How to complete the Report and return of an authorized candidate

You may fill in the reports using an online application developed by Élections Québec. This application is very user-friendly. After you were authorized as a candidate, we sent you an email that outlines how to access the application. Please do not hesitate to contact us if you need help by dialling the following numbers: 418-644-3570 (Québec City) or 1-866-232-6494 (elsewhere in Québec, toll-free).

There are seven steps involved in completing authorized candidate reports.

<table>
<thead>
<tr>
<th>STEP I – IDENTIFICATION</th>
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<tbody>
<tr>
<td>Please fill out each section of this part of the report.</td>
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<tr>
<td>Your reporting period begins on the date that you were authorized and ends on the day before you submit the report.</td>
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<tr>
<th>STEP II – FINANCIAL INSTITUTION</th>
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<tbody>
<tr>
<td>Enter the name and address of the financial institution and the account number where you deposited the funds that you collected. You must submit all deposit slips and account statements with your report.</td>
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<tr>
<td>This information is not required where election fund amounts are exclusively from contributions provided by the candidate (limited to $1,000) and where the candidate has not opened a bank account.</td>
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<th>STEP III – PAGE 2</th>
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<td>This step is made up of three sections, which can be found on page 2 of the report.</td>
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SECTION 1 – LIST OF ELECTORS WHOSE TOTAL CONTRIBUTION IS $100 OR MORE

Enter, in alphabetical order, the names of all electors who made one or more contributions totalling $100 or more during the reporting period.

Last name and first name (in alphabetical order)

Enter each person’s full first name and last name. An initial of a first name is not sufficient to establish an elector’s identity.
Address of domicile
Enter the contributor’s complete home address: building number, street name, apartment number (where applicable), city/town, and postal code.

Under the Civil Code of Québec (sections 75-78), a person’s domicile is the address for the exercise of their civil rights. In the case of a non-domiciled elector, enter the address that justifies the elector’s status as an elector.

Receipt
Enter the date and number of each contribution receipt that you gave the elector and the total amount that they donated over the period in question. If you have to group several receipts to get a total of $100 or more, specify the number of receipts, in brackets, after the amount. In this case, you do not need to enter dates or receipt numbers.

Total A
Add the amounts and enter the total in the space provided. Report this total on line 1 of page 1 of the financial report. Attach to your report the Chief Electoral Officer’s copy and the Director General of the English school board’s copy of each receipt you issued, as well as any damaged or cancelled receipts. Once the financial report has been filed, the authorized candidate must destroy all copies of unused receipts if there is no outstanding debt.

SECTION 2 – LOANS AND SURETYSHIPS
Enter the details of any loans that you acquired from a financial institution or from an elector. All loans must be evidenced in writing. You must also attach the deed of loan to your report. You will find a model deed of loan (DGE-5410) on the extranet.

First name, last name and address of lender
Enter the full name and address of the financial institution or elector who loaned you money.

Date
Enter the year, month and day that you took out the loan.

Interest rate
Enter the interest rate of the loan as a percentage (7%, for example). A statement such as “prime rate plus 1%” is not sufficient.

Amount borrowed
Enter the amounts that you borrowed during the reporting period.

Amount repaid
Indicate the amounts that you repaid during the reporting period.

Loan balance
Enter the amounts that are outstanding at the end of the reporting period. You will have to file an additional financial report to account for how you paid this balance.
Interest paid
Enter the amount of interest that you paid during the period.

Total B and Total C
Add the amounts shown in the “Amount borrowed” and “Amount repaid” columns. Report Total B on line 5 and Total C on line 10 of page 1 of the financial report.

Add the amounts shown in the “Interest paid” column. Report this total as an election expense on your Return of election expenses. You can enter this total in the “Goods and services” column or in the “Amounts not included in election expenses” column.

Suretyships
Provide the information requested regarding an elector who stands surety for a loan that you have taken out. You must attach the indemnity bond to your report.

First and last name of the elector who stands surety for a loan
Enter the first and last name of each elector who guaranteed a loan.

Address
Enter the elector’s complete home address: building number, street name, apartment number (where applicable), city/town and postal code.

Amount
Enter the total amount guaranteed by the elector.

SECTION 3 – AMOUNTS COLLECTED DURING ELECTORAL ACTIVITIES
Enter the details of each activity during which you raised money.

Date and location
Enter the date and location of each activity (name of establishment, building number, street, city/town).

Nature of activity
Indicate which type of activity took place (brunch, golf, dinner, etc.).

Admission price
Enter the price paid by each person who participated in the activity.

Amounts collected
Enter the total amount of money raised during the activity. If you issued a contribution receipt to those who paid an admission price, enter the amount collected under “with receipt”. If you did not issue a receipt, enter the amount collected under “no receipt.”

If you issued contribution receipts for admission prices for an electoral activity, the elector’s name and address and the receipt total must be included in section 1 of the return where the total amount of that person’s contributions is $100 or more. If that person’s total contribution is less than $100, it should be included in the amount on line 2 of page 1 of the financial report.
Total D
Add the amounts collected without a contribution receipt and enter the total in the “Total D” box. Report this amount on line 3 of page 1 of the financial report. This amount must be less than or equal to 3% of the total amount of contributions collected as shown on lines 1 and 2 of page 1. You must complete an activity report (DGE-5102) for each activity held and attach it as a supporting document.

Subsidiary revenue
Enter the amount of subsidiary revenue collected during each of these activities. The details of this revenue must be entered in form DGE-5102.

Total E
Add the amounts collected as subsidiary revenue and enter the total in the “Total E” box. Report this amount on line 4 of page 1 of the financial report.

STEP IV – RETURN OF ELECTION EXPENSES

Enter the list of election expenses on page 3.

Name of supplier
Enter the name of each supplier, business or individual to whom you paid election expenses or other expenses.

Voucher number
The first expense that you enter in this report is number 1. Number each of the vouchers linked to this expense as follows:
• write 1 on the invoice;
• write 1.1 on the proof of payment (cheque or scanned copy (both sides) of the cheque);
• write 1.2 on the proof of advertising;
• and so on, for all vouchers linked to expense number 1.
Proceed in the same way for expense number 2, etc.

Amount paid
Enter the amount paid to each supplier.

Breakdown of amount paid: election expenses
Use the boxes in this section to separate the amounts charged to election expenses into the applicable categories. For example, if the amount is an advertising expense, enter it in the “Advertising” column. If the amount was used to pay both salaries and gas, divide it into the corresponding columns: “Goods and services” and “Travel and meals.”

Amounts not included in election expenses
Enter the expenses or the portion of the expenses that you paid from your election fund that you do not consider to be election expenses because you did not use them during the election period.
Expenses incurred, but not claimed
If you made or authorized expenses, but the suppliers did not send you a claim within 60 days of the polling day, enter these expenses in this section. Enter the date of the claim, if known. You must enter the amount of the election expenses in the appropriate expense category: for example, enter an advertising expense in the “Advertising” column.

You must include a cheque payable to the Director General of the English school board for the total amount of expenses that were incurred, but not claimed. If you received the invoice between the 60th day after polling day and the date you submit your report, include this invoice with your cheque.

Transfer the totals from columns F and G to lines 8 and 9 of page 1 of the financial report.

Election expenses limit
Enter the election expenses limit that the Director General of the English school board communicated to you. The amount in column F must not be greater than this amount.

STEP V – CONTESTED CLAIMS

Enter the names and addresses of the suppliers whose invoices you are contesting (in whole or in part). Specify why you are contesting the invoices and the exact amount you are challenging. If you contest a section of the invoice, the amount that you are not contesting is an election expense which must be included in your Return of election expenses. An authorized candidate cannot pay a debt that is the subject of a contested claim. However, the Director General of the English school board may receive a request for payment of a contested claim. If you find yourself in this situation, please contact Élections Québec.

STEP VI – FINANCIAL REPORT

Complete page 1 of the report by reporting the amounts shown on pages 2, 3, and 4.

ELECTION FUND

PART 1 – INFLOW

1. Contributions of $100 or more
   Enter the number of contributors and the total amount of contributions reported in Section 1 (Total A).

2. Contributions of less than $100
   Enter the number of contributors and the total amount of contributions of less than $100 collected during the period. Don’t forget to include the amount of contribution receipts issued for electoral activities described in section 3. You must enter these amounts on line 1 or 2, as applicable.
3. **Amounts collected during electoral activities**
   Enter the amount shown in Section 3 (Total D).

4. **Subsidiary revenue**
   Enter the amount of subsidiary revenue earned from electoral activities shown in Section 3 (Total E).

5. **Loans**
   Enter the total amount of loans that you obtained during the period. This amount is shown in Section 2 (Total B).

6. **Other income**
   Specify the nature of any other funds and indicate the corresponding amount.

7. **Total inflow**
   Add lines 1 to 6 and enter the total on line 7.

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**PART 2 – DISBURSEMENTS**

8. **Election expenses**
   Enter the amount from the Return of election expenses (Total F) on page 3.

9. **Amounts not included in election expenses**
   List all other expenses that are not election expenses. This includes expenses paid to suppliers that you do not consider election expenses. This amount is shown in the Return of election expenses (Total G) on page 3.

10. **Amount repaid on loans**
    Enter the portion of the principal repaid during the reporting period. This amount is shown in section 2 (Total C).

11. **Other disbursements**
    Specify the nature of any other disbursements and enter the corresponding amount.

12. **Total disbursements**
    Add lines 8 to 11 and enter the total on line 12.

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**PART 3 – FUND BALANCE**

13. **Cash on hand at end of period**
    Calculate the balance by subtracting the amount on line 7 from the amount on line 12 and enter the result on line 13. This balance cannot be negative: total revenues must be equal to or greater than total expenses.

    If you have a surplus or debts, you must file an additional report.

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**STEP VII – DECLARATION OF THE AUTHORIZED CANDIDATE**

The authorized candidate must complete this section. They must enter their name and the date and sign the appropriate section.

You must complete this section in order for reports to be accepted.
Authorized candidate reports must be accompanied by the following documents:

- The original invoices;
- For each contribution receipt issued, the Chief Electoral Officer’s copy and the Director General of the English school board’s copy;
- A copy of each completed activity report, where applicable;
- A copy of the deed of loan, where applicable;
- The completed and signed list of canvassers;
- Canvassers’ certificates;
- All supporting documents or certified copies of the following:
  - original cheques or scanned copies (both sides);
  - receipts;
  - deposit slips;
  - account statements from the financial institution;
  - proof of advertising;
  - lease;
  - telephone account and appendices;
- Any other relevant documents mentioned in the Guide for the Authorized Candidate.