling days. At all other times, the person applying for reimbursement must provide required vouchers, such as restaurant bills and receipts.

Refer to Directive **D-19** for more details on per diem allowances for transportation expenses and certain meal expenses reimbursed during the election period, as well as any related supporting documents. A template for an application for reimbursement of travel and meal expenses (DGE-261) is available on the extranet for provincial political entities.

If you decide not to treat travel and meal expenses as election expenses, you must ensure that these expenses correspond to:

- reasonable expenses incurred by a candidate or any other person, out of his or her own money, for meals and lodging while travelling for election purposes, if the expenses are not reimbursed to him or her (s. 404(6));
- the transportation costs of a candidate, if not subject to reimbursement (s. 404(7));
- the transportation costs of any person other than a candidate, paid out of his or her own money, if the costs are not reimbursed to him or her (s. 404(8)).

→ All travel and meal expenses that do not constitute election expenses, i.e., that have not been reimbursed from the election fund, must not be entered on your return of election expenses.

### Meals prepared by volunteers

Where meals are prepared by a volunteer, only the cost of the food purchased and the personal products used must be included in the return of election expenses.

#### Vouchers required:

- the grocery bill (cost of food purchased);
- the invoice for personal products used by the volunteer, where applicable.

All expenses related to a meal served on polling day after the closing of the polling stations cannot be considered election expenses, as they were incurred outside of the election period.

## CHAPTER 3 Disbursements

EXPENSE TYPE	SUPPORTING DOCUMENTS REQUIRED
<b>Meal expenses (e.g., restaurant)</b>	<ul style="list-style-type: none"> <li>• A bill or receipt from the restaurant including: <ul style="list-style-type: none"> <li>– the restaurant’s name and address;</li> <li>– the date;</li> <li>– the number of meals served;</li> <li>– the total amount.</li> </ul> </li> <li>• For a per diem allowance: the form <i>Application for reimbursement of travel and meal expenses</i> (DGE-261).</li> </ul>
<b>Transportation expenses (personal vehicle, taxi, bus, subway, etc.)</b>	<ul style="list-style-type: none"> <li>• Proof of transportation, e.g.: <ul style="list-style-type: none"> <li>– an invoice for gas;</li> <li>– a copy of the ticket;</li> <li>– a receipt from the service provider;</li> </ul> </li> <li>• For a per diem allowance: the form <i>Application for reimbursement of travel and meal expenses</i> (DGE-261).</li> </ul>
<b>Meals prepared by a volunteer</b>	<ul style="list-style-type: none"> <li>• Grocery bill.</li> <li>• The invoice for personal products used by the volunteer.</li> </ul>

### 3.4 Petty cash

Certain election expenses may be paid from a petty cash if the following conditions are met:

- the petty cash must be established with the written authorization of the official agent;
- the amounts deposited therein must be determined by the official agent and cover needs for a limited period of time;
- it must only be used to pay for **minor** expenses in cash (approximately \$20 or less);
- any amount intended to create or replenish the petty cash must be drawn on the official agent’s election fund;
- at all time, the total amount of money and invoices paid must correspond to the amount authorized for the petty cash.

**CHAPTER 3 Disbursements**

The person in charge of administering the petty cash may request a reimbursement (replenishment) corresponding to the payments made, by attaching the discharged invoices and any other required supporting documents.

When a person is no longer responsible for administering the petty cash, he or she must reconcile the petty cash and return the money the official agent along with all the invoices and vouchers.

A template for a petty cash statement is available on the extranet.

Vouchers required:

- discharged (paid) invoices;
- cheques used to replenish the petty cash;
- a statement detailing all expenses paid out of the petty cash.

Petty cash statement of _____				
Official agent				
Date	N°	Supplier	Description	Amount
May 2	1	F. Pilon	Supplies	\$16.10
May 2	2	Van Houtte	Coffee	\$4.15
May 3	3	Taxi Réal	Taxi	\$8.40
May 3	4	Perrette	Milk	\$1.29
May 5	5	Provigo	Groceries	\$7.22
May 5	6	Purolator	Courrier	\$20.00
May 7	7	Postes Canada	Stamps	\$15.00
May 7	8	Uniprix	Facial tissue	\$3.25
May 8	9	Ultramar	Gas	\$15.00
<b>Total:</b>				\$90.41
Balance deposited into the election fund on _____				\$9.59
<b>Total:</b>				\$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 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.).

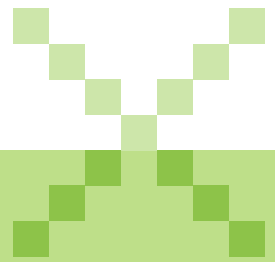
It is recommended that you discuss these provisions with the candidate and consult the documentation provided by the National Assembly, as needed.

### **Travel expenses of a minister's office staff**

Under a directive issued by the Contrôleur des finances, certain expenses related to a minister's office staff incurred during an election period that exceed an amount established by the government auditor are not reimbursable by the government.

Such expenses include travel expenses, which could constitute election expenses if they were of such a nature as to promote the election of the candidate directly or indirectly. 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 Contrôleur des finances on this subject.



# 4 Advertising agencies

## 4.1 General information

(s. 407)

An official agent may authorize an advertising agency in writing to incur or order election expenses up to the amount he or she establishes in the authorization. This amount may, before the return of election expenses is filed, be amended in writing by the official agent, although it may not be reduced below the amount of election expenses already incurred or legally ordered by the advertising agency. All election expenses incurred by the agency are deemed to have been incurred by the official agent. An advertising agency authorization template (DGE-224) is available on the extranet.

Within 60 days after polling day, the advertising agency must provide the official agent with a detailed statement of the expenses it has incurred or ordered, along with the supporting documents and proof of advertising, including the invoices of subcontractors. The advertising agency's detailed statement of expenses must be prepared in accordance with Directive **D-13**, and filed using form DGE-225, which is also available on the extranet for provincial political entities.

## 4.2 Identification of advertising produced by an agency

(s. 421)

The advertising agency has an obligation to ensure that all advertisements it produces on behalf of an official agent are identified in accordance with the *Election Act*. Please refer to the "Identification of advertising" section of this guide.

## 4.3 Vouchers

The advertising agency must provide you with a detailed statement of its expenses and attach the following vouchers:

- the invoice from the advertising agency listing:
  - each of the suppliers whose services were used;
  - the description of the work the agency has itself performed (e.g., editing, photocomposition, drafting of texts, etc.), in each case indicating the number of hours, hourly or unit rate, and total cost, as well as the details and total amount charged;
- certified copies of invoices that the agency received from each of its suppliers (radio, television, printers, etc.);
- proof of proper identification of the advertisements produced (see the “Vouchers required for advertising material” section of the guide).



# 5 Returns

Depending on the time of authorization of an authorized independent candidate and the candidate's financial situation, several reports must be produced. Among other information, these returns describe funding sources and expense types related to the candidate's authorization.

Likewise, the official representative of an authorized independent member is responsible for filing an annual financial report.

## 5.1 Returns of an authorized independent candidate

*(ss. 92, 114, 115, 115.1, 122, 432, 432.1, 437 and 438)*

Within 90 days after polling day, the official representative and official agent of a candidate must submit to the Chief Electoral Officer the returns of the authorized independent candidate. These returns must be in the form prescribed by Directive **D-9** and be filed using either form DGE-211 or the corresponding Excel spreadsheet.

For the candidate's returns to be admissible, the sections titled "Signature and declaration of the official representative and official agent" and "Signature and declaration of the authorized independent candidate" must be signed.



## **Financial report**

(s. 122)

The financial report consists of a statement of receipts and disbursements, along with accompanying schedules. It specifies the candidate's funding sources and must include the following information:

- receipts and disbursements;
- a list of electors having made one or more contributions and the total contribution amount (Schedule 1);
- Loans granted by financial institutions or electors (Schedule 2);
- Suretyships (Schedule 3);
- Amounts collected at fundraising or political activities (Schedule 4);
- Financial institutions where the collected amounts are deposited (Schedule 5).

### **Documents that must accompany the financial report:**

- any contribution slips from the period covered by the report that have not been already forwarded to Élections Québec;
- deposit slips;
- account statements;
- loan agreements and suretyship declarations;
- the list of persons designated to solicit contributions (DGE-238), even if no such appointments were made during the year;
- any other relevant supporting documents referred to in this guide.

## **Return of election expenses**

(ss. 432 and 432.1)

The return of election expenses provides an itemized description of all election expenses. It must include the following information:

- the detailed statement of expenses (Section 1.1);
- the detailed statement of expenses incurred but not claimed (Section 1.2);
- the detailed statement of contested claims (Section 1.3);
- the signed declaration of the official representative and official agent;
- the signed declaration of the authorized independent candidate.

If the official agent has authorized an advertising agency to incur or order election expenses, the return of election expenses must be accompanied by the deed of appointment of the agency as well as the detailed statement of its expenses (DGE-225). See Chapter 4 of this guide for complete information on authorizing an advertising agency.

### **Documents that must accompany the return of election expenses**

The official agent must forward to Élections Québec the originals of all required supporting documents, namely:

- deposit slips;
- bank statements;
- original invoices (original electronic invoices accepted);
- transaction receipts for expenses;
- cheques (originals or scanned) or other proof of payment;
- all proof of advertisements;
- vouchers related to the authorization and expenses of an advertising agency, where applicable;
- the deed of appointment of a deputy and the detailed statements of the expenses he or she has made or authorized;
- any other relevant vouchers referred to in this guide (lease, insurance policy, petty cash statement, etc.).

We ask that you number the vouchers attached to your return as follows:

DOCUMENT NUMBER	DOCUMENT NUMBER	DESCRIPTION
<b>1</b>	<b>Proof of rent payment</b>	Proof of payment of rental costs for the election office
<b>1.1</b>	<b>Lease</b>	Rental lease for the election office
<b>2</b>	<b>Proof of payment to agency</b>	Proof of payment to the advertising agency
<b>2.1</b>	<b>Advertising invoice</b>	Invoice from the advertising agency
<b>2.2</b>	<b>Subcontractor's invoice</b>	Invoice of a subcontractor
<b>2.3</b>	<b>Copy of advertisement</b>	Copy of radio advertisement
<b>2.4</b>	<b>Copy of advertisement</b>	Copy of television advertisement

Proceed in the same manner for expense number 3, etc. All vouchers must be attached to the return of election expenses.

→ Following the receipt of your return of election expenses and all related vouchers, Élections Québec will send you an acknowledgement of receipt.

## 5.2 Financial report of an authorized independent Member

(ss. 117, 119, 120 and 120.1)

No later than April 1 of each year, the official representative of an authorized independent Member must file with the Chief Electoral Officer a financial report for the previous preceding fiscal year ending on December 31.

In certain situations, the *Election Act* stipulates that the deadline for filing the financial report of a political entity may be deferred to a later date. This occurs when the deadline coincides with an election period or with the period for filing a return of election expenses, or if the deadline for filing a return of election expenses falls within the period for filing a financial report (ss. 120 and 120.1).

To facilitate preparation of the financial report, the official representative must keep adequate accounting records. See Directive **D-5** for more information on this topic. An Excel spreadsheet (DGE-248) and the corresponding user guide (DGE-247) are available on the extranet; they will help you maintain your accounting records and prepare the annual financial report.

For the report to be admissible, the “Declaration of the official representative” and “Signature and Declaration of the Member” sections must be signed.

The financial report must be produced in accordance with Directive **D-24** and be filed using either form DGE-214 or the corresponding Excel spreadsheet (DGE-248). It must include the following information:

- the income statement;
- the balance sheet, signed by the official representative;
- the reconciliation of the cash on hand;
- the sums collected during fundraising activities or political activities (Schedule 1);
- the loans from a financial institution or an elector (Schedule 2);
- the list of electors having made one or more contributions and the total contribution amount (Schedule 3);
- the list of suretyships (Schedule 4);
- the list of investments (Schedule 5);
- the financial institutions where the sums collected are deposited (Schedule 6);
- the contributions of goods and services (Schedule 7)
- the signed declarations of the official representative and of the authorized independent Member.

**Documents that must accompany the financial report:**

- any contribution slips from the period covered by the report that have not been already forwarded to Élections Québec;
- deposit slips;
- account statements;
- loan agreements and suretyship declarations;
- the list of persons designated to solicit contributions (DGE-238), even if no canvassers were appointed;
- any other relevant supporting documents referred to in this guide.

## 5.3 Additional financial report

(ss. 123 to 125)

The official representative of an authorized independent candidate who was not elected must file an additional financial report if, after filing the initial report:

- the candidate has debts resulting from his or her election expenses;
- OR IF
- the official representative is holding funds or property from the candidate's election fund.

The additional financial report specifies the sources of funding allowing an authorized independent candidate who was not elected to extinguish the debts resulting from his or her election expenses, or to show that the sums retained from the election fund have been remitted to the Chief Electoral Officer.

Given that the authorization granted to an independent candidate who was not elected ceases to have effect as soon as the candidate's debts have been discharged or the sums or property have been remitted, the official representative may, at that time, file the additional financial report covering the period from the date of the previous financial report to the filing date of the additional report.

The additional financial report must be produced in accordance with Directive **D-30** and be filed using form DGE-250, which is available on the extranet.

## 5.4 Signature of documents using technological methods

The Chief Electoral Officer allows for certain documents to be signed using technological methods if the parties involved agree (e.g., loan agreement, declaration of suretyship, lease).

However, documents that require a signature under the *Election Act* may be signed electronically or digitally, provided that the platform used offers the required guarantees with respect to document authenticity, integrity and sustainability as well as signatory identity. In this case, please consult Directive **D-33** for complete rules governing the use of electronic or digital signatures for the documents concerned, namely:

- the financial report of an authorized independent Member, including the accompanying declarations;
- canvasser's certificate.

## 5.5 Retaining vouchers

(s. 118)

For a period of seven years following a financial report's filing date, the official representative must keep all vouchers used to prepare the report, as well as those needed to verify compliance with the provisions of the *Election Act* governing the payment of contributions. The official representative must remit these documents to the Chief Electoral Officer upon request.

## 5.6 Information to be provided at the request of the Chief Electoral Officer

(s. 112.1)

The Chief Electoral Officer shall have access to all books, accounts and documents pertaining to the financial affairs of an authorized entity. At the request of the Chief Electoral Officer, the official representative or any other person must provide the required information within 30 days.

## 5.7 Application to correct a return

(s. 443)

The official representative and official agent of an authorized independent candidate or the official representative of an authorized independent Member may correct an error noted in a previously filed report at any time before the filing deadline.

After the deadline, the candidate or Member must obtain permission from the Chief Electoral Officer to correct any errors, by demonstrating that they were made inadvertently. Templates for requesting a correction to a return of election expenses (DGE-235) or a financial report (DGE-236) are available on the extranet.

Upon receipt of a request to correct a report, the Chief Electoral Officer sends a copy to the parties or 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 considers that the opposition is not justified, the correction will be allowed. Otherwise, the Chief Electoral Officer will refer the parties to the court of competent jurisdiction.

## 5.8 Additional time for filing a report or return

(ss. 127 and 444)

If an authorized independent candidate or authorized independent Member demonstrates to the Chief Electoral Officer that a case of irresistible force or a reasonable cause, such as the absence, death, illness, misconduct or physical disability of an official representative or official agent, prevents the preparation of the authorized independent candidate's returns or the authorized independent Member's financial report, the Chief Electoral Officer may grant an extension of not more than 30 days for the preparation and delivery of the report or return concerned. A letter template for requesting additional time is available on the extranet.

## 5.9 Publication and accessibility

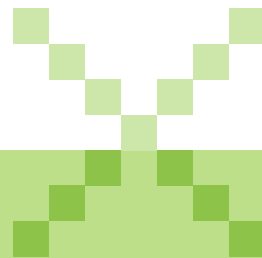
(ss. 126, 435 and 436)

The information contained in the financial reports and documents required to be submitted under the *Election Act* is considered public information as of the filing deadline, except for information included in contribution slips other than the contributor's given name, surname and domiciliary address, and the amount of the contribution. In cases where financial reports are filed after the deadline, the information contained therein will be made public on the filing date.

The Chief Electoral Officer will publish a summary of the returns of election expenses within 90 days after the expiry of the time prescribed for their filing.

After the deadline for filing the returns of election expenses, electors may consult or obtain copies of all documents remitted to the Chief Electoral Officer. The Chief Electoral Officer retains the originals of these documents for seven years.

Once this period has expired, the documents must be returned to the candidate at the latter's request. Otherwise, they may be destroyed.



# 6 General information

## 6.1 Updating the Register of authorized political entities of Québec

(s. 65)

Authorized independent candidates and authorized independent Members must notify the Chief Electoral Officer when they replace their official representative and official agent. They must also notify the Chief Electoral Officer in writing of any additional information required to update the Register.

## 6.2 Withdrawal of authorization

(ss. 68 to 71)

### **On the initiative of the Chief Electoral Officer**

The Chief Electoral Officer may withdraw the authorization of an authorized independent candidate or authorized independent Member on the following grounds, among others:

- the candidate or Member does not provide the information required to update the register of authorized political entities;
- the official representative contravenes the provisions of the *Election Act* governing expenses incurred and loans contracted by authorized entities;
- the official representative contravenes the provisions of the *Election Act* governing the preparation and filing of a financial report;
- a person who has undertaken to run as a candidate in an election fails to file his nominations paper by the required deadline;
- the authorized independent Member joins a political party.



**At the request of a candidate or Member, or upon the death of a candidate or Member***(ss. 67, 70 and 74)*

When an authorized independent candidate or authorized independent Member requests the withdrawal of his or her authorization, the official representative must immediately remit any amounts in the account he or she holds, along with any resulting assets, to the Chief Electoral Officer. 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 filed by the official representative of an authorized independent Member must contain the same information as the annual financial report (see section 5.2 of this guide).

When an authorized independent candidate or an authorized independent member cease 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, including their names and addresses, and the amounts owing to each;
- any books, accounts or documents relating to the financial affairs of the authorized independent candidate or authorized independent Member, pursuant to such request from the Chief Electoral Officer.

## 6.3 Application for an inquiry

*(s. 491)*

Under the *Election Act*, the Chief Electoral Officer may conduct an inquiry on its own initiative or at the request of another person. Although the use of a form is not prescribed by the *Act*, it is recommended that you use the template (DGE-230) found on the website of Élections Québec to submit an application for an inquiry by the Chief Electoral Officer.

## 6.4 Enhanced verification and investigative powers of the Chief Electoral Officer

(ss. 490.1 to 490.4, 491 and 493.1)

In addition to the right to conduct inquiries, the Chief Electoral Officer may carry out inspections to verify compliance with the *Election Act* or its regulations.

With respect to verifications, the Chief Electoral Officer's powers include the following:

- 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;
- issue a formal demand to require a person to produce any information or document;
- ask a judge of the Court of Québec to order the person to comply with any of the above-mentioned obligations should the person fail to do so.

As part of his or her powers of inquiry, the Chief Electoral Officer may obtain an order from a judge of the Court of Québec requiring any person, other than the person who is the subject of the inquiry, to provide information or documents.



# 7 Penal provisions and other penalties

(ss. 551 to 569, and 569.1)

An offence is likely to be committed as soon as the *Election Act* or its regulations are not complied with. As a result, penal proceedings may be initiated and lead to penalties in the forms of fines, loss of the right to sit and vote in the case of elected members, and loss of electoral rights. In particular, these proceedings can be initiated against the official representative and official agent, the authorized independent candidate or the authorized independent Member.

The Chief Electoral Officer may initiate proceedings for an offence related to financing and election expenses. Such proceedings are prescribed seven years after the date the offence was committed (s. 569).

## 7.1 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 offence:

- s. 87
  - must be a qualified elector in order to make a contribution;
- s. 88
  - definition of a contribution and exceptions;
- s. 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;
- s. 91
  - maximum contribution limit of \$100;

**CHAPTER 7 Penal provisions and other penalties**

- s. 100 • non-compliant contribution to be remitted to the Chief Electoral Officer as soon as the fact is known;
- S. 413 • only the official agent or deputy official agent may incur or authorize election expenses;
- s. 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;
- S. 415 • goods and services constituting an election expense may be used only by the official agent or with the latter's authorization;
- S. 429 • prohibited publicity during the 7 days following the day on which a writ is issued calling an election.
- s. 429.1 • prohibition advertising on polling day.

Such a person 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**

An elector who falsely declares that a contribution is being made out of his or her 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**

A person who solicits or collects contributions or incurs expenses without holding an 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.

## 7.2 Financial report and other responsibilities of the official representative and official agent

**Under sections 559, 559.0.1 and 559.1**

The following persons are liable to a fine of \$5000 to \$20,000:

- an official agent who:
  - incurs or authorizes election expenses exceeding the maximum allowable under section 426 of the *Election Act*;
- an official representative or official agent who:
  - files a false return, report or declaration;
  - pays a claim otherwise than as allowed by 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 sections 125 and 235**

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.

In accordance with section 65 of the *Act respecting elections and referendums in municipalities* [AERM] (CQLR, c. E-2.2), such an independent is also ineligible to run for office at the municipal level for four years after the date of the offence.

**Under sections 127, 235, 442 and 562**

If a financial report is not filed within the fixed time limit, the authorized independent Member 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 Member is disqualified from sitting or voting, allow the Member to continue to sit or vote for an additional period of not more than 30 days.

A Member 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.

An authorized independent Member referred to in section 127 is disqualified for the period fixed in the *Election Act*. In accordance with section 64 of the *Act respecting elections and referendums in municipalities* [AERM] (CQLR, c. E-2.2), such a Member is also ineligible to run for office at the municipal level until the required reports have been filed.

**Under sections 235 and 442**

Where the official representative and official agent of an authorized independent candidate who was not elected fails to file the reports by the established deadline, the candidate remains disqualified so long as the required reports have not been filed.

In accordance with section 64 of the *Act respecting elections and referendums in municipalities* [AERM] (CQLR, c. E-2.2), such an authorized independent candidate is also ineligible to run for office at the municipal level until the required reports have been filed.

**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.

## 7.3 Corrupt electoral practices

**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.

## 7.4 Other provisions

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*.