Guide for the official representative of a party and of a party authority
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As soon as the Chief electoral officer authorizes a political party or party authority, the serving official representative is required to comply with the rules governing financing and expenses as specified in Title III, Chapters I and II of the Election Act.

This guide has been prepared to help official representatives of a party and of a party authority to understand and comply with the provisions of the Act applicable to them. The provisions of the Election Act dealing with financing are numerous and require constant attention. However, we are sure that by carefully reading these documents, official representatives will be able to fulfil their duties in an effective and appropriate manner and in keeping with the provisions of the Act. References to the provisions of the Election Act are indicated, where applicable, in brackets below headings or subheadings. The guide is also available on the website of Élections Québec at electionsquebec.qc.ca.

When you need to interpret or apply the Election Act, you must refer to the version published by the Éditeur officiel du Québec, available at legisquebec.gouv.qc.ca.

Any questions concerning how the provisions of Title III, Chapters I and II of the Election Act apply to the official representative of an authorized party or the official representative of a party authority may be addressed by contacting the Direction du financement des partis politiques as follows:

Direction du financement des partis politiques
Élections Québec
Édifice René-Lévesque
3460, rue de La Pêrade
Québec (Québec) G1X 3Y5

Téléphone : 418-644-3570 (Québec City region)
1-866-232-6494 (toll free)
Email: financement-provincial@dgeq.qc.ca
Website: electionsquebec.qc.ca
Role and responsibilities of an official representative

Provincial political parties and party authorities must hold authorization from the Chief electoral officer in accordance with Chapter I of Title III of the Election Act. This authorization allows them to canvass and collect contributions, incur expenses and contract loans. Any party or party authority holding such authorization must have an official representative (sections 41 and 42).

Definitions:

- Both an authorized political party and authorized party authority are authorized entities (section 43);
- A party authority is a political party’s management organization at the electoral division, regional or provincial level (section 52).

1.1 Role

(Sections 41, 42 and 405)

As an official representative, you are in charge of the financing and expenses of a party or party authority and of preparing the annual financial report. These expenses don’t include the expenses under the responsibility of an official agent. During an election period, the official representative of an authorized political party acts also as the official agent of the party unless another person is designated in writing for that purpose by the leader of the party. To learn more about the role and responsibilities of the official agent of a political party, see the Guide of the official agent of an authorized political party.
1.2 Appointment
(Sections 42 to 45 and 48)

The official representative of a party or a party authority is designated in writing by
the leader of the party or by the person designated in writing by the leader to handle
these appointments.

The official representative of an authorized political party may, with the written
approval of the leader of the party, appoint one delegate for each electoral
division.

A person cannot be an official representative or delegate if he:
• is not a qualified elector;
• is a candidate or the leader of a party;
• is an election officer or an employee of an election officer.

Any person is a qualified elector who:
• is 18 years of age and over;
• is a Canadian citizen;
• has been domiciled in Québec for six months;
• is not under curatorship;
• has not been convicted of an offense constituting a corrupt electoral
  practice under the Election Act, the Referendum Act, the Act respecting
elections and referendums in municipalities or the Act respecting
school elections.

1.3 Resignation and replacement
(Section 46)

Any official representative of a party or party authority or any delegate who
ascertains that a condition relative to his appointment as mentioned in Section 1.2
of this guide has not been respected must immediately resign. The official
representative or delegate may also resign for any other reason by giving written
notice to Chief Electoral Officer and to the leader of the party or the person
designated by the leader, indicating the date of his resignation. The notice should
be addressed to the attention of the Direction du financement des partis politiques.
Within 30 days of resigning, an outgoing official representative shall file with his party or party authority, a financial report covering the period during which he was in office and which has not been covered by an earlier report. The report must be accompanied by vouchers and all documentation pertaining to party business.

When a political party or party authority no longer has an official representative, another official representative must be designated without delay. The Chief Electoral Officer must be informed in writing.

For more information about appointments and resignations, see the RAPEQ guide.

1.4 Mandatory training from the Chief Electoral Officer
(Sections 45.1 and 65)

Within 30 days of their appointment, official representatives and delegates of authorized parties must take the training on political financing rules provided by the Chief Electoral Officer.

In addition, when an official representative is the official agent as well, he must also take the training on election expenses control provided by the Chief Electoral Officer, and must do so within the same 30-day period following his appointment.

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

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

(Sections 65, 92, 102 to 104 and 113)

- Manage the party fund.
- Manage and control all amounts received.
- Authorize and discharge the party’s expenses.
- Produce the annual financial report.
- Provide the Chief Electoral Officer with all information needed to update the Register of authorized political entities of Québec.
2 Managing funds and sums collected

2.1 Funds of the party or party authority

(Sections 81, 93, 104 and 112)

The official representative is responsible for all sums collected on behalf of the authorized entity. And he must ensure that only funds collected in accordance with the Election Act are deposited in the account opened on behalf of the entity in a Québec branch of a bank, trust company or financial services cooperative.

All disbursements, with the exception of election expenses, must be made using a cheque drawn on this account.

Directive D-5, presented at the end of this guide contains the information needed to open an account. The account of the official agent must be separate from the account of the official representative (section 414).

The funds of a political party or a party authority may comprise such sums as contributions from electors, party membership dues (membership cards), loans, political activity revenue, subsidiary revenue, transfers between entities of the same party and, where applicable, reimbursements of election expenses.

The Chief Electoral Officer also provides allowances and matched revenue to parties so entitled and reimburses part of their audit fees for their annual financial report.
2.2 Contributions

(Sections 87, 88, 90, 93, 93.1, 95, 95.1, 96, 97, 98 and 99)

Definition

(Section 88)

A contribution is defined as any form of money donation to an authorized entity and any services or goods provided free of charge, for political purposes.

Only an elector may make a contribution to an authorized political entity. Every contribution must be made by the elector himself out of his own property. Contributions must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way.

Contributions may be remitted to the official representative or to canvassers designated in writing by the representative and must be accompanied by a contribution slip. Contributions must be deposited in the account opened by the official representative.

A contribution may also be made by an elector via the Chief Electoral Officer and the elector must include a duly completed contribution slip with his payment.

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.

As a result, a promise to contribute is not the same as a contribution. For example, as long as a post-dated cheque remains unprocessed or undepositable, it does not constitute a contribution. This is why the official representative must ensure that the person who signed the cheques is a qualified elector, at both the time of writing a cheque and the time it is processed by the Chief Electoral Officer. This principle also explains why the balance sheet does not include an asset item for contributions receivable.

Lastly, all contributions must be disclosed in the financial report by indicating the full name and domiciliary address of each elector having made one or several contributions, as well as the total amount of these contributions.
**Maximum contribution under the Election Act**  
* (Sections 91 and 127.8)

Total contributions in money, goods and services, for the benefit of each party including their authorities, as well as for each authorized independent candidate or MNA, by the same elector during the same calendar year shall not exceed $100. This amount is separate from the amount that an elector may contribute to candidates in a party leadership campaign.

**Additional contribution during an election**  
* (Section 91)

In addition to the basic contribution limit of $100, an elector in an electoral division where an election is being held may make additional contributions for a total of $100 during the election period to each of the parties including their party authorities, as well as to each of the authorized independent candidates and MNAs.

Additional contributions may be made:

- In the case of a general election that must be held on the first Monday of the month of October of the fourth calendar year following the year comprising the day of the end of the preceding legislature, during the entire calendar year of the election.

- In the case of a general election that must be held at the time specified in the preceding paragraph, but postponed due to the overlapping of election periods to the first Monday of the month of April in the fifth calendar year following the year comprising the day of the end of the preceding legislature, during the entire calendar year of this election and during the entire preceding calendar year.

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

- In the case of a by-election, from the date on which the seat became vacant to the 30th day after polling day.
### Contribution slip

*(Section 95.1)*

Every contribution must be accompanied by a contribution slip. The contribution slips used must receive prior approval by the Chief Electoral Officer. See Update U-2, *Standards applying to a contribution slip*, for more details.

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

Contribution slips enable managing the various types of funds received, such as contributions, and entrance fees for a political activity or membership dues when these are associated with the payment of a contribution.

For every contribution (not to exceed the $100 maximum permitted under the *Election Act*), the official representative, delegate or canvasser must remit to the contributort his copy of the contribution slip, duly completed and signed by the contributor. The official representative or the party must then forward the contribution slip along with the payment, to the Chief Electoral Officer.

When a contributor makes a contribution without a slip, the official representative or canvasser must ensure that a slip is completed and that it is signed by the contributor before being forwarded to the Chief Electoral Officer.
Contributions of more than $50
(Sections 95, 95.1, 96, 97 and 99)

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

A contribution may also be made by means of a credit card. When using this payment method, read Directive D-16 to ensure that you are in compliance with the requirements for credit card contributions.

To be able to receive contributions using the online payment service provided on Elections Québec’s website, a party must send us, for itself and its party authorities, a cheque specimen for the account held by the official representative of the party. The banking information provided will also be used to pay allowance revenue and matched revenue as well as reimburse election expenses and auditing fees.

Contribution of $50 or less
(Sections 93, 95.1 and 99)

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

Canvasser
(Sections 92, 94, 116.1 and 117)

As the official representative, you are responsible for soliciting contributions. You may, however, designate canvassers in writing to assist you with this task.

Any person authorized to solicit contributions must have a certificate issued and signed by the official representative (Directive D-22) and must show it when so requested. The official representative must provide the Chief Electoral Officer with an annual list of canvassers authorized to solicit contributions at the same time he files the financial report of his party or party authority even when there are no names on the list (the list is empty). All canvassers holding a valid canvasser certificate (even if in effect for only one day) during the calendar year in question must be included on the list.

The delegate of the official representative of an authorized party has, for the electoral division for which he is appointed, the powers conferred on the party’s official representative concerning the soliciting of contributions.
Improper and elapsed contributions
(Sections 100, 100.0.1 and 488(2.1))

Any contribution made contrary to the provisions of the Election Act must, as soon as the fact is known, be remitted to the Chief Electoral Officer and will be forwarded to the Minister of Finance. In this respect, the Chief Electoral Officer may contact an authorized entity in writing to claim any political contributions received by such entity that we consider to be in violation of the law.

Thirty (30) days after such notice of claim, we will publish on our website the details of our claim to the authorized entity concerned for remittance of a contribution in whole or in part, in order to enforce sections 100 and 100.0.1 of the Act, and will publish the payment-related information.

Contributions of goods and services
(Sections 87, 88 and 91)

Good and services provided free of charge to an authorized entity are considered contributions, which only electors may make.

Goods and services provided to an authorized entity are assessed, when provided by a merchant in his company’s ordinary course of business, based on the lowest price at which the merchant offers his goods or services to the public at the time they are provided. Otherwise, goods and services are assessed at the lowest market retail price in the region in which and at the time they are offered to the public in the ordinary course of business.

A document describing the good or the service and certifying its value must be produced by the elector and remitted to the official representative. A contribution slip, including a brief description of the good or the service provided, must be completed, signed by the elector and forwarded to the Chief Electoral Officer.

For the purposes of the financial report, you must keep an up-to-date list of all contributions received in the form of goods or services.
Transmission of contribution slips

(Sections 93 and 95.1)

A contribution slip, signed by the contributor, must be submitted with the payment to the Chief Electoral Officer for any contribution made by cheque or other payment order signed by the elector and drawn on his bank account (pre-authorized debit) or any contribution made by credit card.

For cash contributions of $50 or less and for contributions in goods and services, only the contribution slips must be forwarded to the Chief Electoral Officer.

To enable the efficient processing by the Chief Electoral Officer of the contributions and slips forwarded, the official representative must enclose a transmission voucher with the mailing so that we can verify that all documents forwarded are duly received. The transmission voucher must provide the following information (see Appendix III):

• the number of slips involving contributions paid by cheque and the total of all types of related revenue;
• the number of cheques enclosed with the mailing;
• the number of slips involving cash contributions of $50 or less and the related contribution revenue amount;
• the number of slips involving credit card contributions processed by party personnel, and the related revenue amount;
• the number of slips involving contributions made by preauthorized debit and the related revenue amount;
• the number of slips involving contributions of goods and services and their equivalent monetary value.

Payment of contributions

(Sections 93, 93.1 and 99)

After the Chief Electoral Officer office receives a contribution, it:

• immediately informs the party for whose benefit the contribution was made;
• verifies compliance of the contribution;
• processes the contribution;
• deposits the contribution in an account held by the official representative of the party.

Any contribution made by means of a cheque or payment order without sufficient funds, as well as the related administrative fees, may be recovered by the Chief Electoral Officer.
CHAPTER 2  Managing funds and sums collected

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

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

Contribution receipts
(Section 96)

For all contributions, the Chief Electoral Officer shall issue an annual receipt to the contributor at the beginning of the year following the year in which the contributions were made. Receipts shall indicate the address of the elector’s domicile, his given name and surname and the total amount contributed.

Provincial political contributions are not eligible for an income tax credit.

Keeping vouchers
(Section 118)

The official representative shall, for 7 years from the date of filing of the financial report, keep all related vouchers to enable verification of compliance with the provisions concerning the payment of contributions.

Volunteer work
(Section 88(1))

> Volunteer work performed personally and voluntarily, the results of such work and the use of a personal vehicle supplied for that purpose are not considered contributions to the extent that they involve no compensation or consideration.

A person may contribute his personal services and the use of his personal vehicle without remuneration, provided he does so freely and not as part of his work in the service of an employer.
Volunteer work is work that is done by an individual personally, voluntarily and without compensation.

**Personally:**

Work done “personally” means work done by a natural person, who may or may not be a qualified elector because volunteer work is not considered a contribution.

**Voluntarily:**

Work done “voluntarily” means work done freely and without constraint, including the absence of penalties or reprisals on the part of the employer or any other person if the person decides not to do the work.

**Without compensation:**

Work done “without compensation” means work for which the person in question receives, directly or indirectly, no remuneration or other tangible benefit from a party, candidate, his employer or any other person.

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

*(Sections 1, 87, 88 and 91)*

A person who holds a job and who wishes to do volunteer work must render the services in question during his spare time and holidays.

He could also do volunteer work at any other time provided that he performs his regular duties with his employer without claiming, for example, remuneration for overtime.

If leave is granted to him during his normal hours of work by his employer for the specific purpose of working for an authorized political entity, the hours or days so worked will have to be deducted from the accumulated leave to which this employee is entitled.

In the event of the contrary, namely if an employee works for an authorized political entity during his regular or normal work hours and he receives his full wages from his employer without deduction of the corresponding hours or days from his accumulated leave, this would not be volunteer work but rather a contribution by the employer. If the latter is not a qualified elector, such a contribution could be illegal.
Volunteer work done by a person who is self-employed

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

Free air time or space

(Section 88(7))

Air time on the radio and television or space in a newspaper, periodical or other printed matter may be made available free of charge, without constituting a contribution, outside an election period by any radio, television or cable broadcaster or any owner of a newspaper, periodical or other printed matter to authorized political parties, provided such broadcaster or owner offers such service equitably as to quality and quantity to the parties represented in the National Assembly and to parties which received at least 3% of valid votes in the last general election.

Under these conditions, this service is not considered a contribution.

2.3 Membership in a political party

(Section 88(5))

An annual amount not exceeding $25 paid by a natural person for membership in a political party or for his membership card is not considered a contribution.

A political party may have several membership card categories, each including different membership dues, provided that the dues do not exceed $25.
2.4 Financing activities and political activities

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

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

Political financing rules make a distinction between political activities and financing activities. Financing activities are intended to generate a surplus that goes to help finance the political entity (surplus of contribution revenue over expenses). While the purpose of political activities is not to finance a political entity. Their objective, financially speaking, is to generate enough revenue to cover the cost of the activity. Moreover, the entrance fee to a political activity is considered activity revenue for the first admission sold per participant, not contribution revenue.

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

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

The person in charge of the activity must remit the funds from the activity to the official representative along with his activity report. The report must be countersigned for approval by the official representative, and the information in the activity report must be included in the financial report.

Appendix IV presents a report model for financing activities and political activities.
Entrance fee to an activity

(Section 88(6))

Section 88(6) of the Election Act specifies the circumstances under which entrance fees collected during political activities may be accepted without being considered contribution revenue. Entrance fees for a financing vs. political activity must be processed as follows:

### ENTRANCE FEE COLLECTED AT A FINANCING ACTIVITY

The entrance fee is considered contribution revenue

**Rules and conditions**

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

### ENTRANCE FEE COLLECTED AT A POLITICAL ACTIVITY

The entrance fee is considered political activity revenue, **NOT** contribution revenue

**Rules and conditions**

- The activity does not aim to finance a political entity, but to cover the cost of the activity.
- Total revenue from the entrance fee paid by the participants may not exceed by more than 5% of the total actual cost of the activity.
- Any amount in excess of this percentage must be remitted by the official representative to the Chief Electoral Officer within 30 days of such request by the latter.
- Anyone may pay the entrance fee, regardless of whether or not that person is a qualified elector, **up to one admission per person**.*
- No contribution slip shall be completed for a person’s first entrance fee*.  

* Only a person who is a qualified elector may pay for more than one entrance fee. Any amount paid over and above this first entrance fee constitutes contribution revenue, and a contribution slip must be completed for the second and any additional entrance fees paid by the same person.
When the official representative decides to hold a political activity, he must put in place the necessary control procedures to be able to prove to the Chief Electoral Officer, should the latter so request, that this provision of the Election Act is being duly applied.

The official representative must therefore compile, for control purposes, a list of names and addresses of persons who paid the entrance fee and the number of admissions, and have contribution slips completed, where applicable. This list must be submitted along with the activity report for a financing or political activity (see report in Appendix IV). In accordance with section 100 of the Election Act, all proceeds not in compliance must be remitted to the Chief Electoral Officer.

Revenue from a political activity exceeding 5% of actual cost

(Section 88(6))

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

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

Subsidiary revenue

(Section 88(6.1))

Subsidiary revenue may only be collected at a financing activity or political activity. Such revenue must be reasonable, i.e., relatively minor and non-recurring. In order for subsidiary revenue not to be considered a contribution, the criteria outlined in Directive D-23 must be respected.

Subsidiary revenue must be included in the financial report.
Payment of expenses
(Sections 404(8.1), 413 and 414)

All the amounts collected during a financing or political activity must be deposited in the account of the authorized entity held by the official representative. As a result, all expenses related to a given activity must be paid with a cheque drawn on this account or from a petty cash fund also established using a cheque drawn on this account.

During an election period, the expenses incurred from a political activity constitute election expenses, with the exception of the cost of food and beverages served during the political activity and covered by the entrance fee paid by participants. Other than the expenses specified in the preceding exception, political activity-related election expenses must be:

• incurred or authorized by the official agent;
• entered in the election expenses return;
• paid by the official agent from his election fund, which is separate from the account held by the official representative.

To reduce the cost of an activity, an official representative of a political entity may choose not to assume certain expenses incurred by individuals participating in the activity when these expenses can qualify as personal expenses.

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

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

To sum up, it is possible in some situations to reduce certain activity-related costs while remaining within political financing rules under the law.
2.5 Advance on the reimbursement of the election expenses of a party candidate

(Sections 451, 452 and 457)

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

Payment of the advance is made through a transfer of funds to an account held by the official representative. When the advance is paid by cheque, payment of the advance is made jointly to the candidate and the official representative of the party authority or, where there is no such authority, to the candidate and the official representative of the party.

The official representative and the candidate may transfer their right to the advance and to the reimbursement of election expenses to the official representative of the party, by jointly notifying the Chief Electoral Officer in writing of their intention.

2.6 Reimbursement of election expenses

(Sections 426, 453, 454, 455, 457 and 457.1)

Following the receipt and audit of the election expenses return, the Chief Electoral Officer will reimburse an amount equal to 50% of the election expenses posted in the return, provide they were incurred and discharged in accordance with the Election Act, to a candidate who was elected or who obtained at least 15% of valid votes and to a political party that obtained at least 1% of valid votes.

Any advance already received will be deducted from the reimbursement amount. Moreover, any overpayment of the advance must be reimbursed to the Chief Electoral Officer within 30 days of notice to the official representative.
The election expenses eligible for reimbursement cannot exceed the following limits as set in the Election Act:

<table>
<thead>
<tr>
<th>RATES IN FORCE FROM APRIL 1, 2018 TO MARCH 31, 2019*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Limit on the election expenses of an official agent of a candidate</strong></td>
</tr>
<tr>
<td>• $0.75 per elector during a general election;</td>
</tr>
<tr>
<td>• $1.44 per elector during a by-election;</td>
</tr>
<tr>
<td>• an additional $0.20 per elector in the electoral divisions of Duplessis, Rouyn-Noranda—Témiscamingue, René-Lévesque and Ungava;</td>
</tr>
<tr>
<td>• an additional $0.92 per elector in the electoral division of Îles-de-la-Madeleine.</td>
</tr>
<tr>
<td><strong>Limit on the election expenses of an official agent of a party</strong></td>
</tr>
<tr>
<td>• $0.69 per elector for all electoral divisions where the party has an official candidate but only during general elections.</td>
</tr>
</tbody>
</table>

*Note: Election expense limits are adjusted on April 1st of each year according to the variation in the consumer price index for the previous year. The Chief Electoral Officer publishes the results of this adjustment in the Gazette officielle du Québec and on its website.

2.7 Advance on the reimbursement of the election expenses of a political party

(Sections 456.1 and 457.1)

Upon receipt of an attestation from the official agent of an authorized party of the estimated amount of election expenses incurred, subject to acceptance of the attestation, a party that receives at least 1% of valid votes may also benefit without delay from an advance on the reimbursement of 35% of the lesser of:

• the election expenses limit;
• the estimated amount of election expenses incurred;

This advance is paid to the official representative of the party.
2.8 Transfers of funds

(Sections 88(8) and 441)

The following are not contributions: transfers of funds between:

- a party and its authorities;
- authorities of the same party;
- an official agent and the party or its authorities.

These transactions must be accounted for in the income statement as transfer revenue.

Transferring funds from a party or an authority

Based on the financial needs of a party and its authorities, or on the rules established between them, one or other of the authorized entities comprising the party may receive from another entity a sum that is not linked to a good or service. This revenue item, for the entity receiving the funds, is a transfer from the party or a party authority. For the entity disbursing the funds, this transfer expense is a transfer to the party or the authority.

If the cost of a good or a service provided by an outside supplier is shared by at least two authorized entities, coordination among the authorities is needed to ensure that the cost is recorded only once. By default, for the authorized entity having directly paid the expense for the benefit of the outside supplier, the portion of the cost that this entity receives as a reimbursement from another entity constitutes a transfer revenue, whereas the entity reimbursing the former records this as a transfer expense.

Transferring funds from an official agent

If a good or a service provided by an authorized entity is used for electoral purposes, the official representative must bill the official agent for this cost, which is established according to the evaluation method outlined in the paragraph “Contributions of goods and services,” in Section 2.2 of this guide. The official agent will have to include this cost in his election expenses return and pay the official representative the value established for this good or service, from the official agent’s election fund.

After filing his election expenses return, the official agent shall also remit any money remaining in his election fund and any goods in his possession to the official representative of the party or of the party authority, as the case may be.

In both of the above cases, the official representative of the authorized entity must treat these as transfer revenue from the official agent.
2.9 **Loans and suretyships**  
(*Sections 88(4), 88(4.1), 104, 104.1, 105 and 105.1*)

Only the official representative of an authorized entity may borrow from an elector or from a bank, trust company or financial services cooperative. Because a candidate is a qualified elector, he may lend money to the official representative of an authority or a party. Also, any loan granted by an elector must be made by means of a cheque or other payment order signed by the elector and drawn on his own account with a bank, trust company or financial services cooperative having an office in Québec.

Both a loan agreement and a suretyship agreement, must include a declaration by the elector certifying that the loan has been granted or the suretyship has been contracted from his own assets, voluntarily, without compensation or consideration, and that it will not be reimbursed in any manner other than the manner specified in the 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 contracted cannot exceed $25,000.

> A loan must be contracted at the current market interest rate and be evidenced in writing. The loan agreement must include the following information:

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

A loan agreement model is shown in Appendix V and may be used whenever a loan is contracted with an elector. A suretyship declaration model is also shown in Appendix V.
When an official representative contracts a loan to raise funds needed to pay election expenses, he must transfer such funds to the account of the official agent prior to the filing of the election expenses return prepared by the latter. In this way, any claims received by the official agent will be considered discharged and reimbursable, where applicable.

Take special care when dealing with suretyship agreements, because financial institutions offer joint suretyships unless otherwise indicated. This may contravene the allowable maximum of $25,000.

**Line of credit**

Only the official representative of an authorized entity may negotiate a line of credit to pay the day-to-day expenses of the party or party authority as well as to replenish the election fund put at the disposal of the official agent of a party or a party candidate.

The official representative will have to include the variations in the line of credit in the schedule covering loans in the financial report.

**Current market interest rate**

*(Section 88(4))*

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

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

**Payment of interest**

*(Section 106)*

You must pay interest due on contracted loans at least annually.

**Impossibility of making payment to a lender**

*(Section 106)*

When you cannot locate the lender to pay the principal and interest due, you must remit these amounts to the Chief Electoral Officer to be forwarded to the Minister of Finance.
2.10 Public financing of political parties  
(Sections 81 to 84)

The Chief Electoral Officer provides funding to parties that may be used to cover expenses related to day-to-day administration, presenting a political program, coordinating the political activities of party members and supporters, as well as covering election expenses and reimbursing loan principal. This funding is provided in the following forms:

- annual allowance;
- additional allowance during general elections;
- annual matched revenue;
- additional matched revenue during general elections.

The public funding provided to political parties by the Chief Electoral Officer is usually paid out by means of a transfer of funds to an account held by the official representative. Under the Act, this funding may also be paid out by means of a cheque made to the order of the official representative of a party.

Annual allowance for authorized parties  
(Sections 81 and 82)

The Chief Electoral Officer pays an annual allowance to political parties, calculated based on the percentage of valid votes received by each party in the last general election. The allowance is paid out monthly and is indexed annually on January 1st of each year according to the variation in the annual consumer price index for the previous year. The allowance in force is published in the Gazette officielle du Québec and posted any time on the website of Élections Québec.

Additional allowance during general elections  
(Sections 82 and 82.1)

During general elections, the Chief Electoral Officer provides an additional allowance to political parties, calculated based on the percentage of valid votes received by each party in the last general election. The allowance is paid out within ten days of the issue of the writ calling a general election. The rate is $1.00 per elector on the list of electors for the last general election.
Annual matched revenue
(Section 82.2)
The Chief Electoral Officer provides matching revenue to political parties, calculated as follows:

- $2.50 for every dollar of contribution revenue raised up to $20,000 in contributions annually per party;
- $1.00 for every dollar of contribution revenue raised, over and above the first $20,000 in contributions, up to $200,000 in contributions annually per party.

Hence, during a year in which no general election takes place, a political party could receive a maximum of $250,000 in matched revenue.

Additional matched revenue during a general election
(Section 82.2)
During a general election, after a political party has received the maximum matched revenue amount of $250,000, the Chief Electoral Officer may provide the political party with additional matched revenue, calculated as follows:

- $2.50 for every additional dollar of contribution revenue up to $20,000 in contributions collected for this general election, per party;
- $1.00 for every additional dollar of contribution revenue collected, over and above the first $20,000 in contributions, up to $200,000 in contributions for this general election, per party.

2.11 Reimbursement of audit fees
(Section 112)
The Chief Electoral Officer reimburses authorized political parties one-half of the cost of auditing their annual financial report up to $15,000.

To be entitled to this reimbursement, the official representative of the party must make such request to the Chief Electoral Officer. He must submit with the request, the invoice for the audit fees and proof of payment of the fees.

An application model for reimbursement of audit fees is provided in Appendix VI.
3 Authorizing and discharging expenses

3.1 Incurring and paying expenses
(Sections 94, 102 and 103)

The expenses of an authorized entity, other than election expenses, may be incurred only by the official representative of the party or delegate for the electoral division for which the latter is appointed or by the official representative of a party authority. These expenses may also be incurred by a person designated in writing by the official representative.

All accounts and invoices shall be paid from funds collected in accordance with the Election Act and within six months of their receipt, unless you are contesting them.

The official representative or any person designated in writing by the latter for this purpose, must sign the cheques for each of the expenses incurred. You may also decide to add a second signature for control purposes.
3.2 Transfer to the election fund of an official agent  
(Section 414)

Only funds held in accordance with the Election Act by an authorized entity may go into the election fund of an official agent.

3.3 Remittance to the Chief Electoral Officer of improper contributions  
(Sections 100 and 100.0.1)

When an authorized entity remits to the Chief Electoral Officer contributions collected during an earlier fiscal period that were in violation of the provisions of the Act, this disbursement must be entered under a specific item (as an expense) in the income statement. For more information, see Section 2.2 of this guide concerning contributions.

3.4 Petty cash

Certain minor expenses may be paid in cash from the petty cash.

Requirements:

- the petty cash must be established by the official representative;
- the amounts deposited therein must be determined by the official representative and cover needs for a limited period;
- any amount intended to create or maintain a petty cash fund must be drawn on the bank account of the official representative via a cheque made out to the person in charge of petty cash and mentioning that it was issued for the purpose of the petty cash;
- at all times, the total funds and invoices paid must correspond to the authorized petty cash amount.

The person in charge of petty cash may regularly apply for a reimbursement (replenishment) corresponding to disbursements made, and must append to his application the invoices paid and the other necessary vouchers.
When a person ceases to be in charge of the petty cash, he must reconcile the accounts and remit the remaining funds to the official representative with all of the related invoices and vouchers.

<table>
<thead>
<tr>
<th>Date</th>
<th>No.</th>
<th>Suppliers</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 2</td>
<td>1</td>
<td>F. Pilon</td>
<td>Supplies</td>
<td>$16.10</td>
</tr>
<tr>
<td>May 2</td>
<td>2</td>
<td>Van Houtte</td>
<td>Coffee</td>
<td>$4.15</td>
</tr>
<tr>
<td>May 3</td>
<td>3</td>
<td>Taxi Réal</td>
<td>Taxi</td>
<td>$8.40</td>
</tr>
<tr>
<td>May 3</td>
<td>4</td>
<td>Perrette</td>
<td>Milk</td>
<td>$1.29</td>
</tr>
<tr>
<td>May 5</td>
<td>5</td>
<td>Provigo</td>
<td>Groceries</td>
<td>$7.22</td>
</tr>
<tr>
<td>May 5</td>
<td>6</td>
<td>Purolator</td>
<td>Messenger</td>
<td>$20.00</td>
</tr>
<tr>
<td>May 7</td>
<td>7</td>
<td>Postes Canada</td>
<td>Stamps</td>
<td>$15.00</td>
</tr>
<tr>
<td>May 7</td>
<td>8</td>
<td>Uniprix</td>
<td>Facial tissues</td>
<td>$3.25</td>
</tr>
<tr>
<td>May 8</td>
<td>9</td>
<td>Ultramar</td>
<td>Gasoline</td>
<td>$15.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>$90.41</strong></td>
</tr>
</tbody>
</table>

Petty cash balance on ____________________________ $9.59

|        |     |            |             |        |
| **Total:** |     |            |             | **$100.00** |

### 3.5 Authorization of election expenses

(Sections 419 and 420)

**General election**

At the time of a general election, the official agent of an authorized party, his deputy or the official representative of a party authority for an electoral division, if authorized for this purpose by the official agent of the party, may authorize election expenses in the electoral division provided that no candidate of their party has already submitted nomination papers in the electoral division and before the expiry of the period for filing nomination papers.
If the party does not present a candidate in the electoral division, the expenses so authorized are considered as having been incurred by the party. Otherwise, these expenses are considered as having been incurred by the official agent of the party candidate, and the person having authorized these expenses must provide him with an itemized statement and be reimbursed.

When election expenses are initially paid by the official representative of an authority, the latter must record these expenses separately in the financial report under the heading “Election expenses attributable to official agents.” The reimbursement from the official agent must be shown as transfer revenue received from the official agent.

If the expenses incurred include advertising, this advertising must bear the name and title of the official representative of the party authority, the official agent of the party or his deputy, or the official agent of the candidate, as well as the name of the printer or maker, where applicable.

**By-election**

During the period before a party candidate has submitted his nomination paper and until the period for filing nomination papers has expired, only the official representative of the party authority for the electoral division concerned may authorize election expenses for the electoral division where a by-election is to take place.

If the party does not present a candidate in this electoral division, these authorized expenses must be recorded in the annual financial report of the authority in question. Otherwise, these expenses are considered to have been incurred by the official agent of the party candidate, and the official representative must provide him with an itemized statement and be reimbursed.

When election expenses are initially paid by the official representative of an authority, the latter must record these expenses separately in the financial report under the heading “Election expenses attributable to official agents.” The reimbursement from the official agent must be shown as transfer revenue from the official agent.

If the expenses incurred include advertising, this advertising must bear the name and title of the official representative of the party authority or the official agent of the candidate as well as the name of the printer or maker, where applicable.
3.6 Authorization of expenses for the holding of a convention to choose a candidate
(Section 404(4))

The official representative of a party or party authority may, during an election period, authorize expenses of up to a maximum of $4,000 for the holding of a convention without such expenses being considered election expenses.

These are the unavoidable costs of holding, within an electoral division, a meeting to choose a candidate, i.e., the cost of renting a room, inviting delegates and advertising on the premises of the meeting. These costs may not include any other form of advertising.

However, when, prior to the candidate nomination meeting, the party leader has officially designated a candidate in writing, the nomination paper has been filed with the returning officer or the candidate’s election advertising has started to be disseminated, all expenses related to this convention or nomination meeting are considered to be election expenses.

3.7 Payment of expenses incurred but not claimed
(Sections 425, 438 and 440)

Election expenses incurred or authorized by the official agent for which the suppliers did not submit a claim to the agent in the 60 days following polling day must be included in the election expenses return.

The official agent must also attach to the election expenses return a cheque drawn on the election fund, made out to the Chief Electoral Officer in trust, covering the total amount appearing at the bottom of the statement of expenses incurred but not claimed.

The supplier then has 120 days after the expiry of this period to submit his claim to the Chief Electoral Officer. The latter checks to ensure that the claim amount corresponds to the information provided in the statement of expenses incurred but not claimed.

It may happen that the amount set aside by the official agent to pay an expense that has been incurred but not claimed is less than the supplier’s claim. If the claim is not contested by the official agent, the official representative of the authorized entity must forward to the Chief Electoral Officer the additional sum necessary to cover the claim.
3.8 Payment of a contested claim

*(Section 445)*

Before submitting his election expenses return, an official agent must have discharged all debts associated with claims received in the 60 days following polling day, unless he is contesting the claims and posts them as such in the return.

The official agent may contest a claim or a portion of a claim ensuing from an election expense if the expense was incurred without his authorization or if the conditions of the order were not respected (quantity, quality, date of delivery, price, etc.).

When a claim is contested by the official agent, only the official representative may discharge it in execution of a judgment obtained from a court by the creditor after the case has been heard, not by accepting the claim or agreeing on a settlement.

The Chief Electoral Officer may, however, allow the official representatives to discharge a debt that has not been paid due to a lack of money in the election fund. The Chief Electoral Officer may also allow this when the refusal or failure to pay was the result of an error made in good faith and no party or candidate is opposed. Appendix VII contains an application model for payment of a contested claim.

3.9 Reutilization of material and loss of material due to vandalism or theft during an election period

Directive D-10 specifies the procedure to follow when advertising material produced and used during an election is re-used for a subsequent election.

Directive D-14 explains how to deal with the loss of material following vandalism or theft during an election period.
4 Official representative during a leadership campaign

4.1 Party expenses for a leadership campaign

(Sections 127.6, 127.11 [reference to 406], 424, 127.12 and 127.13)

The official representative of a party is responsible for incurring or authorizing expenses on behalf of the party for the purpose of holding the party’s leadership campaign.

The account used is an account that the party’s official representative holds in accordance with section 99 of the Election Act. It may be used to pay campaign expenses and to deposit, where applicable, any loans contracted by the party’s official representative for the purpose of the leadership campaign.

Leadership campaign expenses may be incurred on behalf of the party by the party’s official representative, his delegates or his replacement. The party’s official representative, with the approval of the party leader or interim leader, may appoint a sufficient number of delegates and mandate them to incur or authorize leadership campaign expenses up to a maximum amount that he sets in their appointment agreements. The amount may be changed at any time, in writing, by the party’s official representative prior to filing his leadership campaign expenses return.

Any leadership campaign expense made by a delegate of the party’s official representative is considered to have been made by the party’s official representative up to the maximum amount set in the appointment agreement.

The delegate must provide the party’s official representative with a detailed statement of the expenses that he has incurred or authorized.
The official representative of the party and his delegates must ensure that all leadership campaign expense payments are supported by an invoice. Depending on whether the expense is less than $200 or $200 and over, the invoice will have to include information as shown in the following table:

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

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

Any person to whom an outstanding amount is due further to a leadership campaign expense made by the party’s official representative must submit his claim to the official representative within 60 days following the leadership vote.

If the party’s official representative dies, resigns or is prevented from performing his duties and has not been replaced, such claim must be submitted to the party leader or interim leader within the same time limit.

Failure to comply with this 60-day deadline will result in the cancellation of the claim.

A chapter of the Election Act stipulates the financing rules for political party leadership campaigns. Refer to sections 127.1 to 127.21 of the Act and to the Guide du représentant financier d’un candidat à la direction d’un parti politique for information on the applicable provisions of law.

### 4.2 Exceptions for leadership campaign expenses

(Section 127.11 [reference to 404])

Further to section 127.11 where it refers with the necessary adaptations to section 404 of the Election Act, do not treat the following as leadership campaign expenses incurred by the party: any reasonable accommodations, meal and travel expenses incurred by a person in connection with a leadership campaign that are paid from his own funds, when such expenses are not reimbursed to that person.
Similarly, the following expenses are not considered leadership campaign expenses: any reasonable expenses normally incurred for the day-to-day administration of no more than two permanent party offices whose addresses appear in the records of the Chief Electoral Officer. The related principles stated in Directive D-17 are applicable in the case of party leadership campaigns.

Any reasonable expenses incurred for the publication of explanatory comments regarding provisions of the Act and its regulations, particularly with respect to party leadership campaign financing, provided such comments are strictly objective and contain no publicity favourable or unfavourable to a candidate, are not leadership campaign expenses. Either the person designated to oversee the leadership vote or the party’s official representative may determine the necessity of incurring such expenses.

### 4.3 Loans and suretyships

(Section 127.10)

The party’s official representative may contract a loan to cover a party’s leadership campaign expenses and an elector may stand surety for the loan.

Loans and suretyships are subject to the requirements of section 105 of the Act and explained in Section 2.9 of this guide.

### 4.4 Amounts from financial representatives of candidates

(Sections 88(9), 114(3.2) and 127.11 [reference to 417])

The party’s official representative may act as a supplier for the financial representatives of leadership campaign candidates by offering them goods and services at current market prices. As with all other leadership campaign expenses, the financial representatives of candidates must cover these expenses from their campaign funds.

The payments received by the party’s official representative for these goods and services do not constitute contributions when the transactions are carried out in accordance with the Act. Such payments must be included in the party’s financial report in a specific revenue category.
4.5 Leadership campaign expenses return to be filed

(Section 127.19)

The party’s official representative must, within 120 days following the leadership vote, file his party’s leadership campaign expenses return with the Chief Electoral Officer. The return must be prepared as prescribed by the Chief Electoral Officer using Form DGE-270, “Leadership campaign expenses return of a party”, including Form DGE-271 (Schedule 1 of Form DGE-270) (see Directive D-26).

All vouchers pertaining to the return and, where applicable, the appointment agreements of the delegates of the party’s official representative and any modifications to these must be saved by the party’s official representative for a period of 7 years and must be submitted to the Chief Electoral Officer at the latter’s request.

4.6 Receiving the revenue and expense returns of leadership campaign candidates

(Sections 127.16, 127.17 and 127.19)

The party’s official representative receives the campaign revenue and expense return that each party leadership campaign candidate must file within 90 days following the leadership vote as well as any additional campaign revenue and expense return as required under the Act.

The party’s official representative encloses with his own return, all the returns from the financial representatives of the candidates conveyed to him following the vote and forwards these to the Chief Electoral Officer. Upon receipt of any additional return, the party’s official representative must also forward it to the Chief Electoral Officer.
4.7 Saving vouchers related to the revenue and expense returns of leadership campaign candidates
   (Sections 127.16 and 127.17)

The party’s official representative must, for a period of 7 years following the date of filing of the campaign revenue and expense returns received from the financial representatives of the leadership campaign candidates, save all vouchers allowing verification of compliance with the provisions of the Act pertaining to leadership campaign financing. And, where applicable, he must also save the written authorizations of the leadership candidates for any loans taken out and the appointment agreements for the assistants of the financial representatives of the candidates as well as any changes to these. The official representative must remit these documents to the Chief Electoral Officer, at the latter’s request.

4.8 Extended filing period
   (Section 127.21)

If the party leader or interim leader can demonstrate to the Chief Electoral Officer that the absence, death, sickness or misconduct of the party’s official representative or any other reasonable cause has prevented the preparation and filing of the leadership race expenses return, the Chief Electoral Officer may grant a maximum 30-day extension for the preparation and filing of the return.
Preparing the annual financial report

5.1 General information
(Sections 113, 117, 119, 120 and 120.1)

The official representative of an authorized political party must file a financial report for the preceding financial period ending on December 31 with the Chief Electoral Officer by April 30 of each year.

The official representative of an authorized party authority must file a financial report for the preceding financial period ending on December 31 with the Chief Electoral Officer by April 1 of each year.

The balance sheet of the financial report must be signed by the official representative whose name appears in the Chief Electoral Officer’s Register of authorized political entities of Québec as of December 31, or by the person so designated before the date on which the report is filed. The official representative of the authorized entity is in charge of preparing and filing the financial report.

In certain situations, the Election Act stipulates that the deadline for filing the financial report of a party or party authority may be deferred to a later date. This deferral is granted when the deadline coincides with an election period or with the period for filing an election expenses return, or if the deadline for filing an election expenses return falls within the period for filing a financial report (sections 120 and 120.1).

To facilitate preparation of the financial report, the official representative must keep an account book as specified in Directive D-5. An account book model for a party authority appears in Appendix VIII.
5.2 Financial report of a party
(Sections 47, 110 and 113 to 116.1)

A party’s financial report must be prepared according to the model established by the Chief Electoral Officer (see Update U-1). The report must include the following:

• balance sheet;
• income statement;
• statement of changes in net assets;
• cash flow statement;
• reference framework;
• accompanying notes prepared in accordance with generally accepted accounting principles;
• canvasser list even if the list is empty.

In order to be considered filed with the Chief Electoral Officer, the financial report must be accompanied by an independent auditor report. Additional information concerning the party auditor may be found in Chapter 6 of this guide.

For a financial report to be admissible, the sections “Declaration and signature of official representative” and “Declaration and signature of party leader” must be signed.

Although parties are not required to inform the Chief Electoral Officer of an auditor’s appointment, it is recommended that the official representative and the party leader provide the information included in the model shown in Appendix IX.

The $500 deposit accompanying the application for authorization of a party is reimbursed after the filing of the first financial report or the closing financial report. A letter model is provided in Appendix X for applying for a reimbursement of the deposit.
5.3 Financial report of a party authority
(Sections 114, 115, 115.1 and 117)

The financial report of a party authority must include a balance sheet, income statement and cash reconciliation. The report must, moreover, be accompanied by schedules providing the additional information required under sections 114 and 115 of the Election Act. The list of canvassers must also be enclosed with the financial report.

For a financial report of a party authority to be admissible, it must include a declaration signed by the official representative and a declaration signed by the MNA or, if not by the MNA, by the highest official, which the official representative of the party authority has designated in writing. These two declarations are required by the Chief Electoral Officer.

A letter model for designating the highest official of a party authority is shown in Appendix XIII and must be enclosed with the annual financial report.

A financial report model, schedules included, for a party authority is shown in Directive D-8. In addition, a user-friendly Excel file is strongly recommended for preparing and filing the financial report and is available on the website of the Chief Electoral Officer. A user guide explaining how to use the Excel file is shown in Chapter 9 and is available on the website.

5.4 Information to be provided at the request of the Chief Electoral Officer
(Section 112.1)

The Chief Electoral Officer is empowered to access all books, accounts and documents pertaining to the financial affairs of authorized entities. The official representative and any other person so called upon must provide information requested by the Chief Electoral Officer within 30 days.
5.5 Application to correct a financial report
(Section 443)

When an error is ascertained in a financial report that has already been filed, the
official representative may correct the error up to the report filing deadline.

After that date, the leader of the party must obtain permission from the Chief
Electoral Officer to correct the error by showing that it was made inadvertently.
For this, the party leader must use the application model in Appendix XI. Before
allowing a report to be corrected, the Chief Electoral Officer will send a copy to
the parties and candidates concerned informing them that they have 10 days
to make their opposition known. If there is no opposition or if the Chief Electoral
Officer concludes that the opposition is unfounded, the correction will be allowed.
Otherwise, the Chief Electoral Officer will refer the parties to the competent
tribunal or court.

5.6 Withdrawal of authorization
(Sections 67, 73, 75 and 76)

The Chief Electoral Officer may, if so requested in writing by the leader, withdraw
authorization from an authorized entity. The application for withdrawal must be
accompanied by a closing financial report from the political entity concerned for
the period between the date of authorization or the end of the period covered by
the previous financial report, as the case may be, and the date of application for
withdrawal of authorization. If the previous financial report has not been filed, it
must also be included with the application for withdrawal of authorization. A copy
of the resolution adopted in compliance with party by-laws and certified by at least
two party officials must accompany the application as well.

The closing financial report must be filed by the official representative or, failing
this, by the party leader. The report must contain the same elements as the annual
financial report.

During the process to withdraw authorization from a party authority, but not from
the party, the authority’s official representative must, without delay, remit to the
official representative of the party any money and other assets held by the author-
ity. The party inherits the rights and obligations of the party authority whose
authorization is being withdrawn.
A withdrawal of authorization from a party results in the withdrawal of authorization from all of its authorities. The funds and assets of the party and its authorities must be remitted without delay to the Chief Electoral Officer by the persons holding these funds and assets.

In addition, the party and each of its authorities must forward the following to the Chief Electoral Officer:

- closing financial report;
- list of creditors with their names, addresses and the amounts due to each;
- all books, accounts and documents related to the financial affairs of the party and its authorities, when the Chief Electoral Officer so requests.

In the above cases, we recommend that you contact a political party financing coordinator of the Chief Electoral Officer. The contact information is provided in the introduction to the guide.

5.7 Accessibility
(Section 126)

The information contained in the financial reports and documents prescribed under Title III of the Election Act is public information as of the deadline for their filing, except for:

- the list of canvassers;
- the list of members of an authorized party referred to in section 51.2 of the Election Act (a list of 100 members that must be submitted annually to the Chief Electoral Officer);
- any information on the contribution slip other than the contributor’s given name and surname, the address of the contributor’s domicile and the amount of the contribution.

However, when financial reports are filed after the deadline, they shall be accessible upon their date of filing.

Example:

A financial report of a party authority filed on March 25 will be accessible only as of April 1st. However, if the same report is filed on April 2, i.e., after the deadline prescribed in the Election Act, it is accessible as of that date.
Independent auditor of a party

(Sections 107 to 112)

The official representative of an authorized party must, with the written approval of the leader of the party, appoint an auditor from among the professionals legally practicing public auditing in Québec. See Appendix IX for a notice of appointment model for the appointment of an independent auditor.

However, no person may be appointed as auditor who is:

1° a Member of the National Assembly (MNA) or of the Parliament of Canada (MP);

2° an official agent or official representative;

3° a candidate in a current election;

4° the Chief Electoral Officer, a returning officer, a deputy returning officer or one of his assistants.

Nor may any partner or member of the staff or personnel of a person described in points 1° to 4° be appointed as auditor.

The auditor’s report must be addressed to the party leadership. It may include comments and observations to explain any departure from accepted accounting standards and the directives issued by the Chief Electoral Officer.

The auditor shall have access to all the books, accounts and documents pertaining to the financial affairs of the party.

The Chief Electoral Officer shall reimburse authorized parties one-half of the cost of having their financial report audited up to $15,000.

See Section 2.11 of this guide concerning the reimbursement of auditing fees.
7 General information

7.1 Updating the Register of authorized political entities of Québec
(Sections 51.1, 51.2, 65 and 66)

The official representative, the leader of the party, or any person so designated by the leader shall notify the Chief Electoral Officer of the appointment of a new leader and/or new officers of the party, as well as the replacement of an official representative, a delegate of the latter, an official agent or his deputy. The official representative shall provide the Chief Electoral Officer with any other information in writing, as required for updating the Register of authorized political entities of Québec.

Moreover, not later than April 30 of each year, a political party must send to the Chief Electoral Officer a list showing the names and addresses of 100 members who are qualified electors and hold a valid membership card.

For the appointment of a new leader, notification of the appointment must be accompanied by a copy of a resolution to that effect passed in conformity with the by-laws of the party, and certified by two or more officers of the party.

7.2 Withdrawal of authorization initiated by the Chief Electoral Officer
(Section 68)

The Chief Electoral Officer may withdraw the authorization of a political entity, including, for the following reasons:

- the entity does not provide the information required to update the Register of authorized political entities of Québec. It does not comply with the provisions of law regarding the auditor;
• the official representative does not comply with the provisions regarding expenses and loans by authorized entities;
• the official representative does not comply with the provisions regarding financial reports;
• the political party does not maintain a minimum of 100 members who are qualified electors and hold a valid membership card, or neglects to send to the Chief Electoral Officer, not later than April 30 of each year, a list showing the names and addresses of 100 members who are qualified electors and hold a valid membership card.

For more information, see Section 5.6 of this guide concerning the withdrawal of authorization.

7.3 Requesting an inquiry (investigation)  
(Section 491)

The Election Act stipulates that the Chief Electoral Officer, of his own initiative or at the request of an individual, may launch an inquiry. Although the Election Act does not prescribe a model form for this purpose, it is recommended that the model shown in Appendix XII be used to request an inquiry by the Chief Electoral Officer.

7.4 New verification and investigative powers of the Chief Electoral Office  
(Sections 490.1 to 490.4, 491 and 493.1)

In addition to the right to conduct inquiries (investigations) (Section 7.3 of this guide), the Chief Electoral Officer may also carry out verifications as part of our application of the Act and the latter’s regulations.

The Chief Electoral Officer now possesses the following powers:

• subject to certain obligations, the power, among other things, to have access to premises where the books, records, accounts, files and other relevant documents are kept or are supposed to be kept and access to premises where activities are carried out that come under the jurisdiction of the Act, and the power to inspect these premises, to use any computer, equipment or other items located on the premises and to demand all relevant information and the provision of all relevant documents;
• the power to issue a formal demand requiring the provision of any information or document;
• the power to ask a justice of the Court of Québec, in the case of non-compliance with the above obligations, to order the persons in question to comply.

The Chief Electoral Officer also possesses new investigative powers, namely, the power to ask a justice of the Court du Québec to order any person, other than the person being investigated, to provide information and documents.
Penal provisions and other penalties

(Sections 551 to 569 and 569.1)

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

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

Prosecution by the Chief Electoral Officer regarding matters of election financing and management of election expenses must be instituted within seven years of the time at which an offence was committed.

8.1 Contributions

Under section 564.2

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

section 87 • must be a qualified elector in order to make a contribution;
section 88 • definition of a contribution and exceptions;
section 90 • contribution made by an elector out of the elector’s own property, voluntarily, without compensation or consideration, and that has not and will not be reimbursed in any way;
section 91 • maximum contribution of $100;
section 100 • improper contribution to be remitted to the Chief Electoral Officer as soon as the fact is known;
section 127.6 • use of an account, as stipulated in section 99 of the Act, held by the party’s official representative;
• depositing loans in this account;
• a party’s official representative or his delegate may cover the cost of a leadership campaign expense only from this account.

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

Under section 564.1
An elector who falsely declares that a contribution is being made out of the elector’s own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way is liable to a fine of $5,000 to $20,000 for a first offence and a fine of $10,000 to $30,000 for any subsequent offence within 10 years.

Also, a natural or a 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
If a natural or a legal person is convicted of contravening or attempting to contravene sections 87, 90 and 91, among others, or convicted of an offense under section 564.1, a judge may, on an application by the Chief Electoral Officer, impose an additional fine equal to twice the amount of the illegal contribution for which the person is convicted, even if the offender has already received the maximum fine.
Under section 561
Any person who solicits or collects contributions or incurs expenses without holding 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.

8.2 Financial report and other responsibilities of an official representative

Under section 559.0.1
Any official representative is liable to a fine of $5,000 to $20,000 who:
• files a false report, return or declaration;
• provides a false or falsified invoice, receipt or other voucher;
• discharges a claim otherwise than as permitted by section 445.

Under section 563
Any person, including an official representative, who fails to file a report or return, 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 127, 442 and 562
If the financial report of an authorized entity is not filed within the fixed time limit, the leader of the party or, if he is not an MNA, the party’s House leader, 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. If there is no House leader, an MNA designated by the leader of the party loses the right to sit and to vote.

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

An MNA who sits or votes in the National Assembly in violation of the above-mentioned disqualification is liable to a fine of $500 for every day he sits or votes under these conditions.
CHAPTER 8  Penal provisions and other penalties

Under section 564
Any person including the official representative who contravenes any of the provisions 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, 417, 419, 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.

Under section 566.1
If the leader of a political party, another of its officers, its official representative, a delegate of its official representative, its official agent or a deputy of its official agent commits, allows or tolerates an offence under the Election Act, the political party is presumed to have committed the same offence.

8.3 Corrupt electoral practice

Under sections 567 and 568
Any person who is convicted of an offence that constitutes a corrupt electoral practice loses, for a period of five years, the right to vote, to be a candidate in an election, to engage in partisan work and to be an official representative, and may not hold any 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, as described in sections 559.0.1, 564.1, 564.1.1 and 564.2 where they refer to sections 87, 90 and 91, constitutes a corrupt electoral practice.
8.4 Other provisions of law

In accordance with section 569.1, all information relating to any prosecution undertaken by the Chief Electoral Officer of Québec 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.

8.5 Summary table of certain offences, fines and penalties

The table in this chapter presents various offenses involving violations of the Election Act for which heavy fines and multiple sanctions are imposed.

How to read the table:

• Column 1 – in accordance with section
• Column 2 – the offender
• Column 3 – did not comply with one of the sections listed or
  – committed the illegal act described or
  – was convicted of an offence
• Column 4 – for a first offence or for a repeat offence
• Column 5 – a fine may be imposed in the amount of $ “ ”, plus an additional fine equal to twice the illegal contribution

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

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

<table>
<thead>
<tr>
<th>Section of the EA</th>
<th>Offender</th>
<th>Situation resulting in fines and penalties</th>
<th>Offence</th>
<th>Fine</th>
<th>Section 567 EA</th>
</tr>
</thead>
</table>
| 564               | Any person | Sections 62, 66, 74, 76, 92, 93, 95, 96, 97, 99, 102 to 104.1, 105 paragraphs 1 and 2, 105.1, 106, 127, 10, 127.11, 408, 410, 416 to 420, 422 to 424, 457.2, 457.9 and 457.11 to 457.17 | - Contravening a section of the Election Act  
- Illega act  
- Conviction  
- Attempt to contravene | First | $500 to $10,000 | Corrupt electoral practice CEP |
| 564.1             | Elector | Who falsely declares that his contribution has been made out of his own property, voluntarily, without compensation and for no consideration, and that he has not and will not be reimbursed in any way (Section 95,1) | √ | 10 years | $5,000 to $20,000 |  
| 564.1             | 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 | √ | 10 years | $10,000 to $30,000 |  
| 564.1.1           | Elector | Who falsely declares that the loan is made or that the bond is contracted on his own property, voluntarily, without compensation or consideration, and that he has made or will be the subject of any refund other than what is provided in the loan deed | √ | 10 years | $10,000 to $50,000 |  
| 564.2             | Legal person | Sections 87 to 91, 100, 127.6, 127.11, 413 to 415, 429 and 429.1 | √ | 10 years | $50,000 to $200,000 |  
| 564.2             | Natural or legal person | Convicted of an offence under sections 87, 90 or 91 | √ | 10 years |  |
| 567               | Sections 551.1 and 553.1, in any of paragraphs (1) or (3) of section 554, paragraph 3 of section 555, paragraph 4 of section 556, sections 557 to 559.1, section 560, section 64.1, section 554.1.1 and section 554.2 when referring to sections 97, 90 and 91 |  |

- **87**: Only an elector may make a contribution  
- **88**: Definition of contributions and exceptions  
- **89**: Contribution deemed paid by a candidate  
- **90**: Contribution made by an elector himself, out of his own property, voluntarily without compensation and for no consideration, and that has not and will not be reimbursed in any way  
- **91**: Maximum contribution amount  
- **95**: Payment of all contributions of $50 and over by means of cheque, credit card or other payment order signed by the elector and drawn on his account  
- **95.1**: Every contribution must be accompanied with a contribution slip  
- **100**: Returning an illegal contribution to the Chief Electoral Officer  
- **104.1**: Any loan granted to an elector shall be made by cheque  
- **105.1**: For the same elector, the total of the following amounts may not exceed $25,000  
- **413**: Only an official agent may make or authorize election expenses  
- **414**: An official agent may pay election expenses only from an election fund  
- **415**: The use of goods or services during an election period, only by the official agent or with his author
Instructions for completing the financial report of a party authority

We recommend reading Chapters 3, 4 and 6 of this guide for an overview of the financial report before starting to complete it.

The Chief Electoral Officer has created a user-friendly tool to help you prepare and file your financial report. It’s an Excel file that is available on Élections Québec website at electionsquebec.qc.ca

Instructions for completing the Excel file used to prepare the financial report of a party authority are shown according to the order in which the forms need to be completed and are presented on the following pages.

1 Objective

The purpose is to provide a file based on the needs of party authorities to facilitate financial monitoring. This file helps reduce data entry and minimize data entry errors while automating the production of the annual financial report.

2 Upon opening

Enable macros if a notification requests it upon opening the file.
3 Compilation


The remaining data under these tabs is compiled automatically from the data entered in the income and expenditure records.

4 Income and expenditure records

Throughout the year, enter the accounting entries, including those that affect balance sheet items and those that don’t affect cash on hand (overdraft).
Note

• Debit entries in light blue and credit entries in khaki green.
• Total of each item (column) on line 208.
• Total of debits and credits in column E on lines 209 and 210 (must match). Amounts are also found under the Validations tab.
• The “Validation Ref.” column helps ensure that an item is entered in the “Ref.” column if an amount is entered as a debit or credit in the two columns next to it.
• Total of each debit or credit entry (line) in columns:
  − AB and AC (record of income)
  − AG and AH (record of expenditures)
• The “Validation total debit = total credit” column helps ensure that total debits are equal to total credits for that item (line).

<table>
<thead>
<tr>
<th>Total débit de la ligne</th>
<th>Total crédit de la ligne</th>
<th>Validation total débit = total crédit</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.73</td>
<td>25.73</td>
<td>Ok</td>
</tr>
<tr>
<td>12.00</td>
<td>112.00</td>
<td>Ne correspond pas</td>
</tr>
</tbody>
</table>

Functions

• Allows you to use search filters (line 7).
• Allows you to sort data chronologically and to renumber the lines using the following two buttons.

Example: the record of income

If necessary, indicate any other revenues or expenses (yellow cells) for items R-10 through R-12, as well as R-37. If you need more line items for revenues or expenses, call Élections Québec.
5 Annual financial report

• The first four pages of the DGE-210 correspond to the following four dark pink tabs:
  - Income statement
  - Expense statement
  - Balance sheet
  - Reconciliation of cash on hand

• Fill in the yellow cells to label the annual financial report (header).

<table>
<thead>
<tr>
<th>IDENTIFICATION</th>
<th>Parti de circonscription / région</th>
<th>Département / région</th>
<th>Exercice</th>
<th>Année-Mois-Jour</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

• The data under these four tabs is compiled automatically. There is no need to enter your financial report, as the data is taken from the “Record of income” and “Record of expenditures” tabs.
  - Exception: if applicable, enter the data in appendices 2 (loan from) and 5 (loan to) to populate lines 8 to 10 and 15 to 17 of the reconciliation (purple cells).

5.1 Appendices

Complete the appendices as required to attach them to your financial report.

5.1.1 Appendix 3

Complete the list of donors and contributions using the three columns provided. Print the required pages and the last page to include them in your annual financial report.

Functions

• Allows you to search the data using filters.
• Allows you to sort data using Excel’s sort button.

Layout

A subtotal is already provided for each page.

The grand total of contributions entered is on line 201. If you need more lines, call a political finance coordinator.
If this list is provided by the party, only fill in the first line with the amount for the year’s contributions in the “Amount $” column (for validation purposes only) and enter the number of donors in cell D17 (yellow cell) of the “RF Inst DGE-210 p.1” tab. Do not print this appendix, but attach it to the list of donors and contributions received from your party.

6 Producing the annual report

1. Under the “Reconciliation of cash on hand” tab, enter the amount of cash on hand as at December 31 of the current year in cell F10 of the reconciliation.

2. If necessary, enter any outstanding deposits and cheques.

3. Make sure that the 14 validations “match” in the “Validations” tab.

4. Print all tabs of the financial report and include the appendices, reconciliation, declarations and list of validations. To do so, click on “Print the annual financial report” above the “RF Inst DGE-210 P.1” tab.

   a. Note: Print sizes for the financial report’s tabs and appendices are already defined (8.5 x 11).

5. Date and sign the declarations (official representative and independent MNA, or highest official) and the annual financial report on page 3 (balance sheet).

6. Forward these documents to the Chief Electoral Officer by April 1.

7 Extra tab

This tab has been set up so that you can calculate or enter any data you wish.

8 Accounting

Excel 2013, 2010 and 2007, as well as Numbers

9 Support

1-866-232-6494
10 Double entry bookkeeping and examples of accounting entries

Double entry bookkeeping principles

<table>
<thead>
<tr>
<th>Balance sheet:</th>
<th>Assets</th>
<th>Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>Increase</td>
<td>Decrease</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of income and expenses:</th>
<th>Income</th>
<th>Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Debit</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>Decrease</td>
<td>Increase</td>
</tr>
</tbody>
</table>

Reimbursement of election expenses

Entry of reimbursement deposited directly in the account held by the party authority’s official representative (OR)

Context without assignment of receivables to party

Cash on hand (B-1) $8,650.00

Reimbursement of election expenses by the Chief Electoral Officer (R-5) $8,650.00

Explanation: For the party authority, a revenue of $8,650 must be entered in the corresponding category of the statement of income and expenses (R-5). Since the amount is deposited in the account, cash on hand increases in the same amount (B-1).

Entry of the reimbursement for the party authority paid directly to the party

Context with assignment of receivables to party

Transfer to party (R-22) $8,650.00

Reimbursement of election expenses by Chief Electoral Officer (R-5) $8,650.00

Explanation: In the context of an assignment of receivables, the reimbursement does not go to the party authority, but rather to the party. Although the party authority does not receive the payment, an entry is required for tracking purposes. There will thus be two entries: on the one hand, the reimbursement (inflow) made by the Chief Electoral Officer for election expenses (R-5), and on the other hand, an expense (outflow) of $8,650 (R-22) transferred to the party. This inflow and outflow do not affect cash on hand.
Reimbursement of election expenses

Claiming an overpaid amount—assignment of receivables

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advance reimbursement of the surplus (R-21)</td>
<td>$529.63</td>
</tr>
<tr>
<td>Transfer from party (R-6)</td>
<td>$529.63</td>
</tr>
</tbody>
</table>

Explanation: The Chief Electoral Officer claimed to the party authority an overpaid amount of $529.63 for the reimbursement of election expenses. Since the party authority signed an assignment of receivables to the party and the party received this reimbursement of expenses, the amount to be reimbursed will not come out of the party authority’s account. This entry ensures that the transaction is tracked. The amount paid to the party is thus recorded as income in R-6, and an expense in the same amount appears in R-21.

Reimbursement of election expenses to be received

Entry of reimbursement of election expenses to be received at the end of the fiscal year

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reimb. of election expenses to be received from the Chief Electoral Officer (B-4)</td>
<td>$675.50</td>
</tr>
<tr>
<td>Reimbursement of election expenses by the Chief Electoral Officer (R-5)</td>
<td>$675.50</td>
</tr>
</tbody>
</table>

Explanation: At the end of the year in which an election was held—an election for which the party authority has the right to a reimbursement that has not yet been paid—we will create an asset to be received (B-4) and enter an income amount for reimbursement of election expenses by the Chief Electoral Officer (R-5).

Entry of cash on hand for the following fiscal year

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand (B-1)</td>
<td>$675.50</td>
</tr>
<tr>
<td>Reimb. of election expenses to be received from the Chief Electoral Officer (B-4)</td>
<td>$675.50</td>
</tr>
</tbody>
</table>

Explanation: The following year, once we receive the money, we will increase cash on hand (B-1) and decrease the accounts receivable by the same amount (B-4).
### Amounts to be paid

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Entry of a payment to be transferred to the party at the end of the fiscal year</strong></td>
<td></td>
</tr>
<tr>
<td>Transfer to the party (R-22)</td>
<td>$1,375.00</td>
</tr>
<tr>
<td>Transfers to be paid to the party (B-18)</td>
<td>$1,375.00</td>
</tr>
</tbody>
</table>

**Explanation:** At the end of the fiscal year, the party authority owes $1,375 to the party. An expense in this amount made to the party (R-22) in the form of a transfer must thus be recorded. However, as the expense is known but has not been paid, a liability (debt) must be entered, i.e. a transfer of the same amount to be paid to the party (B-18).

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Entry of the cash outflow for the following fiscal year</strong></td>
<td></td>
</tr>
<tr>
<td>Transfers to be paid to the party (B-18)</td>
<td>$1,375.00</td>
</tr>
<tr>
<td>Cash on hand (B-1)</td>
<td>$1,375.00</td>
</tr>
</tbody>
</table>

**Explanation:** The following year, once enough cash on hand is available, we will pay our debt to the party. This means a decrease of $1,375 (B-1) in cash and a decrease in liability (debt) to the party (B-18) in the same amount.

### Provision and closing out of the election fund

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Entry of OR’s transfers to the election fund held by the official agent (OA)</strong></td>
<td></td>
</tr>
<tr>
<td>Transfers to official agents (R-24)</td>
<td>$10,000.00</td>
</tr>
<tr>
<td>Cash on hand (B-1)</td>
<td>$10,000.00</td>
</tr>
</tbody>
</table>

**Explanation:** At the beginning of an election period, once the candidate of the party has filed his or her nomination paper and an OA has been appointed, we will transfer the amounts the candidate will need to his or her election fund. In doing so, we will decrease our cash on hand by $10,000 (B-1) and create an expense in the form of a transfer to the OA (R-24).
Provision and closing out of the election fund (cont’d)

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entry of amounts received by the OR (closing out of the election fund)</td>
<td></td>
</tr>
<tr>
<td>Cash on hand (B-1)</td>
<td>$99.50</td>
</tr>
<tr>
<td>Transfers from official agents (R-8)</td>
<td>$99.50</td>
</tr>
</tbody>
</table>

**Explanation:** After the election period, once all expenses have been paid, any sums remaining in the election fund are transferred to the party authority’s account. An income amount is thus entered for the transfer of $99.50 (R-8), which will increase your cash on hand by the same amount (B-1).

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entry in the party authority’s financial report of fixed assets acquired by an OA (closing out of election fund)</td>
<td></td>
</tr>
<tr>
<td>Furniture and equipment (B-11)</td>
<td>$500.00</td>
</tr>
<tr>
<td>Transfers from official agents (R-8)</td>
<td>$500.00</td>
</tr>
</tbody>
</table>

**Explanation:** If after an election period, an OA must return a fixed asset to the party authority, for example a computer or chairs, the party authority must record this new asset. You must thus enter an income amount for the transfer received from the official agent (R-8) in the amount of the asset’s value ($500) and also enter an asset of the same amount under furniture and equipment (B-11).

**Loans**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entry of a loan contracted by the OR of the party authority</td>
<td></td>
</tr>
<tr>
<td>Cash on hand (B-1)</td>
<td>$12,000.00</td>
</tr>
<tr>
<td>Loans from financial institutions or electors (B-23)</td>
<td>$12,000.00</td>
</tr>
</tbody>
</table>

**Explanation:** By borrowing money, the party authority increases his or her liabilities (debt) by $12,000 (B-23) and thereby increases his or her cash on hand by the same amount (B-1).
### Capital asset acquisitions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital assets acquired by the party authority</td>
<td></td>
</tr>
<tr>
<td>Furniture and equipment (B-11)</td>
<td>$500.00</td>
</tr>
<tr>
<td>Cash on hand (B-1)</td>
<td>$500.00</td>
</tr>
</tbody>
</table>

**Explanation:** When the party authority acquires fixed assets, for example a computer worth $500, there is a cash outflow and thus a decrease in cash on hand in the same amount (B-1). The party authority’s assets in furniture and equipment also increase by the same amount (B-11).

### Write-off of fixed assets

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Write-off of fixed assets by the party authority (value of $500)</td>
<td></td>
</tr>
<tr>
<td>Loss on write-off of fixed assets (R-36))</td>
<td>$500.00</td>
</tr>
<tr>
<td>Furniture and equipment (B-11)</td>
<td>$500.00</td>
</tr>
</tbody>
</table>

**Explanation:** This year, your computer lost all its initial estimated value of $500, which results in a decrease in furniture and equipment assets (B-11). The consideration is an expense of $500 (R-36).

### Disposal of fixed assets

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Party authority’s disposal of a fixed asset for $380, whose cost was $500.*</td>
<td></td>
</tr>
<tr>
<td>Cash on hand (B-1)</td>
<td>$380.00</td>
</tr>
<tr>
<td>Loss on write-off of fixed assets (R-36))</td>
<td>$120.00</td>
</tr>
<tr>
<td>Furniture and equipment (B-11)</td>
<td>$500.00</td>
</tr>
</tbody>
</table>

**Explanation:** An acquired property worth $500 (asset) was sold for $380, thereby increasing the cash on hand by that amount (B-1). The difference between the value of the acquired asset and the sales price is recorded as a loss on disposal of fixed assets, i.e. an expense of $120 in this case (R-36). As a result, we have fully disposed of our asset (decrease) by $500 (B-11).

*Note that the two items in the record of income will have to be entered on two separate lines.*
<table>
<thead>
<tr>
<th>Appendix</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Canvasser certificate</td>
</tr>
<tr>
<td>II</td>
<td>List of canvassers</td>
</tr>
<tr>
<td>III</td>
<td>Voucher for transmission of contribution slips</td>
</tr>
<tr>
<td>IV</td>
<td>Report on financing activities and political activities</td>
</tr>
<tr>
<td>V</td>
<td>Deed of loan and Declaration of suretyship</td>
</tr>
<tr>
<td>VI</td>
<td>Application for reimbursement of audit fees</td>
</tr>
<tr>
<td>VII</td>
<td>Application for payment of a contested claim</td>
</tr>
<tr>
<td>VIII</td>
<td>Registre comptable d’une instance autorisée de parti</td>
</tr>
<tr>
<td>IX</td>
<td>Appointment of an independent auditor</td>
</tr>
<tr>
<td>X</td>
<td>Application for reimbursement of the deposit accompanying the application for authorization</td>
</tr>
<tr>
<td>XI</td>
<td>Application to correct a financial report</td>
</tr>
<tr>
<td>XII</td>
<td>Application for an inquiry</td>
</tr>
<tr>
<td>XIII</td>
<td>Letter designating the highest official of the authority</td>
</tr>
<tr>
<td>XIV</td>
<td>Petty cash statement</td>
</tr>
</tbody>
</table>
APPENDIX I

Canvasser certificate

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

______________________________________________________________________________

Name

official representative of

______________________________________________________________________________

Name of the authorized entity

designate

______________________________________________________________________________

Name of the canvasser

residing at ______________________________________________________________________

Address

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

from ___________ Year/Month/Day to ___________ Year/Month/Day.

Signed in __________________________________________________________, this ________________.

Municipality Date

___________________________________________________________

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

Certificate number: ________________________________

Canvasser’s declaration

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

___________________________________________________________

Canvasser’s signature Date

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

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

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

Signature of the official representative ______________________ Date ______________________

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

**Voucher for transmission of contribution slips**

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

**SECTION A**

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

**TOTAL SECTION A**

<table>
<thead>
<tr>
<th>Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**SECTION B (Slip with no contribution)**

<table>
<thead>
<tr>
<th>Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Contribution slip with membership only and/or revenues of political activities

---

Name of the official representative or the person in charge: __________________________

Signature: __________________________

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

**Traitement des contributions**

**Élections Québec**

3460, rue de La Pérade

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

**Name of the entity**

**Nature of the activity**  
**Date of the activity**

**Address where the activity took place**

<table>
<thead>
<tr>
<th>Tickets sold (details by category of admission)</th>
<th>Unit price</th>
<th>Sum collected (A x B)</th>
<th>As contribution revenue</th>
<th>As political activity revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category of admission</td>
<td>Number of tickets (A)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total of sums collected through ticket sales**

**Contributions received in addition to entrance fees**

**Subsidiary revenue (bar, cloakroom, etc.)***

**Total of sums collected (to be remitted to the official representative)**

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

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Room</td>
<td>$</td>
</tr>
<tr>
<td>Ticket printing</td>
<td>$</td>
</tr>
<tr>
<td>Publicity</td>
<td>$</td>
</tr>
<tr>
<td>Food and beverages</td>
<td>$</td>
</tr>
<tr>
<td>Sound and lighting</td>
<td>$</td>
</tr>
<tr>
<td>Insurance</td>
<td>$</td>
</tr>
<tr>
<td>Expenses paid out of petty cash (provide details)</td>
<td>$</td>
</tr>
<tr>
<td>Other (specify)</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total expenses**

**Details concerning subsidiary revenue**

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

**Total**

**Person in charge of the activity**

**Date of report**  
**Signature**

**Official representative**

**Date**  
**Signature**
Deed of loan

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

AND

_____________________, domiciled at ______________________

Name of the elector

_____________________,

Address of the elector

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

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

This loan is granted under the following conditions:

Date of the loan

Duration of the loan

Interest rate

Conditions for repayment of the principal

Conditions for payment of interest

(An interest payment is mandatory annually)

“The Lender” states the following:

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

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

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

In witness whereof we have signed in ______________________ on ______________________.

Municipality

Date

Signature of the official representative

Signature of the elector
Declaration of suretyship

I, ________________________________, domiciled at ________________________________

Name of elector

______________________________, domiciled at ________________________________.

Address of elector

have agreed to provide ________________________________, official representative of ________________________________, a suretyship in the amount of ________________________________.

Name of official representative

Name of authorized entity

Amount of suretyship: ________________________________ $ on a loan taken out on ________________________________

Date

from ________________________________, ________________________________.

Name of financial institution/elector

I state the following:

1. The said suretyship is undertaken from my own resources, voluntarily, without compensation or consideration and, in the event that the financial institution should withdraw my suretyship, shall not be the subject of any repayment other than as specified in this document.

2. The total of the following amounts does not exceed $ 25,000:
   • the unpaid principal of loans that I have made to one or more authorized entities
   • the amount, for which I remain the guarantor, of loans made by one or more authorized entities

In witness whereof I have signed at ________________________________ on ________________________________.

Municipality

Date

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

Subject: Application for reimbursement of audit fees

The audit fees for the financial report of the party ________________________________

for the year 20 _______ totalled $ ___________________.

(Year) (Total)

Under section 112 of title III of the Election Act, half of this amount is reimbursable up to a total of $15,000.

Accordingly, I hereby request that you reimburse $ ____________ for the audit fees that I paid for

the year 20 _______. Included herein is the original of the auditor’s invoice and of the proof of payment,

(Year) (Total)

which I would ask you to return to me after review.

________________________________________
(Signature of the official representative)
APPENDIX VII

Application for payment of a contested claim

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

Subject: Application for payment of a contested claim

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

Election of ______________________________________ Date

Dear Madam/Sir,

The contested claim statement enclosed with the election expenses return of
__________________________________________ prepared by ________________________________
Name of candidate or party Name of official agent
includes the following contested claim: ______________________________________________________
Name, address and telephone number of creditor
__________________________________________

Invoice number: ___________ Date of invoice: ___________

Invoice amount: ___________ Amount contested: ___________

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

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

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

I, the undersigned, ____________________________________________, residing at ________________________________,

Name of official representative Full address
__________________________________________ declare that I am the applicant and official representative
and that all the facts alleged in this application are true and accurate.

Signed in ____________________________________________, on ____________________________.

__________________________________________
Municipality Date

Signature of the official representative
APPENDIX VIII

Registre comptable d’une instance autorisée de parti
### REGISTRES DES DÉPENSES ET SORTIES DE FONDS
Comptabilisation des dépenses et autres déboursées

La marge correspondant aux lignes du rapport financier d’une instance de part

<table>
<thead>
<tr>
<th>Numéro</th>
<th>Date (AAAA-MM-JJ)</th>
<th>Type de transaction</th>
<th>Montant (€)</th>
<th>Description</th>
<th>Code</th>
<th>Débit</th>
<th>Crédit</th>
<th>Détails</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3 janvier 2020</td>
<td>Dépôt</td>
<td>123,45</td>
<td>Dépôt pour la participation en société</td>
<td>123</td>
<td>345</td>
<td>234</td>
<td>Détails</td>
</tr>
<tr>
<td>2</td>
<td>4 février 2020</td>
<td>Transfert d'argent</td>
<td>567,89</td>
<td>Transfert vers le compte de la société</td>
<td>567</td>
<td>890</td>
<td>567</td>
<td>Détails</td>
</tr>
<tr>
<td>3</td>
<td>5 mars 2020</td>
<td>Rémunération</td>
<td>901,23</td>
<td>Rémunération du président de la société</td>
<td>901</td>
<td>234</td>
<td>901</td>
<td>Détails</td>
</tr>
<tr>
<td>4</td>
<td>6 avril 2020</td>
<td>Emprunt</td>
<td>456,78</td>
<td>Emprunt pour le financement de la société</td>
<td>456</td>
<td>789</td>
<td>456</td>
<td>Détails</td>
</tr>
<tr>
<td>5</td>
<td>7 mai 2020</td>
<td>Vente</td>
<td>234,56</td>
<td>Vente de stocks pour la société</td>
<td>234</td>
<td>567</td>
<td>234</td>
<td>Détails</td>
</tr>
<tr>
<td>6</td>
<td>8 juin 2020</td>
<td>Rentree</td>
<td>678,90</td>
<td>Rentree de fonds pour la société</td>
<td>678</td>
<td>901</td>
<td>678</td>
<td>Détails</td>
</tr>
</tbody>
</table>

*Note: Les détails de chaque transaction figurent dans les colonnes de détails.*
APPENDIX IX
Appointment of an independent auditor

I hereby inform the Chief Electoral Officer, pursuant to section 107 and in accordance with section 108 of the Election Act, that I have appointed as auditor:

Given name and family name of auditor, if applicable

Name of firm, where applicable

Public accounting permit number

Address

Email address

Telephone number

This appointment is effective as of _________________.

Signature of official representative

Date

I authorize this appointment

Signature of party leader

Date
Application for reimbursement of the deposit accompanying the application for authorization

Municipality , on Date

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

Subject: Application for reimbursement of $500 deposit

The $500 deposit accompanying the application for authorization of the Name of party

was conveyed to you on Date.

Under section 47 of Title III of the Election Act, the deposit is reimbursable in full when the first financial report of the party is filed pursuant to section 113 of the Act or when the closing financial report is filed pursuant to section 67.

Please find enclosed our First financial report or closing financial report;

Accordingly, I hereby request the reimbursement of our $500 deposit.

__________________________________________
Signature of the official representative
APPENDIX XI
Application to correct a financial report

Municipality: ___________________________  Date: ___________________________

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

An error was made when the financial report of,

______________________________
Name of the party or party authority

was prepared. I therefore request permission to make the following corrections:

______________________________
______________________________
______________________________
______________________________
______________________________
______________________________

Justify your request and specify the impact on the report

Signed in ___________________________, on ___________________________,

Municipality: ___________________________  Date: ___________________________

______________________________, living at

______________________________, living at

______________________________, Full address

______________________________, Signature of the party leader

N.B.: Please attach the amended report with your application.
APPENDIX XII
Application for an inquiry

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

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

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

Dear Madam/Sir,

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

Complainant

<table>
<thead>
<tr>
<th>Name</th>
<th>Person or organization concerned</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Full address</th>
<th>Full address</th>
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<tr>
<th>Telephone Number</th>
<th>Telephone Number</th>
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</table>

The facts giving rise to this request are as follows:

Summarize the facts in full giving the date, time and place of the alleged acts and the reasons why they are considered to be contrary to the Elections Act.

Witnesses

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

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

A sworn statement signed by each witness, if possible, and another signed by the complainant.

Signature of complainant / Date
Letter designating the highest official of the authority

Municipality, on Date

Service du Registre, de la coordination et de la conformité des contributions politiques
Direction du financement des partis politiques
Élections Québec
Édifice René-Lévesque
3460, rue de La Pérade
Québec (Québec) G1X 3Y5

Subject: Designation of the highest official of the authority

Dear Madam/Sir,

This letter is to inform you of the designation of Given and family name of the highest official in the position of Position title, as the highest official of the authority of the Name of party and electoral division.

His or her contact information is as follows:

__________________________________________________________
Home address

Telephone Email

Yours sincerely,

Signature of official representative of the authority

Given name and family name (please print)

Send this letter at the same time as the signed declaration of the authority’s financial report.
### APPENDIX XIV

**Petty cash statement**

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

**Total expenses:**

Petty cash amount:

Balance:

### Summary of election expenses per category

<table>
<thead>
<tr>
<th>Advertising ($)</th>
<th>Goods and services ($)</th>
<th>Venue rentals ($)</th>
<th>Travel and meals ($)</th>
<th>Amounts not included in election expenses ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>
DIRECTIVES

D-5 Opening an account at a financial institution and keeping an account book

D-7 Auditor’s report (independent auditor)

D-8 Financial report of an authorized party authority

D-10 Reutilization of advertising material produced and used during a previous election

D-14 Loss of material following vandalism or theft during an election period

D-16 Payment of a contribution by credit card

D-17 Expenses for the administration of permanent offices

D-22 Canvassers authorized to solicit and collect contributions

D-23 Subsidiary revenue collected during financing activities and political activities

D-26 Leadership campaign expenses return of the official representative of a party

All directives can be found on the extranet of provincial political entities: pes.electionsquebec.qc.ca
DIRECTIVE 5

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

Reference: Election Act, Sections 99 and 114

PURPOSE

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

ACCOUNT IN A FINANCIAL INSTITUTION

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

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

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

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

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

3) Official agent of a candidate or of a party:
   “ .............................................................
   Name of the official agent
   for .............................................................
   Name of the party or of the candidate

Issued: June 23, 1992
Updated: June 2018
Authorized by the Chief Electoral Officer
This account must allow the official representative or official agent to receive account statements and cheques that have been cleared or a scanned copy of both sides of cheques.

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

ACCOUNT BOOK

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

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

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

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

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

In the case of a political party, a general ledger must also be kept and include all the accounts appearing in the account book.
DIRECTIVE 7
Auditor’s report (independent auditor)

Reference: Election Act, Section 110

PURPOSE
The purpose of this directive is to prescribe the auditor’s report (independent auditor) that must accompany the financial report of an authorized political party.

The auditor must certify, if such is the case, that the financial report presents, in every major respect, a true picture of the financial position of the party at the date of the end of the financial period covered, as well as the results of its operations and cash flow for the financial period ended at that date, in accordance with generally recognized accounting principles.

AUDITOR’S REPORT (INDEPENDENT AUDITOR)
The independent auditor shall make his report as auditor to the administration of the authorized political party.

The report must be prepared in accordance with the Canadian auditing standards (CAS) of the Canadian Institute of Chartered Accountants (CICA).

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018
DIRECTIVE 8
Financial report of an authorized party authority

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

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

Use of the form Financial report of an authorized party authority is mandatory.

In order for the report to be admissible, the sections “Signature and declaration of official representative” and “Signature and declaration of MNA (member) or highest official of the authority” must be signed. In the case of a person designated by the official representative, also attach the letter of appointment of this person.

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

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

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

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

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: October 2018
**Financial report of an authorized party authority**

### IDENTIFICATION

<table>
<thead>
<tr>
<th>Period</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
</table>

### REVENUES

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Contributions (Schedule B)</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>Membership (membership cards)</td>
<td>$</td>
</tr>
<tr>
<td>3.</td>
<td>Revenues from political activities (Schedule 1, total A)</td>
<td>$</td>
</tr>
<tr>
<td>4.</td>
<td>Subsidiary revenues (Schedule 1, total B)</td>
<td>$</td>
</tr>
<tr>
<td>5.</td>
<td>Remuneration of election expenses by the Chief Electoral Officer</td>
<td>$</td>
</tr>
<tr>
<td>6.</td>
<td>Transfers from the party</td>
<td>$</td>
</tr>
<tr>
<td>7.</td>
<td>Transfers from another authority</td>
<td>$</td>
</tr>
<tr>
<td>8.</td>
<td>Transfers from official agents</td>
<td>$</td>
</tr>
<tr>
<td>9.</td>
<td>Interest earned</td>
<td>$</td>
</tr>
<tr>
<td>10.</td>
<td>Other revenues (specify)</td>
<td>$</td>
</tr>
<tr>
<td>11.</td>
<td>$</td>
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<td>12.</td>
<td>$</td>
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<td>13.</td>
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<td>14.</td>
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<td>15.</td>
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<td>16.</td>
<td>$</td>
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<td>17.</td>
<td>$</td>
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<tr>
<td>18.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>TOTAL REVENUES (line 1 to 18)</td>
<td>$</td>
</tr>
</tbody>
</table>

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**Notice:** It is recommended that the official representative make a copy of this report before sending it to the Chief Electoral Officer.
### DIRECTIVE D-8

**Financial report of an authorized party authority**

**Party and electoral division/region:**

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>20 Interest on loans (Schedule 2, total $)</td>
<td>$</td>
</tr>
<tr>
<td>21 Advance reimbursement of the surplus to the Chief Electoral Officer</td>
<td></td>
</tr>
<tr>
<td>22 Transfers to the party</td>
<td></td>
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<tr>
<td>23 Transfers to another authority</td>
<td></td>
</tr>
<tr>
<td>24 Transfers to official agents</td>
<td></td>
</tr>
<tr>
<td>25 Expenses of activities</td>
<td></td>
</tr>
<tr>
<td>26 Election expenses attributable to official agents</td>
<td></td>
</tr>
<tr>
<td>27 Pre-electoral expenses</td>
<td></td>
</tr>
<tr>
<td>28 Post-electoral expenses</td>
<td></td>
</tr>
<tr>
<td>29 Fees to participate in statutory meetings (meals, transport, etc.)</td>
<td></td>
</tr>
<tr>
<td>30 Secretarial and office expenses</td>
<td></td>
</tr>
<tr>
<td>31 Publicity</td>
<td></td>
</tr>
<tr>
<td>32 Rent</td>
<td></td>
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<tr>
<td>33 Telecommunications</td>
<td></td>
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<tr>
<td>Non-compliant contributions of a past year reimbursed to the</td>
<td></td>
</tr>
<tr>
<td>Chief Electoral Officer</td>
<td></td>
</tr>
<tr>
<td>34 Service and administration expenses</td>
<td></td>
</tr>
<tr>
<td>35 Loss on disposal of fixed assets</td>
<td></td>
</tr>
<tr>
<td>36 Other expenses (specify)</td>
<td></td>
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<td>37</td>
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<td>38</td>
<td></td>
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<td>39</td>
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<td>40</td>
<td></td>
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<td>41</td>
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<tr>
<td>TOTAL EXPENSES (line 20 to 41)</td>
<td></td>
</tr>
<tr>
<td>SURPLUS OF REVENUES (EXPENSES) OVER EXPENSES</td>
<td>$</td>
</tr>
<tr>
<td>NET ASSETS AT THE START OF THE PERIOD (line 43 - 44)</td>
<td>$</td>
</tr>
<tr>
<td>NET ASSETS AT THE END OF THE PERIOD (line 45 of the report of the previous period)</td>
<td>$</td>
</tr>
</tbody>
</table>

Issued: June 23, 1992
Updated: October 2018

Page 3 of 11
## Balance sheet of an authorized party authority

<table>
<thead>
<tr>
<th>IDENTIFICATION</th>
<th>ASSETS</th>
<th></th>
<th>LIABILITIES</th>
<th></th>
<th>NET ASSETS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Party and electoral district/region:</td>
<td>Official representative:</td>
<td></td>
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</table>
### Reconciliation of the cash on hand of an authorized party authority

<table>
<thead>
<tr>
<th>Party and electoral division/region</th>
<th>Official representative</th>
<th>Period</th>
<th>From</th>
<th>To</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash on hand (overdraft) at the end of the previous period</td>
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<td>$</td>
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<td></td>
<td>Revenues of the current period (line 19, income statement)</td>
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<td></td>
<td>Expenses of the current period (line 42, income statement)</td>
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<td>4</td>
<td>Subtotal (line 1 + 2 - 3)</td>
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<td></td>
<td>Petty cash at the end of the previous period</td>
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<tr>
<td></td>
<td>Amounts receivable and other assets at the end of the previous period</td>
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<td></td>
<td>Value of the assets disposed of during the period</td>
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<tr>
<td></td>
<td>Increases of loans during the period (Schedule 2, total C+G+J)</td>
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<td></td>
<td>Disposals of investments during the period (Schedule 5, total B)</td>
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<td></td>
<td>Sums recovered on loans during the period (Schedule 5, total E+H)</td>
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<td>Amounts payable and other liabilities at the end of the period (line 17 to 22 + 26, balance sheet)</td>
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<td>Petty cash at the end of the period (line 2, balance sheet)</td>
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<td>Amounts receivable and other assets at the end of the period (line 4 to 8 + 14, balance sheet)</td>
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<td>Value of the assets acquired during the period</td>
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<td>Repayments of loans during the period (Schedule 2, total D+H+K)</td>
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<tr>
<td></td>
<td>Acquisitions of investments during the period (Schedule 5, total A)</td>
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<td></td>
<td>Loans granted during the period (Schedule 5, total B+G)</td>
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<td></td>
<td>Amounts payable and other liabilities at the end of the previous period</td>
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<tbody>
<tr>
<td>19</td>
<td>Cash on hand (overdraft) at the end of the current period (line 4 + 5 to 11 - 12 to 18)</td>
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<tr>
<td>19</td>
<td>(Must correspond to line 1 or 16 of the balance sheet)</td>
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Issued: June 23, 1992
Updated: October 2018
Authorized by the Chief Electoral Officer
### Schedule 1 - Sums collected during funding activities or political activities

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Nature</th>
<th>Admissions fee</th>
<th>Subsidary revenue</th>
<th>TOTAL</th>
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</thead>
</table>

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

### Schedule 2 - Loans

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

- From the party
- From another authority
- From the activity

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

<table>
<thead>
<tr>
<th>Surname and Given Name (alphabetic order)</th>
<th>Domiciliary Address (No., street, apartment, city and postal code)</th>
<th>Amount $</th>
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**TOTAL (or amount to carry forward)**

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Updated: October 2018
Authorized by the Chief Electoral Officer

Page 7 of 11
### Schedule 4 - Suretyships

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

### Schedule 5 - Investments and loans

#### 5.0 Investments

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

#### 5.1 Loans to the party

<table>
<thead>
<tr>
<th>Name of the party</th>
<th>Balance at the start of the period</th>
<th>Acquisitions (additions)</th>
<th>Disposals (reductions)</th>
<th>Balance at the end of the period</th>
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<td><strong>TOTAL</strong></td>
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#### 5.2 Loans to another authority

<table>
<thead>
<tr>
<th>Name of the authority</th>
<th>Balance at the start of the period</th>
<th>Acquisitions (additions)</th>
<th>Disposals (reductions)</th>
<th>Balance at the end of the period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Schedule 6 - Financial institution where the sums collected are deposited

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

### Schedule 7 - Contributions of goods and services

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

TOTAL

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Authority.

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Authorized by the Chief Electoral Officer

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Issued: June 23, 1992

Updated: October 2018

Page 9 of 11
Signature and statement of the official representative

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

_____________________________  __________________________
Signature of the official representative  Date

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: October 2018
Page 1 of 11
Signature and statement of the MNA or the highest ranking official of the party authority

I, ____________________________  ____________________________
Given name  Surname
living at ____________________________
Address
MNA or highest ranking official ____________________________  Name of the authorized party authority
state the following:

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

__________________________________________  ________________
Signature of the MNA or highest ranking official  Date
D-10

Reutilization of advertising material produced and used during a previous election

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

PURPOSE

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

COST OF THE MATERIAL AND MANDATORY INVOICE

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

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

Given that the holder of the advertising material in question is the political entity to which the material was returned after use and that this entity acts as the seller, for the purpose of the election expenses return, the official agent must require, either from the party’s official representative or authority or from the MNA or candidate, an invoice including the following information, in particular:

• the date of the sale
• the name and address of the seller
• the quantity sold
• the description of the advertising material
• the «REPLACEMENT COST» by unit at the time of the sale of the material and the total replacement cost
• the date or dates of past elections when this material was used
• the net cost, namely the total replacement cost divided by 2 if it involves a second use or by 3 if it involves a third use

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

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018
Page 1 of 2
IDENTIFICATION OF ADVERTISING MATERIAL

When advertising material produced during a previous election is reutilized, the identification of this material must comply with the requirements of the Act, i.e., it must include both the name and title of the official agent at the time of the reutilization of the material and the name of the creator or printer of the material.
DIRECTIVE 14

Loss of material following vandalism or theft during an election period

PURPOSE

The purpose of this directive is to instruct official agents and official representatives on how to treat the replacement cost of material lost following vandalism or theft.

The replacement cost may be considered an election expense if the allowable maximum is not exceeded. However, it may also be placed in the "other expenses" category, subject to certain conditions.

CONDITIONS THAT MUST BE MET

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

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

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

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

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

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

Authorized by the Chief Electoral Officer

Issued: June 23, 1992
Updated: June 2018
Page 1 of 1
DIRECTIVE 16
Payment of a contribution by credit card

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

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

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

PAYMENT OF A CONTRIBUTION BY CREDIT CARD

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

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

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

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

CONTENT OF DOCUMENT OR CONTRIBUTION SLIP

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

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

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

Be advised that for a credit card contribution to be accepted, there must be full compliance with all of the requirements stipulated in this directive.
APPROVAL OF THE SPECIAL DOCUMENT

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

SAVING DOCUMENTS AND VERIFICATION

For a period of 7 years following the date of filing of the financial report, the official representative of an authorized entity must keep all vouchers (supporting documents) needed to verify compliance with the provisions of section 90, the second paragraph of section 93, and sections 95 and 95.1 of the Election Act concerning payment of contributions and the payment method used.
DIRECTIVE D-16

Payment of a contribution by credit card

APPENDIX

MODEL OF ELECTOR’S CONSENT

Family name of cardholder

Given name of cardholder

Credit card number

Expiry date

Amount

Signature of contributor: ___________________________ Date: __________________

Consent

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

Signature : ___________________________ Date : ________________

When a contribution is made by credit card, the elector must be one of the holders of the credit card used. The credit card of a legal person must never be used to make a contribution.
DIRECTIVE 17
Expenses for the administration of permanent offices

Reference: Election Act, Section 404.10

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

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

EXPENSES FOR THE ADMINISTRATION OF A PERMANENT OFFICE
The reasonable expenses ordinarily incurred for the day-to-day administration of a permanent office include, without being limited thereto, the expenses associated with:

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

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

Finally, all expenses related to the addition of space, equipment, employees, website hosting capacity, telephone services, etc. to a permanent office for election purposes and used in whole or in part during the election period are election expenses, which must be discharged by the official agent.
DIRECTIVE 22
Canvassers authorized to solicit and collect contributions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Canvasser certificate

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

__________________________________________

Name

official representative of

__________________________________________

Name of the authorized entity
designate

__________________________________________

Name of the canvasser

residing at __________________________________

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

from _______________ Year/Month/Day  

______________________________ Year/Month/Day

to _______________ Year/Month/Day

Signed in ____________________________

Municipality  this __________ Date

__________________________________________

Signature of the designated person (canvasser)

__________________________________________

Signature of the official representative

Certificate number: ____________________________

Canvasser’s declaration

I, ______________________________________, designated as a person authorized to solicit

__________________________________________

Surname and given name

contributions, promise to show, upon request, this certificate to any elector who makes a contribution and to

inform this elector that every contribution must be made out of her or his own property, voluntarily,

without compensation and for no consideration, and that it may not be reimbursed in any way.

__________________________________________

Canvasser’s signature

__________________________________________

Date

N.B.: If the delegate of the official representative issues this certificate, the necessary adaptations

Issued: May 20, 2011
Authorized by the Chief Electoral Officer

Updated: June 2018

Page 4 of 5
**DIRECTIVE D-22**

**Canvassers authorized to solicit and collect contributions**

**APPENDIX II**

---

**List of canvassers**

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

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

Signature of the official representative: [Signature]

Date: [Date]

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

Subsidiary revenue collected during financing activities and political activities

Reference: Election Act, Sections 88.6.1, 100 and 114.3.1

PURPOSE

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

SUBSIDIARY REVENUE

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

CONDITIONS

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

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

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

ASSESSMENT OF THE REASONABLE NATURE OF SUBSIDIARY REVENUE

BY THE CHIEF ELECTORAL OFFICER

The Chief Electoral Officer will evaluate the reasonable nature of all subsidiary revenue collected by an authorized authority. Any unjustified revenue that is in breach of the aforementioned conditions will be considered a contribution and must be returned to the Chief Electoral Officer, under Section 100 of the Election Act.

Authorized by the Chief Electoral Officer

Issued: May 23, 2011
Updated: June 2018
DIRECTIVE 26
Leadership campaign expenses return of the official representative of a party

Reference: Election Act, Section 127.16

PURPOSE

The purpose of this directive is to specify the requirements for the campaign expenses return that must be filed by the official representative of a party when expenses are incurred through the holding of a leadership campaign (leadership race).

Use of the form “Leadership campaign expenses return of a party” is mandatory.

To be admissible, the “declaration of the official representative” section must be duly completed.
Return of party campaign expenses

**IDENTIFICATION**

**Party**

Official representative of party

**Fiscal year**

From _ _ _ _ _ _ _ _

to _ _ _ _ _ _ _ _

**SUMMARY STATEMENT OF CAMPAIGN EXPENSES**

Campaign expenses

1. Advertising (Schedule 1, total A) $ _ _ _ _ _ _ _ _ _ 
2. Goods and services (Schedule 1, total B) $ _ _ _ _ _ _ _ _ _ 
3. Rental of premises (Schedule 1, total C) $ _ _ _ _ _ _ _ _ _ 
4. Travel and meal expenses (Schedule 1, total D) $ _ _ _ _ _ _ _ _ _ 
5. Subtotal (Lines 1 to 4) $ _ _ _ _ _ _ _ _ _ _ _ 
6. Unclaimed expenses incurred (Schedule 2) $ _ _ _ _ _ _ _ _ _ 
7. TOTAL CAMPAIGN EXPENSES INCURRED (Lines 5 + 6) $ _ _ _ _ _ _ _ _ _ 

**ACCOUNT USED FOR PARTY LEADERSHIP CAMPAIGN PURPOSES**

<table>
<thead>
<tr>
<th>Institution</th>
<th>Address of institution</th>
<th>Account no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Notice: We recommend that the party's official representative make a copy of this return before sending it to the Chief Electoral Officer.
Directive D-26

Leadership campaign expenses return of the official representative of a party

---

### Schedule 2 - Statement of unclaimed expenses incurred

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

**TOTAL**

### Schedule 3 - Loans* (financial institutions and electors)

<table>
<thead>
<tr>
<th>Surname, given name and address of lender</th>
<th>Date of loan</th>
<th>Interest rate</th>
<th>Opening balance</th>
<th>Amount borrowed during the fiscal year</th>
<th>Amount repaid during the fiscal year</th>
<th>Closing balance</th>
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</table>

* Loans only, loans contracted under the third paragraph of section 127.19 of the Election Act.

**TOTAL**

---

**Declaration of the party's official representative**

I declare that all the information contained in this report is true, accurate and complete.

Date: __________________________
Signature of the official representative: __________________________

---

Issued: October 10, 2012
Updated: June 2018
Authorized by the Chief Electoral Officer
### Return of Party Campaign Expenses

#### Schedule 1: Itemized Statement of Campaign Expenses

**Breakdown of expenses: Year Month Day**

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>Day</th>
<th>Total</th>
<th>Total of expenses in the amount of</th>
<th>Total of expenses in the amount of</th>
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</thead>
<tbody>
<tr>
<td>2018</td>
<td>01</td>
<td>01</td>
<td>1000</td>
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**Authorized by the Chief Electoral Officer**

**Issued: October 10, 2012**

**Updated: June 2018**

Page 4 of 4
UPDATES

U-1  Financial report of an authorized party
B-2  Normes relatives à la fiche de contribution
Financial report of an authorized party

Reference: Election Act, Sections 110, 113 to 116.1

PURPOSE

The Chief Electoral Officer has the power, under the first paragraph of section 113 of the Election Act, to prescribe the form and content of the financial report of an authorized party. This update stipulates the standards for the presentation of financial information and provides a reference framework for the sources and uses of the funds of a political party and its authorities.

The purpose of the reference framework is to standardize the financial information of parties, to show the portion consisting of public financing, to evaluate the resources dedicated to elections and to combine the cumulative financial reports of a party and its authorities.

CONTENT OF THE FINANCIAL REPORT

In addition to the requirements of sections 113, 114 and 115 of the Election Act under which a financial report must comprise a balance sheet, an income statement and a cash flow statement, the financial report of a party must also include:

- Form DGE-209 - Reference Framework - Funding Sources and Uses, as shown in the appendix.
- An annual list of designated canvassers (section 116.1).
- An independent auditor report, in accordance with Directive D-7 - Auditor’s report (independent auditor), where applicable (sections 110 and 116).
- The sections “Signature and declaration of official representative” and “Signature and declaration of party leader”, which must be signed (section 115.1).

The balance sheet of a party must show separately, where applicable, the amounts receivable from or payable to its authorities (accounts receivable, accounts payable, advances and loans) and be signed by the official representative.

The auditor’s report must encompass the information required under section 113 as well as the information specified in this update including the reference framework for the sources and uses of financing.

In order for the report to be admissible, the sections “Signature and declaration of official representative” and “Signature and declaration of party leader” must be signed.
REVENUE AND EXPENSES INFORMATION

The party and each of its authorities must indicate in their respective financial reports all sources of revenue received for their benefit (contributions, activity income, reimbursements of election expenses, etc.). An elector who makes a contribution to a party must be included on the list of the party’s contributors in accordance with paragraph 3 of section 115. The same applies for electors who make a contribution to a party authority. Their name will be included on the list of the authority’s contributors.

The party is then responsible for producing a cumulative list of contributors for the party and all its authorities, in alphabetical order by name of elector. It must also convey the list to the Chief Electoral Officer at the same time as its financial report.

For the purpose of the reference framework, election-related expenses and leadership race expenses must be calculated so as to be able to present them separately from the party’s current expenses.

Transfer revenue and expenses, for their part, consist of all transactions made between the authorized entities of the same party (party to authority, authority to party and authority to authority). Transfer revenue and expenses include, particularly, amounts paid out or claimed by the Chief Electoral Officer as a reimbursement of election expenses that authorities have transferred for the benefit of the party (transfer of receivables or assignment of claim).

LIST OF DESIGNATED CANVASSERS

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

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

EXACTNESS OF TRANSFER AMOUNTS

The official representative of a party must attest that the information presented in the reference framework is true, exact and complete. In this respect, the official representative must ensure the exactness of the following information:
- A party’s transfer revenue is equal to the total cumulated transfer expenses of its authorities.
- A party’s transfer expenses are equal to the total cumulated transfer revenue of its authorities.

Accordingly, the amount posted in the balance sheet of a party as the amounts receivable from or payable to its authorities must be equal to the sum of the corresponding amounts in the financial reports of its authorities.

Issued: May 20, 2011
Updated: June 2018
**GUIDE FOR THE OFFICIAL REPRESENTATIVE OF A PARTY AND OF A PARTY AUTHORITY**

**UPDATE U-1** Financial report of an authorized party

---

### NOME DU PARTI

**GUIDE DE RÉFÉRENCE RELATIF AUX SOURCES DE FINANCEMENT ET À L’UTILISATION DU FINANCEMENT**

**Législataire (RUL), chapitre D-3, article 113, Bulletin D-1**

**Exercice du 1er janvier au 31 décembre XXXX**

---

#### SOURCES DE FINANCEMENT

<table>
<thead>
<tr>
<th>Activité</th>
<th>Actions</th>
<th>Dépenses</th>
<th>Total actions</th>
<th>Total dépenses</th>
<th>%</th>
<th>% total actions</th>
<th>% total dépenses</th>
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#### UTILISATION DU FINANCEMENT

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<th>Actions</th>
<th>Dépenses</th>
<th>Total actions</th>
<th>Total dépenses</th>
<th>%</th>
<th>% total actions</th>
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**Élections Québec**

Issued: May 20, 2011
Updated: June 2018
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Authorized by the Chief Electoral Officer
**GUIDE FOR THE OFFICIAL REPRESENTATIVE OF A PARTY AND OF A PARTY AUTHORITY**

**UPDATE U-1** Financial report of an authorized party

---

**Issued:** May 20, 2011  
**Updated:** June 2018  
**Page 4 of 7**

---

<table>
<thead>
<tr>
<th>NOM DU PARTI</th>
<th>Fichier du parti au moment de l’élection</th>
<th>Page(s) de référence</th>
<th>Références</th>
<th>Page(s) de référence</th>
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<th>Compte d’épargne</th>
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<table>
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<th>TABLEAU 2 : DÉPENSES</th>
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<th>Compte d’épargne</th>
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**Authorized by the Chief Electoral Officer**
### Table 1: Expenses

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<thead>
<tr>
<th>Description</th>
<th>Authorized January</th>
<th>Authorized December</th>
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</thead>
<tbody>
<tr>
<td>Publicity and communications</td>
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<tr>
<td>Rent</td>
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<tr>
<td>Office and phone</td>
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<td>Salaries</td>
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<td>Total</td>
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<td>Total authorized</td>
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<td>Total approved expenses</td>
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<tr>
<td>Total public expenses</td>
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</tbody>
</table>

### Table 2:Net Equity

<table>
<thead>
<tr>
<th>Description</th>
<th>Authorized January</th>
<th>Authorized December</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net equity</td>
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<tr>
<td>Total</td>
<td></td>
<td></td>
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<tr>
<td>Total approved expenses</td>
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<tr>
<td>Total public expenses</td>
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</tr>
</tbody>
</table>

**Issued:** May 20, 2011

**Updated:** June 2018

Authorized by the Chief Electoral Officer
I, ___________________________  
First Name Last Name  
Official representative of the authorized political party  
Name of authorized political party  

declare the following:  
1. Canvassing for contributions was carried out only under my responsibility or by persons that I designated in writing in accordance with the Election Act (EA).  
2. All contributions collected were made by electors in accordance with the provisions of Division II of Chapter II of the EA.  
3. All bank accounts opened for the benefit of the party are included in this report.  
4. All amounts collected for the party were deposited in the bank account(s) opened for the benefit of the party and are in compliance with the Act.  
5. Where applicable, all monies received from the Chief Electoral Officer were deposited in the bank account(s) opened for the benefit of the party.  
6. I confirm that the allowance allocated served to pay the expenses related, among other things, to the day-to-day administration of the party, to the dissemination of the political platform, to the coordination of the political activities of members or supporters, to election expenses and to reimburse the principal of any loans (section 83).  
7. Any loans obtained and any related sureties signed are in accordance with the Act. In particular, when these loans originated from an elector, they were paid by means of a personal cheque from the elector, voluntarily, without compensation or consideration, and will not be reimbursed in any manner other than as provided for in the loan agreement.  
8. All of the expenses that I incurred or authorized, as well as those of the delegate(s), if any, other than election expenses, have been recorded in the financial report and were incurred in accordance with the requirements of the Act.  
9. All money outflows came from the bank account(s) specified in this financial report, with the exception of election expenses.  
10. No expense was paid in cash, except for expenses paid from the petty cash constituted from the party fund, under the responsibility of the official representative.  
11. All expenses were incurred at the current market price. In addition, a contribution receipt was issued for any goods or services provided free of charge by an elector, with the exception of volunteer work.  
12. The persons who performed voluntary work within the meaning of section 88(1) during the period in question did so personally and voluntarily and the work was performed without compensation or consideration.  
13. The information contained in this report and its appendices is true, accurate and complete.

______________________________  
Signature of official representative  

______________________________  
Signature of official representative  

Issued: May 20, 2011  
Updated: June 2018  
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Signature and declaration of party leader

I, ____________________________
First Name ____________________________ Last Name
Leader of the authorized political party ____________________________
Name of authorized political party

Declare that:
1. I was informed of the financing rules.
2. I reminded the persons authorized to canvass for contributions of the obligation to comply with the financing rules.
3. I was informed of the canvassing practices of my party and consider them to be in compliance with the Act.
4. I declare that I conveyed to the official representative all the financial information needed for the latter to prepare this report.
5. I have read the report and received all necessary clarifications regarding the content of the report.
6. I acknowledge the declaration of the official representative.
7. I hereby confirm that the official representative, to my knowledge, has fulfilled his or her mandate in accordance with the Act.

______________________________
Signature of party leader

______________________________
Date

Issued: May 20, 2011
Updated: June 2018
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BULLETIN 2
Normes relatives à la fiche de contribution

Normes relatives à la fiche de contribution

Renvoi : Loi électorale, article 95.1

BUT

Ce bulletin a pour but de prescrire le contenu de la fiche de contribution et de formaliser certaines modalités relatives à son utilisation et à sa transmission au Directeur général des élections du Québec.

FICHE DE CONTRIBUTION

Obligation

• Toute contribution doit être accompagnée d’une fiche de contribution approuvée par le Directeur général des élections du Québec.

• La fiche de contribution doit notamment contenir les prénom et nom du donateur, l’adresse de son domicile, le montant de la contribution et une déclaration signée par l’électeur selon laquelle sa contribution est faite à même ses propres biens, volontairement, sans compensation ni contrepartie, et qu’elle n’a fait ni ne fera l’objet d’un quelconque remboursement.

A - Renseignements obligatoires

La fiche de contribution produite par une entité politique doit obligatoirement permettre d’obtenir et de présenter les informations suivantes :

• En-tête
  1. Fiche de contribution

• Identification du donateur
  2. Sexe
  3. Nom à la naissance
  4. Prénom
  5. Adresse complète de son domicile (n° d’immeuble, rue, appartement, ville, code postal)
  6. Date de naissance (AAAA/MM/JJ)
  7. Numéro de téléphone
• Déclaration signée par l’électeur ou l’électrice

IMPORTANT
Le caractère d’impression choisi pour cette section doit être d’une grosseur de huit points au minimum et ne pas être condensé.

8. Le titre « Déclaration de l’électeur » et le texte suivant :
   Je déclare que ma contribution :
   − est faite à même mes propres biens;
   − est faite volontairement;
   − est faite sans compensation ni contrepartie;
   − n’a pas fait ni ne fera l’objet d’un quelconque remboursement (art. 90 et 95.1).

9. Signature du donateur

10. Date à laquelle la signature est apposée

11. Cette section doit aussi comprendre le texte suivant :
   Pour verser une contribution à une entité politique autorisée, vous devez posséder la qualité d’électeur (art. 87) au sens de la Loi électorale, et votre paiement doit être fait par vous-même (art. 90) selon les exigences légales inscrites au verso.

• Identification de l’entité politique au bénéfice de laquelle la contribution est versée

12. Nom de l’entité, si l’entité n’est pas déjà identifiée sur la fiche

13. Instance locale/régionale, si applicable

• Contribution (maximum 100 $ et 100 $ additionnels lors d’élections générales ou partielles) et autres

14. Contribution et activité de financement
   1. Montant de la contribution

15. Si votre fiche offre la possibilité de faire une contribution en bien ou service, d’effectuer le paiement d’une entrée à une activité politique ou le paiement d’une adhésion, selon le cas, les informations suivantes doivent apparaître sur votre fiche :
   a) Contribution en bien ou service
      1. Montant de la contribution en bien ou service
      2. Description de la contribution en bien ou service
   b) Activité politique (voir verso)
      1. Montant du prix d’entrée à l’activité politique
      2. Date de l’activité (AAAA/MM/JJ)
   c) Adhésion
      1. Montant de l’adhésion
16. Montant total
   Total des montants inscrits sur la fiche de contribution auxquels un versement monétaire est requis.

17. Mode de paiement
   Chèque, argent comptant (50 $ ou moins) ou carte de crédit (si ce dernier type de paiement est prévu
   sur votre fiche).

18. La mention suivante :
   Lorsque la contribution est faite au moyen d’un chèque, vous devez être le titulaire du compte bancaire,
   et ce compte ne peut appartenir à une personne morale (compagnie, syndicat, etc.).

• Représentant officiel ou solliciteur
   Si la contribution est faite en sa présence ou s’il s’agit d’une contribution en bien ou service :

19. Nom et prénom

20. Signature

21. Date à laquelle la signature du représentant officiel ou du solliciteur est apposée

• Logo du Directeur général des élections du Québec

22. Le logo du Directeur général des élections du Québec doit être placé au bas complètement de la fiche
   et ne pas être juxtaposé au logo ou à la dénomination de l’entité politique, le cas échéant.

23. La mention suivante doit suivre le logo du Directeur général des élections du Québec :
   Transmettre votre fiche, et s’il y a lieu le chèque fait à l’ordre du DGEQ, à l’adresse suivante :
   (inscrire l’adresse du DGEQ ou celle de l’entité politique). Inscrire sur le chèque, en bas à gauche, le nom
   de l’entité politique à laquelle la contribution doit être versée.
   L’adresse du DGEQ à inscrire est :
   Directeur général des élections du Québec
   Traitement des contributions
   Édifice René-Lévesque
   3460, rue de La Pérade
   Québec (Québec) G1X 3Y5

IMPORTANT
Les mots « Chèque fait à l’ordre du DGEQ » doivent être en caractères gras.
• Espace réservé au Directeur général des élections du Québec

• Exigences légales
25. Vous devez placer, au recto ou au verso de la fiche, les exigences légales extraites des articles 87, 88, 90, 91, 95, 95.1, 126, 128, 564.1, 564.2 et 569.1. Vous devez également faire référence à l’article 568 de la Loi électorale.

• Copies
26. La fiche de contribution peut être autocopiante (NCR). Si tel est le cas, elle doit avoir au minimum trois copies : l’original (copie 1) est destiné au représentant officiel, la copie 2 au Directeur général des élections du Québec et la copie 3 est celle destinée au donateur.
27. La copie NCR destinée au Directeur général des élections du Québec devra être imprimée sur papier blanc pour en faciliter la numérisation.

• Avis d’approbation de la fiche
28. Un avis doit préciser, au recto de la fiche, que celle-ci a été approuvée par le Directeur général des élections du Québec.

• Numéro de version
29. Un numéro de version doit être placé dans le coin supérieur ou inférieur droit au recto de la fiche de contribution. Ce numéro à inscrire sur votre fiche vous sera remis lors de l’approbation de celle-ci.

PAIEMENT PAR CARTE DE CRÉDIT

Important : respect des normes de sécurité de carte de crédit
Si l’entité politique autorisée, son représentant officiel ou un solliciteur conserve dans ses locaux des fiches de contribution sur lesquelles apparaissent le nom du détenteur d’une carte de crédit, le numéro de la carte de crédit et sa date d’expiration, ils doivent se conformer aux normes de la Payment Card Industry (PCI) du Security Standards Council. Pour ce faire, un formulaire d’auto-évaluation de type A (SAQ-A) doit être rempli. Cette auto-évaluation doit être entérinée par un auditeur accrédité PCI qui délivrera un certificat de conformité. Vous devez transmettre au DGÉQ une copie du certificat obtenu. En aucune situation vous ne devez conserver ou transmettre ces informations dans un format électronique (ex. : courriel, base de données, fichier Excel, etc.), à moins de détenir un certificat de conformité de type D (SAQ-D) délivré par un auditeur accrédité PCI.
**Particularités – Fiche de contribution de l’entité**

Votre fiche doit en plus comprendre les éléments suivants :

1. Numéro de la carte de crédit
2. Date d’expiration
3. Signature du détenteur de la carte
4. Date à laquelle la signature a été apposée
5. Consentement de l’électeur :
   - Je consens, pour une période de sept ans à compter de la date de ma signature, à ce que l’émetteur de ma carte de crédit communique au Directeur général des élections du Québec et au représentant officiel de l’entité politique autorisée à laquelle ma contribution est destinée tous les renseignements nécessaires afin de vérifier la conformité de ma contribution eu égard aux dispositions de la Loi électorale.
6. Signature du donateur
7. Date à laquelle la signature a été apposée
8. Vous devez ajouter, à la mention inscrite de la section Contribution, la phrase suivante :
   - Lorsqu’une contribution est versée par carte de crédit, l’électeur doit être l’un des titulaires de la carte de crédit utilisée. La carte de crédit d’une personne morale ne doit jamais être utilisée pour verser une contribution.

Veuillez noter que le consentement ci-dessus doit obligatoirement comporter la signature du donateur. Si vous désirez jumeler ce consentement et la déclaration de l’électeur afin de ne demander qu’une seule signature, vous pouvez ajouter une case à cocher à la déclaration de l’électeur suivie du texte suivant :

- Je confirme par la présente que ma signature apposée à ma déclaration confirme également mon consentement, pour une période de sept ans à compter de la date de ma signature, à ce que l’émetteur de ma carte de crédit communique au Directeur général des élections du Québec et au représentant officiel de l’entité politique autorisée à laquelle ma contribution est destinée tous les renseignements nécessaires afin de vérifier la conformité de ma contribution eu égard aux dispositions de la Loi électorale.

**IMPORTANT**
Le numéro de la carte de crédit et la date d’expiration ne doivent pas être visibles sur la copie transmise au Directeur général des élections du Québec. En outre, vous ne pouvez utiliser un terminal de point de vente (TPV).
Vous devez utiliser l’application pour le paiement d’une contribution par carte de crédit disponible sur le site du DGEQ pour la compensation de ces contributions.

Publiée le : 14 mars 2011
Mise à jour : décembre 2016

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Particularités – Fiche de contribution du Directeur général des élections du Québec

Un document doit être produit afin que le donateur puisse le joindre à sa fiche de contribution. Un modèle est joint en annexe. Ce document doit inclure les éléments suivants :

1. Titre du document : Paiement d’une contribution par carte de crédit – Renseignements additionnels à la fiche de contribution du DGEQ
2. Nom du détenteur de la carte
3. Prénom du détenteur de la carte
4. Numéro de la carte de crédit
5. Date d’expiration
6. Montant
7. Signature du détenteur de la carte
8. Date à laquelle la signature a été apposée
9. Consentement de l’électeur :
   Je consens, pour une période de sept ans à compter de la date de ma signature, à ce que l’émetteur de ma carte de crédit communique au Directeur général des élections du Québec et au représentant officiel de l’entité politique autorisée à laquelle ma contribution est destinée tous les renseignements nécessaires afin de vérifier la conformité de ma contribution eu égard aux dispositions de la Loi électorale.
10. Signature du donateur pour le consentement
11. Date à laquelle la signature a été apposée
12. Vous devez ajouter le texte suivant :
   Lorsqu’une contribution est versée par carte de crédit, l’électeur doit être l’un des titulaires de la carte de crédit utilisée. La carte de crédit d’une personne morale ne doit jamais être utilisée pour verser une contribution.

IMPORTANT

Ce document doit être conservé par le représentant officiel conformément aux exigences de la norme PCI et doit être produit au Directeur général des élections du Québec sur demande (art. 118).

Le numéro de la carte de crédit et la date d’expiration ne doivent pas être visibles sur ce document transmis au Directeur général des élections du Québec. Vous devez caviarder ces informations.

Vous devez utiliser l’application pour le paiement d’une contribution par carte de crédit disponible sur le site du DGEQ pour la compensation de ces contributions.
PAIEMENT PAR DÉBIT PRÉAUTORISÉ

Particularités – Paiement d’une contribution par débit préautorisé – Fiche de contribution de l’entité

La fiche de contribution peut permettre le versement d’une contribution par débit préautorisé. Si tel est le cas et en conformité avec la Règle H1 sur les débits préautorisés émise par l’Association canadienne des paiements, les informations suivantes doivent apparaître sur votre fiche de contribution dans un bloc distinct. De plus, la phrase suivante doit être inscrite de façon à ressortir du texte : « Je renonce à mon droit de recevoir un préavis du montant du DPA et je conviens que je n’ai pas besoin de préavis du montant des DPA avant le traitement du débit. »

1. Le texte suivant :
   Débit préautorisé : J’autorise le Directeur général des élections du Québec et l’institution financière désignée à effectuer des retraits dans mon compte à l’institution financière désignée sur le spécimen de chèque ci-joint (inscrire la mention nul sur le chèque) à une fréquence mensuelle, le ________(date) de chaque mois. Chaque retrait correspondra à un montant fixe de ________$, le tout constituant un débit préautorisé personnel/particulier. Je peux révoquer mon autorisation à tout moment, sur préavis de 30 jours. Pour obtenir un spécimen de formulaire d’annulation ou pour plus d’information sur le droit d’annuler un accord de débits préautorisés, communiquez avec votre institution financière ou visitez le www.cdnpay.ca. Je renonce à mon droit de recevoir un préavis du montant du DPA et je conviens que je n’ai pas besoin de préavis du montant des DPA avant le traitement du débit.

2. Signature du donateur

3. Date à laquelle la signature est apposée

4. Le texte suivant :
   Vous avez certains droits de recours si un débit n’est pas conforme au présent accord. Par exemple, vous avez le droit de recevoir le remboursement de tout débit qui n’est pas autorisé ou qui n’est pas compatible avec le présent Accord de DPA. Pour obtenir plus d’information sur vos droits de recours, communiquez avec votre institution financière ou visitez le www.cdnpay.ca.
   Pour de plus amples renseignements, veuillez appeler au ____________________.
   Inscrivez le numéro de téléphone selon l’adresse choisie à la section « Logo du Directeur général des élections du Québec ». Le numéro de téléphone à inscrire pour le Directeur général des élections du Québec est le 1 888 353-2846.
B – Autres renseignements non obligatoires

I. Langue de correspondance :
La fiche de contribution peut permettre l’inscription de la langue de correspondance du donateur, soit le français ou l’anglais. Veuillez noter que si vous n’inscrivez pas sur votre fiche l’indication de la langue de correspondance, toute communication échangée avec le donateur par le Directeur général des élections du Québec sera exclusivement en français.

II. Adresse postale :
La fiche de contribution peut permettre l’inscription d’une adresse postale en plus de l’adresse du domicile. Si vous ne permettez pas l’inscription d’une adresse postale sur votre fiche ou si cette information n’est pas fournie sur la fiche, veuillez noter que l’adresse du domicile du donateur sera utilisée pour les envois postaux.

III. Adresse courriel :
La fiche de contribution peut permettre l’inscription de l’adresse courriel du donateur. Cette information sera utilisée par le Directeur général des élections du Québec pour communiquer rapidement avec un donateur dans l’éventualité où des informations supplémentaires sont requises pour traiter la contribution.

C – Approbation préalable

Vous pouvez utiliser des fiches de contribution que vous faites imprimer (version papier) ou disponible sur votre site Web (version électronique), à la condition que votre modèle de fiche contienne tous les renseignements obligatoires décrits précédemment. Vous devez au préalable obtenir l’autorisation écrite du Directeur général des élections du Québec vous permettant d’utiliser une telle fiche.

Il en est de même pour les documents (version papier ou électronique) concernant les particularités applicables aux contributions faites par carte de crédit et par débit préautorisé. Ces documents doivent également être approuvés préalablement par le Directeur général des élections du Québec.

Vous pouvez ajouter des espaces additionnels à votre fiche de contribution si vous désirez obtenir des renseignements supplémentaires. Cependant, ces informations ne seront pas saisies dans la base de données du Directeur général des élections du Québec. De plus, il est important que les renseignements pour un paiement par carte de crédit n’apparaissent pas sur la copie de la fiche transmise au Directeur général des élections du Québec.

Pour que votre propre modèle de fiche de contribution puisse être approuvé par le Directeur général des élections du Québec, vous devez le faire parvenir à l’attention du Service de la conformité en financement politique.

Par courriel : contribution-traitemt@dgeq.qc.ca

Par courrier : Traitement des contributions
Édifice René-Lévesque,
3460, rue de La Pérade
Québec (Québec) G1X 3Y5

Veuillez noter qu’un délai de 10 jours ouvrables est requis au Directeur général des élections du Québec pour procéder à l’approbation d’un modèle de fiche de contribution.
D – Conservation des documents par le représentant officiel

Le représentant officiel d’une entité politique autorisée doit, pendant une période de sept ans suivant la date de production du rapport financier, conserver les pièces justificatives permettant de vérifier le respect des dispositions de l’article 90, du deuxième alinéa de l’article 93 et des articles 95 et 95.1 de la Loi électorale, ce qui inclut l’original de la fiche de contribution. Le représentant officiel doit cependant remettre les pièces justificatives au Directeur général des élections du Québec si ce dernier lui en fait la demande.

Important : respect des normes de sécurité de carte de crédit

Si l’entité politique autorisée, son représentant officiel ou un solliciteur conserve dans ses locaux des fiches de contribution sur lesquelles apparaissent le nom du détenteur d’une carte de crédit, le numéro de la carte de crédit et sa date d’expiration, ils doivent se conformer aux normes de la Payment Card Industry (PCI) du Security Standards Council. Pour ce faire, un formulaire d’auto-évaluation de type A (SAQ-A) doit être rempli. Cette auto-évaluation doit être entérinée par un auditeur accrédité PCI qui délivrera un certificat de conformité. Vous devez transmettre au DGEQ une copie du certificat obtenu. En aucune situation vous ne devez conserver ou transmettre ces informations dans un format électronique (ex. : courriel, base de données, fichier Excel, etc.), à moins de déténir un certificat de conformité de type D (SAQ-D) délivré par un auditeur accrédité PCI.

E – Transmission des fiches au Directeur général des élections du Québec

- Lorsque les fiches de contribution sont transmises par l’entité politique, elles doivent être accompagnées d’un bordereau de transmission.
- Seules les fiches comportant au minimum une contribution doivent figurer sur ce bordereau, que la contribution soit versée en argent comptant, par chèque, en bien ou service ou par carte de crédit.

Important

Les fiches ne comprenant aucune contribution mais seulement des adhésions ou des activités politiques ne doivent pas être calculées dans la section A du bordereau. Elles doivent être uniquement calculées dans la section B.

- Si votre fiche comporte des copies NCR, la copie DGEQ doit être jointe au rapport. Sinon, l’original doit être envoyé au Directeur général des élections du Québec pour traitement. L’original vous sera retourné après que le document aura été numérisé.
- N’oubliez pas de caviarder le numéro de la carte de crédit du donateur dans l’éventualité où votre fiche ne comporte pas de copie NCR, avant de la transmettre au Directeur général des élections du Québec.
- Veuillez vous assurer que les chèques sont bien libellés à l’ordre du DGEQ avant de nous les transmettre.
- Pour les contributions de 50 $ ou moins faites en argent comptant, seule la fiche de contribution doit être transmise au Directeur général des élections du Québec. L’argent comptant doit être encaissé par l’entité politique autorisée.